

Comprehensive Annual Financial Report

of the

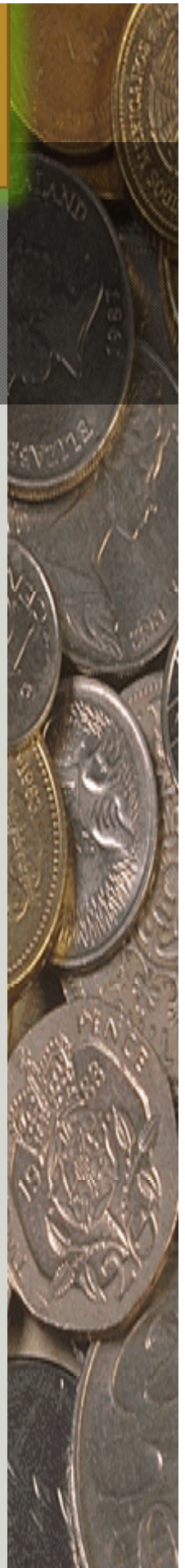
Union City Board of Education Union City, New Jersey



Hudson Elementary School – Re-Opened September 2015

For the Fiscal Year Ending June 30, 2015

**Prepared by
Union City Board of Education
Office of the School Business Administrator**



COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

Union City Board of Education

Union City, New Jersey

For the Fiscal Year Ended June 30, 2015

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, Ed.D.
School Business Administrator
(201) 348-5887
Fax (201) 348-5866

December 21, 2015

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, 2015, 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 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 as presented on pages 14 through 26, 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 and/or 15-08, "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 reporting entity is a component unit of the City of Union City.

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 2014-2015 fiscal year with an average daily enrollment of 11,467 students, (not including 1,849 in Early Childhood students), which is 2.88% more than the previous year’s enrollment. The District sent 15 students to charter schools, an increase from 8 in the previous year. 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>
2014-2015	13,316	2.26%
2013-2014	13,022	3.09%
2012-2013	12,632	2.54%
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%

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. A unified district wide video security system has been installed in all schools and Board of Education facilities to provide a standardized method of surveillance.

With the use of local Capital Reserve funding, Hudson School renovation was completed and re-opened by September 2015. Additionally with the guidance from the New Jersey Schools Development 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 2017.

The Union City Board of Education has completed the renovation of all school kitchens and cafeterias that will allow food to be prepared on-site at each school. In 2015 the Community Eligibility provision was applied so that all students are served breakfast and lunch at no cost. Five schools also piloted an afterschool dinner and snack program, while six schools received fresh fruit and vegetable grants from NJ Dept. of Agriculture. Additionally, the District is 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 2014-2015 budget in the amount of \$259,593,960 to be expended, in part, on the following programs:

- | | |
|--|----------------|
| 1. Preschool Education Aid | \$ 32,155,861 |
| 2. Contribution to Whole School Reform | \$ 109,538,342 |
| 3. No Child Left Behind | \$ 4,727,000 |

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, 2015.

6.) 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 & TOMKINS, LLC 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 and/or 15-08. 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 2014. 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 eleventh consecutive year and will apply for it again for fiscal year ended June 30, 2015.

7.) 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,

Silvia Abbato
Superintendent

Anthony Dragona, Ed.D.
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, 2014*

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



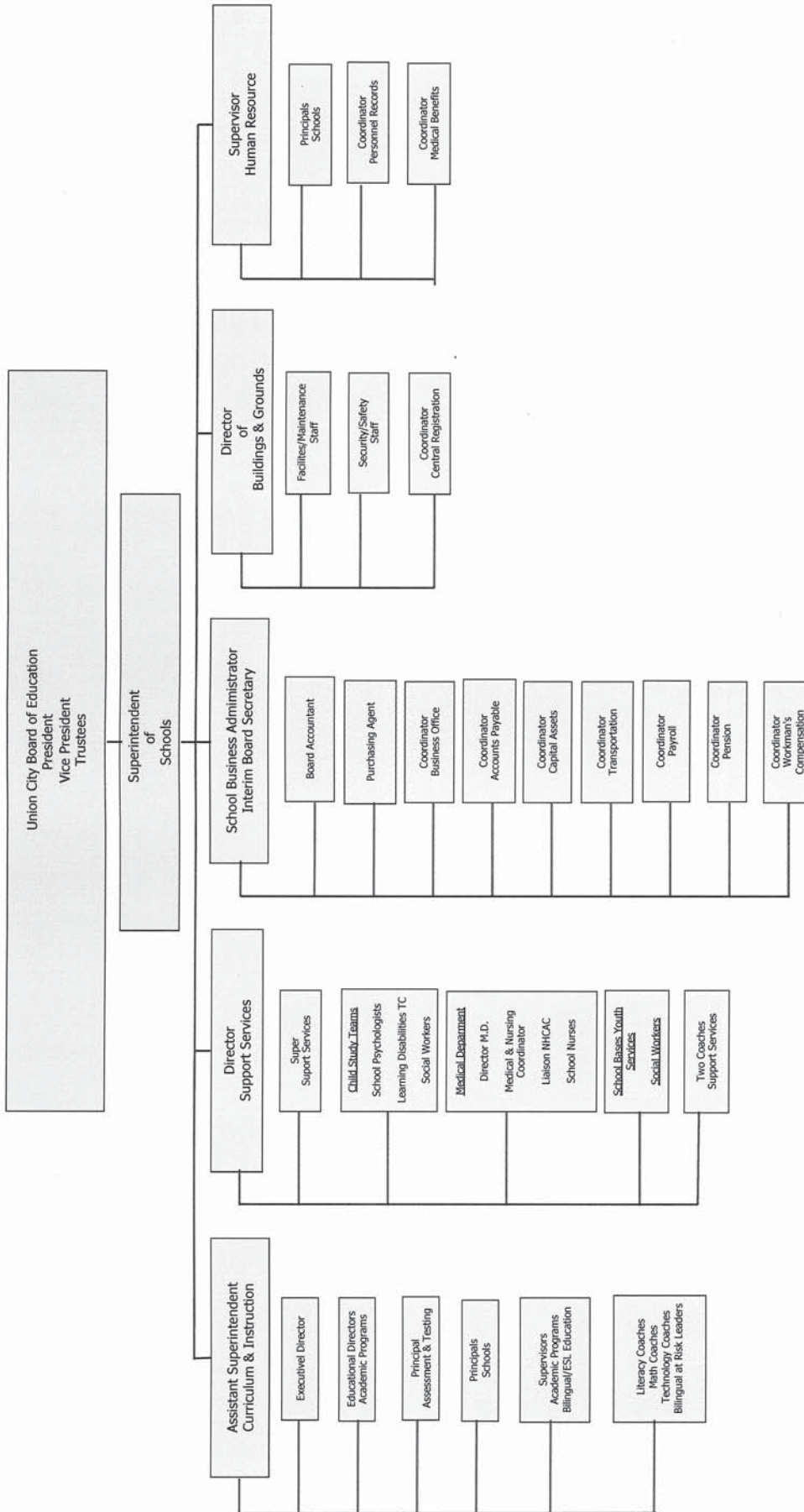
A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

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

John D. Musso, CAE, RSBA
Executive Director

UNION CITY SCHOOL DISTRICT



**CITY OF UNION CITY SCHOOL DISTRICT
Roster of Officials
June 30, 2015**

Members of the Board of Education

Term Expires

Jeanette Pena, President	May, 2018
Alicia Morejon, Vice President	May, 2016
Jose Mejia	May, 2016
Kennedy Ng	May, 2017
Alejandro Velazquez	May, 2017
Carlos Vallejo	May, 2018
Pablo Cabrera	May, 2018

Other Officials

Silvia Abbato	Superintendent
Susanne Lavelle and Elise DiNardo	Legal Counsels
Anthony Dragona	School Business Administrator/ Interim Board Secretary

**CITY OF UNION CITY SCHOOL DISTRICT
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
& TOMKINS LLC
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 & TOMKINS, LLC

Certified Public Accountants

Matthew A. Donohue, CPA
Robert A. Gironda, CPA
Robert G. Doria, CPA (N.J. & N.Y.)
Frederick J. Tomkins, CPA, RMA

310 Broadway
Bayonne, NJ 07002
(201) 437-9000
Fax: (201) 437-1432
E-Mail: dgd@dgdcpas.com

Linda P. Kish, CPA, RMA
Tammy L. Zucca, CPA, RMA
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Union City School District (the "District"), in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2015, 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, 2015, 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, budgetary comparison information, and pension information on pages 14 through 26, pages 85 through 104, and pages 106 through 108 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 and/or 15-08, *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.

Emphasis of Matter

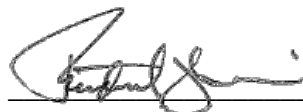
Adoption of New Accounting Pronouncement

As discussed in Note 1 to the financial statements, in 2015 the District adopted GASB Statement No. 68 *Accounting and Financial Reporting for Pension*. The adoption resulted in a prior year adjustment of net position. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2015, 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
& TOMKINS, LLC


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

Bayonne, New Jersey
December 21, 2015

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, 2015. 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 2015 and 2014 are as follows, respectively:

- In total, net assets are \$284,735,340 and \$344,836,565. Net assets of governmental activities are \$284,356,082 and \$344,438,294. Net assets of the business-type activity, which represents food service, are \$379,258 and \$398,271. This reflects a (decrease) increase in net assets in the amount of (\$60,101,225) and \$15,263,549 , respectively, with a prior year adjustment of net position of (\$63,447,759) in fiscal year 2015.
- Total general revenues accounted for \$23,184,476 and \$20,482,509 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 \$244,880,215 and \$224,501,574 and Federal and State Aid not restricted are \$5,098,147 and \$4,385,492.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2015 was 13,316, which includes 1,849 in Early Childhood students located at various Daycare locations, and reflects a 2.26% increase from the previous year. The City of Union City School District enrollment has increased by 1,842 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, 2014. 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
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 2015?" 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
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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. The General Fund cash and cash equivalents and receivables are considered significant balances of the District's fund financial statements. Receivables and deferred revenues are considered significant balances for the special revenue 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
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 2015 and 2014, respectively.

Total assets equal \$386,966,790 and \$373,084,742. Total assets for Governmental Activities are \$386,282,024 and \$372,031,999. Total assets for Business Type Activities are \$684,766 and \$1,052,743.

**Table 1
Net Position**

	Governmental Activities		Business Type Activity		Total	
	2015	2014	2015	2014	2015	2014
ASSETS						
Current and Other Assets	\$ 95,055,716	\$ 95,519,913	\$ (96,189)	\$ 524,968	\$ 94,959,527	\$ 96,044,881
Note receivable	8,850,000	-	-	-	8,850,000	-
Capital Assets, Net	282,376,308	276,512,086	780,955	527,775	283,157,263	277,039,861
Total Assets	386,282,024	372,031,999	684,766	1,052,743	386,966,790	373,084,742
DEFERRED OUTFLOWS OF RESOURCES	13,347,964	-	-	-	13,347,964	-
LIABILITIES						
Current and Other Liabilities	25,151,872	15,801,555	305,508	654,472	25,457,380	16,456,027
Long-Term Liabilities	14,863,105	11,792,150	-	-	14,863,105	11,792,150
Net Pension Liability	71,026,156	-	-	-	71,026,156	-
Total Liabilities	111,041,133	27,593,705	305,508	654,472	111,346,641	28,248,177
DEFERRED INFLOWS OF RESOURCES	4,232,773	-	-	-	4,232,773	-
NET POSITION						
Net Investment in Capital Assc	280,325,900	275,372,844	780,955	527,775	281,106,855	275,900,619
Restricted	55,345,023	35,546,977	-	-	55,345,023	35,546,977
Unrestricted	(51,314,841)	33,518,473	(401,697)	(129,504)	(51,716,538)	33,388,969
Total Net Position	\$ 284,356,082	\$ 344,438,294	\$ 379,258	\$ 398,271	\$ 284,735,340	\$ 344,836,565

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Table 2 reflects the change in net position for fiscal years 2015 and 2014, respectively.

	<u>Governmental Activities</u>		<u>Business Type Activity</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
REVENUES						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 451,797	\$ 556,393	\$ 451,797	\$ 556,393
Operating Grants	244,880,215	224,501,574	7,377,860	6,919,591	252,258,075	231,421,165
Capital Grants	82,065	1,766,299	14,217	-	96,282	1,766,299
Total Program Revenues	<u>244,962,280</u>	<u>226,267,873</u>	<u>7,843,874</u>	<u>7,475,984</u>	<u>252,806,154</u>	<u>233,743,857</u>
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	5,098,147	4,385,492	-	-	5,098,147	4,385,492
Interest	850,430	154,945	-	-	850,430	154,945
Miscellaneous	1,817,262	523,435	-	-	1,817,262	523,435
Total General Revenues	<u>23,184,476</u>	<u>20,482,509</u>	<u>-</u>	<u>-</u>	<u>23,184,476</u>	<u>20,482,509</u>
Total Revenues	<u>268,146,756</u>	<u>246,750,382</u>	<u>7,843,874</u>	<u>7,475,984</u>	<u>275,990,630</u>	<u>254,226,366</u>
EXPENSES						
Instruction	119,209,583	103,789,377	-	-	119,209,583	103,789,377
Support Services:						
Pupils and Instructional Staff	79,911,417	68,914,959	-	-	79,911,417	68,914,959
General and Business						
Administrative Services	21,883,446	17,552,200	-	-	21,883,446	17,552,200
Plant Operations and Maintenance	37,725,180	33,890,960	-	-	37,725,180	33,890,960
Pupil Transportation	3,895,890	3,312,094	-	-	3,895,890	3,312,094
Special Schools	1,802,097	1,553,436	-	-	1,802,097	1,553,436
Charter Schools	308,088	87,691	-	-	308,088	87,691
Interest on Long-Term Liabilities	8,682	23,696	-	-	8,682	23,696
Food Service	36,826	-	7,862,887	7,627,097	7,899,713	7,627,097
Total Expenses	<u>264,781,209</u>	<u>229,124,413</u>	<u>7,862,887</u>	<u>7,627,097</u>	<u>272,644,096</u>	<u>236,751,510</u>
Excess (Deficit) Before Special Items and Transfers	3,365,547	17,625,969	(19,013)	(151,113)	3,346,534	17,474,856
Special Items	-	(2,211,307)	-	-	-	(2,211,307)
Transfers	-	(301,221)	-	301,221	-	-
Change in Net Position	3,365,547	15,113,441	(19,013)	150,108	3,346,534	15,263,549
Net Position, July 1	344,438,294	329,324,853	398,271	248,163	344,836,565	329,573,016
Prior Year Adjustment	(63,447,759)	-	-	-	(63,447,759)	-
Net Position, June 30	<u>\$ 284,356,082</u>	<u>\$ 344,438,294</u>	<u>\$ 379,258</u>	<u>\$ 398,271</u>	<u>\$ 284,735,340</u>	<u>\$ 344,836,565</u>

The total increase in Net Position for the fiscal years 2015 and 2014 for Governmental Activities is \$3,365,547 and \$15,113,441. The total decrease in Net Position for the Business-Type Activity is (\$19,013) and \$150,108. The total (decrease)/increase in Net Position is (\$60,101,225) and \$15,263,549. The variance between the changes in Net Position for Governmental Activities is mainly attributed to the prior year adjustment of net position at July 1, 2014 to recognize the prior year net pension liability of \$63,447,759. This adjustment was the result of the adoption of a new accounting pronouncement GASB Statement No. 68 that requires the recognition of the net pension liability.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Instruction	\$ 119,209,583	\$ 103,789,377	45.03%	45.29%
Support Services:				
Pupils and Instructional Staff	79,911,417	68,914,959	30.18%	30.08%
General and Business				
Administrative Services	21,883,446	17,552,200	8.26%	7.66%
Plant Operations and Maintenance	37,725,180	33,890,960	14.25%	14.79%
Pupil Transportation	3,895,890	3,312,094	1.47%	1.45%
Food Service	36,826	-	0.01%	0.00%
Special Schools	1,802,097	1,553,436	0.68%	0.68%
Charter Schools	308,088	87,691	0.12%	0.04%
Interest on Long-Term Liabilities	8,682	23,696	0.00%	0.01%
Total Expenses	<u><u>\$ 264,781,209</u></u>	<u><u>\$ 229,124,413</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>

Total Expenses for governmental activities for fiscal years 2015 and 2014 were \$264,781,209 and \$229,124,413.

The Governmental Activities in the above chart demonstrates that for fiscal years 2015 and 2014 \$119,209,583 and \$103,789,377 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$79,911,417 and \$68,914,959. Combined resources from Instruction and Pupil and Instructional Staff totals \$199,121,000 and \$172,704,336.

Together the aforementioned categories account for 75.21% 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. The District is piloting an in-house transportation initiative that would return some aspects of the program to be provided by District staff.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 2015 and 2014 is \$308,088 and \$87,691. The District sends a total of 23 students to two Charter Schools.

Business-Type Activity

**Table 3b.
Business Activity**

	Total Cost of Services		Percent of Total	
	2015	2014	2015	2014
REVENUE				
Charges for Services	\$ 451,797	\$ 556,393	5.76%	7.44%
Operating Grants	7,377,860	6,919,591	94.06%	92.56%
Total Revenue	<u>7,843,874</u>	<u>7,475,984</u>	<u>100.00%</u>	<u>100.00%</u>
EXPENSES				
Food Service	<u>7,862,887</u>	<u>7,627,097</u>	<u>100.00%</u>	<u>100.00%</u>
Total Expense	<u>7,862,887</u>	<u>7,627,097</u>	<u>100.00%</u>	<u>100.00%</u>
Net (Loss) Income Before Transfers	(19,013)	(151,113)		
Operating Transfers In - General Fund	<u>-</u>	<u>301,221</u>		
Change in Net Position	<u>\$ (19,013)</u>	<u>\$ 150,108</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 2015 and 2014 of \$7,843,874 and \$7,475,984 and expenses of \$7,862,887 and \$7,627,097, respectively. Total revenues increased \$367,890 reflecting increased fees, grant reimbursement rates, and student enrollment. However, expenses increased \$235,790 due to general increased costs of food commodities, leading to a (\$19,013) operating deficit in fiscal year 2015. In the fiscal year 2015 the District has exercised its option to utilize Community Eligibility, where all students are eligible for free breakfast and lunch. It is not advantageous or desirous for the City of Union City School District to have 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 District 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 submit New Jersey Department of Education Income Verification survey forms in a timely manner.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

The District 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. Additionally, Fresh Fruit and Vegetable grants and After-School Dinner/Snack programs have been implemented.

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 93.26%. The community, as a whole, is 5.75% of the support and other revenue accounts for 0.99% of the total cost of programs for City of Union City School District students.

Table 4
Sources of Revenue

Fiscal Year Ended June 30,	Local Tax Levy	Other Local Revenue	Operating Grants	Capital Grants	Federal & State Aid Not Restricted	Total
2015	\$ 15,418,637	\$ 2,667,692	\$ 244,880,215	\$ 82,065	\$ 5,098,147	\$ 268,146,756
2014	15,418,637	678,380	224,501,574	1,766,299	4,385,492	246,750,382

The total revenue from all governmental sources for the fiscal years 2015 and 2014 are \$268,146,756 and \$246,750,382. Revenues increased by \$21,396,374 due mainly to an increase of \$20,378,641 in operating grants and \$1,989,312 in other local revenue.

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 \$268,146,756 and expenditures and other financing uses of \$264,781,209. 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 2014-2015 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.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

During the course of fiscal year 2015, 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.

For the General Fund, final budgeted revenues and other financing sources in the amount of \$199,367,805 were equal to original budgeted revenues and other financing sources and final budgeted expenditures and other financing uses in the amount of \$228,809,173 were equal to original budgeted expenditures and other financing uses because of appropriation transferred to the food service fund. Significant budgetary variations throughout the General Fund budget for salaries of teachers are attributed to the transfers of teachers to different schools and programs throughout the year and reallocation of those budgetary funds are not made unless necessary. Significant budget variations for other retirement contributions exist because of State legislation passed that increased the long term funding of pensions and thereby reduced required employer contributions to unanticipated levels. Significant health benefits variations exist because of unanticipated reimbursements from grants.

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 \$55,345,023. At June 30, 2015 there was \$22,798,886 excess surplus designated for subsequent year's budget. The City of Union City School District will allocate the excess surplus remaining of \$32,546,137 in the 2016-2017 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 \$17,661,851 final state aid payment for June 30, 2015, however this amount is not reflected in the District Intergovernmental Receivable Account.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2015 and 2014, the City of Union City School District had \$282,376,308 and \$276,512,086, respectively 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, 2014</u>	<u>Additions</u>	<u>Balance at June 30, 2015</u>
Governmental Activities:			
Non-Depreciable	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable	<u>282,814,733</u>	<u>12,811,044</u>	<u>295,625,777</u>
Total at Historical Cost	<u>320,007,498</u>	<u>12,811,044</u>	<u>332,818,542</u>
Less Accumulated Depreciation	<u>(43,495,412)</u>	<u>(6,946,822)</u>	<u>(50,442,234)</u>
Capital Assets, Net	<u>\$ 276,512,086</u>	<u>\$ 5,864,222</u>	<u>\$ 282,376,308</u>
Business-Type Activity:			
Depreciable	\$ 1,166,858	\$ 346,069	\$ 1,512,927
Less Accumulated Depreciation	<u>(639,083)</u>	<u>(92,889)</u>	<u>(731,972)</u>
Capital Assets, Net	<u>\$ 527,775</u>	<u>\$ 253,180</u>	<u>\$ 780,955</u>

Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 2,737,109
Support Services	<u>4,209,713</u>
Total Depreciation Expense	<u>\$ 6,946,822</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Debt

At June 30, 2015 and 2014, the City of Union City School District had \$19,840,950 and \$16,692,010 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

	Balance June 30, 2015	Balance June 30, 2014
Governmental Activities:		
Capital Lease Obligations	\$ 2,050,408	\$ 1,139,242
Compensated Absences	17,790,542	15,552,768
	\$ 19,840,950	\$ 16,692,010

Net Pension Liability

The District adopted new accounting pronouncement GASB Statement No. 68, *Accounting and Financial Reporting for Pension*. GASB No. 68 requires participating employers in pension plans to recognize their proportionate share of their collective net pension liability, collective deferred inflows of resources, collective deferred outflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. As a result adjustments have been made on the government-wide statement of activities to recognize prior year net pension liability of \$63,447,759.

At June 30, 2015 the net pension liabilities for PERS and TPAF were as follows:

Year Ending	PERS Proportionate Share		TPAF Proportionate Share	
	Employer School District	Nonemployer State of New Jersey	Employer School District	Nonemployer State of New Jersey
	June 30, 2015	\$ 71,026,156	\$ -	\$ -

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

For the year ended June 30, 2015, the District recognized PERS pension expense of \$5,056,107. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	<u> </u>	<u> </u>
Differences between expected and accrual experience	\$ -	\$ -
Changes in assumptions	2,233,444	-
Net differences between projected and actual investment earnings on pension plan investments		4,232,773
Changes in proportion	7,648,990	-
District contributions subsequent to measurement date	<u>3,465,530</u>	
Total	<u><u>\$ 13,347,964</u></u>	<u><u>\$ 4,232,773</u></u>

For the year ended June 30, 2015, the District recognized an on-behalf TPAF pension expense of \$19,180,478 offset by an on-behalf TPAF pension contribution for the same amount.

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 2015 has revealed another increase in student population. The Union City High School which opened in 2009 had allowed for student populations in all schools to be better distributed, however increasing enrollments having an impact upon class size and overcrowding in the schools. The re-opening of Hudson Elementary School in September 2015 will have a slight impact upon class size and overcrowding, however its capacity is only 420 students.

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. Colin Powell school opened in September 2012 and allowed the consolidation of two faculty and student populations coming from two of the oldest buildings, Hudson and Gilmore Elementary Schools. Hudson School renovation and addition was completed in September 2015, and contracts for the renovation and addition to Gilmore Schools have been awarded. 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. A September 2017 completion is anticipated for Gilmore School.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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, Ed.D. 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, 2015

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 38,009,826	\$ 80,401	\$ 38,090,227
Internal balances	916,685	(916,685)	-
Receivables, net	14,295,901	686,075	14,981,976
Inventory	-	54,020	54,020
Restricted assets:			
Cash and cash equivalents	5,659,170	-	5,659,170
Capital reserve account - cash	36,174,134	-	36,174,134
Note receivable	8,850,000	-	8,850,000
Capital assets, net:			
Depreciable	245,183,543	780,955	245,964,498
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>386,282,024</u>	<u>684,766</u>	<u>386,966,790</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension liabilities	<u>13,347,964</u>	<u>-</u>	<u>13,347,964</u>
LIABILITIES			
Accounts payable	3,472,974	305,508	3,778,482
Payable to state government	6,481	-	6,481
Salaries payable	5,695,608	-	5,695,608
Due to other entities	468,762	-	468,762
Unearned revenue:	10,530,202	-	10,530,202
Noncurrent liabilities:			
Due within one year	4,977,845	-	4,977,845
Due beyond one year	14,863,105	-	14,863,105
Net pension liability	71,026,156	-	71,026,156
Total Liabilities	<u>111,041,133</u>	<u>305,508</u>	<u>111,346,641</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension liabilities	<u>4,232,773</u>	<u>-</u>	<u>4,232,773</u>
NET POSITION			
Net investment in capital assets	280,325,900	780,955	281,106,855
Restricted for:			
Other purposes	55,345,023	-	55,345,023
Unrestricted	(51,314,841)	(401,697)	(51,716,538)
Total net position	<u>\$ 284,356,082</u>	<u>\$ 379,258</u>	<u>\$ 284,735,340</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, 2015

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	\$ 80,202,042	\$ -	\$ 65,849,658	\$ -	\$ (14,352,384)	\$ -	\$ (14,352,384)
Special education	17,341,328	-	15,002,545	-	(2,338,783)	-	(2,338,783)
Other special instruction	14,030,056	-	11,417,502	-	(2,612,554)	-	(2,612,554)
Vocational	25,414	-	34,022	-	8,608	-	8,608
Other instruction	7,610,743	-	7,493,774	-	(116,969)	-	(116,969)
Support services:							
Tuition	8,965,106	-	12,001,665	-	3,036,559	-	3,036,559
Student & instruction related services	70,946,311	-	65,156,338	-	(5,789,973)	-	(5,789,973)
School administrative services	9,807,187	-	11,274,758	-	1,467,571	-	1,467,571
General and business administrative services	12,076,259	-	6,794,307	-	(5,281,952)	-	(5,281,952)
Plant operations and maintenance	37,725,180	-	41,739,210	82,065	4,096,095	-	4,096,095
Pupil transportation	3,895,890	-	5,215,462	-	1,319,572	-	1,319,572
Food service	36,826	-	49,300	-	12,474	-	12,474
Special schools	1,802,097	-	2,411,794	-	609,697	-	609,697
Charter schools	308,088	-	427,824	-	119,736	-	119,736
Interest on long-term liabilities	8,682	-	12,056	-	3,374	-	3,374
Total governmental activities	264,781,209	-	244,880,215	82,065	(19,818,929)	-	(19,818,929)
Business-type activities:							
Food service	7,862,887	451,797	7,377,860	14,217	-	(19,013)	(19,013)
Total business-type activities	7,862,887	451,797	7,377,860	14,217	-	(19,013)	(19,013)
Total primary government	\$ 272,644,096	\$ 451,797	\$ 252,258,075	\$ 96,282	(19,818,929)	(19,013)	(19,837,942)
General revenues:							
Property taxes, levied for general purpose, net					15,418,637	-	15,418,637
Investment earnings					850,430	-	850,430
Miscellaneous income					1,817,262	-	1,817,262
State aid not restricted					5,098,147	-	5,098,147
Total general revenues, special items and transfers					23,184,476	-	23,184,476
Change in net position					3,365,547	(19,013)	3,346,534
Net position, July 1					344,438,294	398,271	344,836,565
Prior year adjustment to recognize net pension liability					(63,447,759)	-	(63,447,759)
Net position, June 30					\$ 284,356,082	\$ 379,258	\$ 284,735,340

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, 2015

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 38,009,826	\$ -	\$ -	\$ 38,009,826
Interfund receivable	916,685	-	-	916,685
Intergovernmental receivable	10,258,948	4,036,953	-	14,295,901
Restricted cash and cash equivalents	36,174,134	4,154,296	1,504,874	41,833,304
Restricted note receivable	8,850,000	-	-	8,850,000
Total assets	<u>\$ 94,209,593</u>	<u>\$ 8,191,249</u>	<u>\$ 1,504,874</u>	<u>\$ 103,905,716</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 3,616	\$ 3,828	\$ -	\$ 7,444
Payable to state government	-	6,481	-	6,481
Salaries payable	5,695,608	-	-	5,695,608
Due to other entities	49,621	419,141	-	468,762
Unearned revenue	-	10,530,202	-	10,530,202
Total liabilities	<u>5,748,845</u>	<u>10,959,652</u>	<u>-</u>	<u>16,708,497</u>
Fund Balances:				
Restricted for:				
Excess surplus - prior year - designated for subsequent year's expenditures	22,798,886	-	-	22,798,886
Excess surplus - current year	32,546,137	-	-	32,546,137
Committed to:				
Capital reserve	36,174,134	-	-	36,174,134
Maintenance reserve	4,000,000	-	-	4,000,000
Year-end encumbrances	6,815,441	-	1,428,280	8,243,721
Assigned to:				
Capital projects fund	-	-	76,594	76,594
Unassigned:				
General fund	(13,873,850)	-	-	(13,873,850)
Special revenue fund	-	(2,768,403)	-	(2,768,403)
Total fund balances	<u>88,460,748</u>	<u>(2,768,403)</u>	<u>1,504,874</u>	<u>87,197,219</u>
Total liabilities and fund balances	<u>\$ 94,209,593</u>	<u>\$ 8,191,249</u>	<u>\$ 1,504,874</u>	<u>\$ 103,905,716</u>

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

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2015

Reconciliation of the balance sheet to the statement of net position:

Total fund balances - governmental funds (from B-1)		\$ 87,197,219
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 \$332,818,542 and the accumulated depreciation is \$50,442,234.		282,376,308
Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and deferred over future years.		
Deferred outflows of pension liabilities	\$ 13,347,964	
Deferred inflows of pension liabilities	<u>(4,232,773)</u>	9,115,191
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities		(3,465,530)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds:		
Compensated absences liability	(19,840,950)	
Net pension liability	<u>(71,026,156)</u>	<u>(90,867,106)</u>
Net position of governmental activities		<u><u>\$ 284,356,082</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, Expenditures and Changes in Fund Balance
Governmental Funds
for the Fiscal Year Ended June 30, 2015

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	850,430	-	-	850,430
Miscellaneous	1,817,262	-	-	1,817,262
State sources	192,954,939	29,124,909	82,065	222,161,913
Federal sources	693,747	11,741,973	-	12,435,720
Total revenues	<u>211,735,015</u>	<u>40,866,882</u>	<u>82,065</u>	<u>252,683,962</u>
EXPENDITURES				
Current:				
Regular instruction	43,524,711	5,409,397	-	48,934,108
Special education instruction	10,803,749	-	-	10,803,749
Other special instruction	8,222,060	-	-	8,222,060
Vocational education	24,500	-	-	24,500
Other instruction	5,396,475	-	-	5,396,475
Support services and undistributed costs:				
Tuition	8,642,732	-	-	8,642,732
Student & instruction related services	24,558,699	31,053,085	-	55,611,784
School administrative services	8,119,266	-	-	8,119,266
Other administrative services	4,892,769	-	-	4,892,769
Operation and maintenance of plant services	30,066,246	-	-	30,066,246
Student transportation	3,755,799	-	-	3,755,799
Employee benefits	53,337,399	-	-	53,337,399
Food services	35,502	-	-	35,502
Special schools	1,736,800	-	-	1,736,800
Capital outlay	3,672,642	-	9,138,402	12,811,044
Charter school	308,088	-	-	308,088
Total expenditures	<u>207,097,437</u>	<u>36,462,482</u>	<u>9,138,402</u>	<u>252,698,321</u>
Excess (deficiency) of revenues over expenditures	<u>4,637,578</u>	<u>4,404,400</u>	<u>(9,056,337)</u>	<u>(14,359)</u>
OTHER FINANCING SOURCES (USES)				
Capital lease (Non-budgeted)	2,593,360	-	-	2,593,360
Purchase of note receivable in capital projects fund	8,000,000	-	(8,000,000)	-
Capital reserve withdrawal to capital projects fund	(1,550,000)	-	1,550,000	-
Contribution to school based budgeting	4,873,853	(4,873,853)	-	-
Local contribution to special revenue fund	(408,989)	408,989	-	-
Total other financing sources (uses)	<u>13,508,224</u>	<u>(4,464,864)</u>	<u>(6,450,000)</u>	<u>2,593,360</u>
Net changes in fund balance	18,145,802	(60,464)	(15,506,337)	2,579,001
Fund balances, July 1	70,314,946	(2,707,939)	17,011,211	84,618,218
Fund balances, June 30	<u>\$ 88,460,748</u>	<u>\$ (2,768,403)</u>	<u>\$ 1,504,874</u>	<u>\$ 87,197,219</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, 2015

Total net change in fund balances - governmental funds (from B-2) \$ 2,579,001

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	\$ (6,946,822)	
	Capital outlays	<u>12,811,044</u>	5,864,222

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	(2,593,360)	
	Payment of capital leases	<u>1,682,194</u>	(911,166)

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	(6,319,896)	
	Payment of compensated absences	4,082,122	
	Additional PERS pension expense recognized	(1,928,736)	
	Additional on-behalf TPAF pension expense	(15,462,794)	
	Additional on-behalf TPAF pension contribution	<u>15,462,794</u>	<u>(4,166,510)</u>

Change in net position of governmental activities \$ 3,365,547

PROPRIETARY FUND

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Fund
June 30, 2015

	<u>Business-type Activity - Enterprise Fund Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 80,401
Intergovernmental receivable	686,075
Inventory	54,020
Total current assets	<u>820,496</u>
Noncurrent assets:	
Equipment	1,512,927
Less: accumulated depreciation	<u>(731,972)</u>
Total noncurrent assets	<u>780,955</u>
Total assets	<u>1,601,451</u>
LIABILITIES	
Current liabilities:	
Interfund payable	916,685
Accounts payable	<u>305,508</u>
Total liabilities	<u>1,222,193</u>
NET POSITION	
Net investment in capital assets	780,955
Unrestricted	<u>(401,697)</u>
Total net position	<u><u>\$ 379,258</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, 2015

	<u>Business-type Activity - Enterprise Fund Food Service</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - reimbursable programs	\$ 183,498
Daily sales - non-reimbursable programs	102,987
Special functions	164,016
Miscellaneous	1,296
Total operating revenues	<u>451,797</u>
OPERATING EXPENSES	
Cost of sales	4,369,337
Salaries and wages	1,855,955
Employee benefits	424,796
Supplies and materials	88,536
Insurance - Other	229,086
Uniforms	14,748
Training	14,060
Miscellaneous	58,537
Management fees	561,012
Lease of equipment	153,931
Depreciation Expense	92,889
Total operating expenses	<u>7,862,887</u>
Operating (loss)	<u>(7,411,090)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	86,909
Federal sources:	
Food distribution program	331,956
Supplemental nutrition assistance program:	
Healthy hunger-free kids act	99,136
School breakfast program	2,274,814
National school lunch program	4,243,027
Child and adult care food program	20,072
National school lunch program school equipment grant	14,217
Fresh fruit and vegetables program	321,946
Total nonoperating revenues	<u>7,392,077</u>
Change in net position	(19,013)
Net position, July 1	<u>398,271</u>
Net position, June 30	<u>\$ 379,258</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, 2015

	<u>Business-type Activity - Enterprise Fund Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 451,797
Payments to employees	(1,855,955)
Payments for employee benefits	(424,796)
Payments to suppliers	(4,876,154)
Net cash (used for) operating activities	<u>(6,705,108)</u>
 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	86,182
Federal sources	6,883,911
Net cash provided by non-capital financing activities	<u>6,970,093</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Assets	(346,069)
Net cash (used for) capital and related financing activities	<u>(346,069)</u>
Net decrease in cash and cash equivalents	(81,084)
Balance, July 1	161,485
Balance, June 30	<u>\$ 80,401</u>
 RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	<u>\$ (7,411,090)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	92,889
Food distribution program	331,956
(Increase) in inventories	(25,998)
Increase in interfund payable	656,099
(Decrease) in accounts payable	(348,964)
Total adjustments	<u>705,982</u>
Net cash (used for) operating activities	<u>\$ (6,705,108)</u>
 NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 331,956</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, 2015

	<u>Expendable Trust Funds</u>		<u>Agency Funds</u>
	<u>Private Purpose Scholarship Trust Funds</u>	<u>Unemployment Compensation Trust Fund</u>	
ASSETS			
Cash and cash equivalents	\$ 138,374	\$ 69,395	\$ 6,508,004
LIABILITIES			
Accounts payable	-	-	505,488
Payroll (Net)	-	-	14,867
Payroll deductions and withholdings	-	-	1,521,080
Summer pay	-	-	4,190,673
Due to student groups	-	-	275,896
Total liabilities	<u>-</u>	<u>-</u>	<u>\$ 6,508,004</u>
NET POSITION			
Reserved for scholarships	<u>\$ 138,374</u>		
Held in trust for unemployment claims and other purposes		<u>\$ 69,395</u>	

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, 2015

	Scholarship Trust Funds	Unemployment Compensation Trust Fund
ADDITIONS		
Local sources:		
Contributions	\$ 45,529	\$ 45,633
Total additions	45,529	45,633
 DEDUCTIONS		
Scholarships awarded	299,733	-
Unemployment claims	-	87,967
Administrative expenses	1,573	-
Total deductions	301,306	87,967
 Change in net position	(255,777)	(42,334)
Net position, July 1	394,151	111,729
Net position, June 30	\$ 138,374	\$ 69,395

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, 2015**

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). 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, 2015**

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, 2015 of 13,316 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 and capital projects 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, 2015**

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, 2015**

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, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

The estimated useful lives are as follows:

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.
- 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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Basis of Accounting (Continued)

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."

The proprietary fund utilizes 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.

E. Budgets/Budgetary Control:

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

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 \$10,721,802. These appropriations were an adjustment made for prior year encumbrances. Proper approval was obtained for the additional appropriation.

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

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

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.

	2014 - 2015
Total Revenues (Budgetary Basis)	\$ 40,152,993
Adjustments:	
Add: Prior Year Encumbrances	3,399,723
Less: Current Year Encumbrances	(2,625,370)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,707,939
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,768,403)
Total Revenues (GAAP) Basis	\$ 40,866,882
Total Expenditures (Budgetary Basis)	\$ 40,152,993
Adjustments:	
Add: Prior Year Encumbrances	3,399,723
Less: Current Year Encumbrances	(2,625,370)
Net Transfers (outflows) to General Fund	(4,464,864)
Total Expenditures (GAAP Basis)	\$ 36,462,482

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Encumbrances (Continued):

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Payable - Tuition charges for the fiscal years 2014 - 2015 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, 2015.

K. Restricted Assets:

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

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capital Assets (Continued):

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Unearned Revenue:

Unearned 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. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense of the Public Employees Retirement System (PERS) have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Q. Deferred Outflows of Resources

Decreases in net position that relate to future periods are reported as deferred outflows of resources in a separate section the statement of net position. The only deferred outflow of resources reported is for pension resources.

R. Deferred Inflows of Resources

Increases in net position that relate to future periods are reported as deferred inflows of resources in a separate section of the statement of net position. Related revenues are not recognized until a future event occurs. The only deferred inflow of resources reported is for pension resources.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications:

Government-wide Statements

GASB Statement Number 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* became effective for financial statements for periods beginning after December 15, 2011 and established standards for reporting deferred outflows of resources, deferred inflows of resources and net position. The adoption of this statement resulted in a change in the presentation of the statement of net assets to what is now referred to as the statement of net position and the term "net assets" is changed to "net position" throughout the financial statements.

Net position represents the difference between assets, deferred inflows, deferred outflows and liabilities in the Government-wide and proprietary fund financial statements. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any long-term debt used to build or acquire the capital assets. Net positions are reported as restricted in the Government-wide and fund financial statements when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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.

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."

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications (Continued):

Fund Statements

Governmental fund equity is classified as fund balance. GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (“GASB 54”) established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under GASB 54, fund balance is further categorized as restricted, committed, assigned, or unassigned fund balance. Restrictions include amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Restricted – For Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This reserve was created to represent the June 30, 2014 audited excess surplus that will be appropriated in the 2015-2016 original budget certified for taxes.

Restricted – For Excess Surplus - This reserve was created to represent the June 30, 2015 audited excess surplus that is required to be appropriated in the 2016-2017 original budget certified for taxes.

Committed – This commitment includes amounts that can be used only for the specific purposes imposed by a formal action of the government’s highest level of decision making authority. The District’s highest level of decision-making authority is the State Executive Superintendent and formal action is taken by resolution at publicly held meetings. Once committed, amounts cannot be used for other purposes unless the State Executive Superintendent revised or changes the specified use by taking the same action (resolution) taken to originally commit these funds. Commitments were created to represent capital reserves committed by the District to fund future capital expenditures. Commitments were also 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 designation is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by either the State Executive Superintendent or Business Administrator, to whom the State Executive Superintendent has delegated the authority to assign amounts to be used for specific purposes.

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, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. 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.

T. 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.

U. 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, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. 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.

W. Adoption of New Accounting Pronouncement

The District has adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pension* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to Measurement Date – an amendment of GASB No. 68*. GASB No. 68 and No. 71 require participating employers in pension plans to recognize their proportionate share of their collective net pension liability, collective deferred inflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions.

As a result a prior year adjustment has been made to net position on the government-wide statement of activities to recognize prior year net pension liability of \$63,447,759.

X. Subsequent Events:

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2015 through December 21, 2015, 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 2. CASH AND CASH EQUIVALENTS

All bank deposits 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, 2015, none of the District's bank balances totaling \$90,233,033 was exposed to custodial credit risk.

As of June 30, 2015, the District's deposits and investments are summarized as follows:

	Book Balance
Insured - FDIC	\$ 250,000
Insured - GUDPA	80,970,921
NJ Cash Management	5,418,383
	\$ 86,639,304
 Reconciliation to Government-Wide Statement of Net Position:	
Unrestricted Cash	\$ 38,090,227
Restricted Cash	41,833,304
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	6,715,773
	\$ 86,639,304

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 2. CASH AND CASH EQUIVALENTS (Continued)

New Jersey Cash Management 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.

As of June 30, 2015, the District had \$5,418,383 on deposit with the New Jersey Cash Management Fund.

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.

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, 2015 the District's deposits 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, 2015**

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, 2015 the District's deposits, 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 it has no investments at June 30, 2015 only funds on deposit 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, 2015, 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, 2015 the District did not have any investments which would expose it to interest rate risk.

NOTE 4. RESERVE ACCOUNTS

A. CAPITAL RESERVE

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 committed 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, 2015**

NOTE 4. RESERVE ACCOUNTS (Continued)

A. CAPITAL RESERVE (Continued)

The activity of the capital reserve for the July 1, 2014 to June 30, 2015 fiscal year is as follows:

Beginning balance, July 1, 2014	\$ 37,724,134
Deposits:	
Approved by Board Resolution - June 18, 2015	6,000,000
Total Deposits	6,000,000
Withdrawals:	
Transfer to Capital Projects Fund	(1,550,000)
Local Share of 2014-2015 District Budget	(6,000,000)
Total Withdrawals	(7,550,000)
Ending balance, June 30, 2015	\$ 36,174,134

\$5,176,430 of the capital reserve has been committed for the local share of the 2015-2016 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.

B. MAINTENANCE RESERVE

A maintenance reserve account was established by the City of Union City Board of Education by inclusion of \$4,000,000 on June 18, 2015 for the accumulation of funds for the required maintenance of a facility in accordance with the Educational Facilities and Construction Financing Act (EFCFA). The maintenance reserve account is maintained in the general fund.

A District may increase the balance in the maintenance reserve account by appropriating funds in the annual general fund budget certified for taxes or by deposit of any unanticipated revenue or unexpended line-item appropriation by board resolution at year end. EFCFA requires that upon District completion of a school facilities project, the District must submit a plan for the maintenance of that facility.

NOTE 5. INVENTORY

Inventory in the Food Service Fund at June 30, 2015, consisted of the following:

Food and Supplies	\$ <u>54,020</u>
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**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 5. INVENTORY (Continued)

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 6. NOTE RECEIVABLE

On October 31, 2014 the District purchased two mortgage loan/liens in the amount of \$8,885,000. The mortgage loan/liens were on the property that the District utilizes as a leased high school annex. The mortgage loans/liens and assigned lease were both transferred to the District upon purchase. The purchase has been recorded as a note receivable and the District has continued to make lease payments to itself and record such payments as interest earned.

NOTE 7. 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, 2015**

NOTE 7. CAPITAL ASSETS AND DEPRECIATION (Continued)

Capital asset activity for the year ended June 30, 2015, was as follows:

	<u>Balance at July 1, 2014</u>	<u>Additions</u>	<u>Balance at June 30, 2015</u>
Governmental Activities:			
Non-Depreciable:			
Land	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable:			
Buildings and Improvements	273,130,121	9,763,626	282,893,747
Machinery & Equipment	9,684,612	3,047,418	12,732,030
Total at Historical Cost	<u>282,814,733</u>	<u>12,811,044</u>	<u>295,625,777</u>
Less: Accumulated Depreciation:			
Buildings and Improvements	(37,538,681)	(5,140,574)	(42,679,255)
Machinery & Equipment	(5,956,731)	(1,806,248)	(7,762,979)
Total Accumulated Depreciation	<u>(43,495,412)</u>	<u>(6,946,822) *</u>	<u>(50,442,234)</u>
Depreciable Capital Assets, Net	<u>239,319,321</u>	<u>5,864,222</u>	<u>245,183,543</u>
Governmental Activities - Capital Assets, Net	<u>\$ 276,512,086</u>	<u>\$ 5,864,222</u>	<u>\$ 282,376,308</u>
	<u>Balance at July 1,</u>	<u>Additions</u>	<u>Balance at June 30,</u>
Business-type Activity:			
Depreciable:			
Machinery & Equipment	\$ 1,166,858	\$ 346,069	\$ 1,512,927
Total at Historical Cost	<u>1,166,858</u>	<u>346,069</u>	<u>1,512,927</u>
Less: Accumulated Depreciation:			
Machinery & Equipment	(639,083)	(92,889)	(731,972)
Total Accumulated Depreciation	<u>(639,083)</u>	<u>(92,889)</u>	<u>(731,972)</u>
Business-type Activity, Capital Assets, Net	<u>\$ 527,775</u>	<u>\$ 253,180</u>	<u>\$ 780,955</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 7. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities as follows:

Instruction:	
Regular	\$ 1,825,243
Special Education	402,980
Other Special Education	306,683
Vocational Education	914
Other Instruction	201,289
Total Instruction	<u>2,737,109</u>
Support Services:	
Tuition	322,374
Student & Instruction Related Services	2,074,321
School Administrative Services	302,849
General & Business Administrative Services	182,500
Operation & Maintenance of Plant	1,121,471
Pupil Transportation	140,091
Food Services	1,324
Special Schools	64,783
Total Support Services	<u>4,209,713</u>
Total Depreciation Expense	<u>\$ 6,946,822</u>

NOTE 8. LONG-TERM DEBT

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

Governmental Activities

As of June 30, 2015, the governmental long-term debt of the District consisted of the following:

Accrued Compensation Absences:	
Current Portion	\$ 3,899,189
Noncurrent Portion	13,891,353
Capital Lease Obligation:	
Current Portion	1,078,656
Noncurrent Portion	971,752
Total Governmental Activity Debt	<u>\$ 19,840,950</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 8. LONG-TERM DEBT (Continued)

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

Business-type Activity

The following is a summary of changes in long-term debt for the year ended June 30, 2015:

	Balance June 30, 2014	Additions	Deductions	Balance June 30, 2015	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Capital Lease Obligations	\$ 1,139,242	\$ 2,593,360	\$ (1,682,194)	\$ 2,050,408	\$ 1,078,656	\$ 971,752
Compensated Absences	15,552,768	6,319,896	(4,082,122)	17,790,542	3,899,189	13,891,353
	<u>\$ 16,692,010</u>	<u>\$ 8,913,256</u>	<u>\$ (5,764,316)</u>	<u>\$ 19,840,950</u>	<u>\$ 4,977,845</u>	<u>\$ 14,863,105</u>

The general fund is used to liquidate long-term liabilities other than debt.

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. 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, 2015:

Machinery and Equipment:

	<u>Year Ending</u>
	June 30, 2016
	\$ 1,080,278
	June 30, 2017
	971,899
Total Minimum Lease Payments	2,052,177
Less: Amount Representing Interest	1,769
Present Value of Net Minimum Lease Payments	<u>\$ 2,050,408</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 8. LONG-TERM DEBT (Continued)

B. Capital Leases (Continued):

Three Year Computers Capital Lease # 9

<u>Year Ending</u>	<u>Machinery and Equipment</u>
June 30, 2016	\$ 163,701
June 30, 2017	<u>95,492</u>
Total Minimum Lease Payments	259,193
Less: Amount Representing Interest	<u>-</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 259,193</u></u>

Three Year Computers Capital Lease # 10

<u>Year Ending</u>	<u>Machinery and Equipment</u>
June 30, 2016	\$ 864,453
June 30, 2017	<u>864,453</u>
Total Minimum Lease Payments	1,728,906
Less: Amount Representing Interest	<u>-</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 1,728,906</u></u>

Five Year Copiers Capital Lease # 7:

<u>Year Ending</u>	<u>Machinery and Equipment</u>
June 30, 2016	<u>\$ 23,435</u>
Total Minimum Lease Payments	23,435
Less: Amount Representing Interest	<u>290</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 23,145</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 8. LONG-TERM DEBT (Continued)

B. Capital Leases (Continued):

Five Year Copiers Capital Lease # 8:

<u>Year Ending</u>	<u>Machinery and Equipment</u>
June 30, 2016	\$ 28,689
June 30, 2017	<u>11,954</u>
Total Minimum Lease Payments	40,643
Less: Amount Representing Interest	<u>1,479</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 39,164</u></u>

NOTE 9. OPERATING LEASES

The District has commitments to lease certain office, garage space, public library and schools under operating leases. Total operating lease payments made during the year ended June 30, 2015 were \$2,832,557. Future minimum lease payments are as follows:

<u>Year Ending</u>	
June 30, 2016	\$ 2,864,892
June 30, 2017	2,874,357
June 30, 2018	2,884,070
June 30, 2019	2,894,147
June 30, 2020	<u>2,904,490</u>
	<u><u>\$ 14,421,956</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. 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 accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

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, by which the State of New Jersey is responsible to fund 100% of the employer contributions, excluding any local employer retirement incentive (ERI) contributions. 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, 2015**

NOTE 10. 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. 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.

The following represents the membership tiers for PERS and TPAF:

Tier	Definition
1	Members who were enrolled prior to July 1, 2007
2	Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
3	Members who were eligible to enroll on or after November 2, 2008 and prior to May 22, 2010
4	Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
5	Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each service credit available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 before age 62, and tier 5 before age 65 with 30 or more years of service credit. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the retirement age for their respective tier. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

Pursuant to the provision of Chapter 78, P.L. 2011, COLA increase were suspended for all current and future retirees of all retirement systems.

E. Contribution Requirements:

The contribution policy is set by N.J.S.A. 43:15A for PERS and N.J.S.A. 18:66 for TPAF, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate increased from 5.5% of annual compensation to 6.5 plus an additional 1% phased-in over 7 years beginning July 2012. The member contribution was 6.92% in fiscal year 2015. 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, 2015**

NOTE 10. PENSION PLANS (Continued)

E. Contribution Requirements (Continued):

Employers' contribution amounts for PERS are based on an actuarially determined rate. The annual employer contributions for PERS include funding for basic retirement allowances, cost-of-living adjustments, and noncontributory death benefits. Under current Statute, the District is a non-contributing employer of the TPAF.

Chapter 1, P.L. 2010, effective May 21, 2010, required the State to resume making actuarially recommended contributions for the pension plans on a phased-in basis over a seven-year period beginning in fiscal year 2012. For fiscal year 2013, the State's minimum required contribution was 2/7th of the full recommended amounts determined on the basis of the July 1, 2011 actuarial valuation.

During the years ended June 30, 2015, 2014 and 2013 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.

Year Funding	PERS			TPAF		
	Contributed by the District	Employee Contributions	Pensionable Wages	Paid on Behalf of the District	Employee Contributions	Pensionable Wages
June 30, 2015	\$ 3,127,371	\$ 1,894,572	\$ 27,248,240	\$ 3,717,684	\$ 4,878,120	\$ 69,970,972
June 30, 2014	2,501,393	1,866,107	27,343,523	2,821,387	4,830,811	70,838,867
June 30, 2013	2,751,116	1,735,446	25,930,027	4,616,918	4,605,747	69,132,376

F. TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

At June 30, 2015 the State's net pension liability for TPAF associated with the District was \$356,452,253. For the year ended June 30, 2015, the District recognized an on-behalf TPAF pension expense of \$19,180,478 offset by an on-behalf TPAF pension contribution for the same amount.

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, Districts TPAF proportion was 0.0000%, which was a decrease of 0.0000% from its proportion measured as of June 30, 2013.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. PENSION PLANS (Continued)

F. TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Actuarial Assumptions

The total TPAF pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total TPAF pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.50%
Salary increases: 2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.90%

Mortality rates were based on the RP-2000 Healthy Annuitant Male and Female Mortality Table for male and females, as appropriate, with adjustments for mortality improvements based on Scale AA. Pre-retirement mortality improvements for active members are projected using Scale AA from base year of 2000 until valuation date plus 15 years to account for future mortality improvement. Post-retirement mortality improvements for non-disabled annuitants are projected using Scale AA from the base year of 2000 for males and 2003 for females until the valuation date plus 7 years to account for future mortality improvement.

The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2009 to June 30, 2012.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. PENSION PLANS (Continued)

F. TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	6.00%	0.50%
Core Fixed Income	0.00%	2.19%
Core Bonds	1.00%	1.38%
Short-Term Bonds	0.00%	1.00%
Intermediate-Term Bonds	11.20%	2.60%
Long-Term Bonds	0.00%	3.23%
Mortgages	2.50%	2.84%
High Yield Bonds	5.50%	4.15%
Non-US Fixed Income	0.00%	1.41%
Inflation-Indexed Bonds	2.50%	1.30%
Broad US Equities	25.90%	5.88%
Large Cap US Equities	0.00%	5.62%
Mid Cap US Equities	0.00%	6.39%
Small Cap US Equities	0.00%	7.39%
Developed Foreign Equities	12.70%	6.05%
Emerging Market Equities	6.50%	8.90%
Private Equity	8.25%	9.15%
Hedge Funds / Absolute Return	12.25%	3.85%
Real Estate (Property)	3.20%	4.43%
Real Estate (REITS)	0.00%	5.58%
Commodities	2.50%	3.60%
Long Credit Bonds	0.00%	3.74%

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. PENSION PLANS (Continued)

F. TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 4.68% and 4.95% as of June 30, 2014 and 2013, respectively. This single blend discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% and 4.63% as of June 30, 2014 and 2013, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employees will be made based on the average of the last five years. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2027. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2027, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Pension Plan fiduciary net position

Detailed information about the pension plans' fiduciary net position are available in the separately issued financial reports. These reports may be accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions:

At June 30, 2015 the Districts net pension liability for PERS was \$71,026,156.

The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2014, Districts PERS proportion was 0.3794%, which was an increase of 0.0474% from its proportion measured as of June 30, 2013.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

For the year ended June 30, 2015, the District recognized PERS pension expense of \$5,056,107. At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and accrual experience	\$ -	\$ -
Changes in assumptions	2,233,444	-
Net differences between projected and actual investment earnings on pension plan investments		4,232,773
Changes in proportion	7,648,990	-
District contributions subsequent to measurement date	<u>3,465,530</u>	
Total	<u>\$ 13,347,964</u>	<u>\$ 4,232,773</u>

\$3,465,530 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending</u>	
June 30, 2015	\$ 758,431
June 30, 2016	758,431
June 30, 2017	758,431
June 30, 2018	758,431
June 30, 2019	758,431
Thereafter	<u>1,857,508</u>
	<u>\$ 5,649,661</u>

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. PENSION PLANS (Continued)

**G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and
 Deferred Inflows of Resources Related to Pensions (Continued):**

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	3.01%
Salary increases: 2012-2021	2.15 – 4.40% Based on age
Thereafter	3.15 5.40% Based on age
Investment rate of return	7.90%

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for females) with adjustments for mortality improvements from the base year of 2012 based on Projections Scale AA. The actuarial assumptions used in the July 1, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2014 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	6.00%	0.80%
Core Bonds	1.00%	2.49%
Intermediate-Term Bonds	11.20%	2.26%
Mortgages	2.50%	2.17%
High Yield Bonds	5.50%	4.82%
Inflation-Indexed Bonds	2.50%	3.51%
Broad US Equities	25.90%	8.22%
Developed Foreign Equities	12.70%	8.12%
Emerging Market Equities	6.50%	9.91%
Private Equity	8.25%	13.02%
Hedge Funds / Absolute Return	12.25%	4.92%
Real Estate (Property)	3.20%	5.80%
Commodities	2.50%	5.35%

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Discount Rate

The discount rate used to measure the total pension liability was 5.39% and 5.55% as of June 30, 2014 and 2013, respectively. This single blend discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.29% and 4.63% as of June 30, 2014 and 2013, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employees will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate.

The following presents the District's proportionate share of the net pension liability as of June 30, 2014, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1% lower or 1% higher than the current rate:

	1% Decrease (4.39%)	Current Discount Rate (5.39%)	1% Increase (6.39%)
	<hr/>	<hr/>	<hr/>
District's proportionate share of PERS net pension liability	\$ 89,353,323	\$ 71,026,156	\$ 55,636,000

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 10. PENSION PLANS (Continued)

G. PERS Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued):

Pension Plan fiduciary net position

Detailed information about the pension plans' fiduciary net position are available in the separately issued financial reports. These reports may be accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

Payable to the pension plan

At June 30, 2015 the District reported accounts payable to the PERS of \$3,465,530 for the required actuarially determined contribution to PERS for the year ended June 30, 2015.

H. Reimbursed TPAF Social Security Contributions

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$4,758,578 during the year ended June 30, 2015, 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.

NOTE 11. 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. In 1998, the District authorized participation in the SHBP's post-retirement benefit program through resolution number 3.1 on September 28, 1998.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 11. POST-RETIREMENT BENEFITS (Continued)

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, 2014, there were 103,432 retirees eligible for post-retirement medical benefits, and the State contributed \$1.04 billion on their behalf. 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 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 \$165.8 million toward Chapter 126 benefits for 18,122 eligible retired members in fiscal year 2014.

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, 2015, 2014 and 2013 were \$5,901,826, \$4,626,012 and \$5,220,570, 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.

Chapter 78, P.L. 2011, effective October 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 11. POST-RETIREMENT BENEFITS (Continued)

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.

Funded Status and Funding Progress

As of June 30, 2014, the most recent actuarial valuation date, the State had a \$16.4 billion unfunded actuarial accrued liability for other postemployment benefits (OPEB) for local and \$40.6 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, 2014, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

The State Health Benefits Commission is the executive body established by the statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits, issues a publicly available financial report that include the financial statements and required supplementary information for the SHBP. The financial report may be accessed via the New Jersey Division of Pension and Benefits website at www.state.nj.us/treasury/pensions.

NOTE 12. 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".

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 12. COMPENSATED ABSENCES

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 13. 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.

NOTE 14. 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, 2015, 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 and the School Business Administrator are party defendants in a lawsuit filed by the landlord who defaulted on the two mortgage loans as explained in note 6. The outcome or any potential liabilities as a result of the pending litigation cannot be determined at this time.

The District is also a party defendant some other 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.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 15. 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 2015. Insurance claims have not exceeded coverage in any of the past three fiscal years.

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.

NOTE 16. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2015:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 916,685	\$ -
Proprietary Fund		
Food Service	-	916,685
Total	\$ 916,685	\$ 916,685

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 16. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

The special revenue fund transferred a \$4,873,853 contribution to school based budgeting to the general fund during the fiscal year ended June 2015. The general fund transferred a \$408,989 contribution to preschool education aid in the special revenue fund.

NOTE 17. 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

NOTE 18. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$88,460,748 General Fund fund balance at June 30, 2015, \$55,345,023 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$22,798,886 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2016); \$36,174,134 is committed for capital reserve; \$4,000,000 is committed for maintenance reserve; \$6,815,441 is committed for year-end encumbrances; and a deficit of (\$13,873,850) is unassigned.

Special Revenue Fund – The (\$2,768,403) Special Revenue Fund deficit fund balance at June 30, 2015 is unassigned.

Capital Projects Fund – Of the \$1,504,874 Capital Projects Fund fund balance at June 30, 2015, \$1,428,280 is committed for year-end encumbrances and \$76,594 is assigned to the capital projects fund.

The total Governmental Funds fund balance is \$87,197,219.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 18. 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 Activity</u>	<u>Total</u>
Fund Balance/Net Position	\$ 87,197,219	\$ 379,258	\$ 87,576,477
Add: Capital Assets, Net of Accumulated Depreciation	282,376,308	-	282,376,308
Deferred Outflows of Resources	13,347,964	-	13,347,964
Less: Accounts Payable for Pension	(3,465,530)	-	(3,465,530)
Long-Term Liabilities	(19,840,950)	-	(19,840,950)
Net Pension Liability	(71,026,156)	-	(71,026,156)
Deferred Inflows of Resources	<u>(4,232,773)</u>	-	<u>(4,232,773)</u>
Total Net Position	<u>\$ 284,356,082</u>	<u>\$ 379,258</u>	<u>\$ 284,735,340</u>

NOTE 19. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$2,768,403) in the Special Revenue Fund as of June 30, 2015 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 19. DEFICIT FUND BALANCES (Continued)

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 (\$16,642,253) is less than the last two state aid payments.

NOTE 20. 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, 2015 is \$55,345,023.

NOTE 21. 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 2015, the District there were no approvals for new SDA projects, however, there were net reductions of (\$3,710,686) in approvals of various outstanding SDA projects. There was \$82,065 in SDA project expenditures reported during fiscal 2015.

During fiscal year 2015, the District withdrew \$1,550,000 from its capital reserve fund to fund various projects in accordance with the LRFP as reviewed by the Department. There was \$17,056,337 in projects expenditures funded by transfers from capital reserve fund during fiscal 2015.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

NOTE 22. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$10,258,948 are comprised of \$9,251,182 from the local tax levy and \$793,778 from state sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$4,036,953 are from federal sources.

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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Local sources:					
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -
Interest earned	-	-	-	850,430	850,430
Miscellaneous	-	-	-	1,817,262	1,817,262
Total - local sources	<u>15,418,637</u>	<u>-</u>	<u>15,418,637</u>	<u>18,086,329</u>	<u>2,667,692</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	255,804	-	255,804	693,747	437,943
Total - federal sources	<u>255,804</u>	<u>-</u>	<u>255,804</u>	<u>693,747</u>	<u>437,943</u>
State sources:					
Equalization aid	164,712,713	-	164,712,713	164,712,713	-
Transportation aid	475,331	-	475,331	475,331	-
Special education aid	6,724,737	-	6,724,737	6,724,737	-
Security categorical aid	5,226,396	-	5,226,396	5,226,396	-
Under adequacy aid	447,622	-	447,622	447,622	-
Per Pupil Growth Aid	115,941	-	115,941	115,941	-
PARCC Readiness Aid	115,940	-	115,940	115,940	-
Extraordinary aid	750,000	-	750,000	793,778	43,778
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	-	-	-	3,717,684	3,717,684
Post-retirement medical contributions	-	-	-	5,901,826	5,901,826
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	4,758,578	4,758,578
Total - state sources	<u>178,568,680</u>	<u>-</u>	<u>178,568,680</u>	<u>192,990,546</u>	<u>14,421,866</u>
Total revenues	<u>194,243,121</u>	<u>-</u>	<u>194,243,121</u>	<u>211,770,622</u>	<u>17,527,501</u>
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	2,447,164	(111,311)	2,335,853	2,173,716	162,137
Grades 1-5	15,595,549	342,944	15,938,493	15,403,142	535,351
Grades 6-8	8,446,899	(157,520)	8,289,379	7,772,184	517,195
Grades 9-12	12,593,181	(112,885)	12,480,296	12,460,636	19,660
Other salaries for instruction:					
Preschool/kindergarten	172,046	48,930	220,976	220,976	-
Total regular programs - instruction	<u>39,254,839</u>	<u>10,158</u>	<u>39,264,997</u>	<u>38,030,654</u>	<u>1,234,343</u>
Regular programs - home instruction:					
Salaries of teachers	251,109	61,835	312,944	168,064	144,880
Other salaries for instruction	490,209	-	490,209	-	490,209
Total regular programs - home instruction	<u>741,318</u>	<u>61,835</u>	<u>803,153</u>	<u>168,064</u>	<u>635,089</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	3,413,666	102,751	3,516,417	2,721,351	795,066
Purchased professional - educational services	31,850	69,636	101,486	68,874	32,612
Purchased professional - technical services	89,831	(37,279)	52,552	29,961	22,591
Other purchased services (400-500 series)	195,458	-	195,458	111,360	84,098
General supplies	3,141,859	(21,629)	3,120,230	2,044,455	1,075,775
Textbooks	726,095	(2,182)	723,913	313,969	409,944
Other objects	108,433	(8,615)	99,818	36,023	63,795
Total regular programs - undistributed instruction	<u>7,707,192</u>	<u>102,682</u>	<u>7,809,874</u>	<u>5,325,993</u>	<u>2,483,881</u>
Total regular programs	<u>47,703,349</u>	<u>174,675</u>	<u>47,878,024</u>	<u>43,524,711</u>	<u>4,353,313</u>
Cognitive - moderate:					
Salaries of teachers	288,492	(50,996)	237,496	187,304	50,192
Other salaries for instruction	49,940	-	49,940	27,820	22,120
General supplies	71,648	(198)	71,450	50,800	20,650
Textbooks	380	-	380	345	35
Total cognitive - moderate	<u>410,460</u>	<u>(51,194)</u>	<u>359,266</u>	<u>266,269</u>	<u>92,997</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/language disabilities:					
Salaries of teachers	\$ 2,462,442	\$ 76,078	\$ 2,538,520	\$ 2,455,412	\$ 83,108
Other salaries for instruction	421,582	38,997	460,579	444,174	16,405
Other purchased services (400-500 series)	1,259	(1)	1,258	258	1,000
General supplies	84,642	(3,000)	81,642	52,401	29,241
Textbooks	3,000	-	3,000	-	3,000
Total learning/language disabilities	<u>2,972,925</u>	<u>112,074</u>	<u>3,084,999</u>	<u>2,952,245</u>	<u>132,754</u>
Multiple disabilities:					
Salaries of teachers	829,720	49,349	879,069	684,694	194,375
Other salaries for instruction	292,373	77,030	369,403	353,744	15,659
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	28,249	(7,500)	20,749	15,084	5,665
Other objects	1,000	-	1,000	1,000	-
Total multiple disabilities	<u>1,152,342</u>	<u>118,879</u>	<u>1,271,221</u>	<u>1,055,522</u>	<u>215,699</u>
Resource room/resource center:					
Salaries of teachers	6,256,681	(398,421)	5,858,260	5,491,825	366,435
Other salaries for instruction	144,368	(9,856)	134,512	131,293	3,219
Other purchased services (400-500 series)	4,000	-	4,000	4,000	-
General supplies	115,251	(2,461)	112,790	89,841	22,949
Textbooks	17,926	(5,710)	12,216	9,766	2,450
Total resource room/resource center	<u>6,538,226</u>	<u>(416,448)</u>	<u>6,121,778</u>	<u>5,726,725</u>	<u>395,053</u>
Autism:					
Salaries of teachers	471,546	(6,006)	465,540	465,540	-
General supplies	43,921	(2,444)	41,477	38,006	3,471
Total autism	<u>515,467</u>	<u>(8,450)</u>	<u>507,017</u>	<u>503,546</u>	<u>3,471</u>
Special education - home instruction:					
Salaries of teachers	310,000	(10,050)	299,950	267,685	32,265
Other salaries for instruction	143,000	(77,704)	65,296	27,741	37,555
General supplies	30,950	-	30,950	4,016	26,934
Total special education - home instruction	<u>483,950</u>	<u>(87,754)</u>	<u>396,196</u>	<u>299,442</u>	<u>96,754</u>
Total special education - instruction	<u>12,073,370</u>	<u>(332,893)</u>	<u>11,740,477</u>	<u>10,803,749</u>	<u>936,728</u>
Basic skills/remedial:					
Salaries of teachers	127,196	(80,919)	46,277	-	46,277
Purchased professional - educational services	2,893	-	2,893	-	2,893
Purchased professional - technical services	2,107	-	2,107	-	2,107
Other purchased services (400-500 series)	1,202	-	1,202	-	1,202
General supplies	7,832	-	7,832	1,453	6,379
Other objects	1,394	-	1,394	-	1,394
Total basic skills/remedial	<u>142,624</u>	<u>(80,919)</u>	<u>61,705</u>	<u>1,453</u>	<u>60,252</u>
Bilingual education:					
Salaries of teachers	7,789,439	(466,428)	7,323,011	7,098,875	224,136
Other salaries for instruction	510,795	43,508	554,303	546,963	7,340
Purchased professional - educational services	6,080	-	6,080	6,080	-
Purchased professional - technical services	21,451	(6,376)	15,075	5,537	9,538
Other purchased services (400-500 series)	32,086	(3,076)	29,010	21,764	7,246
General supplies	626,176	(38,181)	587,995	487,558	100,437
Textbooks	69,154	(3,613)	65,541	51,030	14,511
Other objects	3,300	(500)	2,800	2,800	-
Total bilingual education	<u>9,058,481</u>	<u>(474,666)</u>	<u>8,583,815</u>	<u>8,220,607</u>	<u>363,208</u>
Vocational programs - local - instruction:					
Salaries of teachers	169,684	-	169,684	-	169,684
Purchased professional - educational services	4,782	-	4,782	900	3,882
General supplies	42,668	-	42,668	20,039	22,629
Textbooks	6,791	-	6,791	-	6,791
Other objects	4,553	-	4,553	3,561	992
Total vocational programs - local - instruction	<u>228,478</u>	<u>-</u>	<u>228,478</u>	<u>24,500</u>	<u>203,978</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	\$ 3,200	\$ -	\$ 3,200	\$ -	\$ 3,200
Other purchase services (300-500 series)	107,588	(1)	107,587	83,586	24,001
Supplies and materials	2,670	-	2,670	2,670	-
Other Objects	5,250	-	5,250	5,250	-
School-sponsored athletics:					
Salaries	142,691	503	143,194	143,194	-
Salaries of teachers	323,363	-	323,363	837	322,526
Purchased services (300-500 series)	20,529	-	20,529	19,667	862
Supplies and materials	245,028	100,000	345,028	319,401	25,627
Other objects	116,100	(22,500)	93,600	27,070	66,530
Before/after school programs:					
Salaries of teachers	1,115,725	114,816	1,230,541	1,013,549	216,992
Salaries of professional staff	7,717	-	7,717	-	7,717
Salaries of secretarial and clerical assistants	3,858	-	3,858	-	3,858
Other salaries for instruction	1,023,807	35,830	1,059,637	942,076	117,561
Student assistants video productions	150,000	14,505	164,505	150,321	14,184
Purchased professional and technical services	22,913	(5,768)	17,145	-	17,145
Other Objects	190,000	-	190,000	24,650	165,350
Alternative education programs:					
Purchased technical services	10,585	-	10,585	-	10,585
Purchased services (300-500 series)	2,708	-	2,708	-	2,708
General Supplies	61,705	-	61,705	33,051	28,654
Other objects	12,200	-	12,200	2,286	9,914
Other supplemental/at-risk programs:					
Salaries of teachers	614,884	65,088	679,972	623,554	56,418
Other salaries for instruction	22,594	-	22,594	6,552	16,042
Other special schools:					
Salaries	24,000	-	24,000	-	24,000
Other purchase services (300-500 series)	20,000	-	20,000	-	20,000
Other state projects:					
Other purchase services (300-500 series)	20,000	-	20,000	15,919	4,081
Community service programs:					
Salaries	200,000	-	200,000	67,919	132,081
Purchased services (300-500 series)	2,151,971	-	2,151,971	1,914,923	237,048
Total other instructional	6,621,086	302,473	6,923,559	5,396,475	1,527,084
Total - instruction	75,827,388	(411,330)	75,416,058	67,971,495	7,444,563
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	674,767	-	674,767	481,900	192,867
Tuition to CSSD & regional day schools	1,484,004	(755,000)	729,004	662,258	66,746
Tuition to private schools for the handicapped-within state	6,902,064	700,000	7,602,064	7,260,143	341,921
Tuition to private schools - handicapped other LEA's-outside state	80,570	55,000	135,570	113,579	21,991
Tuition - state facilities	124,852	-	124,852	124,852	-
Total undistributed expenditures - instruction	9,266,257	-	9,266,257	8,642,732	623,525
Attendance and social work services:					
Salaries	1,082,410	(123,307)	959,103	868,858	90,245
Other salaries	251,733	2,988	254,721	234,546	20,175
Salary drop out prevention officer	284,525	(16,480)	268,045	229,555	38,490
Salaries of family support team	501,865	(25,830)	476,035	455,388	20,647
Family/parent liaison salary	504,720	18,375	523,095	495,816	27,279
Purchase professional & technical services	29,500	(665)	28,835	1,131	27,704
Other purchased services (400-500 series)	1,690	-	1,690	1,215	475
Supplies and materials	46,063	(2,000)	44,063	8,043	36,020
General supplies	14,331	-	14,331	6,722	7,609
Other objects	1,627	(988)	639	128	511
Total attendance and social work services	2,718,464	(147,907)	2,570,557	2,301,402	269,155
Health services:					
Salaries	1,809,956	8,231	1,818,187	1,644,288	173,899
Family/parent liaison salary	56,187	7,353	63,540	63,540	-
Salaries of social services coordinators	562,116	(22,307)	539,809	499,402	40,407
Purchased professional and technical services	49,000	-	49,000	7,174	41,826
Other purchased services (400-500 series)	2,315	-	2,315	144	2,171
Supplies and materials	90,404	-	90,404	20,574	69,830
Other objects	16,032	-	16,032	11,631	4,401
Total health services	2,586,010	(6,723)	2,579,287	2,246,753	332,534

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other support services - students-regular:					
Salaries of other professional staff	\$ 1,872,734	\$ (20,496)	\$ 1,852,238	\$ 1,782,954	\$ 69,284
Salaries of secretarial and clerical assistants	244,732	36,605	281,337	281,337	-
Other salaries	818,212	(33,868)	784,344	707,560	76,784
Purchased professional - educational services	23,593	1,891	25,484	14,671	10,813
Other purchased services (400-500 series)	5,230	-	5,230	4,239	991
Supplies and materials	26,367	-	26,367	5,670	20,697
Other objects	343,610	-	343,610	103,195	240,415
Total other support services - students-regular	<u>3,334,478</u>	<u>(15,868)</u>	<u>3,318,610</u>	<u>2,899,626</u>	<u>418,984</u>
Other support services - students - special services:					
Salaries of other professional staff	3,643,712	(940,240)	2,703,472	2,679,476	23,996
Salaries of secretarial and clerical assistants	818,940	-	818,940	811,175	7,765
Total other support services - students-special services	<u>4,462,652</u>	<u>(940,240)</u>	<u>3,522,412</u>	<u>3,490,651</u>	<u>31,761</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	2,671,856	19,124	2,690,980	2,212,053	478,927
Salaries of other professional staff	872,690	(10,103)	862,587	759,273	103,314
Salaries of secretarial and clerical assistants	1,380,538	29,082	1,409,620	1,371,766	37,854
Other salaries	1,474,342	-	1,474,342	953,874	520,468
Purchased professional - educational services	190,076	-	190,076	56,709	133,367
Purchased professional - technical services	19,099	-	19,099	-	19,099
Other purchased services (400-500 series)	2,026,585	(200,000)	1,826,585	805,752	1,020,833
Supplies and materials	368,876	(1,047)	367,829	296,634	71,195
Textbooks	51,468	-	51,468	30,109	21,359
Other objects	1,200	-	1,200	-	1,200
Total improvement of instructional services	<u>9,056,730</u>	<u>(162,944)</u>	<u>8,893,786</u>	<u>6,486,170</u>	<u>2,407,616</u>
Educational media services/school library:					
Salaries	856,634	(48,182)	808,452	806,188	2,264
Salaries of technology coordinators	294,171	(65,657)	228,514	196,109	32,405
Purchased professional - technical services	2,906,382	(38,000)	2,868,382	2,644,993	223,389
Other purchased services (400-500 series)	64,108	-	64,108	40,299	23,809
Supplies and materials	2,200,647	-	2,200,647	2,054,205	146,442
Other objects	3,000	-	3,000	2,567	433
Total educational media services/school library	<u>6,324,942</u>	<u>(151,839)</u>	<u>6,173,103</u>	<u>5,744,361</u>	<u>428,742</u>
Instruction staff training services:					
Salaries of supervisors of instruction	697,880	811,144	1,509,024	1,376,154	132,870
Other purchased professional services - educational	30,891	-	30,891	4,876	26,015
Other purchased services (400-500 series)	6,274	-	6,274	-	6,274
Supplies and materials	9,466	-	9,466	8,706	760
Total instruction staff training services	<u>744,511</u>	<u>811,144</u>	<u>1,555,655</u>	<u>1,389,736</u>	<u>165,919</u>
Support services - general administration:					
Salaries	465,115	(800)	464,315	287,279	177,036
Salaries of other professional staff	477,838	-	477,838	360,684	117,154
Other purchased professional services - educational	84,738	5,000	89,738	30,703	59,035
Legal services	451,250	293,903	745,153	662,231	82,922
Other purchased professional services	382,221	(28,000)	354,221	280,670	73,551
Purchased Technical services	905,062	(18,831)	886,231	537,199	349,032
Communications/telephone	417,776	163,250	581,026	196,414	384,612
Miscellaneous purchased services	654,878	(214,500)	440,378	299,214	141,164
General Supplies	50,664	-	50,664	39,271	11,393
Miscellaneous expenditures	81,934	24,500	106,434	48,670	57,764
Total support services - general administration	<u>3,971,476</u>	<u>224,522</u>	<u>4,195,998</u>	<u>2,742,335</u>	<u>1,453,663</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,099,205	187,862	4,287,067	3,958,940	328,127
Salaries of secretarial and clerical assistants	2,598,202	126,557	2,724,759	2,570,085	154,674
Other professional and technical services	218,893	1,497,197	1,716,090	1,157,103	558,987
Other purchased services (400-500 series)	50,098	-	50,098	22,961	27,137
Supplies and materials	475,704	-	475,704	291,352	184,352
Other objects	166,611	(11,810)	154,801	118,825	35,976
Total support services - school administration	<u>7,608,713</u>	<u>1,799,806</u>	<u>9,408,519</u>	<u>8,119,266</u>	<u>1,289,253</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Central services:					
Salaries	\$ 982,721	\$ (22,117)	\$ 960,604	\$ 899,414	\$ 61,190
Purchased profession services	65,000	-	65,000	65,000	-
Purchased technical services	598,083	(9,300)	588,783	400,556	188,227
Supplies and materials	203,010	-	203,010	76,289	126,721
Miscellaneous expenditures	181,542	2,300	183,842	88,302	95,540
Total central services:	<u>2,030,356</u>	<u>(29,117)</u>	<u>2,001,239</u>	<u>1,529,561</u>	<u>471,678</u>
Administrative Information Technology:					
Purchased profession services	62,849	-	62,849	29,191	33,658
Purchased technical services	636,995	-	636,995	591,682	45,313
Total administrative information technology:	<u>699,844</u>	<u>-</u>	<u>699,844</u>	<u>620,873</u>	<u>78,971</u>
Required maintenance for school facilities:					
Salaries	1,830,338	(1,548,454)	281,884	184,495	97,389
Cleaning, repair and maintenance services	996,458	(29,306)	967,152	216,183	750,969
General supplies	235,407	-	235,407	2,033	233,374
Other objects	27,880	-	27,880	-	27,880
Total required maintenance for school facilities	<u>3,090,083</u>	<u>(1,577,760)</u>	<u>1,512,323</u>	<u>402,711</u>	<u>1,109,612</u>
Other operating and maintenance of plant services:					
Salaries	9,733,109	655,932	10,389,041	9,643,141	745,900
Other salaries	41,273	-	41,273	23,764	17,509
Purchased professional and technical services	4,513,346	-	4,513,346	3,178,171	1,335,175
Cleaning, repair and maintenance services	4,370,149	(535,602)	3,834,547	2,293,737	1,540,810
Rental of land and buildings other than lease purchase	3,747,337	316,854	4,064,191	3,479,695	584,496
Other purchased property	328,312	294,272	622,584	550,796	71,788
General supplies	1,510,910	170,346	1,681,256	1,522,344	158,912
Energy	4,490,393	(34,272)	4,456,121	3,627,291	828,830
Other objects	209,530	-	209,530	177,434	32,096
Total other operating and maintenance of plant services:	<u>28,944,359</u>	<u>867,530</u>	<u>29,811,889</u>	<u>24,496,373</u>	<u>5,315,516</u>
Security:					
Salaries	5,272,954	152,495	5,425,449	5,163,239	262,210
General supplies	16,157	(10,734)	5,423	3,923	1,500
Total security	<u>5,289,111</u>	<u>141,761</u>	<u>5,430,872</u>	<u>5,167,162</u>	<u>263,710</u>
Student transportation services:					
Management Fee - ESC & CTSA Trans Program	324,900	-	324,900	270,465	54,435
Cleaning, repair and maintenance services	30,000	-	30,000	-	30,000
Contracted services - (other than between home and school) - vendors	13,770	-	13,770	11,420	2,350
Contracted services - (Special education students) - joint agreement	3,946,654	219,058	4,165,712	3,411,598	754,114
General supplies	5,182	-	5,182	4,330	852
Miscellaneous purchased services	981,576	(400,000)	581,576	57,986	523,590
Total student transportation services	<u>5,302,082</u>	<u>(180,942)</u>	<u>5,121,140</u>	<u>3,755,799</u>	<u>1,365,341</u>
Unallocated employee benefits:					
Group insurance	204,000	-	204,000	(523)	204,523
Social Security contribution	3,200,000	399,079	3,599,079	3,421,238	177,841
TPAF contribution - ERIP	1,500,000	(75,000)	1,425,000	765,490	659,510
Other retirement contributions - regular	3,100,000	150,782	3,250,782	3,250,761	21
Other retirement contributions - ERIP	1,500,000	(951,862)	548,138	6,294	541,844
Workers' compensation	2,240,000	507,061	2,747,061	2,747,060	1
Unemployment compensation	400,000	(47,079)	352,921	-	352,921
Health benefits	34,740,597	290,928	35,031,525	28,405,004	6,626,521
Tuition reimbursement	1,346,442	(290,486)	1,055,956	363,987	691,969
Total unallocated employee benefits	<u>48,231,039</u>	<u>(16,577)</u>	<u>48,214,462</u>	<u>38,959,311</u>	<u>9,255,151</u>
Food services:					
Other objects	35,537	-	35,537	35,502	35
Total food services	<u>35,537</u>	<u>-</u>	<u>35,537</u>	<u>35,502</u>	<u>35</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	\$ -	\$ -	\$ -	\$ 3,717,684	\$ (3,717,684)
Post-retirement medical contributions	-	-	-	5,901,826	(5,901,826)
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	4,758,578	(4,758,578)
Total on-behalf contributions	-	-	-	14,378,088	(14,378,088)
Total undistributed expenditures	143,696,644	614,846	144,311,490	133,408,412	10,903,078
Total expenditures - current expense	219,524,032	203,516	219,727,548	201,379,907	18,347,641
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	23,162	-	23,162	162	23,000
Instruction - instructional equipment	7,717	-	7,717	-	7,717
General administration	1,562,385	(127,717)	1,434,668	453,896	980,772
Special schools (all programs)	25,721	-	25,721	-	25,721
Total equipment	1,628,985	(137,717)	1,491,268	454,058	1,037,210
Facilities acquisition and construction services:					
Architect/engineering services	386,386	-	386,386	19,386	367,000
Other professional/technical services	510,922	-	510,922	24,210	486,712
Construction services	4,072,097	(238,875)	3,833,222	562,931	3,270,291
Supplies and Materials	7,000	-	7,000	-	7,000
Infrastructure	261,269	-	261,269	18,697	242,572
Total facilities acquisition and construction services	5,237,674	(238,875)	4,998,799	625,224	4,373,575
Assets acquired under capital leases (Non-budgeted)	-	-	-	2,593,360	(2,593,360)
Total capital outlay	6,866,659	(376,592)	6,490,067	3,672,642	2,817,425
SPECIAL SCHOOLS					
Other special schools - instructions:					
Salaries of teachers	212,813	(142,234)	70,579	70,579	-
Other salaries - instruction	290,250	181,479	471,729	471,729	-
General supplies	23,150	-	23,150	-	23,150
Total other special schools - instructions	526,213	39,245	565,458	542,308	23,150
Accredited evening/adult high school - instruction:					
Salaries of teachers	73,625	77	73,702	73,703	(1)
Other salaries for instruction	15,462	(3,701)	11,761	9,905	1,856
General supplies	14,030	-	14,030	3,558	10,472
Textbooks	1,715	-	1,715	-	1,715
Total accredited evening/adult high school - instruction	104,832	(3,624)	101,208	87,166	14,042
Accredited evening/adult high school - support services:					
Salaries	128,746	(28,920)	99,826	82,199	17,627
Purchased professional and technical services	4,287	-	4,287	-	4,287
Other purchased services (400-500 series)	858	-	858	-	858
Total accredited evening/adult high school - support services	133,891	(28,920)	104,971	82,199	22,772
Adult education - local - instruction:					
Salaries	222,800	(61,543)	161,257	161,257	-
Salaries of teachers	766,608	90,287	856,895	844,576	12,319
General supplies	35,146	-	35,146	18,581	16,565
Total adult education - local - instruction	1,024,554	28,744	1,053,298	1,024,414	28,884
Adult education - local - support services:					
Purchased technical services	4,288	-	4,288	713	3,575
Other objects	1,715	-	1,715	-	1,715
Total adult education - local - support services	6,003	-	6,003	713	5,290
Total special schools	1,795,493	35,445	1,830,938	1,736,800	94,138

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Charter schools	\$ 214,000	\$ 137,631	\$ 351,631	\$ 308,088	\$ 43,543
Total expenditures	<u>228,400,184</u>	<u>-</u>	<u>228,400,184</u>	<u>207,097,437</u>	<u>21,302,747</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(34,157,063)</u>	<u>-</u>	<u>(34,157,063)</u>	<u>4,673,185</u>	<u>38,830,248</u>
OTHER FINANCING SOURCES (USES)					
Capital leases (Non-budgeted)	-	-	-	2,593,360	2,593,360
Purchase of note receivable	-	-	-	8,000,000	8,000,000
Transfer out - capital reserve withdrawal capital projects fund	-	-	-	(1,550,000)	(1,550,000)
Transfer in - capital projects fund cancellation to capital reserve	-	-	-	-	-
Transfers in - contribution to school based budgeting - general fund	109,664,401	(126,059)	109,538,342	104,395,386	(5,142,956)
Transfers in - contribution to school based budgeting - special revenue fund	4,998,625	126,059	5,124,684	4,873,853	(250,831)
Operating transfers out - transfer to special revenue- local contribution to preschool - inclusion	(408,989)	-	(408,989)	(408,989)	-
Transfers out - contribution to school based budgeting	<u>(109,664,401)</u>	<u>-</u>	<u>(109,664,401)</u>	<u>(104,395,386)</u>	<u>5,269,015</u>
Total other financing sources (uses)	<u>4,589,636</u>	<u>-</u>	<u>4,589,636</u>	<u>13,508,224</u>	<u>8,918,588</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(29,567,427)</u>	<u>-</u>	<u>(29,567,427)</u>	<u>18,181,409</u>	<u>47,748,836</u>
Fund balances, July 1	<u>29,567,427</u>	<u>-</u>	<u>29,567,427</u>	<u>87,941,190</u>	<u>58,373,763</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 106,122,599</u>	<u>\$ 106,122,599</u>

Recapitulation:

Restricted for:

Excess Surplus - prior year - designated for subsequent year's expenditures	\$ 22,798,886
Excess Surplus - current year	32,546,137
Committed to:	
Capital reserve	36,174,134
Maintenance reserve	4,000,000
Year-end encumbrances	6,815,441
Unassigned	<u>3,788,001</u>
	<u>106,122,599</u>

Reconciliation to Government Funds (GAAP)

Last State Aid Payment not recognized on GAAP Basis	<u>(17,661,851)</u>
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Fund Balance per Government Funds (GAAP)

\$ 88,460,748

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
REVENUES						
Local sources:						
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ -	\$ -	\$ -
Interest earned	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total - local sources	<u>15,418,637</u>	<u>-</u>	<u>15,418,637</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal sources:						
Special Education Medicare Reimbursement Initiative	255,804	-	255,804	-	-	-
Total - federal sources	<u>255,804</u>	<u>-</u>	<u>255,804</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	164,712,713	-	164,712,713	-	-	-
Transportation aid	475,331	-	475,331	-	-	-
Special education aid	6,724,737	-	6,724,737	-	-	-
Security categorical aid	5,226,396	-	5,226,396	-	-	-
Under adequacy aid	447,622	-	447,622	-	-	-
Per Pupil Growth Aid	115,941	-	115,941	-	-	-
PARCC Readiness Aid	115,940	-	115,940	-	-	-
Extraordinary aid	750,000	-	750,000	-	-	-
On-behalf TPAF contributions (Non-budgeted):						
Pension contribution	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-
Reimbursed TPAF Social Security contribution: (Non-budgeted)	-	-	-	-	-	-
Total - state sources	<u>178,568,680</u>	<u>-</u>	<u>178,568,680</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>194,243,121</u>	<u>-</u>	<u>194,243,121</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES -						
CURRENT EXPENSE						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	-	2,447,164	2,447,164	-	(111,311)	(111,311)
Grades 1-5	-	15,595,549	15,595,549	-	342,944	342,944
Grades 6-8	35,361	8,411,538	8,446,899	10,103	(167,623)	(157,520)
Grades 9-12	59,601	12,533,580	12,593,181	(58,901)	(53,984)	(112,885)
Other salaries for instruction:						
Preschool/kindergarten	-	172,046	172,046	-	48,930	48,930
Total regular programs - instruction	<u>94,962</u>	<u>39,159,877</u>	<u>39,254,839</u>	<u>(48,798)</u>	<u>58,956</u>	<u>10,158</u>
Regular programs - home instruction:						
Salaries of teachers	251,109	-	251,109	61,835	-	61,835
Other salaries for instruction	490,209	-	490,209	-	-	-
Total regular programs - home instruction	<u>741,318</u>	<u>-</u>	<u>741,318</u>	<u>61,835</u>	<u>-</u>	<u>61,835</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	1,643,150	1,770,516	3,413,666	-	102,751	102,751
Purchased professional - educational services	-	31,850	31,850	58,901	10,735	69,636
Purchased professional - technical services	-	89,831	89,831	-	(37,279)	(37,279)
Other purchased services (400-500 series)	140,095	55,363	195,458	-	-	-
General supplies	1,210,961	1,930,898	3,141,859	(14,009)	(7,620)	(21,629)
Textbooks	378,087	348,008	726,095	(291)	(1,891)	(2,182)
Other objects	17,426	91,007	108,433	-	(8,615)	(8,615)
Total regular programs - undistributed instruction	<u>3,389,719</u>	<u>4,317,473</u>	<u>7,707,192</u>	<u>44,601</u>	<u>58,081</u>	<u>102,682</u>
Total regular programs	<u>4,225,999</u>	<u>43,477,350</u>	<u>47,703,349</u>	<u>57,638</u>	<u>117,037</u>	<u>174,675</u>
Cognitive - moderate:						
Salaries of teachers	-	288,492	288,492	-	(50,996)	(50,996)
Other salaries for instruction	-	49,940	49,940	-	-	-
General supplies	-	71,648	71,648	-	(198)	(198)
Textbooks	-	380	380	-	-	-
Total cognitive - moderate	<u>-</u>	<u>410,460</u>	<u>410,460</u>	<u>-</u>	<u>(51,194)</u>	<u>(51,194)</u>
Learning/language disabilities:						
Salaries of teachers	-	2,462,442	2,462,442	-	76,078	76,078
Other salaries for instruction	-	421,582	421,582	-	38,997	38,997
Other purchased services (400-500 series)	-	1,259	1,259	-	(1)	(1)
General supplies	-	84,642	84,642	-	(3,000)	(3,000)
Textbooks	-	3,000	3,000	-	-	-
Total learning/language disabilities	<u>-</u>	<u>2,972,925</u>	<u>2,972,925</u>	<u>-</u>	<u>112,074</u>	<u>112,074</u>

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 15,418,637	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -	\$ 15,418,637
-	-	-	850,430	-	850,430
-	-	-	1,817,262	-	1,817,262
<u>15,418,637</u>	<u>-</u>	<u>15,418,637</u>	<u>18,086,329</u>	<u>-</u>	<u>18,086,329</u>
	246,810				
255,804	-	255,804	693,747	-	693,747
<u>255,804</u>	<u>-</u>	<u>255,804</u>	<u>693,747</u>	<u>-</u>	<u>693,747</u>
164,712,713	-	164,712,713	164,712,713	-	164,712,713
475,331	-	475,331	475,331	-	475,331
6,724,737	-	6,724,737	6,724,737	-	6,724,737
5,226,396	-	5,226,396	5,226,396	-	5,226,396
447,622	-	447,622	447,622	-	447,622
115,941	-	115,941	115,941	-	115,941
115,940	-	115,940	115,940	-	115,940
750,000	-	750,000	793,778	-	793,778
-	-	-	3,717,684	-	3,717,684
-	-	-	5,901,826	-	5,901,826
-	-	-	4,758,578	-	4,758,578
<u>178,568,680</u>	<u>-</u>	<u>178,568,680</u>	<u>192,990,546</u>	<u>-</u>	<u>192,990,546</u>
<u>194,243,121</u>	<u>-</u>	<u>194,243,121</u>	<u>211,770,622</u>	<u>-</u>	<u>211,770,622</u>
-	2,335,853	2,335,853	-	2,173,716	2,173,716
-	15,938,493	15,938,493	-	15,403,142	15,403,142
45,464	8,243,915	8,289,379	45,464	7,726,720	7,772,184
700	12,479,596	12,480,296	-	12,460,636	12,460,636
-	220,976	220,976	-	220,976	220,976
<u>46,164</u>	<u>39,218,833</u>	<u>39,264,997</u>	<u>45,464</u>	<u>37,985,190</u>	<u>38,030,654</u>
312,944	-	312,944	168,064	-	168,064
490,209	-	490,209	-	-	-
<u>803,153</u>	<u>-</u>	<u>803,153</u>	<u>168,064</u>	<u>-</u>	<u>168,064</u>
1,643,150	1,873,267	3,516,417	1,158,920	1,562,431	2,721,351
58,901	42,585	101,486	43,191	25,683	68,874
-	52,552	52,552	-	29,961	29,961
140,095	55,363	195,458	78,362	32,998	111,360
1,196,952	1,923,278	3,120,230	537,306	1,507,149	2,044,455
377,796	346,117	723,913	63,508	250,461	313,969
17,426	82,392	99,818	-	36,023	36,023
<u>3,434,320</u>	<u>4,375,554</u>	<u>7,809,874</u>	<u>1,881,287</u>	<u>3,444,706</u>	<u>5,325,993</u>
<u>4,283,637</u>	<u>43,594,387</u>	<u>47,878,024</u>	<u>2,094,815</u>	<u>41,429,896</u>	<u>43,524,711</u>
-	237,496	237,496	-	187,304	187,304
-	49,940	49,940	-	27,820	27,820
-	71,450	71,450	-	50,800	50,800
-	380	380	-	345	345
<u>-</u>	<u>359,266</u>	<u>359,266</u>	<u>-</u>	<u>266,269</u>	<u>266,269</u>
-	2,538,520	2,538,520	-	2,455,412	2,455,412
-	460,579	460,579	-	444,174	444,174
-	1,258	1,258	-	258	258
-	81,642	81,642	-	52,401	52,401
-	3,000	3,000	-	-	-
<u>-</u>	<u>3,084,999</u>	<u>3,084,999</u>	<u>-</u>	<u>2,952,245</u>	<u>2,952,245</u>

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Multiple disabilities:						
Salaries of teachers	\$ -	\$ 829,720	\$ 829,720	\$ -	\$ 49,349	\$ 49,349
Other salaries for instruction	-	292,373	292,373	-	77,030	77,030
Other purchased services (400-500 series)	-	1,000	1,000	-	-	-
General supplies	-	28,249	28,249	-	(7,500)	(7,500)
Other objects	-	1,000	1,000	-	-	-
Total multiple disabilities	-	1,152,342	1,152,342	-	118,879	118,879
Resource room/resource center:						
Salaries of teachers	-	6,256,681	6,256,681	-	(398,421)	(398,421)
Other salaries for instruction	-	144,368	144,368	-	(9,856)	(9,856)
Other purchased services (400-500 series)	-	4,000	4,000	-	-	-
General supplies	-	115,251	115,251	-	(2,461)	(2,461)
Textbooks	-	17,926	17,926	-	(5,710)	(5,710)
Total resource room/resource center	-	6,538,226	6,538,226	-	(416,448)	(416,448)
Autism:						
Salaries of teachers	-	471,546	471,546	-	(6,006)	(6,006)
General supplies	-	43,921	43,921	-	(2,444)	(2,444)
Total autism	-	515,467	515,467	-	(8,450)	(8,450)
Special education - home instruction:						
Salaries of teachers	310,000	-	310,000	(10,050)	-	(10,050)
Other salaries for instruction	143,000	-	143,000	(77,704)	-	(77,704)
General supplies	30,950	-	30,950	-	-	-
Total special education - home instruction	483,950	-	483,950	(87,754)	-	(87,754)
Total special education - instruction	483,950	11,589,420	12,073,370	(87,754)	(245,139)	(332,893)
Basic skills/remedial:						
Salaries of teachers	-	127,196	127,196	-	(80,919)	(80,919)
Purchased professional - educational services	1,393	1,500	2,893	-	-	-
Purchased professional - technical services	2,107	-	2,107	-	-	-
Other purchased services (400-500 series)	1,202	-	1,202	-	-	-
General supplies	6,332	1,500	7,832	-	-	-
Other objects	1,394	-	1,394	-	-	-
Total basic skills/remedial	12,428	130,196	142,624	-	(80,919)	(80,919)
Bilingual education:						
Salaries of teachers	130,686	7,658,753	7,789,439	11,408	(477,836)	(466,428)
Other salaries for instruction	-	510,795	510,795	-	43,508	43,508
Purchased professional - educational services	-	6,080	6,080	-	-	-
Purchased professional - technical services	-	21,451	21,451	-	(6,376)	(6,376)
Other purchased services (400-500 series)	1,288	30,798	32,086	-	(3,076)	(3,076)
General supplies	64,558	561,618	626,176	-	(38,181)	(38,181)
Textbooks	-	69,154	69,154	-	(3,613)	(3,613)
Other objects	-	3,300	3,300	-	(500)	(500)
Total bilingual education	196,532	8,861,949	9,058,481	11,408	(486,074)	(474,666)
Vocational programs - local - instruction:						
Salaries of teachers	169,684	-	169,684	-	-	-
Purchased professional - educational services	4,782	-	4,782	-	-	-
General supplies	42,668	-	42,668	-	-	-
Textbooks	6,791	-	6,791	-	-	-
Other objects	4,553	-	4,553	-	-	-
Total vocational programs - local - instruction	228,478	-	228,478	-	-	-

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ -	\$ 879,069	\$ 879,069	\$ -	\$ 684,694	\$ 684,694
-	369,403	369,403	-	353,744	353,744
-	1,000	1,000	-	1,000	1,000
-	20,749	20,749	-	15,084	15,084
-	1,000	1,000	-	1,000	1,000
-	1,271,221	1,271,221	-	1,055,522	1,055,522
-	5,858,260	5,858,260	-	5,491,825	5,491,825
-	134,512	134,512	-	131,293	131,293
-	4,000	4,000	-	4,000	4,000
-	112,790	112,790	-	89,841	89,841
-	12,216	12,216	-	9,766	9,766
-	6,121,778	6,121,778	-	5,726,725	5,726,725
-	465,540	465,540	-	465,540	465,540
-	41,477	41,477	-	38,006	38,006
-	507,017	507,017	-	503,546	503,546
299,950	-	299,950	267,685	-	267,685
65,296	-	65,296	27,741	-	27,741
30,950	-	30,950	4,016	-	4,016
396,196	-	396,196	299,442	-	299,442
396,196	11,344,281	11,740,477	299,442	10,504,307	10,803,749
-	46,277	46,277	-	-	-
1,393	1,500	2,893	-	-	-
2,107	-	2,107	-	-	-
1,202	-	1,202	-	-	-
6,332	1,500	7,832	244	1,209	1,453
1,394	-	1,394	-	-	-
12,428	49,277	61,705	244	1,209	1,453
142,094	7,180,917	7,323,011	142,094	6,956,781	7,098,875
-	554,303	554,303	-	546,963	546,963
-	6,080	6,080	-	6,080	6,080
-	15,075	15,075	-	5,537	5,537
1,288	27,722	29,010	159	21,605	21,764
64,558	523,437	587,995	50,861	436,697	487,558
-	65,541	65,541	-	51,030	51,030
-	2,800	2,800	-	2,800	2,800
207,940	8,375,875	8,583,815	193,114	8,027,493	8,220,607
169,684	-	169,684	-	-	-
4,782	-	4,782	900	-	900
42,668	-	42,668	20,039	-	20,039
6,791	-	6,791	-	-	-
4,553	-	4,553	3,561	-	3,561
228,478	-	228,478	24,500	-	24,500

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	\$ -	\$ 3,200	\$ 3,200	\$ -	\$ -	\$ -
Other purchase services (300-500 series)	-	107,588	107,588	-	(1)	(1)
Supplies and materials	-	2,670	2,670	-	-	-
Other Objects	-	5,250	5,250	-	-	-
School-sponsored athletics:						
Salaries	142,691	-	142,691	503	-	503
Salaries of teachers	318,363	5,000	323,363	-	-	-
Purchased services (300-500 series)	-	20,529	20,529	-	-	-
Supplies and materials	72,465	172,563	245,028	100,000	-	100,000
Other objects	103,750	12,350	116,100	(22,500)	-	(22,500)
Before/after school programs:						
Salaries of teachers	146,471	969,254	1,115,725	-	114,816	114,816
Salaries of professional staff	7,717	-	7,717	-	-	-
Salaries of secretarial and clerical assistants	3,858	-	3,858	-	-	-
Other salaries for instruction	-	1,023,807	1,023,807	-	35,830	35,830
Student assistants video productions	110,000	40,000	150,000	-	14,505	14,505
Purchased professional and technical services	9,025	13,888	22,913	-	(5,768)	(5,768)
Other Objects	190,000	-	190,000	-	-	-
Alternative education programs:						
Purchased technical services	10,585	-	10,585	-	-	-
Purchased services (300-500 series)	2,708	-	2,708	-	-	-
General Supplies	61,705	-	61,705	-	-	-
Other objects	12,200	-	12,200	-	-	-
Other supplemental/at-risk programs:						
Salaries of teachers	-	614,884	614,884	-	65,088	65,088
Other salaries for instruction	-	22,594	22,594	-	-	-
Other special schools:						
Salaries	-	24,000	24,000	-	-	-
Other purchase services (300-500 series)	-	20,000	20,000	-	-	-
Other state projects:						
Other purchase services (300-500 series)	-	20,000	20,000	-	-	-
Community service programs:						
Salaries	200,000	-	200,000	-	-	-
Purchased services (300-500 series)	2,151,971	-	2,151,971	-	-	-
Total other instructional	3,543,509	3,077,577	6,621,086	78,003	224,470	302,473
Total - instruction	8,690,896	67,136,492	75,827,388	59,295	(470,625)	(411,330)
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - special	674,767	-	674,767	-	-	-
Tuition to CSSD & regional day schools	1,484,004	-	1,484,004	(755,000)	-	(755,000)
Tuition to private schools for the handicapped-within state	6,902,064	-	6,902,064	700,000	-	700,000
Tuition to private schools - handicapped other LEA's-outside state	80,570	-	80,570	55,000	-	55,000
Tuition - state facilities	124,852	-	124,852	-	-	-
Total undistributed expenditures - instruction	9,266,257	-	9,266,257	-	-	-
Attendance and social work services:						
Salaries	-	1,082,410	1,082,410	-	(123,307)	(123,307)
Other salaries	251,733	-	251,733	2,988	-	2,988
Salary drop out prevention officer	-	284,525	284,525	-	(16,480)	(16,480)
Salaries of family support team	-	501,865	501,865	-	(25,830)	(25,830)
Family/parent liaison salary	-	504,720	504,720	-	18,375	18,375
Purchase professional & technical services	21,435	8,065	29,500	-	(665)	(665)
Other purchased services (400-500 series)	-	1,690	1,690	-	-	-
Supplies and materials	4,513	41,550	46,063	(2,000)	-	(2,000)
General supplies	-	14,331	14,331	-	-	-
Other objects	1,377	250	1,627	(988)	-	(988)
Total attendance and social work services	279,058	2,439,406	2,718,464	-	(147,907)	(147,907)
Health services:						
Salaries	278,638	1,531,318	1,809,956	2,696	5,535	8,231
Family/parent liaison salary	-	56,187	56,187	-	7,353	7,353
Salaries of social services coordinators	-	562,116	562,116	-	(22,307)	(22,307)
Purchased professional and technical services	49,000	-	49,000	-	-	-
Other purchased services (400-500 series)	2,315	-	2,315	-	-	-
Supplies and materials	44,600	45,804	90,404	-	-	-
Other objects	16,032	-	16,032	-	-	-
Total health services	390,585	2,195,425	2,586,010	2,696	(9,419)	(6,723)

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ -	\$ 3,200	\$ 3,200	\$ -	\$ -	\$ -
-	107,587	107,587	-	83,586	83,586
-	2,670	2,670	-	2,670	2,670
-	5,250	5,250	-	5,250	5,250
143,194	-	143,194	143,194	-	143,194
318,363	5,000	323,363	837	-	837
-	20,529	20,529	-	19,667	19,667
172,465	172,563	345,028	147,213	172,188	319,401
81,250	12,350	93,600	14,720	12,350	27,070
146,471	1,084,070	1,230,541	115,231	898,318	1,013,549
7,717	-	7,717	-	-	-
3,858	-	3,858	-	-	-
-	1,059,637	1,059,637	-	942,076	942,076
110,000	54,505	164,505	95,816	54,505	150,321
9,025	8,120	17,145	-	-	-
190,000	-	190,000	24,650	-	24,650
10,585	-	10,585	-	-	-
2,708	-	2,708	-	-	-
61,705	-	61,705	33,051	-	33,051
12,200	-	12,200	2,286	-	2,286
-	679,972	679,972	-	623,554	623,554
-	22,594	22,594	-	6,552	6,552
-	24,000	24,000	-	-	-
-	20,000	20,000	-	-	-
-	20,000	20,000	-	15,919	15,919
200,000	-	200,000	67,919	-	67,919
2,151,971	-	2,151,971	1,914,923	-	1,914,923
<u>3,621,512</u>	<u>3,302,047</u>	<u>6,923,559</u>	<u>2,559,840</u>	<u>2,836,635</u>	<u>5,396,475</u>
<u>8,750,191</u>	<u>66,665,867</u>	<u>75,416,058</u>	<u>5,171,955</u>	<u>62,799,540</u>	<u>67,971,495</u>
674,767	-	674,767	481,900	-	481,900
729,004	-	729,004	662,258	-	662,258
7,602,064	-	7,602,064	7,260,143	-	7,260,143
135,570	-	135,570	113,579	-	113,579
124,852	-	124,852	124,852	-	124,852
<u>9,266,257</u>	<u>-</u>	<u>9,266,257</u>	<u>8,642,732</u>	<u>-</u>	<u>8,642,732</u>
-	959,103	959,103	-	868,858	868,858
254,721	-	254,721	234,546	-	234,546
-	268,045	268,045	-	229,555	229,555
-	476,035	476,035	-	455,388	455,388
-	523,095	523,095	-	495,816	495,816
21,435	7,400	28,835	341	790	1,131
-	1,690	1,690	-	1,215	1,215
2,513	41,550	44,063	773	7,270	8,043
-	14,331	14,331	-	6,722	6,722
389	250	639	128	-	128
<u>279,058</u>	<u>2,291,499</u>	<u>2,570,557</u>	<u>235,788</u>	<u>2,065,614</u>	<u>2,301,402</u>
281,334	1,536,853	1,818,187	233,466	1,410,822	1,644,288
-	63,540	63,540	-	63,540	63,540
-	539,809	539,809	-	499,402	499,402
49,000	-	49,000	7,174	-	7,174
2,315	-	2,315	144	-	144
44,600	45,804	90,404	2,049	18,525	20,574
16,032	-	16,032	11,631	-	11,631
<u>393,281</u>	<u>2,186,006</u>	<u>2,579,287</u>	<u>254,464</u>	<u>1,992,289</u>	<u>2,246,753</u>

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other support services - students-regular:						
Salaries of other professional staff	\$ 855,734	\$ 1,017,000	\$ 1,872,734	\$ (84,556)	\$ 64,060	\$ (20,496)
Salaries of secretarial and clerical assistants	-	244,732	244,732	-	36,605	36,605
Other salaries	818,212	-	818,212	(33,868)	-	(33,868)
Purchased professional - educational services	-	23,593	23,593	-	1,891	1,891
Other purchased services (400-500 series)	-	5,230	5,230	-	-	-
Supplies and materials	-	26,367	26,367	-	-	-
Other objects	343,610	-	343,610	-	-	-
Total other support services - students-regular	2,017,556	1,316,922	3,334,478	(118,424)	102,556	(15,868)
Other support services - students - special services:						
Salaries of other professional staff	3,643,712	-	3,643,712	(940,240)	-	(940,240)
Salaries of secretarial and clerical assistants	818,940	-	818,940	-	-	-
Total other support services - students-special services	4,462,652	-	4,462,652	(940,240)	-	(940,240)
Improvement of instructional services:						
Salaries of supervisors of instructions	2,612,471	59,385	2,671,856	19,124	-	19,124
Salaries of other professional staff	700,836	171,854	872,690	(10,103)	-	(10,103)
Salaries of secretarial and clerical assistants	991,196	389,342	1,380,538	12,587	16,495	29,082
Other salaries	1,474,342	-	1,474,342	-	-	-
Purchased professional - educational services	111,461	78,615	190,076	-	-	-
Purchased professional - technical services	7,099	12,000	19,099	-	-	-
Other purchased services (400-500 series)	1,991,240	35,345	2,026,585	(200,000)	-	(200,000)
Supplies and materials	-	368,876	368,876	-	(1,047)	(1,047)
Textbooks	51,468	-	51,468	-	-	-
Other objects	1,200	-	1,200	-	-	-
Total improvement of instructional services	7,941,313	1,115,417	9,056,730	(178,392)	15,448	(162,944)
Educational media services/school library:						
Salaries	-	856,634	856,634	-	(48,182)	(48,182)
Salaries of technology coordinators	-	294,171	294,171	-	(65,657)	(65,657)
Purchased professional - technical services	234,279	2,672,103	2,906,382	(17,000)	(21,000)	(38,000)
Other purchased services (400-500 series)	21,659	42,449	64,108	-	-	-
Supplies and materials	245,437	1,955,210	2,200,647	-	-	-
Other objects	-	3,000	3,000	-	-	-
Total educational media services/school library	501,375	5,823,567	6,324,942	(17,000)	(134,839)	(151,839)
Instruction staff training services:						
Salaries of supervisors of instruction	697,880	-	697,880	811,144	-	811,144
Other purchased professional services - educational	6,791	24,100	30,891	-	-	-
Other purchased services (400-500 series)	2,799	3,475	6,274	-	-	-
Supplies and materials	2,241	7,225	9,466	-	-	-
Total instruction staff training services	709,711	34,800	744,511	811,144	-	811,144
Support services - general administration:						
Salaries	465,115	-	465,115	(800)	-	(800)
Salaries of other professional staff	477,838	-	477,838	-	-	-
Other purchased professional services - educational	84,738	-	84,738	5,000	-	5,000
Legal services	451,250	-	451,250	293,903	-	293,903
Other purchased professional services	382,221	-	382,221	(28,000)	-	(28,000)
Purchased Technical services	905,062	-	905,062	(18,831)	-	(18,831)
Communications/telephone	417,776	-	417,776	163,250	-	163,250
Miscellaneous purchased services	654,878	-	654,878	(214,500)	-	(214,500)
General Supplies	50,664	-	50,664	-	-	-
Miscellaneous expenditures	81,934	-	81,934	24,500	-	24,500
Total support services - general administration	3,971,476	-	3,971,476	224,522	-	224,522
Support services - school administration:						
Salaries of principals/assistant principals	-	4,099,205	4,099,205	-	187,862	187,862
Salaries of secretarial and clerical assistants	-	2,598,202	2,598,202	-	126,557	126,557
Other professional and technical services	164,782	54,111	218,893	1,497,197	-	1,497,197
Other purchased services (400-500 series)	-	50,098	50,098	-	-	-
Supplies and materials	117,439	358,265	475,704	-	-	-
Other objects	33,265	133,346	166,611	(11,810)	-	(11,810)
Total support services - school administration	315,486	7,293,227	7,608,713	1,485,387	314,419	1,799,806
Central services:						
Salaries	982,721	-	982,721	(22,117)	-	(22,117)
Purchased profession services	65,000	-	65,000	-	-	-
Purchased technical services	598,083	-	598,083	(9,300)	-	(9,300)
Supplies and materials	203,010	-	203,010	-	-	-
Miscellaneous expenditures	181,542	-	181,542	2,300	-	2,300
Total central services:	2,030,356	-	2,030,356	(29,117)	-	(29,117)

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 771,178	\$ 1,081,060	\$ 1,852,238	\$ 750,502	\$ 1,032,452	\$ 1,782,954
-	281,337	281,337	-	281,337	281,337
784,344	-	784,344	707,560	-	707,560
-	25,484	25,484	-	14,671	14,671
-	5,230	5,230	-	4,239	4,239
-	26,367	26,367	-	5,670	5,670
343,610	-	343,610	103,195	-	103,195
1,899,132	1,419,478	3,318,610	1,561,257	1,338,369	2,899,626
2,703,472	-	2,703,472	2,679,476	-	2,679,476
818,940	-	818,940	811,175	-	811,175
3,522,412	-	3,522,412	3,490,651	-	3,490,651
2,631,595	59,385	2,690,980	2,212,053	-	2,212,053
690,733	171,854	862,587	644,973	114,300	759,273
1,003,783	405,837	1,409,620	972,950	398,816	1,371,766
1,474,342	-	1,474,342	953,874	-	953,874
111,461	78,615	190,076	50,884	5,825	56,709
7,099	12,000	19,099	-	-	-
1,791,240	35,345	1,826,585	796,165	9,587	805,752
-	367,829	367,829	-	296,634	296,634
51,468	-	51,468	30,109	-	30,109
1,200	-	1,200	-	-	-
7,762,921	1,130,865	8,893,786	5,661,008	825,162	6,486,170
-	808,452	808,452	-	806,188	806,188
-	228,514	228,514	-	196,109	196,109
217,279	2,651,103	2,868,382	203,562	2,441,431	2,644,993
21,659	42,449	64,108	13,717	26,582	40,299
245,437	1,955,210	2,200,647	171,715	1,882,490	2,054,205
-	3,000	3,000	-	2,567	2,567
484,375	5,688,728	6,173,103	388,994	5,355,367	5,744,361
1,509,024	-	1,509,024	1,376,154	-	1,376,154
6,791	24,100	30,891	-	4,876	4,876
2,799	3,475	6,274	-	-	-
2,241	7,225	9,466	2,241	6,465	8,706
1,520,855	34,800	1,555,655	1,378,395	11,341	1,389,736
464,315	-	464,315	287,279	-	287,279
477,838	-	477,838	360,684	-	360,684
89,738	-	89,738	30,703	-	30,703
745,153	-	745,153	662,231	-	662,231
354,221	-	354,221	280,670	-	280,670
886,231	-	886,231	537,199	-	537,199
581,026	-	581,026	196,414	-	196,414
440,378	-	440,378	299,214	-	299,214
50,664	-	50,664	39,271	-	39,271
106,434	-	106,434	48,670	-	48,670
4,195,998	-	4,195,998	2,742,335	-	2,742,335
-	4,287,067	4,287,067	-	3,958,940	3,958,940
-	2,724,759	2,724,759	-	2,570,085	2,570,085
1,661,979	54,111	1,716,090	1,125,796	31,307	1,157,103
-	50,098	50,098	-	22,961	22,961
117,439	358,265	475,704	39,581	251,771	291,352
21,455	133,346	154,801	7,274	111,551	118,825
1,800,873	7,607,646	9,408,519	1,172,651	6,946,615	8,119,266
960,604	-	960,604	899,414	-	899,414
65,000	-	65,000	65,000	-	65,000
588,783	-	588,783	400,556	-	400,556
203,010	-	203,010	76,289	-	76,289
183,842	-	183,842	88,302	-	88,302
2,001,239	-	2,001,239	1,529,561	-	1,529,561

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Administrative Information Technology:						
Purchased profession services	\$ 62,849	\$ -	\$ 62,849	\$ -	\$ -	\$ -
Purchased technical services	636,995	-	636,995	-	-	-
Total administrative information technology:	699,844	-	699,844	-	-	-
Required maintenance for school facilities:						
Salaries	1,830,338	-	1,830,338	(1,548,454)	-	(1,548,454)
Cleaning, repair and maintenance services	996,458	-	996,458	(29,306)	-	(29,306)
General supplies	235,407	-	235,407	-	-	-
Other objects	27,880	-	27,880	-	-	-
Total required maintenance for school facilities	3,090,083	-	3,090,083	(1,577,760)	-	(1,577,760)
Other operating and maintenance of plant services:						
Salaries	9,733,109	-	9,733,109	655,932	-	655,932
Other salaries	41,273	-	41,273	-	-	-
Purchased professional and technical services	4,513,346	-	4,513,346	-	-	-
Cleaning, repair and maintenance services	4,370,149	-	4,370,149	(535,602)	-	(535,602)
Rental of land and buildings other than lease purchase	3,747,337	-	3,747,337	316,854	-	316,854
Other purchased property	328,312	-	328,312	294,272	-	294,272
General supplies	1,510,910	-	1,510,910	170,346	-	170,346
Energy	4,490,393	-	4,490,393	(34,272)	-	(34,272)
Other objects	209,530	-	209,530	-	-	-
Total other operating and maintenance of plant services:	28,944,359	-	28,944,359	867,530	-	867,530
Security:						
Salaries	397,586	4,875,368	5,272,954	36,322	116,173	152,495
General supplies	-	16,157	16,157	-	(10,734)	(10,734)
Total security	397,586	4,891,525	5,289,111	36,322	105,439	141,761
Student transportation services:						
Management Fee - ESC & CTSA Trans Program	324,900	-	324,900	-	-	-
Cleaning, repair and maintenance services	30,000	-	30,000	-	-	-
Contracted services - (other than between home and school) - vendors	-	13,770	13,770	-	-	-
Contracted services - (Special education students) - joint agreement	3,946,654	-	3,946,654	219,058	-	219,058
General supplies	5,182	-	5,182	-	-	-
Miscellaneous purchased services	981,576	-	981,576	(400,000)	-	(400,000)
Total student transportation services	5,288,312	13,770	5,302,082	(180,942)	-	(180,942)
Unallocated employee benefits:						
Group insurance	204,000	-	204,000	-	-	-
Social Security contribution	3,200,000	-	3,200,000	399,079	-	399,079
TPAF contribution - ERIP	1,500,000	-	1,500,000	(75,000)	-	(75,000)
Other retirement contributions - regular	3,100,000	-	3,100,000	150,782	-	150,782
Other retirement contributions - ERIP	1,500,000	-	1,500,000	(951,862)	-	(951,862)
Workers' compensation	2,240,000	-	2,240,000	507,061	-	507,061
Unemployment compensation	400,000	-	400,000	(47,079)	-	(47,079)
Health benefits	10,033,766	24,706,831	34,740,597	56,000	234,928	290,928
Tuition reimbursement	1,346,442	-	1,346,442	(290,486)	-	(290,486)
Total unallocated employee benefits	23,524,208	24,706,831	48,231,039	(251,505)	234,928	(16,577)
Food services:						
Other objects	35,537	-	35,537	-	-	-
Total food services	35,537	-	35,537	-	-	-
On-behalf TPAF contributions (Non-budgeted):						
Pension contribution	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-
Total undistributed expenditures	93,865,754	49,830,890	143,696,644	134,221	480,625	614,846
Total expenditures - current expense	102,556,650	116,967,382	219,524,032	193,516	10,000	203,516
CAPITAL OUTLAY						
Equipment:						
Grades 1 - 5	23,162	-	23,162	-	-	-
Undistributed expenditures:						
Instruction - instructional equipment	7,717	-	7,717	-	-	-
General administration	1,562,385	-	1,562,385	(127,717)	-	(127,717)
Special schools (all programs)	25,721	-	25,721	-	-	-
Total equipment	1,618,985	10,000	1,628,985	(127,717)	(10,000)	(137,717)

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 62,849	\$ -	\$ 62,849	\$ 29,191	\$ -	\$ 29,191
636,995	-	636,995	591,682	-	591,682
699,844	-	699,844	620,873	-	620,873
281,884	-	281,884	184,495	-	184,495
967,152	-	967,152	216,183	-	216,183
235,407	-	235,407	2,033	-	2,033
27,880	-	27,880	-	-	-
1,512,323	-	1,512,323	402,711	-	402,711
10,389,041	-	10,389,041	9,643,141	-	9,643,141
41,273	-	41,273	23,764	-	23,764
4,513,346	-	4,513,346	3,178,171	-	3,178,171
3,834,547	-	3,834,547	2,293,737	-	2,293,737
4,064,191	-	4,064,191	3,479,695	-	3,479,695
622,584	-	622,584	550,796	-	550,796
1,681,256	-	1,681,256	1,522,344	-	1,522,344
4,456,121	-	4,456,121	3,627,291	-	3,627,291
209,530	-	209,530	177,434	-	177,434
29,811,889	-	29,811,889	24,496,373	-	24,496,373
433,908	4,991,541	5,425,449	433,908	4,729,331	5,163,239
-	5,423	5,423	-	3,923	3,923
433,908	4,996,964	5,430,872	433,908	4,733,254	5,167,162
324,900	-	324,900	270,465	-	270,465
30,000	-	30,000	-	-	-
-	13,770	13,770	-	11,420	11,420
4,165,712	-	4,165,712	3,411,598	-	3,411,598
5,182	-	5,182	4,330	-	4,330
581,576	-	581,576	57,986	-	57,986
5,107,370	13,770	5,121,140	3,744,379	11,420	3,755,799
204,000	-	204,000	(523)	-	(523)
3,599,079	-	3,599,079	3,421,238	-	3,421,238
1,425,000	-	1,425,000	765,490	-	765,490
3,250,782	-	3,250,782	3,250,761	-	3,250,761
548,138	-	548,138	6,294	-	6,294
2,747,061	-	2,747,061	2,747,060	-	2,747,060
352,921	-	352,921	-	-	-
10,089,766	24,941,759	35,031,525	3,463,245	24,941,759	28,405,004
1,055,956	-	1,055,956	363,987	-	363,987
23,272,703	24,941,759	48,214,462	14,017,552	24,941,759	38,959,311
35,537	-	35,537	35,502	-	35,502
35,537	-	35,537	35,502	-	35,502
-	-	-	3,717,684	-	3,717,684
-	-	-	5,901,826	-	5,901,826
-	-	-	4,758,578	-	4,758,578
-	-	-	14,378,088	-	14,378,088
93,999,975	50,311,515	144,311,490	85,187,222	48,221,190	133,408,412
102,750,166	116,977,382	219,727,548	90,359,177	111,020,730	201,379,907
23,162	-	23,162	162	-	162
7,717	-	7,717	-	-	-
1,434,668	-	1,434,668	453,896	-	453,896
25,721	-	25,721	-	-	-
1,491,268	-	1,491,268	454,058	-	454,058

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2015

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Facilities acquisition and construction services:						
Architect/engineering services	\$ 386,386	\$ -	\$ 386,386	\$ -	\$ -	\$ -
Other professional/technical services	510,922	-	510,922	-	-	-
Construction services	4,072,097	-	4,072,097	(238,875)	-	(238,875)
Supplies and Materials	7,000	-	7,000	-	-	-
Infrastructure	261,269	-	261,269	-	-	-
Total facilities acquisition and construction services	<u>5,237,674</u>	<u>-</u>	<u>5,237,674</u>	<u>(238,875)</u>	<u>-</u>	<u>(238,875)</u>
Assets acquired under capital leases (Non-budgeted)	-	-	-	-	-	-
Total capital outlay	<u>6,856,659</u>	<u>10,000</u>	<u>6,866,659</u>	<u>(366,592)</u>	<u>(10,000)</u>	<u>(376,592)</u>
SPECIAL SCHOOLS						
Other special schools - instructions:						
Salaries of teachers	212,813	-	212,813	(142,234)	-	(142,234)
Other salaries - instruction	290,250	-	290,250	181,479	-	181,479
General supplies	23,150	-	23,150	-	-	-
Total other special schools - instructions	<u>526,213</u>	<u>-</u>	<u>526,213</u>	<u>39,245</u>	<u>-</u>	<u>39,245</u>
Accredited evening/adult high school - instruction:						
Salaries of teachers	73,625	-	73,625	77	-	77
Other salaries for instruction	15,462	-	15,462	(3,701)	-	(3,701)
General supplies	14,030	-	14,030	-	-	-
Textbooks	1,715	-	1,715	-	-	-
Total accredited evening/adult high school - instruction	<u>104,832</u>	<u>-</u>	<u>104,832</u>	<u>(3,624)</u>	<u>-</u>	<u>(3,624)</u>
Accredited evening/adult high school - support services:						
Salaries	128,746	-	128,746	(28,920)	-	(28,920)
Purchased professional and technical services	4,287	-	4,287	-	-	-
Other purchased services (400-500 series)	858	-	858	-	-	-
Total accredited evening/adult high school - support services	<u>133,891</u>	<u>-</u>	<u>133,891</u>	<u>(28,920)</u>	<u>-</u>	<u>(28,920)</u>
Adult education - local - instruction:						
Salaries	222,800	-	222,800	(61,543)	-	(61,543)
Salaries of teachers	766,608	-	766,608	90,287	-	90,287
General supplies	35,146	-	35,146	-	-	-
Total adult education - local - instruction	<u>1,024,554</u>	<u>-</u>	<u>1,024,554</u>	<u>28,744</u>	<u>-</u>	<u>28,744</u>
Adult education - local - support services:						
Purchased technical services	4,288	-	4,288	-	-	-
Other objects	1,715	-	1,715	-	-	-
Total adult education - local - support services	<u>6,003</u>	<u>-</u>	<u>6,003</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special schools	<u>1,795,493</u>	<u>-</u>	<u>1,795,493</u>	<u>35,445</u>	<u>-</u>	<u>35,445</u>
Charter schools	<u>214,000</u>	<u>-</u>	<u>214,000</u>	<u>137,631</u>	<u>-</u>	<u>137,631</u>
Total expenditures	<u>111,422,802</u>	<u>116,977,382</u>	<u>228,400,184</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>82,820,319</u>	<u>(116,977,382)</u>	<u>(34,157,063)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Capital leases (Non-budgeted)	-	-	-	-	-	-
Purchase of note receivable	-	-	-	-	-	-
Transfer out - capital reserve withdrawal capital projects fund	-	-	-	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	109,664,401	109,664,401	-	(126,059)	(126,059)
Transfers in - contribution to school based budgeting - special revenue fund	-	4,998,625	4,998,625	-	126,059	126,059
Operating transfers out - transfer to special revenue - local contribution to preschool - inclusion	(408,989)	-	(408,989)	-	-	-
Transfers out - contribution to school based budgeting	<u>(109,664,401)</u>	<u>-</u>	<u>(109,664,401)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(110,073,390)</u>	<u>114,663,026</u>	<u>4,589,636</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(27,253,071)</u>	<u>(2,314,356)</u>	<u>(29,567,427)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, July 1	<u>27,253,071</u>	<u>2,314,356</u>	<u>29,567,427</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 386,386	\$ -	\$ 386,386	\$ 19,386	\$ -	\$ 19,386
510,922	-	510,922	24,210	-	24,210
3,833,222	-	3,833,222	562,931	-	562,931
7,000	-	7,000	-	-	-
261,269	-	261,269	18,697	-	18,697
4,998,799	-	4,998,799	625,224	-	625,224
-	-	-	2,593,360	-	2,593,360
6,490,067	-	6,490,067	3,672,642	-	3,672,642
70,579	-	70,579	70,579	-	70,579
471,729	-	471,729	471,729	-	471,729
23,150	-	23,150	-	-	-
565,458	-	565,458	542,308	-	542,308
73,702	-	73,702	73,703	-	73,703
11,761	-	11,761	9,905	-	9,905
14,030	-	14,030	3,558	-	3,558
1,715	-	1,715	-	-	-
101,208	-	101,208	87,166	-	87,166
99,826	-	99,826	82,199	-	82,199
4,287	-	4,287	-	-	-
858	-	858	-	-	-
104,971	-	104,971	82,199	-	82,199
161,257	-	161,257	161,257	-	161,257
856,895	-	856,895	844,576	-	844,576
35,146	-	35,146	18,581	-	18,581
1,053,298	-	1,053,298	1,024,414	-	1,024,414
4,288	-	4,288	713	-	713
1,715	-	1,715	-	-	-
6,003	-	6,003	713	-	713
1,830,938	-	1,830,938	1,736,800	-	1,736,800
351,631	-	351,631	308,088	-	308,088
111,422,802	116,977,382	228,400,184	96,076,707	111,020,730	207,097,437
82,820,319	(116,977,382)	(34,157,063)	115,693,915	(111,020,730)	4,673,185
-	-	-	2,593,360	-	2,593,360
-	-	-	8,000,000	-	8,000,000
-	-	-	(1,550,000)	-	(1,550,000)
-	109,538,342	109,538,342	-	104,395,386	104,395,386
-	5,124,684	5,124,684	-	4,873,853	4,873,853
(408,989)	-	(408,989)	(408,989)	-	(408,989)
(109,664,401)	-	(109,664,401)	(104,395,386)	-	(104,395,386)
(110,073,390)	114,663,026	4,589,636	(95,761,015)	109,269,239	13,508,224
(27,253,071)	(2,314,356)	(29,567,427)	19,932,900	(1,751,491)	18,181,409
27,253,071	2,314,356	29,567,427	85,626,834	2,314,356	87,941,190
\$ -	\$ -	\$ -	\$ 105,559,734	\$ 562,865	\$ 106,122,599

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Federal sources	\$ 10,921,691	\$ 4,262,930	\$ 15,184,621	\$ 11,358,791	\$ 3,825,830
State sources	32,761,619	1,960,387	34,722,006	28,794,202	5,927,804
Private Sources	-	73,277	73,277	-	73,277
Total revenues	<u>\$ 43,683,310</u>	<u>\$ 6,296,594</u>	<u>\$ 49,979,904</u>	<u>\$ 40,152,993</u>	<u>\$ 9,826,911</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 3,505,695	\$ (576,534)	\$ 2,929,161	\$ 2,656,561	\$ 272,600
Other salaries for instruction	641,866	(65,968)	575,898	560,981	14,917
Purchased prof. & tech. services	2,751,774	(668,975)	2,082,799	1,370,648	712,151
Other purchased services (400-500 series)	524,042	756,701	1,280,743	21,421	1,259,322
General supplies	19,967	379,271	399,238	193,150	206,088
Textbooks	7,680	72,329	80,009	69,636	10,373
Other objects	35,372	129,090	164,462	89,663	74,799
Total Instruction	<u>7,486,396</u>	<u>25,914</u>	<u>7,512,310</u>	<u>4,962,060</u>	<u>2,550,250</u>
Support services:					
Salaries	28,835	4,278,003	4,306,838	3,921,668	385,170
Salaries of supervisors of instruction	214,426	594,033	808,459	376,052	432,407
Salaries of program directors	155,760	8,007	163,767	163,767	-
Salaries of other professional staff	749,991	(12,871)	737,120	712,759	24,361
Salaries of secretarial & clerical staff	391,953	(260,079)	131,874	131,094	780
Other salaries	279,733	(39,082)	240,651	124,529	116,122
Salaries of family/parent liaison	55,557	28,229	83,786	83,786	-
Salaries of facilitators and math and literacy coaches	950,569	29,901	980,470	980,470	-
Personal services-employee benefits	4,794,179	257,299	5,051,478	1,471,143	3,580,335
Social security contributions	10,978	-	10,978	-	10,978
Purchased educational services - Contracted Pre-K	20,435,983	(6,324)	20,429,659	19,825,959	603,700
Purchased professional - educational services	1,082,201	211,158	1,293,359	1,069,039	224,320
Other purchased professional services	1,586,961	(48,255)	1,538,706	738,251	800,455
Cleaning, repair and maintenance services	44,141	-	44,141	195	43,946
Contracted services (other than between home and school) - grant agreements	148,482	1	148,483	67,637	80,846
Travel	15,000	1,954	16,954	1,897	15,057
Supplies and materials	640,848	955,683	1,596,531	990,784	605,747
Other objects	3,581	82,236	85,817	67,039	18,778
Total support services	<u>31,589,178</u>	<u>6,079,893</u>	<u>37,669,071</u>	<u>30,726,069</u>	<u>6,943,002</u>
Facilities acquisition and construction services:					
Instructional equipment	10,500	-	10,500	-	10,500
Noninstructional equipment	7,600	64,728	72,328	-	72,328
Total facilities acquisition and construction services	<u>18,100</u>	<u>64,728</u>	<u>82,828</u>	<u>-</u>	<u>82,828</u>
Total expenditures	<u>39,093,674</u>	<u>6,170,535</u>	<u>45,264,209</u>	<u>35,688,129</u>	<u>9,576,080</u>
OTHER FINANCING (USES)					
Transfer In from General Fund	408,989	-	408,989	408,989	-
Transfer out to school based budgeting - general fund	(4,998,625)	(126,059)	(5,124,684)	(4,873,853)	250,831
Total other financing (uses)	<u>(4,589,636)</u>	<u>(126,059)</u>	<u>(4,715,695)</u>	<u>(4,464,864)</u>	<u>250,831</u>
Total outflows	<u>43,683,310</u>	<u>6,296,594</u>	<u>49,979,904</u>	<u>40,152,993</u>	<u>9,826,911</u>
Excess of revenues over expenditures and other financing (uses)	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART II**

CITY OF UNION CITY SCHOOL DISTRICT
Required Supplementary Information
Budget to GAAP Reconciliation
Note to RSI
for the Fiscal Year Ended June 30, 2015

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 211,770,622	[C-2] \$ 40,152,993
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	774,353
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	17,626,244	2,707,939
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(17,661,851)</u>	<u>(2,768,403)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ <u>211,735,015</u>	[B-2] \$ <u>40,866,882</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 207,097,437	[C-2] \$ 40,152,993
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.	-	774,353
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		
Net transfers (outflows) to general fund	<u>-</u>	<u>(4,873,853)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ <u>207,097,437</u>	[B-2] \$ <u>36,053,493</u>

REQUIRED SUPPLEMENTARY INFORMATION

PART III

PENSION INFORMATION SCHEDULES

**CITY OF UNION CITY SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
 LAST TWO FISCAL YEARS**

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
District's proportion of the net pension liability	0.3793578014%	0.3319788728%
District's proportionate share of the net pension liability	\$ 71,026,156	\$ 63,447,759
District's covered-employee payroll	\$ 27,343,523	\$ 25,930,027
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	259.75%	244.69%
Plan fiduciary net position as a percentage of the total pension liability	52.08%	48.72%

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF DISTRICT CONTRIBUTIONS
PUBLIC EMPLOYEES RETIREMENT SYSTEM (PERS)
LAST TWO FISCAL YEARS**

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Contractually required contribution	\$ 3,127,371	\$ 2,501,393
Contributions in relation to the contractually required contribution	<u>3,127,371</u>	<u>2,501,393</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 27,343,523	\$ 25,930,027
Contributions as a percentage of covered-employee payroll	11.44%	9.65%

**CITY OF UNION CITY SCHOOL DISTRICT
 SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
 TEACHERS PENSION ANNUITY FUND (TPAF)
 LAST TWO FISCAL YEARS**

	<u>June 30, 2015</u>	<u>June 30, 2014</u>
District's proportion of the net pension liability	0.00%	0.00%
District's proportionate share of the net pension liability	\$ -	\$ -
District's covered-employee payroll	\$ 70,838,867	\$ 69,132,376
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	33.64%	33.76%

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART III**

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
LAST TWO FISCAL YEARS**

Changes in benefit terms: None

Changes in assumptions: The discount rate changed from the rate as of June 30, 2013 to the rate as of June 30, 2014, in accordance with GASB Statement No. 67.

Method and assumptions used in calculations of employer's actuarially determined contributions The actuarially determined contributions are calculated as of July 1 preceding the fiscal year in which the contributions are reported. Unless otherwise noted above, the following actuarial methods and assumptions were used to determine rates in the schedule of employer contributions.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

CITY OF UNION CITY SCHOOL DISTRICT
General Fund
Combining Balance Sheet
June 30, 2015

	Operating Fund Fund 11-13	Blended Resource Fund Fund 15	Total General Fund
ASSETS			
Cash and cash equivalents	\$ 38,009,826	\$ -	\$ 38,009,826
Intrafund receivable	-	562,865	562,865
Interfund receivable	916,685	-	916,685
Intergovernmental receivable	10,258,948	-	10,258,948
Restricted cash and cash equivalents	36,174,134	-	36,174,134
Restricted note receivable	8,850,000	-	8,850,000
Total assets	<u>\$ 94,209,593</u>	<u>\$ 562,865</u>	<u>\$ 94,772,458</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund accounts payable	\$ 562,865	\$ -	\$ 562,865
Accounts payable	3,616	-	3,616
Salaries Payable	5,695,608	-	5,695,608
Due to other entities	49,621	-	49,621
Total liabilities	<u>6,311,710</u>	<u>-</u>	<u>6,311,710</u>
Fund balances:			
Restricted for:			
Excess surplus - prior year - designated for subsequent year's expenditures	22,798,886	-	22,798,886
Excess surplus - current year	32,546,137	-	32,546,137
Committed to:			
Capital reserve	36,174,134	-	36,174,134
Maintenance reserve	4,000,000	-	4,000,000
Year-end encumbrances	6,252,576	562,865	6,815,441
Unassigned	(13,873,850)	-	(13,873,850)
Total fund balances	<u>87,897,883</u>	<u>562,865</u>	<u>88,460,748</u>
Total liabilities and fund balances	<u>\$ 94,209,593</u>	<u>\$ 562,865</u>	<u>\$ 94,772,458</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, 2015

	<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>Government-Wide</u>				
Resources:				
General Fund Contribution	\$ 109,538,342		\$ 103,832,521	\$ 5,705,821
General Fund Reserve for Encumbrances at June 30, 2014	2,314,356		2,314,356	-
	<u>111,852,698</u>		<u>106,146,877</u>	<u>5,705,821</u>
Combined General Fund and State Resources	<u>111,852,698</u>	<u>95.62%</u>	<u>106,146,877</u>	<u>5,705,821</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	4,251,079	3.90%	4,025,552	225,527
Title I, Part A - June 30, 2014 Deferred Revenue	310,619		310,619	-
Title II - Part A: Teachers and Principal Training and Recruiting	121,930	0.11%	116,768	5,162
Title II - Part A - June 30, 2014 Deferred Revenue	10,056		10,056	-
Title III - Part A: English Language Instruction	367,865	0.37%	347,723	20,142
Title III - Part A - June 30, 2014 Deferred Revenue	63,135		63,135	-
Total Restricted Federal Resources	<u>5,124,684</u>	<u>4.38%</u>	<u>4,873,853</u>	<u>250,831</u>
Totals	<u>\$ 116,977,382</u>	<u>100.00%</u>	<u>\$ 111,020,730</u>	<u>\$ 5,956,652</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, 2015

	<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	\$ 8,205,822		\$ 7,935,804	\$ 270,018
General Fund Reserve for Encumbrances at June 30, 2014	183,777		183,777	-
	<u>8,389,599</u>		<u>8,119,581</u>	<u>270,018</u>
Combined General Fund and State Resources	<u>8,389,599</u>	<u>95.85%</u>	<u>8,119,581</u>	<u>270,018</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	297,833	3.69%	286,906	10,927
Title I, Part A - June 30, 2014 Deferred Revenue	25,679		25,679	-
Title II - Part A: Teachers and Principal Training and Recruiting	8,217	0.11%	8,175	42
Title II - Part A - June 30, 2014 Deferred Revenue	1,143		1,143	-
Title III - Part A: English Language Instruction	25,243	0.35%	24,326	917
Title III - Part A - June 30, 2014 Deferred Revenue	5,323		5,323	-
Total Restricted Federal Resources	<u>363,438</u>	<u>4.15%</u>	<u>351,552</u>	<u>11,886</u>
Totals	<u>\$ 8,753,037</u>	<u>100.00%</u>	<u>\$ 8,471,133</u>	<u>\$ 281,904</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, 2015

	<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	\$ 9,432,480		\$ 8,625,180	\$ 807,300
General Fund Reserve for Encumbrances at June 30, 2014	189,353		189,353	-
	<u>9,621,833</u>		<u>8,814,533</u>	<u>807,300</u>
Combined General Fund and State Resources	<u>9,621,833</u>	<u>95.62%</u>	<u>8,814,533</u>	<u>807,300</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	376,912	3.90%	343,812	33,100
Title I, Part A - June 30, 2014 Deferred Revenue	15,701		15,701	-
Title II - Part A: Teachers and Principal Training and Recruiting	11,133	0.11%	9,913	1,220
Title II - Part A - June 30, 2014 Deferred Revenue	227		227	-
Title III - Part A: English Language Instruction	33,738	0.37%	30,751	2,987
Title III - Part A - June 30, 2014 Deferred Revenue	3,357		3,357	-
Total Restricted Federal Resources	<u>441,068</u>	<u>4.38%</u>	<u>403,761</u>	<u>37,307</u>
Totals	<u>\$ 10,062,901</u>	<u>100.00%</u>	<u>\$ 9,218,294</u>	<u>\$ 844,607</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, 2015

	<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	\$ 10,106,746		\$ 9,835,799	\$ 270,947
General Fund Reserve for Encumbrances at June 30, 2014	237,682		237,682	-
	<u>10,344,428</u>		<u>10,073,481</u>	<u>270,947</u>
Combined General Fund and State Resources	<u>10,344,428</u>	<u>94.94%</u>	<u>10,073,481</u>	<u>270,947</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	473,878	4.50%	460,141	13,737
Title I, Part A - June 30, 2014 Deferred Revenue	17,325		17,325	-
Title II - Part A: Teachers and Principal Training and Recruiting	13,880	0.13%	13,461	419
Title II - Part A - June 30, 2014 Deferred Revenue	332		332	-
Title III - Part A: English Language Instruction	42,494	0.43%	41,709	785
Title III - Part A - June 30, 2014 Deferred Revenue	3,916		3,916	-
Total Restricted Federal Resources	<u>551,825</u>	<u>5.06%</u>	<u>536,884</u>	<u>14,941</u>
Totals	<u><u>\$ 10,896,253</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 10,610,365</u></u>	<u><u>\$ 285,888</u></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, 2015

	<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	\$ 9,129,894		\$ 8,785,765	\$ 344,129
General Fund Reserve for Encumbrances at June 30, 2014	192,762		192,762	-
	<u>9,322,656</u>		<u>8,978,527</u>	<u>344,129</u>
Combined General Fund and State Resources	<u>9,322,656</u>	<u>94.76%</u>	<u>8,978,527</u>	<u>344,129</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	425,223	4.66%	407,686	17,537
Title I, Part A - June 30, 2014 Deferred Revenue	33,850		33,850	-
Title II - Part A: Teachers and Principal Training and Recruiting	12,043	0.14%	12,026	17
Title II - Part A - June 30, 2014 Deferred Revenue	1,239		1,239	-
Title III - Part A: English Language Instruction	36,646	0.44%	34,962	1,684
Title III - Part A - June 30, 2014 Deferred Revenue	6,728		6,728	-
Total Restricted Federal Resources	<u>515,729</u>	<u>5.24%</u>	<u>496,491</u>	<u>19,238</u>
Totals	<u>\$ 9,838,385</u>	<u>100.00%</u>	<u>\$ 9,475,018</u>	<u>\$ 363,367</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, 2015

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Jefferson</u>				
Resources:				
General Fund Contribution	\$ 4,324,440		\$ 4,188,399	\$ 136,041
General Fund Reserve for Encumbrances at June 30, 2014	128,526		128,526	-
	<u>4,452,966</u>		<u>4,316,925</u>	<u>136,041</u>
Combined General Fund and State Resources	<u>4,452,966</u>	<u>96.28%</u>	<u>4,316,925</u>	<u>136,041</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	125,654	3.31%	120,936	4,718
Title I, Part A - June 30, 2014 Deferred Revenue	27,526		27,526	-
Title II - Part A: Teachers and Principal Training and Recruiting	3,737	0.10%	3,737	-
Title II - Part A - June 30, 2014 Deferred Revenue	695		695	-
Title III - Part A: English Language Instruction	8,940	0.31%	8,367	573
Title III - Part A - June 30, 2014 Deferred Revenue	5,533		5,533	-
Total Restricted Federal Resources	<u>172,085</u>	<u>3.72%</u>	<u>166,794</u>	<u>5,291</u>
Totals	<u>\$ 4,625,051</u>	<u>100.00%</u>	<u>\$ 4,483,719</u>	<u>\$ 141,332</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, 2015

	<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	\$ 8,484,833		\$ 7,710,889	\$ 773,944
General Fund Reserve for Encumbrances at June 30, 2014	190,798		190,798	-
	<u>8,675,631</u>		<u>7,901,687</u>	<u>773,944</u>
Combined General Fund and State Resources	<u>8,675,631</u>	<u>95.87%</u>	<u>7,901,687</u>	<u>773,944</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	317,465	3.67%	287,636	29,829
Title I, Part A - June 30, 2014 Deferred Revenue	14,849		14,849	-
Title II - Part A: Teachers and Principal Training and Recruiting	9,075	0.11%	8,526	549
Title II - Part A - June 30, 2014 Deferred Revenue	540		540	-
Title III - Part A: English Language Instruction	28,981	0.35%	26,430	2,551
Title III - Part A - June 30, 2014 Deferred Revenue	2,417		2,417	-
Total Restricted Federal Resources	<u>373,327</u>	<u>4.13%</u>	<u>340,398</u>	<u>32,929</u>
Totals	<u><u>\$ 9,048,958</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 8,242,085</u></u>	<u><u>\$ 806,873</u></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, 2015

	<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	\$ 7,860,486		\$ 7,766,472	\$ 94,014
General Fund Reserve for Encumbrances at June 30, 2014	187,635		187,635	-
	<u>8,048,121</u>		<u>7,954,107</u>	<u>94,014</u>
Combined General Fund and State Resources	<u>8,048,121</u>	<u>94.58%</u>	<u>7,954,107</u>	<u>94,014</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	384,312	4.82%	379,012	5,300
Title I, Part A - June 30, 2014 Deferred Revenue	26,346		26,346	-
Title II - Part A: Teachers and Principal Training and Recruiting	11,074	0.14%	10,966	108
Title II - Part A - June 30, 2014 Deferred Revenue	808		808	-
Title III - Part A: English Language Instruction	34,155	0.46%	34,041	114
Title III - Part A - June 30, 2014 Deferred Revenue	4,645		4,645	-
Total Restricted Federal Resources	<u>461,340</u>	<u>5.42%</u>	<u>455,818</u>	<u>5,522</u>
Totals	<u><u>\$ 8,509,461</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 8,409,925</u></u>	<u><u>\$ 99,536</u></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, 2015

	<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	\$ 7,650,812		\$ 7,422,796	\$ 228,016
General Fund Reserve for Encumbrances at June 30, 2014	122,326		122,326	-
	<u>7,773,138</u>		<u>7,545,122</u>	<u>228,016</u>
Combined General Fund and State Resources	<u>7,773,138</u>	<u>96.66%</u>	<u>7,545,122</u>	<u>228,016</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	229,857	2.97%	222,346	7,511
Title I, Part A - June 30, 2014 Deferred Revenue	9,585		9,585	-
Title II - Part A: Teachers and Principal Training and Recruiting	6,297	0.09%	6,297	-
Title II - Part A - June 30, 2014 Deferred Revenue	631		631	-
Title III - Part A: English Language Instruction	20,144	0.28%	19,377	767
Title III - Part A - June 30, 2014 Deferred Revenue	2,479		2,479	-
Total Restricted Federal Resources	<u>268,993</u>	<u>3.34%</u>	<u>260,715</u>	<u>8,278</u>
Totals	<u><u>\$ 8,042,131</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,805,837</u></u>	<u><u>\$ 236,294</u></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, 2015

	<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	\$ 4,237,385		\$ 3,770,979	\$ 466,406
General Fund Reserve for Encumbrances at June 30, 2014	18,703		18,703	-
	<u>4,256,088</u>		<u>3,789,682</u>	<u>466,406</u>
Combined General Fund and State Resources	<u>4,256,088</u>	<u>97.31%</u>	<u>3,789,682</u>	<u>466,406</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	91,087	2.39%	79,410	11,677
Title I, Part A - June 30, 2014 Deferred Revenue	13,667		13,667	-
Title II - Part A: Teachers and Principal Training and Recruiting	2,449	0.07%	2,144	305
Title II - Part A - June 30, 2014 Deferred Revenue	582		582	-
Title III - Part A: English Language Instruction	6,283	0.23%	5,342	941
Title III - Part A - June 30, 2014 Deferred Revenue	3,615		3,615	-
Total Restricted Federal Resources	<u>117,683</u>	<u>2.69%</u>	<u>104,760</u>	<u>12,923</u>
Totals	<u>\$ 4,373,771</u>	<u>100.00%</u>	<u>\$ 3,894,442</u>	<u>\$ 479,329</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, 2015

	<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	\$ 5,054,012		\$ 4,794,994	\$ 259,018
General Fund Reserve for Encumbrances at June 30, 2014	126,784		126,784	-
	<u>5,180,796</u>		<u>4,921,778</u>	<u>259,018</u>
Combined General Fund and State Resources	<u>5,180,796</u>	<u>95.32%</u>	<u>4,921,778</u>	<u>259,018</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	208,184	4.17%	197,262	10,922
Title I, Part A - June 30, 2014 Deferred Revenue	18,053		18,053	-
Title II - Part A: Teachers and Principal Training and Recruiting	5,897	0.12%	5,547	350
Title II - Part A - June 30, 2014 Deferred Revenue	649		649	-
Title III - Part A: English Language Instruction	18,095	0.39%	16,857	1,238
Title III - Part A - June 30, 2014 Deferred Revenue	3,280		3,280	-
Total Restricted Federal Resources	<u>254,158</u>	<u>4.68%</u>	<u>241,648</u>	<u>12,510</u>
Totals	<u><u>\$ 5,434,954</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 5,163,426</u></u>	<u><u>\$ 271,528</u></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, 2015

	<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	\$ 1,726,117		\$ 1,275,868	\$ 450,249
Combined General Fund and State Resources	<u>1,726,117</u>	<u>94.45%</u>	<u>1,275,868</u>	<u>450,249</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	62,891	4.94%	39,393	23,498
Title I, Part A - June 30, 2014 Deferred Revenue	27,339		27,339	-
Title II - Part A: Teachers and Principal Training and Recruiting	1,953	0.14%	1,233	720
Title II - Part A - June 30, 2014 Deferred Revenue	658		658	-
Title III - Part A: English Language Instruction	3,364	0.47%	1,188	2,176
Title III - Part A - June 30, 2014 Deferred Revenue	5,161		5,161	-
Total Restricted Federal Resources	<u>101,366</u>	<u>5.55%</u>	<u>74,972</u>	<u>26,394</u>
Totals	<u>\$ 1,827,483</u>	<u>100.00%</u>	<u>\$ 1,350,840</u>	<u>\$ 476,643</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, 2015

	<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	\$ 23,044,451		\$ 22,727,094	\$ 317,357
General Fund Reserve for Encumbrances at June 30, 2014	387,570		387,570	-
	<u>23,432,021</u>		<u>23,114,664</u>	<u>317,357</u>
Combined General Fund and State Resources	<u>23,432,021</u>	<u>95.48%</u>	<u>23,114,664</u>	<u>317,357</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	952,848	4.02%	938,835	14,013
Title I, Part A - June 30, 2014 Deferred Revenue	34,837		34,837	-
Title II - Part A: Teachers and Principal Training and Recruiting	27,310	0.12%	27,310	-
Title II - Part A - June 30, 2014 Deferred Revenue	1,267		1,267	-
Title III - Part A: English Language Instruction	86,708	0.38%	85,383	1,325
Title III - Part A - June 30, 2014 Deferred Revenue	6,611		6,611	-
Total Restricted Federal Resources	<u>1,109,581</u>	<u>4.52%</u>	<u>1,094,243</u>	<u>15,338</u>
Totals	<u><u>\$ 24,541,602</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 24,208,907</u></u>	<u><u>\$ 332,695</u></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, 2015

	<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: Colin Powell School</u>				
Resources:				
General Fund Contribution	\$ 10,280,864		\$ 8,992,482	\$ 1,288,382
General Fund Reserve for Encumbrances at June 30, 2014	348,440		348,440	-
	<u>10,629,304</u>		<u>9,340,922</u>	<u>1,288,382</u>
Combined General Fund and State Resources	<u>10,629,304</u>	<u>96.43%</u>	<u>9,340,922</u>	<u>1,288,382</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	304,935	3.18%	262,177	42,758
Title I, Part A - June 30, 2014 Deferred Revenue	45,862		45,862	-
Title II - Part A: Teachers and Principal Training and Recruiting	8,865	0.09%	7,433	1,432
Title II - Part A - June 30, 2014 Deferred Revenue	1,285		1,285	-
Title III - Part A: English Language Instruction	23,074	0.30%	18,990	4,084
Title III - Part A - June 30, 2014 Deferred Revenue	10,070		10,070	-
Total Restricted Federal Resources	<u>394,091</u>	<u>3.57%</u>	<u>345,817</u>	<u>48,274</u>
Totals	<u><u>\$ 11,023,395</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 9,686,739</u></u>	<u><u>\$ 1,336,656</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, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Government-Wide					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 2,447,164	\$ (111,311)	\$ 2,335,853	\$ 2,173,716	\$ 162,137
Grades 1-5	15,595,549	342,944	15,938,493	15,403,142	535,351
Grades 6-8	8,411,538	(167,623)	8,243,915	7,726,720	517,195
Grades 9-12	12,533,580	(53,984)	12,479,596	12,460,636	18,960
Other salaries for instruction:					
Preschool/kindergarten	172,046	48,930	220,976	220,976	-
Total regular programs - instruction	<u>39,159,877</u>	<u>58,956</u>	<u>39,218,833</u>	<u>37,985,190</u>	<u>1,233,643</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	1,770,516	102,751	1,873,267	1,562,431	310,836
Purchased professional - educational services	31,850	10,735	42,585	25,683	16,902
Purchased professional - technical services	89,831	(37,279)	52,552	29,961	22,591
Other purchased services (400-500 series)	55,363	-	55,363	32,998	22,365
General supplies	1,930,898	(7,620)	1,923,278	1,507,149	416,129
Textbooks	348,008	(1,891)	346,117	250,461	95,656
Other objects	91,007	(8,615)	82,392	36,023	46,369
Total regular programs - undistributed instruction	<u>4,317,473</u>	<u>58,081</u>	<u>4,375,554</u>	<u>3,444,706</u>	<u>930,848</u>
Total regular programs	<u>43,477,350</u>	<u>117,037</u>	<u>43,594,387</u>	<u>41,429,896</u>	<u>2,164,491</u>
Cognitive - moderate:					
Salaries of teachers	288,492	(50,996)	237,496	187,304	50,192
Other salaries for instruction	49,940	-	49,940	27,820	22,120
General supplies	71,648	(198)	71,450	50,800	20,650
Textbooks	380	-	380	345	35
Total cognitive - moderate	<u>410,460</u>	<u>(51,194)</u>	<u>359,266</u>	<u>266,269</u>	<u>92,997</u>
Learning/language disabilities:					
Salaries of teachers	2,462,442	76,078	2,538,520	2,455,412	83,108
Other salaries for instruction	421,582	38,997	460,579	444,174	16,405
Other purchased services (400-500 series)	1,259	(1)	1,258	258	1,000
General supplies	84,642	(3,000)	81,642	52,401	29,241
Textbooks	3,000	-	3,000	-	3,000
Total learning/language disabilities	<u>2,972,925</u>	<u>112,074</u>	<u>3,084,999</u>	<u>2,952,245</u>	<u>132,754</u>
Multiple disabilities:					
Salaries of teachers	829,720	49,349	879,069	684,694	194,375
Other salaries for instruction	292,373	77,030	369,403	353,744	15,659
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	28,249	(7,500)	20,749	15,084	5,665
Other objects	1,000	-	1,000	1,000	-
Total multiple disabilities	<u>1,152,342</u>	<u>118,879</u>	<u>1,271,221</u>	<u>1,055,522</u>	<u>215,699</u>
Resource room/resource center:					
Salaries of teachers	6,256,681	(398,421)	5,858,260	5,491,825	366,435
Other salaries for instruction	144,368	(9,856)	134,512	131,293	3,219
Other purchased services (400-500 series)	4,000	-	4,000	4,000	-
General supplies	115,251	(2,461)	112,790	89,841	22,949
Textbooks	17,926	(5,710)	12,216	9,766	2,450
Total resource room/resource center	<u>6,538,226</u>	<u>(416,448)</u>	<u>6,121,778</u>	<u>5,726,725</u>	<u>395,053</u>
Autism:					
Salaries of teachers	471,546	(6,006)	465,540	465,540	-
General supplies	43,921	(2,444)	41,477	38,006	3,471
Total autism	<u>515,467</u>	<u>(8,450)</u>	<u>507,017</u>	<u>503,546</u>	<u>3,471</u>
Total special education - instruction	<u>11,589,420</u>	<u>(245,139)</u>	<u>11,344,281</u>	<u>10,504,307</u>	<u>839,974</u>
Basic skills/remedial:					
Salaries of teachers	127,196	(80,919)	46,277	-	46,277
Purchased professional - educational services	1,500	-	1,500	-	1,500
General supplies	1,500	-	1,500	1,209	291
Total basic skills/remedial	<u>130,196</u>	<u>(80,919)</u>	<u>49,277</u>	<u>1,209</u>	<u>48,068</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, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
Bilingual education:					
Salaries of teachers	\$ 7,658,753	\$ (477,836)	\$ 7,180,917	\$ 6,956,781	\$ 224,136
Other salaries for instruction	510,795	43,508	554,303	546,963	7,340
Purchased professional - educational services	6,080	-	6,080	6,080	-
Purchased professional - technical services	21,451	(6,376)	15,075	5,537	9,538
Other purchased services (400-500 series)	30,798	(3,076)	27,722	21,605	6,117
General supplies	561,618	(38,181)	523,437	436,697	86,740
Textbooks	69,154	(3,613)	65,541	51,030	14,511
Other objects	3,300	(500)	2,800	2,800	-
Total bilingual education	<u>8,861,949</u>	<u>(486,074)</u>	<u>8,375,875</u>	<u>8,027,493</u>	<u>348,382</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,200	-	3,200	-	3,200
Other purchase services (300-500 series)	107,588	(1)	107,587	83,586	24,001
Supplies and materials	2,670	-	2,670	2,670	-
Other Objects	5,250	-	5,250	5,250	-
School-sponsored athletics:					
Salaries of teachers	5,000	-	5,000	-	5,000
Purchased services (300-500 series)	20,529	-	20,529	19,667	862
Supplies and materials	172,563	-	172,563	172,188	375
Other objects	12,350	-	12,350	12,350	-
Before/after school programs:					
Salaries of teachers	969,254	114,816	1,084,070	898,318	185,752
Other salaries for instruction	1,023,807	35,830	1,059,637	942,076	117,561
Student assistants video productions	40,000	14,505	54,505	54,505	-
Purchased professional and technical services	13,888	(5,768)	8,120	-	8,120
Other supplemental/at-risk programs:					
Salaries of teachers	614,884	65,088	679,972	623,554	56,418
Other salaries for instruction	22,594	-	22,594	6,552	16,042
Other special schools:					
Salaries	24,000	-	24,000	-	24,000
Other purchase services (300-500 series)	20,000	-	20,000	-	20,000
Other state projects:					
Other purchase services (300-500 series)	20,000	-	20,000	15,919	4,081
Total other instructional	<u>3,077,577</u>	<u>224,470</u>	<u>3,302,047</u>	<u>2,836,635</u>	<u>465,412</u>
Total - instruction	<u>67,136,492</u>	<u>(470,625)</u>	<u>66,665,867</u>	<u>62,799,540</u>	<u>3,866,327</u>
Attendance and social work services:					
Salaries	1,082,410	(123,307)	959,103	868,858	90,245
Salary drop out prevention officer	284,525	(16,480)	268,045	229,555	38,490
Salaries of family support team	501,865	(25,830)	476,035	455,388	20,647
Family/parent liaison salary	504,720	18,375	523,095	495,816	27,279
Purchase professional & technical services	8,065	(665)	7,400	790	6,610
Other purchased services (400-500 series)	1,690	-	1,690	1,215	475
Supplies and materials	41,550	-	41,550	7,270	34,280
General supplies	14,331	-	14,331	6,722	7,609
Other objects	250	-	250	-	250
Total attendance and social work services	<u>2,439,406</u>	<u>(147,907)</u>	<u>2,291,499</u>	<u>2,065,614</u>	<u>225,885</u>
Health services:					
Salaries	1,531,318	5,535	1,536,853	1,410,822	126,031
Family/parent liaison salary	56,187	7,353	63,540	63,540	-
Salaries of social services coordinators	562,116	(22,307)	539,809	499,402	40,407
Supplies and materials	45,804	-	45,804	18,525	27,279
Total health services	<u>2,195,425</u>	<u>(9,419)</u>	<u>2,186,006</u>	<u>1,992,289</u>	<u>193,717</u>
Other support services - students-regular:					
Salaries of other professional staff	1,017,000	64,060	1,081,060	1,032,452	48,608
Salaries of secretarial and clerical assistants	244,732	36,605	281,337	281,337	-
Purchased professional - educational services	23,593	1,891	25,484	14,671	10,813
Other purchased services (400-500 series)	5,230	-	5,230	4,239	991
Supplies and materials	26,367	-	26,367	5,670	20,697
Total other support services - students-regular	<u>1,316,922</u>	<u>102,556</u>	<u>1,419,478</u>	<u>1,338,369</u>	<u>81,109</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, 2015

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Government-Wide					
Improvement of instructional services:					
Salaries of supervisors of instructions	\$ 59,385	\$ -	\$ 59,385	\$ -	\$ 59,385
Salaries of other professional staff	171,854	-	171,854	114,300	57,554
Salaries of secretarial and clerical assistants	389,342	16,495	405,837	398,816	7,021
Purchased professional - educational services	78,615	-	78,615	5,825	72,790
Purchased professional - technical services	12,000	-	12,000	-	12,000
Other purchased services (400-500 series)	35,345	-	35,345	9,587	25,758
Supplies and materials	368,876	(1,047)	367,829	296,634	71,195
Total improvement of instructional services	<u>1,115,417</u>	<u>15,448</u>	<u>1,130,865</u>	<u>825,162</u>	<u>305,703</u>
Educational media services/school library:					
Salaries	856,634	(48,182)	808,452	806,188	2,264
Salaries of technology coordinators	294,171	(65,657)	228,514	196,109	32,405
Purchased professional - technical services	2,672,103	(21,000)	2,651,103	2,441,431	209,672
Other purchased services (400-500 series)	42,449	-	42,449	26,582	15,867
Supplies and materials	1,955,210	-	1,955,210	1,882,490	72,720
Other objects	3,000	-	3,000	2,567	433
Total educational media services/school library	<u>5,823,567</u>	<u>(134,839)</u>	<u>5,688,728</u>	<u>5,355,367</u>	<u>333,361</u>
Instruction staff training services:					
Other purchased professional services - educational	24,100	-	24,100	4,876	19,224
Other purchased services (400-500 series)	3,475	-	3,475	-	3,475
Supplies and materials	7,225	-	7,225	6,465	760
Total instruction staff training services	<u>34,800</u>	<u>-</u>	<u>34,800</u>	<u>11,341</u>	<u>23,459</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,099,205	187,862	4,287,067	3,958,940	328,127
Salaries of secretarial and clerical assistants	2,598,202	126,557	2,724,759	2,570,085	154,674
Other professional and technical services	54,111	-	54,111	31,307	22,804
Other purchased services (400-500 series)	50,098	-	50,098	22,961	27,137
Supplies and materials	358,265	-	358,265	251,771	106,494
Other objects	133,346	-	133,346	111,551	21,795
Total support services - school administration	<u>7,293,227</u>	<u>314,419</u>	<u>7,607,646</u>	<u>6,946,615</u>	<u>661,031</u>
Security:					
Salaries	4,875,368	116,173	4,991,541	4,729,331	262,210
General supplies	16,157	(10,734)	5,423	3,923	1,500
Total security	<u>4,891,525</u>	<u>105,439</u>	<u>4,996,964</u>	<u>4,733,254</u>	<u>263,710</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	13,770	-	13,770	11,420	2,350
Total student transportation services	<u>13,770</u>	<u>-</u>	<u>13,770</u>	<u>11,420</u>	<u>2,350</u>
Unallocated employee benefits:					
Health benefits	24,706,831	234,928	24,941,759	24,941,759	-
Total unallocated employee benefits	<u>24,706,831</u>	<u>234,928</u>	<u>24,941,759</u>	<u>24,941,759</u>	<u>-</u>
Total undistributed expenditures	<u>49,830,890</u>	<u>480,625</u>	<u>50,311,515</u>	<u>48,221,190</u>	<u>2,090,325</u>
Total expenditures - current expense	<u>116,967,382</u>	<u>10,000</u>	<u>116,977,382</u>	<u>111,020,730</u>	<u>5,956,652</u>
District-wide school based expenditures	<u>116,977,382</u>	<u>-</u>	<u>116,977,382</u>	<u>111,020,730</u>	<u>5,956,652</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 114,663,026	\$ -	\$ 114,663,026	\$ 109,269,239	\$ 5,393,787
Total other financing sources	<u>114,663,026</u>	<u>-</u>	<u>114,663,026</u>	<u>109,269,239</u>	<u>5,393,787</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,314,356)	-	(2,314,356)	(1,751,491)	(562,865)
Fund balances, July 1	2,314,356	-	2,314,356	2,314,356	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 562,865</u>	<u>\$ (562,865)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union Hill Middle School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,622,382	\$ (1,405)	\$ 2,620,977	\$ 2,620,107	\$ 870
Total regular programs - instruction	<u>2,622,382</u>	<u>(1,405)</u>	<u>2,620,977</u>	<u>2,620,107</u>	<u>870</u>
Regular programs - undistributed instruction:					
Purchased professional - technical services	27,832	(25,507)	2,325	2,325	-
Other purchased services (400-500 series)	800	-	800	300	500
General supplies	88,500	-	88,500	70,819	17,681
Textbooks	10,000	-	10,000	-	10,000
Other objects	25,034	-	25,034	14,205	10,829
Total regular programs - undistributed instruction	<u>152,166</u>	<u>(25,507)</u>	<u>126,659</u>	<u>87,649</u>	<u>39,010</u>
Total regular programs	<u>2,774,548</u>	<u>(26,912)</u>	<u>2,747,636</u>	<u>2,707,756</u>	<u>39,880</u>
Cognitive - moderate:					
Salaries of teachers	64,209	(159)	64,050	64,050	-
General supplies	6,996	-	6,996	996	6,000
Total cognitive - moderate	<u>71,205</u>	<u>(159)</u>	<u>71,046</u>	<u>65,046</u>	<u>6,000</u>
Learning/language disabilities:					
Salaries of teachers	774,900	89,334	864,234	861,054	3,180
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
General supplies	27,240	-	27,240	7,291	19,949
Textbooks	3,000	-	3,000	-	3,000
Total learning/language disabilities	<u>806,140</u>	<u>89,334</u>	<u>895,474</u>	<u>868,345</u>	<u>27,129</u>
Resource room/resource center:					
Salaries of teachers	511,316	(77,751)	433,565	411,790	21,775
General supplies	24,406	-	24,406	11,614	12,792
Total resource room/resource center	<u>535,722</u>	<u>(77,751)</u>	<u>457,971</u>	<u>423,404</u>	<u>34,567</u>
Total special education - instruction	<u>1,413,067</u>	<u>11,424</u>	<u>1,424,491</u>	<u>1,356,795</u>	<u>67,696</u>
Bilingual education:					
Salaries of teachers	468,058	18,951	487,009	487,009	-
Other salaries for instruction	56,187	(239)	55,948	55,948	-
Purchased professional - technical services	10,000	(6,376)	3,624	-	3,624
Other purchased services (400-500 series)	500	-	500	-	500
General supplies	68,185	(22,616)	45,569	30,713	14,856
Textbooks	8,000	-	8,000	1,389	6,611
Total bilingual education	<u>610,930</u>	<u>(10,280)</u>	<u>600,650</u>	<u>575,059</u>	<u>25,591</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	4,000	-	4,000	3,625	375
Before/after school programs:					
Salaries of teachers	135,868	(1,719)	134,149	97,576	36,573
Other salaries for instruction	41,283	(13,329)	27,954	27,954	-
Other supplemental/at-risk programs:					
Salaries of teachers	44,608	-	44,608	310	44,298
Total other instructional	<u>225,759</u>	<u>(15,048)</u>	<u>210,711</u>	<u>129,465</u>	<u>81,246</u>
Total - instruction	<u>5,024,304</u>	<u>(40,816)</u>	<u>4,983,488</u>	<u>4,769,075</u>	<u>214,413</u>
Attendance and social work services:					
Salary drop out prevention officer	70,653	(2,953)	67,700	67,700	-
Family/parent liaison salary	35,894	265	36,159	36,159	-
Purchase professional & technical services	5,000	-	5,000	790	4,210
Supplies and materials	500	-	500	-	500
Total attendance and social work services	<u>112,047</u>	<u>(2,688)</u>	<u>109,359</u>	<u>104,649</u>	<u>4,710</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union Hill Middle School</u>					
Health services:					
Salaries	\$ 59,699	\$ 429	\$ 60,128	\$ 60,128	\$ -
Family/parent liaison salary	56,187	7,353	63,540	63,540	-
Salaries of social services coordinators	115,093	5,113	120,206	120,206	-
Supplies and materials	5,000	-	5,000	2,186	2,814
Total health services	<u>235,979</u>	<u>12,895</u>	<u>248,874</u>	<u>246,060</u>	<u>2,814</u>
Other support services - students-regular:					
Salaries of other professional staff	64,482	1,946	66,428	66,428	-
Salaries of secretarial and clerical assistants	40,429	18,723	59,152	59,152	-
Purchased professional - educational services	3,000	-	3,000	-	3,000
Supplies and materials	1,000	-	1,000	1,000	-
Total other support services - students-regular	<u>108,911</u>	<u>20,669</u>	<u>129,580</u>	<u>126,580</u>	<u>3,000</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	71,905	979	72,884	72,844	40
Purchased professional - educational services	10,000	-	10,000	2,208	7,792
Supplies and materials	73,000	(1,047)	71,953	57,937	14,016
Total improvement of instructional services	<u>154,905</u>	<u>(68)</u>	<u>154,837</u>	<u>132,989</u>	<u>21,848</u>
Educational media services/school library:					
Purchased professional - technical services	200,000	-	200,000	190,185	9,815
Other purchased services (400-500 series)	10,150	-	10,150	150	10,000
Supplies and materials	183,612	-	183,612	183,599	13
Total educational media services/school library	<u>393,762</u>	<u>-</u>	<u>393,762</u>	<u>373,934</u>	<u>19,828</u>
Instruction staff training services:					
Other purchased professional services - educational	10,000	-	10,000	3,999	6,001
Total instruction staff training services	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>3,999</u>	<u>6,001</u>
Support services - school administration:					
Salaries of principals/assistant principals	307,847	(23,225)	284,622	284,622	-
Salaries of secretarial and clerical assistants	258,015	25,467	283,482	283,482	-
Other purchased services (400-500 series)	3,000	-	3,000	39	2,961
Supplies and materials	34,496	-	34,496	30,546	3,950
Other objects	1,000	-	1,000	399	601
Total support services - school administration	<u>604,358</u>	<u>2,242</u>	<u>606,600</u>	<u>599,088</u>	<u>7,512</u>
Security:					
Salaries	319,514	(4,876)	314,638	313,360	1,278
General supplies	500	-	500	-	500
Total security	<u>320,014</u>	<u>(4,876)</u>	<u>315,138</u>	<u>313,360</u>	<u>1,778</u>
Unallocated employee benefits:					
Health benefits	1,788,757	12,642	1,801,399	1,801,399	-
Total unallocated employee benefits	<u>1,788,757</u>	<u>12,642</u>	<u>1,801,399</u>	<u>1,801,399</u>	<u>-</u>
Total undistributed expenditures	<u>3,728,733</u>	<u>40,816</u>	<u>3,769,549</u>	<u>3,702,058</u>	<u>67,491</u>
Total expenditures - current expense	<u>8,753,037</u>	<u>-</u>	<u>8,753,037</u>	<u>8,471,133</u>	<u>281,904</u>
District-wide school based expenditures	<u>8,753,037</u>	<u>-</u>	<u>8,753,037</u>	<u>8,471,133</u>	<u>281,904</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	8,569,260	-	8,569,260	8,325,833	243,427
Total other financing sources	<u>8,569,260</u>	<u>-</u>	<u>8,569,260</u>	<u>8,325,833</u>	<u>243,427</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(183,777)	-	(183,777)	(145,300)	(38,477)
Fund balances, July 1	183,777	-	183,777	183,777	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,477</u>	<u>\$ (38,477)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Emerson Middle School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,260,080	\$ 24,955	\$ 3,285,035	\$ 2,968,585	\$ 316,450
Total regular programs - instruction	<u>3,260,080</u>	<u>24,955</u>	<u>3,285,035</u>	<u>2,968,585</u>	<u>316,450</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	3,428	10,735	14,163	-	14,163
General supplies	180,944	-	180,944	128,563	52,381
Textbooks	14,432	-	14,432	4,790	9,642
Other objects	3,000	-	3,000	500	2,500
Total regular programs - undistributed instruction	<u>201,804</u>	<u>10,735</u>	<u>212,539</u>	<u>133,853</u>	<u>78,686</u>
Total regular programs	<u>3,461,884</u>	<u>35,690</u>	<u>3,497,574</u>	<u>3,102,438</u>	<u>395,136</u>
Learning/language disabilities:					
Salaries of teachers	484,160	(5,279)	478,881	465,041	13,840
General supplies	13,932	-	13,932	9,729	4,203
Total learning/language disabilities	<u>498,092</u>	<u>(5,279)</u>	<u>492,813</u>	<u>474,770</u>	<u>18,043</u>
Resource room/resource center:					
Salaries of teachers	818,907	(110,315)	708,592	708,592	-
Other salaries for instruction	70,550	2,942	73,492	73,492	-
General supplies	9,900	-	9,900	8,249	1,651
Textbooks	1,500	-	1,500	-	1,500
Total resource room/resource center	<u>900,857</u>	<u>(107,373)</u>	<u>793,484</u>	<u>790,333</u>	<u>3,151</u>
Total special education - instruction	<u>1,398,949</u>	<u>(112,652)</u>	<u>1,286,297</u>	<u>1,265,103</u>	<u>21,194</u>
Bilingual education:					
Salaries of teachers	621,558	26,882	648,440	648,440	-
General supplies	25,102	-	25,102	19,721	5,381
Total bilingual education	<u>646,660</u>	<u>26,882</u>	<u>673,542</u>	<u>668,161</u>	<u>5,381</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	6,000	-	6,000	6,000	-
Before/after school programs:					
Salaries of teachers	86,080	16,499	102,579	102,579	-
Other salaries for instruction	115,508	(16,499)	99,009	82,831	16,178
Other supplemental/at-risk programs:					
Other salaries for instruction	22,594	-	22,594	6,552	16,042
Other special schools:					
Salaries	24,000	-	24,000	-	24,000
Total other instructional	<u>254,182</u>	<u>-</u>	<u>254,182</u>	<u>197,962</u>	<u>56,220</u>
Total - instruction	<u>5,761,675</u>	<u>(50,080)</u>	<u>5,711,595</u>	<u>5,233,664</u>	<u>477,931</u>
Attendance and social work services:					
Salaries	40,311	2,354	42,665	42,665	-
Salary drop out prevention officer	65,156	3,622	68,778	68,778	-
General supplies	14,331	-	14,331	6,722	7,609
Total attendance and social work services	<u>119,798</u>	<u>5,976</u>	<u>125,774</u>	<u>118,165</u>	<u>7,609</u>
Health services:					
Salaries	125,244	1,310	126,554	126,554	-
Supplies and materials	4,950	-	4,950	2,383	2,567
Total health services	<u>130,194</u>	<u>1,310</u>	<u>131,504</u>	<u>128,937</u>	<u>2,567</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Emerson Middle School					
Other support services - students-regular:					
Salaries of other professional staff	\$ 83,955	\$ -	\$ 83,955	\$ 66,829	\$ 17,126
Salaries of secretarial and clerical assistants	108,581	3,228	111,809	111,809	-
Supplies and materials	3,500	-	3,500	1,743	1,757
Total other support services - students-regular	<u>196,036</u>	<u>3,228</u>	<u>199,264</u>	<u>180,381</u>	<u>18,883</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	25,000	-	25,000	6,627	18,373
Supplies and materials	23,763	-	23,763	7,582	16,181
Total improvement of instructional services	<u>48,763</u>	<u>-</u>	<u>48,763</u>	<u>14,209</u>	<u>34,554</u>
Educational media services/school library:					
Salaries of technology coordinators	26,982	-	26,982	-	26,982
Purchased professional - technical services	200,000	-	200,000	190,185	9,815
Supplies and materials	249,761	-	249,761	210,949	38,812
Total educational media services/school library	<u>476,743</u>	<u>-</u>	<u>476,743</u>	<u>401,134</u>	<u>75,609</u>
Instruction staff training services:					
Other purchased professional services - educational	2,100	-	2,100	877	1,223
Supplies and materials	5,725	-	5,725	5,489	236
Total instruction staff training services	<u>7,825</u>	<u>-</u>	<u>7,825</u>	<u>6,366</u>	<u>1,459</u>
Support services - school administration:					
Salaries of principals/assistant principals	367,883	-	367,883	254,804	113,079
Salaries of secretarial and clerical assistants	333,841	10,350	344,191	344,191	-
Other professional and technical services	5,000	-	5,000	5,000	-
Supplies and materials	34,000	-	34,000	21,540	12,460
Total support services - school administration	<u>740,724</u>	<u>10,350</u>	<u>751,074</u>	<u>625,535</u>	<u>125,539</u>
Security:					
Salaries	425,585	-	425,585	325,129	100,456
General supplies	14,657	(10,734)	3,923	3,923	-
Total security	<u>440,242</u>	<u>(10,734)</u>	<u>429,508</u>	<u>329,052</u>	<u>100,456</u>
Unallocated employee benefits:					
Health benefits	2,140,901	39,950	2,180,851	2,180,851	-
Total unallocated employee benefits	<u>2,140,901</u>	<u>39,950</u>	<u>2,180,851</u>	<u>2,180,851</u>	<u>-</u>
Total undistributed expenditures	<u>4,301,226</u>	<u>50,080</u>	<u>4,351,306</u>	<u>3,984,630</u>	<u>366,676</u>
Total expenditures - current expense	<u>10,062,901</u>	<u>-</u>	<u>10,062,901</u>	<u>9,218,294</u>	<u>844,607</u>
District-wide school based expenditures	<u>10,062,901</u>	<u>-</u>	<u>10,062,901</u>	<u>9,218,294</u>	<u>844,607</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,873,548	-	9,873,548	9,131,988	741,560
Total other financing sources	<u>9,873,548</u>	<u>-</u>	<u>9,873,548</u>	<u>9,131,988</u>	<u>741,560</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(189,353)	-	(189,353)	(86,306)	(103,047)
Fund balances, July 1	189,353	-	189,353	189,353	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,047</u>	<u>\$ (103,047)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Thomas A. Edison					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 361,856	\$ 66,734	\$ 428,590	\$ 423,415	\$ 5,175
Grades 1-5	2,893,482	306,588	3,200,070	3,191,269	8,801
Grades 6-8	551,163	35,602	586,765	480,290	106,475
Total regular programs - instruction	<u>3,806,501</u>	<u>408,924</u>	<u>4,215,425</u>	<u>4,094,974</u>	<u>120,451</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	289,929	96,525	386,454	378,173	8,281
Purchased professional - educational services	2,375	-	2,375	1,637	738
General supplies	236,290	-	236,290	171,576	64,714
Textbooks	23,413	-	23,413	21,270	2,143
Total regular programs - undistributed instruction	<u>552,007</u>	<u>96,525</u>	<u>648,532</u>	<u>572,656</u>	<u>75,876</u>
Total regular programs	<u>4,358,508</u>	<u>505,449</u>	<u>4,863,957</u>	<u>4,667,630</u>	<u>196,327</u>
Learning/language disabilities:					
Salaries of teachers	318,608	(58,257)	260,351	260,351	-
Other salaries for instruction	177,597	(686)	176,911	176,911	-
General supplies	6,478	-	6,478	6,478	-
Total learning/language disabilities	<u>502,683</u>	<u>(58,943)</u>	<u>443,740</u>	<u>443,740</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	363,100	(16,440)	346,660	345,560	1,100
General supplies	9,571	-	9,571	9,571	-
Total resource room/resource center	<u>372,671</u>	<u>(16,440)</u>	<u>356,231</u>	<u>355,131</u>	<u>1,100</u>
Total special education - instruction	<u>875,354</u>	<u>(75,383)</u>	<u>799,971</u>	<u>798,871</u>	<u>1,100</u>
Bilingual education:					
Salaries of teachers	953,939	(325,219)	628,720	628,720	-
Other salaries for instruction	56,187	-	56,187	55,898	289
Purchased professional - educational services	6,080	-	6,080	6,080	-
General supplies	86,967	(7,279)	79,688	68,145	11,543
Textbooks	14,511	-	14,511	14,111	400
Total bilingual education	<u>1,117,684</u>	<u>(332,498)</u>	<u>785,186</u>	<u>772,954</u>	<u>12,232</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	102,825	74,715	177,540	177,540	-
Other salaries for instruction	132,369	18,503	150,872	131,753	19,119
Purchased professional and technical services	5,768	(5,768)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	8,139	(1,336)	6,803	6,803	-
Total other instructional	<u>249,101</u>	<u>86,114</u>	<u>335,215</u>	<u>316,096</u>	<u>19,119</u>
Total - instruction	<u>6,600,647</u>	<u>183,682</u>	<u>6,784,329</u>	<u>6,555,551</u>	<u>228,778</u>
Attendance and social work services:					
Salaries	292,572	(161,676)	130,896	130,896	-
Purchase professional & technical services	1,540	-	1,540	-	1,540
Other purchased services (400-500 series)	475	-	475	-	475
Supplies and materials	1,900	-	1,900	151	1,749
Total attendance and social work services	<u>296,487</u>	<u>(161,676)</u>	<u>134,811</u>	<u>131,047</u>	<u>3,764</u>
Health services:					
Salaries	127,619	-	127,619	110,843	16,776
Supplies and materials	2,667	-	2,667	183	2,484
Total health services	<u>130,286</u>	<u>-</u>	<u>130,286</u>	<u>111,026</u>	<u>19,260</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Thomas A. Edison					
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	\$ 38,275	\$ 3,014	\$ 41,289	\$ 41,289	\$ -
Purchased professional - educational services	3,795	-	3,795	3,701	94
Total other support services - students-regular	<u>42,070</u>	<u>3,014</u>	<u>45,084</u>	<u>44,990</u>	<u>94</u>
Improvement of instructional services:					
Supplies and materials	19,575	-	19,575	19,062	513
Total improvement of instructional services	<u>19,575</u>	<u>-</u>	<u>19,575</u>	<u>19,062</u>	<u>513</u>
Educational media services/school library:					
Salaries	102,424	1,013	103,437	103,437	-
Salaries of technology coordinators	40,846	1,729	42,575	42,575	-
Purchased professional - technical services	200,000	-	200,000	190,185	9,815
Other purchased services (400-500 series)	21,702	-	21,702	19,404	2,298
Supplies and materials	171,951	-	171,951	170,837	1,114
Total educational media services/school library	<u>536,923</u>	<u>2,742</u>	<u>539,665</u>	<u>526,438</u>	<u>13,227</u>
Support services - school administration:					
Salaries of principals/assistant principals	205,497	12,534	218,031	218,031	-
Salaries of secretarial and clerical assistants	190,483	8,727	199,210	199,210	-
Other professional and technical services	12,000	-	12,000	11,151	849
Other purchased services (400-500 series)	13,100	-	13,100	7,816	5,284
Supplies and materials	950	-	950	950	-
Other objects	8,540	-	8,540	8,540	-
Total support services - school administration	<u>430,570</u>	<u>21,261</u>	<u>451,831</u>	<u>445,698</u>	<u>6,133</u>
Security:					
Salaries	478,624	(72,856)	405,768	391,649	14,119
Total security	<u>478,624</u>	<u>(72,856)</u>	<u>405,768</u>	<u>391,649</u>	<u>14,119</u>
Unallocated employee benefits:					
Health benefits	2,361,071	23,833	2,384,904	2,384,904	-
Total unallocated employee benefits	<u>2,361,071</u>	<u>23,833</u>	<u>2,384,904</u>	<u>2,384,904</u>	<u>-</u>
Total undistributed expenditures	<u>4,295,606</u>	<u>(183,682)</u>	<u>4,111,924</u>	<u>4,054,814</u>	<u>57,110</u>
Total expenditures - current expense	<u>10,896,253</u>	<u>-</u>	<u>10,896,253</u>	<u>10,610,365</u>	<u>285,888</u>
District-wide school based expenditures	<u>10,896,253</u>	<u>-</u>	<u>10,896,253</u>	<u>10,610,365</u>	<u>285,888</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,658,571	-	10,658,571	10,405,787	252,784
Total other financing sources	<u>10,658,571</u>	<u>-</u>	<u>10,658,571</u>	<u>10,405,787</u>	<u>252,784</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(237,682)	-	(237,682)	(204,578)	(33,104)
Fund balances, July 1	237,682	-	237,682	237,682	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,104</u>	<u>\$ (33,104)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Robert Waters					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 277,134	\$ (12,988)	\$ 264,146	\$ 213,430	\$ 50,716
Grades 1-5	2,562,685	(75,327)	2,487,358	2,486,731	627
Grades 6-8	549,097	(113,352)	435,745	435,745	-
Total regular programs - instruction	<u>3,388,916</u>	<u>(201,667)</u>	<u>3,187,249</u>	<u>3,135,906</u>	<u>51,343</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	308,832	32,077	340,909	340,909	-
General supplies	211,320	10,000	221,320	185,084	36,236
Total regular programs - undistributed instruction	<u>520,152</u>	<u>42,077</u>	<u>562,229</u>	<u>525,993</u>	<u>36,236</u>
Total regular programs	<u>3,909,068</u>	<u>(159,590)</u>	<u>3,749,478</u>	<u>3,661,899</u>	<u>87,579</u>
Learning/language disabilities:					
Salaries of teachers	290,782	798	291,580	291,580	-
Other salaries for instruction	92,725	4,224	96,949	96,949	-
General supplies	7,000	-	7,000	5,339	1,661
Total learning/language disabilities	<u>390,507</u>	<u>5,022</u>	<u>395,529</u>	<u>393,868</u>	<u>1,661</u>
Resource room/resource center:					
Salaries of teachers	398,494	9,086	407,580	407,580	-
General supplies	10,000	-	10,000	9,904	96
Total resource room/resource center	<u>408,494</u>	<u>9,086</u>	<u>417,580</u>	<u>417,484</u>	<u>96</u>
Autism:					
Salaries of teachers	344,148	(10,008)	334,140	334,140	-
General supplies	31,964	-	31,964	28,493	3,471
Total autism	<u>376,112</u>	<u>(10,008)</u>	<u>366,104</u>	<u>362,633</u>	<u>3,471</u>
Total special education - instruction	<u>1,175,113</u>	<u>4,100</u>	<u>1,179,213</u>	<u>1,173,985</u>	<u>5,228</u>
Bilingual education:					
Salaries of teachers	537,938	-	537,938	442,090	95,848
Other salaries for instruction	26,627	(18,281)	8,346	8,346	-
General supplies	40,080	-	40,080	29,132	10,948
Total bilingual education	<u>604,645</u>	<u>(18,281)</u>	<u>586,364</u>	<u>479,568</u>	<u>106,796</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	80,010	-	80,010	35,676	44,334
Other salaries for instruction	85,003	-	85,003	51,305	33,698
Total other instructional	<u>165,013</u>	<u>-</u>	<u>165,013</u>	<u>86,981</u>	<u>78,032</u>
Total - instruction	<u>5,853,839</u>	<u>(173,771)</u>	<u>5,680,068</u>	<u>5,402,433</u>	<u>277,635</u>
Attendance and social work services:					
Salaries	57,447	72,048	129,495	129,495	-
Salaries of family support team	62,504	-	62,504	53,979	8,525
Family/parent liaison salary	66,219	-	66,219	56,534	9,685
Total attendance and social work services	<u>186,170</u>	<u>72,048</u>	<u>258,218</u>	<u>240,008</u>	<u>18,210</u>
Health services:					
Salaries of social services coordinators	64,697	6,331	71,028	71,028	-
Supplies and materials	4,327	-	4,327	3,807	520
Total health services	<u>69,024</u>	<u>6,331</u>	<u>75,355</u>	<u>74,835</u>	<u>520</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	42,188	1,427	43,615	43,615	-
Purchased professional - educational services	40,000	-	40,000	-	40,000
Total improvement of instructional services	<u>82,188</u>	<u>1,427</u>	<u>83,615</u>	<u>43,615</u>	<u>40,000</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Robert Waters					
Educational media services/school library:					
Salaries	\$ 140,379	\$ 10,130	\$ 150,509	\$ 150,499	\$ 10
Salaries of technology coordinators	16,339	1,006	17,345	17,029	316
Purchased professional - technical services	200,000	-	200,000	190,185	9,815
Supplies and materials	173,412	-	173,412	172,464	948
Total educational media services/school library	<u>530,130</u>	<u>11,136</u>	<u>541,266</u>	<u>530,177</u>	<u>11,089</u>
Support services - school administration:					
Salaries of principals/assistant principals	367,625	14,977	382,602	382,602	-
Salaries of secretarial and clerical assistants	204,861	41,247	246,108	246,108	-
Other purchased services (400-500 series)	15,000	-	15,000	-	15,000
Supplies and materials	25,304	-	25,304	24,391	913
Total support services - school administration	<u>612,790</u>	<u>56,224</u>	<u>669,014</u>	<u>653,101</u>	<u>15,913</u>
Security:					
Salaries	275,580	12,205	287,785	287,785	-
Total security	<u>275,580</u>	<u>12,205</u>	<u>287,785</u>	<u>287,785</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,218,664	24,400	2,243,064	2,243,064	-
Total unallocated employee benefits	<u>2,218,664</u>	<u>24,400</u>	<u>2,243,064</u>	<u>2,243,064</u>	<u>-</u>
Total undistributed expenditures	<u>3,974,546</u>	<u>183,771</u>	<u>4,158,317</u>	<u>4,072,585</u>	<u>85,732</u>
Total expenditures - current expense	<u>9,828,385</u>	<u>10,000</u>	<u>9,838,385</u>	<u>9,475,018</u>	<u>363,367</u>
CAPITAL OUTLAY					
Equipment:					
Instruction	10,000	(10,000)	-	-	-
Total equipment	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital outlay	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
District-wide school based expenditures	<u>9,838,385</u>	<u>-</u>	<u>9,838,385</u>	<u>9,475,018</u>	<u>363,367</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,645,623	-	9,645,623	9,314,772	330,851
Total other financing sources	<u>9,645,623</u>	<u>-</u>	<u>9,645,623</u>	<u>9,314,772</u>	<u>330,851</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(192,762)	-	(192,762)	(160,246)	(32,516)
Fund balances, July 1	192,762	-	192,762	192,762	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,516</u>	<u>\$ (32,516)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Jefferson					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 249,119	\$ (137,239)	\$ 111,880	\$ 111,880	\$ -
Grades 1-5	1,013,136	(137,008)	876,128	876,128	-
Total regular programs - instruction	<u>1,262,255</u>	<u>(274,247)</u>	<u>988,008</u>	<u>988,008</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	148,556	-	148,556	93,867	54,689
General supplies	73,013	-	73,013	64,819	8,194
Total regular programs - undistributed instruction	<u>221,569</u>	<u>-</u>	<u>221,569</u>	<u>158,686</u>	<u>62,883</u>
Total regular programs	<u>1,483,824</u>	<u>(274,247)</u>	<u>1,209,577</u>	<u>1,146,694</u>	<u>62,883</u>
Learning/language disabilities:					
Salaries of teachers	171,972	38,419	210,391	210,391	-
Other salaries for instruction	75,623	34,994	110,617	110,617	-
General supplies	19,107	-	19,107	18,844	263
Total learning/language disabilities	<u>266,702</u>	<u>73,413</u>	<u>340,115</u>	<u>339,852</u>	<u>263</u>
Resource room/resource center:					
Salaries of teachers	198,115	10,745	208,860	208,860	-
Other salaries for instruction	25,490	(19,300)	6,190	2,971	3,219
General supplies	14,431	(1)	14,430	13,586	844
Total resource room/resource center	<u>238,036</u>	<u>(8,556)</u>	<u>229,480</u>	<u>225,417</u>	<u>4,063</u>
Total special education - instruction	<u>504,738</u>	<u>64,857</u>	<u>569,595</u>	<u>565,269</u>	<u>4,326</u>
Bilingual education:					
Salaries of teachers	172,867	95,513	268,380	268,380	-
Other purchased services (400-500 series)	5,832	-	5,832	2,507	3,325
General supplies	19,316	-	19,316	16,221	3,095
Total bilingual education	<u>198,015</u>	<u>95,513</u>	<u>293,528</u>	<u>287,108</u>	<u>6,420</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	45,450	-	45,450	39,819	5,631
Other salaries for instruction	39,216	7,216	46,432	41,478	4,954
Other supplemental/at-risk programs:					
Salaries of teachers	3,500	-	3,500	3,170	330
Total other instructional	<u>88,166</u>	<u>7,216</u>	<u>95,382</u>	<u>84,467</u>	<u>10,915</u>
Total - instruction	<u>2,274,743</u>	<u>(106,661)</u>	<u>2,168,082</u>	<u>2,083,538</u>	<u>84,544</u>
Attendance and social work services:					
Salaries	73,418	(33,348)	40,070	39,954	116
Salary drop out prevention officer	34,476	-	34,476	28,055	6,421
Salaries of family support team	73,418	(33,422)	39,996	39,954	42
Total attendance and social work services	<u>181,312</u>	<u>(66,770)</u>	<u>114,542</u>	<u>107,963</u>	<u>6,579</u>
Health services:					
Salaries	60,362	416	60,778	60,778	-
Total health services	<u>60,362</u>	<u>416</u>	<u>60,778</u>	<u>60,778</u>	<u>-</u>
Educational media services/school library:					
Salaries of technology coordinators	17,685	665	18,350	18,349	1
Purchased professional - technical services	200,000	-	200,000	190,185	9,815
Supplies and materials	100,000	-	100,000	100,000	-
Total educational media services/school library	<u>317,685</u>	<u>665</u>	<u>318,350</u>	<u>308,534</u>	<u>9,816</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jefferson</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 157,219	\$ 163,589	\$ 320,808	\$ 320,808	\$ -
Salaries of secretarial and clerical assistants	237,145	3,761	240,906	226,819	14,087
Other professional and technical services	18,545	-	18,545	14,710	3,835
Other purchased services (400-500 series)	1,800	-	1,800	564	1,236
Supplies and materials	23,755	-	23,755	19,397	4,358
Total support services - school administration	<u>438,464</u>	<u>167,350</u>	<u>605,814</u>	<u>582,298</u>	<u>23,516</u>
Security:					
Salaries	200,050	-	200,050	183,173	16,877
Total security	<u>200,050</u>	<u>-</u>	<u>200,050</u>	<u>183,173</u>	<u>16,877</u>
Unallocated employee benefits:					
Health benefits	1,152,435	5,000	1,157,435	1,157,435	-
Total unallocated employee benefits	<u>1,152,435</u>	<u>5,000</u>	<u>1,157,435</u>	<u>1,157,435</u>	<u>-</u>
Total undistributed expenditures	<u>2,350,308</u>	<u>106,661</u>	<u>2,456,969</u>	<u>2,400,181</u>	<u>56,788</u>
Total expenditures - current expense	<u>4,625,051</u>	<u>-</u>	<u>4,625,051</u>	<u>4,483,719</u>	<u>141,332</u>
District-wide school based expenditures	<u>4,625,051</u>	<u>-</u>	<u>4,625,051</u>	<u>4,483,719</u>	<u>141,332</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,496,525	-	4,496,525	4,368,713	127,812
Total other financing sources	<u>4,496,525</u>	<u>-</u>	<u>4,496,525</u>	<u>4,368,713</u>	<u>127,812</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(128,526)	-	(128,526)	(115,006)	(13,520)
Fund balances, July 1	128,526	-	128,526	128,526	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,520</u>	<u>\$ (13,520)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Washington					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 204,626	\$ 58,261	\$ 262,887	\$ 262,887	\$ -
Grades 1-5	1,767,227	96,255	1,863,482	1,828,337	35,145
Grades 6-8	412,071	(114,003)	298,068	214,381	83,687
Total regular programs - instruction	<u>2,383,924</u>	<u>40,513</u>	<u>2,424,437</u>	<u>2,305,605</u>	<u>118,832</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	194,277	(83,817)	110,460	71,920	38,540
Other purchased services (400-500 series)	17,177	-	17,177	10,034	7,143
General supplies	193,050	-	193,050	142,146	50,904
Textbooks	22,000	-	22,000	14,946	7,054
Total regular programs - undistributed instruction	<u>426,504</u>	<u>(83,817)</u>	<u>342,687</u>	<u>239,046</u>	<u>103,641</u>
Total regular programs	<u>2,810,428</u>	<u>(43,304)</u>	<u>2,767,124</u>	<u>2,544,651</u>	<u>222,473</u>
Multiple disabilities:					
Salaries of teachers	53,112	(15,379)	37,733	-	37,733
Other salaries for instruction	127,992	-	127,992	112,333	15,659
General supplies	1,500	-	1,500	1,500	-
Total multiple disabilities	<u>182,604</u>	<u>(15,379)</u>	<u>167,225</u>	<u>113,833</u>	<u>53,392</u>
Resource room/resource center:					
Salaries of teachers	579,848	-	579,848	278,260	301,588
General supplies	2,500	-	2,500	939	1,561
Total resource room/resource center	<u>582,348</u>	<u>-</u>	<u>582,348</u>	<u>279,199</u>	<u>303,149</u>
Total special education - instruction	<u>764,952</u>	<u>(15,379)</u>	<u>749,573</u>	<u>393,032</u>	<u>356,541</u>
Bilingual education:					
Salaries of teachers	1,508,652	(129,024)	1,379,628	1,251,340	128,288
Other salaries for instruction	103,750	88,090	191,840	191,840	-
Purchased professional - technical services	11,451	-	11,451	5,537	5,914
General supplies	10,853	-	10,853	10,814	39
Total bilingual education	<u>1,634,706</u>	<u>(40,934)</u>	<u>1,593,772</u>	<u>1,459,531</u>	<u>134,241</u>
Other instructional:					
Before/after school programs:					
Other salaries for instruction	82,507	10,152	92,659	83,248	9,411
Other supplemental/at-risk programs:					
Salaries of teachers	29,612	3,259	32,871	30,896	1,975
Other special schools:					
Other purchase services (300-500 series)	20,000	-	20,000	-	20,000
Total other instructional	<u>132,119</u>	<u>13,411</u>	<u>145,530</u>	<u>114,144</u>	<u>31,386</u>
Total - instruction	<u>5,342,205</u>	<u>(86,206)</u>	<u>5,255,999</u>	<u>4,511,358</u>	<u>744,641</u>
Attendance and social work services:					
Salaries	60,464	414	60,878	60,878	-
Salaries of family support team	91,233	-	91,233	80,019	11,214
Family/parent liaison salary	57,394	3,533	60,927	60,926	1
Total attendance and social work services	<u>209,091</u>	<u>3,947</u>	<u>213,038</u>	<u>201,823</u>	<u>11,215</u>
Health services:					
Salaries	116,875	8,869	125,744	115,922	9,822
Salaries of social services coordinators	41,861	2,404	44,265	44,265	-
Supplies and materials	989	-	989	89	900
Total health services	<u>159,725</u>	<u>11,273</u>	<u>170,998</u>	<u>160,276</u>	<u>10,722</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Washington					
Improvement of instructional services:					
Other purchased services (400-500 series)	\$ 345	\$ -	\$ 345	\$ 345	\$ -
Supplies and materials	65,781	-	65,781	52,623	13,158
Total improvement of instructional services	<u>66,126</u>	<u>-</u>	<u>66,126</u>	<u>52,968</u>	<u>13,158</u>
Educational media services/school library:					
Salaries	122,304	5,719	128,023	127,669	354
Salaries of technology coordinators	21,938	733	22,671	22,671	-
Purchased professional - technical services	200,000	-	200,000	190,185	9,815
Supplies and materials	163,412	-	163,412	163,412	-
Total educational media services/school library	<u>507,654</u>	<u>6,452</u>	<u>514,106</u>	<u>503,937</u>	<u>10,169</u>
Support services - school administration:					
Salaries of principals/assistant principals	264,796	1,328	266,124	249,960	16,164
Salaries of secretarial and clerical assistants	206,165	23,520	229,685	229,685	-
Other purchased services (400-500 series)	5,000	-	5,000	4,232	768
Supplies and materials	10,000	-	10,000	9,964	36
Total support services - school administration	<u>485,961</u>	<u>24,848</u>	<u>510,809</u>	<u>493,841</u>	<u>16,968</u>
Security:					
Salaries	286,900	24,919	311,819	311,819	-
Total security	<u>286,900</u>	<u>24,919</u>	<u>311,819</u>	<u>311,819</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,991,296	14,767	2,006,063	2,006,063	-
Total unallocated employee benefits	<u>1,991,296</u>	<u>14,767</u>	<u>2,006,063</u>	<u>2,006,063</u>	<u>-</u>
Total undistributed expenditures	<u>3,706,753</u>	<u>86,206</u>	<u>3,792,959</u>	<u>3,730,727</u>	<u>62,232</u>
Total expenditures - current expense	<u>9,048,958</u>	<u>-</u>	<u>9,048,958</u>	<u>8,242,085</u>	<u>806,873</u>
District-wide school based expenditures	<u>9,048,958</u>	<u>-</u>	<u>9,048,958</u>	<u>8,242,085</u>	<u>806,873</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	8,858,160	-	8,858,160	8,072,902	785,258
Total other financing sources	<u>8,858,160</u>	<u>-</u>	<u>8,858,160</u>	<u>8,072,902</u>	<u>785,258</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(190,798)	-	(190,798)	(169,183)	(21,615)
Fund balances, July 1	190,798	-	190,798	190,798	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,615</u>	<u>\$ (21,615)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Roosevelt					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 424,861	\$ (42,998)	\$ 381,863	\$ 381,863	\$ -
Grades 1-5	1,856,962	81,403	1,938,365	1,935,692	2,673
Grades 6-8	392,180	19,362	411,542	411,542	-
Total regular programs - instruction	<u>2,674,003</u>	<u>57,767</u>	<u>2,731,770</u>	<u>2,729,097</u>	<u>2,673</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	179,948	45,188	225,136	225,136	-
Purchased professional - technical services	34,999	(11,772)	23,227	14,809	8,418
General supplies	154,184	(17,383)	136,801	130,148	6,653
Textbooks	6,133	-	6,133	6,133	-
Other objects	5,000	-	5,000	1,771	3,229
Total regular programs - undistributed instruction	<u>380,264</u>	<u>16,033</u>	<u>396,297</u>	<u>377,997</u>	<u>18,300</u>
Total regular programs	<u>3,054,267</u>	<u>73,800</u>	<u>3,128,067</u>	<u>3,107,094</u>	<u>20,973</u>
Multiple disabilities:					
Salaries of teachers	470,985	62,237	533,222	533,222	-
Other salaries for instruction	63,053	3,364	66,417	66,417	-
General supplies	9,000	-	9,000	3,817	5,183
Total multiple disabilities	<u>543,038</u>	<u>65,601</u>	<u>608,639</u>	<u>603,456</u>	<u>5,183</u>
Resource room/resource center:					
Salaries of teachers	184,039	4,491	188,530	188,530	-
General supplies	9,000	-	9,000	5,686	3,314
Total resource room/resource center	<u>193,039</u>	<u>4,491</u>	<u>197,530</u>	<u>194,216</u>	<u>3,314</u>
Total special education - instruction	<u>736,077</u>	<u>70,092</u>	<u>806,169</u>	<u>797,672</u>	<u>8,497</u>
Bilingual education:					
Salaries of teachers	786,837	(80,122)	706,715	706,715	-
Other salaries for instruction	107,431	4,837	112,268	112,268	-
General supplies	100,028	-	100,028	91,017	9,011
Textbooks	7,500	-	7,500	-	7,500
Total bilingual education	<u>1,001,796</u>	<u>(75,285)</u>	<u>926,511</u>	<u>910,000</u>	<u>16,511</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	42,115	3,681	45,796	45,796	-
Other salaries for instruction	83,003	(8,207)	74,796	74,796	-
Total other instructional	<u>125,118</u>	<u>(4,526)</u>	<u>120,592</u>	<u>120,592</u>	<u>-</u>
Total - instruction	<u>4,917,258</u>	<u>64,081</u>	<u>4,981,339</u>	<u>4,935,358</u>	<u>45,981</u>
Attendance and social work services:					
Salaries	156,950	287	157,237	157,237	-
Salaries of family support team	120,644	-	120,644	119,778	866
Family/parent liaison salary	50,784	5,609	56,393	56,393	-
Other purchased services (400-500 series)	380	-	380	380	-
Supplies and materials	500	-	500	419	81
Other objects	250	-	250	-	250
Total attendance and social work services	<u>329,508</u>	<u>5,896</u>	<u>335,404</u>	<u>334,207</u>	<u>1,197</u>
Health services:					
Salaries	60,362	416	60,778	60,778	-
Salaries of social services coordinators	27,157	351	27,508	27,508	-
Supplies and materials	2,000	-	2,000	959	1,041
Total health services	<u>89,519</u>	<u>767</u>	<u>90,286</u>	<u>89,245</u>	<u>1,041</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Roosevelt					
Other support services - students-regular:					
Purchased professional - educational services	\$ 6,550	\$ -	\$ 6,550	\$ 850	\$ 5,700
Supplies and materials	1,940	-	1,940	-	1,940
Total other support services - students-regular	<u>8,490</u>	<u>-</u>	<u>8,490</u>	<u>850</u>	<u>7,640</u>
Educational media services/school library:					
Salaries	76,875	(76,875)	-	-	-
Salaries of technology coordinators	26,707	892	27,599	27,599	-
Purchased professional - technical services	221,000	(21,000)	200,000	190,185	9,815
Supplies and materials	180,337	-	180,337	166,237	14,100
Total educational media services/school library	<u>504,919</u>	<u>(96,983)</u>	<u>407,936</u>	<u>384,021</u>	<u>23,915</u>
Instruction staff training services:					
Other purchased professional services - educational	10,000	-	10,000	-	10,000
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
Total instruction staff training services	<u>13,000</u>	<u>-</u>	<u>13,000</u>	<u>-</u>	<u>13,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	420,246	7,379	427,625	427,625	-
Salaries of secretarial and clerical assistants	137,184	83	137,267	137,267	-
Supplies and materials	20,908	-	20,908	15,683	5,225
Other objects	537	-	537	-	537
Total support services - school administration	<u>578,875</u>	<u>7,462</u>	<u>586,337</u>	<u>580,575</u>	<u>5,762</u>
Security:					
Salaries	300,618	352	300,970	300,970	-
General supplies	1,000	-	1,000	-	1,000
Total security	<u>301,618</u>	<u>352</u>	<u>301,970</u>	<u>300,970</u>	<u>1,000</u>
Unallocated employee benefits:					
Health benefits	1,766,274	18,425	1,784,699	1,784,699	-
Total unallocated employee benefits	<u>1,766,274</u>	<u>18,425</u>	<u>1,784,699</u>	<u>1,784,699</u>	<u>-</u>
Total undistributed expenditures	<u>3,592,203</u>	<u>(64,081)</u>	<u>3,528,122</u>	<u>3,474,567</u>	<u>53,555</u>
Total expenditures - current expense	<u>8,509,461</u>	<u>-</u>	<u>8,509,461</u>	<u>8,409,925</u>	<u>99,536</u>
District-wide school based expenditures	<u>8,509,461</u>	<u>-</u>	<u>8,509,461</u>	<u>8,409,925</u>	<u>99,536</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	8,321,826	-	8,321,826	8,261,577	60,249
Total other financing sources	<u>8,321,826</u>	<u>-</u>	<u>8,321,826</u>	<u>8,261,577</u>	<u>60,249</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(187,635)	-	(187,635)	(148,348)	(39,287)
Fund balances, July 1	187,635	-	187,635	187,635	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,287</u>	<u>\$ (39,287)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jose Marti Freshman Academy</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 2,665,476	\$ (26,305)	\$ 2,639,171	\$ 2,620,211	\$ 18,960
Total regular programs - instruction	<u>2,665,476</u>	<u>(26,305)</u>	<u>2,639,171</u>	<u>2,620,211</u>	<u>18,960</u>
Regular programs - undistributed instruction:					
Purchased professional - technical services	27,000	-	27,000	12,827	14,173
General supplies	131,584	10,000	141,584	103,727	37,857
Textbooks	15,700	-	15,700	12,263	3,437
Other objects	4,000	-	4,000	-	4,000
Total regular programs - undistributed instruction	<u>178,284</u>	<u>10,000</u>	<u>188,284</u>	<u>128,817</u>	<u>59,467</u>
Total regular programs	<u>2,843,760</u>	<u>(16,305)</u>	<u>2,827,455</u>	<u>2,749,028</u>	<u>78,427</u>
Learning/language disabilities:					
Salaries of teachers	198,028	8,467	206,495	206,495	-
General supplies	5,405	(3,000)	2,405	-	2,405
Total learning/language disabilities	<u>203,433</u>	<u>5,467</u>	<u>208,900</u>	<u>206,495</u>	<u>2,405</u>
Resource room/resource center:					
Salaries of teachers	837,445	8,485	845,930	845,930	-
General supplies	3,800	(2,000)	1,800	-	1,800
Textbooks	950	-	950	-	950
Total resource room/resource center	<u>842,195</u>	<u>6,485</u>	<u>848,680</u>	<u>845,930</u>	<u>2,750</u>
Total special education - instruction	<u>1,045,628</u>	<u>11,952</u>	<u>1,057,580</u>	<u>1,052,425</u>	<u>5,155</u>
Bilingual education:					
Salaries of teachers	457,817	11,673	469,490	469,490	-
General supplies	15,790	(5,000)	10,790	4,526	6,264
Total bilingual education	<u>473,607</u>	<u>6,673</u>	<u>480,280</u>	<u>474,016</u>	<u>6,264</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	50,000	-	50,000	31,642	18,358
School-sponsored athletics:					
Salaries of teachers	5,000	-	5,000	-	5,000
Before/after school programs:					
Salaries of teachers	53,400	-	53,400	39,639	13,761
Other salaries for instruction	66,550	(41,578)	24,972	21,330	3,642
Purchased professional and technical services	7,500	-	7,500	-	7,500
Other supplemental/at-risk programs:					
Salaries of teachers	5,400	-	5,400	-	5,400
Total other instructional	<u>187,850</u>	<u>(41,578)</u>	<u>146,272</u>	<u>92,611</u>	<u>53,661</u>
Total - instruction	<u>4,550,845</u>	<u>(39,258)</u>	<u>4,511,587</u>	<u>4,368,080</u>	<u>143,507</u>
Attendance and social work services:					
Salaries	48,303	6,304	54,607	45,949	8,658
Family/parent liaison salary	47,249	-	47,249	29,656	17,593
Total attendance and social work services	<u>95,552</u>	<u>6,304</u>	<u>101,856</u>	<u>75,605</u>	<u>26,251</u>
Health services:					
Salaries	257,817	294	258,111	258,111	-
Supplies and materials	3,515	-	3,515	3,062	453
Total health services	<u>261,332</u>	<u>294</u>	<u>261,626</u>	<u>261,173</u>	<u>453</u>
Other support services - students-regular:					
Salaries of other professional staff	133,831	59,625	193,456	193,456	-
Total other support services - students-regular	<u>133,831</u>	<u>59,625</u>	<u>193,456</u>	<u>193,456</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jose Marti Freshman Academy</u>					
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	\$ 56,131	\$ -	\$ 56,131	\$ 49,150	\$ 6,981
Purchased professional - educational services	21,055	-	21,055	2,206	18,849
Total improvement of instructional services	<u>77,186</u>	<u>-</u>	<u>77,186</u>	<u>51,356</u>	<u>25,830</u>
Educational media services/school library:					
Salaries	78,413	1,924	80,337	80,337	-
Salaries of technology coordinators	27,777	-	27,777	22,671	5,106
Purchased professional - technical services	200,000	-	200,000	190,185	9,815
Supplies and materials	157,257	-	157,257	154,997	2,260
Total educational media services/school library	<u>463,447</u>	<u>1,924</u>	<u>465,371</u>	<u>448,190</u>	<u>17,181</u>
Instruction staff training services:					
Other purchased services (400-500 series)	475	-	475	-	475
Total instruction staff training services	<u>475</u>	<u>-</u>	<u>475</u>	<u>-</u>	<u>475</u>
Support services - school administration:					
Salaries of principals/assistant principals	268,127	(50,935)	217,192	217,192	-
Salaries of secretarial and clerical assistants	162,698	6,896	169,594	169,594	-
Other professional and technical services	12,120	-	12,120	-	12,120
Supplies and materials	18,405	-	18,405	8,910	9,495
Total support services - school administration	<u>461,350</u>	<u>(44,039)</u>	<u>417,311</u>	<u>395,696</u>	<u>21,615</u>
Security:					
Salaries	379,550	-	379,550	378,568	982
Total security	<u>379,550</u>	<u>-</u>	<u>379,550</u>	<u>378,568</u>	<u>982</u>
Unallocated employee benefits:					
Health benefits	1,618,563	15,150	1,633,713	1,633,713	-
Total unallocated employee benefits	<u>1,618,563</u>	<u>15,150</u>	<u>1,633,713</u>	<u>1,633,713</u>	<u>-</u>
Total undistributed expenditures	<u>3,491,286</u>	<u>39,258</u>	<u>3,530,544</u>	<u>3,437,757</u>	<u>92,787</u>
Total expenditures - current expense	<u>8,042,131</u>	<u>-</u>	<u>8,042,131</u>	<u>7,805,837</u>	<u>236,294</u>
District-wide school based expenditures	<u>8,042,131</u>	<u>-</u>	<u>8,042,131</u>	<u>7,805,837</u>	<u>236,294</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	7,919,805	-	7,919,805	7,701,070	218,735
Total other financing sources	<u>7,919,805</u>	<u>-</u>	<u>7,919,805</u>	<u>7,701,070</u>	<u>218,735</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(122,326)	-	(122,326)	(104,767)	(17,559)
Fund balances, July 1	122,326	-	122,326	122,326	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,559</u>	<u>\$ (17,559)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Woodrow Wilson</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 1,069,993	\$ -	\$ 1,069,993	\$ 885,780	\$ 184,213
Grades 6-8	624,565	(18,782)	605,783	596,070	9,713
Total regular programs - instruction	<u>1,694,558</u>	<u>(18,782)</u>	<u>1,675,776</u>	<u>1,481,850</u>	<u>193,926</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	231,528	8,404	239,932	124,168	115,764
Purchased professional - educational services	7,000	-	7,000	7,000	-
Other purchased services (400-500 series)	20,100	-	20,100	18,487	1,613
General supplies	93,437	(1)	93,436	77,691	15,745
Textbooks	26,800	-	26,800	17,911	8,889
Other objects	16,680	-	16,680	12,749	3,931
Total regular programs - undistributed instruction	<u>395,545</u>	<u>8,403</u>	<u>403,948</u>	<u>258,006</u>	<u>145,942</u>
Total regular programs	<u>2,090,103</u>	<u>(10,379)</u>	<u>2,079,724</u>	<u>1,739,856</u>	<u>339,868</u>
Resource room/resource center:					
Salaries of teachers	91,560	3,805	95,365	95,365	-
Other salaries for instruction	48,328	6,502	54,830	54,830	-
General supplies	2,800	-	2,800	2,310	490
Total resource room/resource center	<u>142,688</u>	<u>10,307</u>	<u>152,995</u>	<u>152,505</u>	<u>490</u>
Total special education - instruction	<u>142,688</u>	<u>10,307</u>	<u>152,995</u>	<u>152,505</u>	<u>490</u>
Basic skills/remedial:					
Salaries of teachers	127,196	(80,919)	46,277	-	46,277
Purchased professional - educational services	1,500	-	1,500	-	1,500
General supplies	1,500	-	1,500	1,209	291
Total basic skills/remedial	<u>130,196</u>	<u>(80,919)</u>	<u>49,277</u>	<u>1,209</u>	<u>48,068</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,200	-	3,200	-	3,200
Supplies and materials	2,670	-	2,670	2,670	-
Before/after school programs:					
Salaries of teachers	70,120	-	70,120	43,094	27,026
Other salaries for instruction	66,006	4,392	70,398	43,897	26,501
Other supplemental/at-risk programs:					
Salaries of teachers	11,270	-	11,270	7,785	3,485
Total other instructional	<u>153,266</u>	<u>4,392</u>	<u>157,658</u>	<u>97,446</u>	<u>60,212</u>
Total - instruction	<u>2,516,253</u>	<u>(76,599)</u>	<u>2,439,654</u>	<u>1,991,016</u>	<u>448,638</u>
Attendance and social work services:					
Salaries	109,730	5,844	115,574	115,574	-
Salaries of family support team	69,032	2,376	71,408	71,408	-
Supplies and materials	1,000	-	1,000	1,000	-
Total attendance and social work services	<u>179,762</u>	<u>8,220</u>	<u>187,982</u>	<u>187,982</u>	<u>-</u>
Health services:					
Supplies and materials	5,356	-	5,356	1,705	3,651
Total health services	<u>5,356</u>	<u>-</u>	<u>5,356</u>	<u>1,705</u>	<u>3,651</u>
Other support services - students-regular:					
Supplies and materials	1,727	-	1,727	1,727	-
Total other support services - students-regular	<u>1,727</u>	<u>-</u>	<u>1,727</u>	<u>1,727</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Woodrow Wilson</u>					
Educational media services/school library:					
Salaries	\$ 60,622	\$ -	\$ 60,622	\$ 60,242	\$ 380
Salaries of technology coordinators	8,170	345	8,515	8,515	-
Purchased professional - technical services	11,000	-	11,000	7,899	3,101
Supplies and materials	105,000	-	105,000	104,999	1
Other objects	3,000	-	3,000	2,567	433
Total educational media services/school library	<u>187,792</u>	<u>345</u>	<u>188,137</u>	<u>184,222</u>	<u>3,915</u>
Support services - school administration:					
Salaries of principals/assistant principals	289,109	13,250	302,359	302,359	-
Salaries of secretarial and clerical assistants	193,622	-	193,622	171,381	22,241
Other professional and technical services	500	-	500	-	500
Supplies and materials	5,000	-	5,000	4,743	257
Other objects	17,515	-	17,515	17,488	27
Total support services - school administration	<u>505,746</u>	<u>13,250</u>	<u>518,996</u>	<u>495,971</u>	<u>23,025</u>
Security:					
Salaries	256,549	44,784	301,333	301,333	-
Total security	<u>256,549</u>	<u>44,784</u>	<u>301,333</u>	<u>301,333</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,520	-	11,520	11,420	100
Total student transportation services	<u>11,520</u>	<u>-</u>	<u>11,520</u>	<u>11,420</u>	<u>100</u>
Unallocated employee benefits:					
Health benefits	709,066	10,000	719,066	719,066	-
Total unallocated employee benefits	<u>709,066</u>	<u>10,000</u>	<u>719,066</u>	<u>719,066</u>	<u>-</u>
Total undistributed expenditures	<u>1,857,518</u>	<u>76,599</u>	<u>1,934,117</u>	<u>1,903,426</u>	<u>30,691</u>
Total expenditures - current expense	<u>4,373,771</u>	<u>-</u>	<u>4,373,771</u>	<u>3,894,442</u>	<u>479,329</u>
District-wide school based expenditures	<u>4,373,771</u>	<u>-</u>	<u>4,373,771</u>	<u>3,894,442</u>	<u>479,329</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,355,068	-	4,355,068	3,885,199	469,869
Total other financing sources	<u>4,355,068</u>	<u>-</u>	<u>4,355,068</u>	<u>3,885,199</u>	<u>469,869</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(18,703)	-	(18,703)	(9,243)	(9,460)
Fund balances, July 1	18,703	-	18,703	18,703	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,460</u>	<u>\$ (9,460)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Veteran's Memorial School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 204,337	\$ -	\$ 204,337	\$ 187,810	\$ 16,527
Grades 1-5	1,811,495	12,465	1,823,960	1,753,438	70,522
Total regular programs - instruction	<u>2,015,832</u>	<u>12,465</u>	<u>2,028,297</u>	<u>1,941,248</u>	<u>87,049</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	108,844	2,916	111,760	83,161	28,599
Purchased professional - educational services	17,047	-	17,047	17,046	1
Other purchased services (400-500 series)	2,935	-	2,935	1,968	967
General supplies	175,397	-	175,397	151,280	24,117
Textbooks	5,000	-	5,000	4,104	896
Total regular programs - undistributed instruction	<u>309,223</u>	<u>2,916</u>	<u>312,139</u>	<u>257,559</u>	<u>54,580</u>
Total regular programs	<u>2,325,055</u>	<u>15,381</u>	<u>2,340,436</u>	<u>2,198,807</u>	<u>141,629</u>
Learning/language disabilities:					
Salaries of teachers	56,304	2,596	58,900	58,900	-
Other salaries for instruction	25,698	465	26,163	26,163	-
General supplies	2,832	-	2,832	2,429	403
Total learning/language disabilities	<u>84,834</u>	<u>3,061</u>	<u>87,895</u>	<u>87,492</u>	<u>403</u>
Resource room/resource center:					
Salaries of teachers	233,060	(60,279)	172,781	158,560	14,221
General supplies	4,854	-	4,854	4,453	401
Total resource room/resource center	<u>237,914</u>	<u>(60,279)</u>	<u>177,635</u>	<u>163,013</u>	<u>14,622</u>
Total special education - instruction	<u>322,748</u>	<u>(57,218)</u>	<u>265,530</u>	<u>250,505</u>	<u>15,025</u>
Bilingual education:					
Salaries of teachers	171,746	8,314	180,060	180,060	-
General supplies	46,187	-	46,187	45,028	1,159
Total bilingual education	<u>217,933</u>	<u>8,314</u>	<u>226,247</u>	<u>225,088</u>	<u>1,159</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	51,970	40,101	92,071	92,071	-
Other salaries for instruction	54,891	2,596	57,487	57,487	-
Purchased professional and technical services	341	-	341	-	341
Other supplemental/at-risk programs:					
Salaries of teachers	930	-	930	-	930
Other state projects:					
Other purchase services (300-500 series)	20,000	-	20,000	15,919	4,081
Total other instructional	<u>128,132</u>	<u>42,697</u>	<u>170,829</u>	<u>165,477</u>	<u>5,352</u>
Total - instruction	<u>2,993,868</u>	<u>9,174</u>	<u>3,003,042</u>	<u>2,839,877</u>	<u>163,165</u>
Attendance and social work services:					
Salary drop out prevention officer	45,607	-	45,607	45,522	85
Family/parent liaison salary	67,320	1,796	69,116	69,116	-
Total attendance and social work services	<u>112,927</u>	<u>1,796</u>	<u>114,723</u>	<u>114,638</u>	<u>85</u>
Health services:					
Salaries	40,329	2,684	43,013	43,013	-
Salaries of social services coordinators	210,999	(36,506)	174,493	143,961	30,532
Supplies and materials	2,400	-	2,400	1,947	453
Total health services	<u>253,728</u>	<u>(33,822)</u>	<u>219,906</u>	<u>188,921</u>	<u>30,985</u>
Other support services - students-regular:					
Salaries of other professional staff	96,012	8,188	104,200	104,200	-
Total other support services - students-regular	<u>96,012</u>	<u>8,188</u>	<u>104,200</u>	<u>104,200</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Veteran's Memorial School					
Improvement of instructional services:					
Supplies and materials	\$ 15,378	\$ -	\$ 15,378	\$ 9,314	\$ 6,064
Total improvement of instructional services	<u>15,378</u>	<u>-</u>	<u>15,378</u>	<u>9,314</u>	<u>6,064</u>
Educational media services/school library:					
Salaries of technology coordinators	17,685	665	18,350	18,350	-
Purchased professional - technical services	208,279	-	208,279	191,758	16,521
Supplies and materials	110,000	-	110,000	101,220	8,780
Total educational media services/school library	<u>335,964</u>	<u>665</u>	<u>336,629</u>	<u>311,328</u>	<u>25,301</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	-	2,000
Total instruction staff training services	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	155,537	1,349	156,886	156,886	-
Salaries of secretarial and clerical assistants	101,421	(3,950)	97,471	73,577	23,894
Other purchased services (400-500 series)	9,198	-	9,198	7,310	1,888
Other objects	3,000	-	3,000	1,060	1,940
Total support services - school administration	<u>269,156</u>	<u>(2,601)</u>	<u>266,555</u>	<u>238,833</u>	<u>27,722</u>
Security:					
Salaries	233,567	-	233,567	219,611	13,956
Total security	<u>233,567</u>	<u>-</u>	<u>233,567</u>	<u>219,611</u>	<u>13,956</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,250	-	2,250	-	2,250
Total student transportation services	<u>2,250</u>	<u>-</u>	<u>2,250</u>	<u>-</u>	<u>2,250</u>
Unallocated employee benefits:					
Health benefits	1,120,104	16,600	1,136,704	1,136,704	-
Total unallocated employee benefits	<u>1,120,104</u>	<u>16,600</u>	<u>1,136,704</u>	<u>1,136,704</u>	<u>-</u>
Total undistributed expenditures	<u>2,441,086</u>	<u>(9,174)</u>	<u>2,431,912</u>	<u>2,323,549</u>	<u>108,363</u>
Total expenditures - current expense	<u>5,434,954</u>	<u>-</u>	<u>5,434,954</u>	<u>5,163,426</u>	<u>271,528</u>
District-wide school based expenditures	<u>5,434,954</u>	<u>-</u>	<u>5,434,954</u>	<u>5,163,426</u>	<u>271,528</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	5,308,170	-	5,308,170	5,062,301	245,869
Total other financing sources	<u>5,308,170</u>	<u>-</u>	<u>5,308,170</u>	<u>5,062,301</u>	<u>245,869</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(126,784)	-	(126,784)	(101,125)	(25,659)
Fund balances, July 1	126,784	-	126,784	126,784	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,659</u>	<u>\$ (25,659)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City Early Childhood</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 393,210	\$ (43,081)	\$ 350,129	\$ 336,900	\$ 13,229
Other salaries for instruction:					
Preschool/kindergarten	172,046	48,930	220,976	220,976	-
Total regular programs - instruction	<u>565,256</u>	<u>5,849</u>	<u>571,105</u>	<u>557,876</u>	<u>13,229</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	2,000	-	2,000	-	2,000
Other purchased services (400-500 series)	7,200	-	7,200	-	7,200
General supplies	56,600	-	56,600	2,258	54,342
Textbooks	42,150	-	42,150	-	42,150
Total regular programs - undistributed instruction	<u>107,950</u>	<u>-</u>	<u>107,950</u>	<u>2,258</u>	<u>105,692</u>
Total regular programs	<u>673,206</u>	<u>5,849</u>	<u>679,055</u>	<u>560,134</u>	<u>118,921</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	70,000	-	70,000	11,573	58,427
Other salaries for instruction	28,479	23,901	52,380	48,322	4,058
Total other instructional	<u>98,479</u>	<u>23,901</u>	<u>122,380</u>	<u>59,895</u>	<u>62,485</u>
Total - instruction	<u>771,685</u>	<u>29,750</u>	<u>801,435</u>	<u>620,029</u>	<u>181,406</u>
Attendance and social work services:					
Purchase professional & technical services	1,525	(665)	860	-	860
Supplies and materials	31,950	-	31,950	-	31,950
Total attendance and social work services	<u>33,475</u>	<u>(665)</u>	<u>32,810</u>	<u>-</u>	<u>32,810</u>
Health services:					
Salaries	73,159	(33,550)	39,609	-	39,609
Salaries of social services coordinators	67,869	-	67,869	58,278	9,591
Supplies and materials	8,000	-	8,000	-	8,000
Total health services	<u>149,028</u>	<u>(33,550)</u>	<u>115,478</u>	<u>58,278</u>	<u>57,200</u>
Other support services - students-regular:					
Supplies and materials	17,000	-	17,000	-	17,000
Total other support services - students-regular	<u>17,000</u>	<u>-</u>	<u>17,000</u>	<u>-</u>	<u>17,000</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	59,385	-	59,385	-	59,385
Salaries of other professional staff	56,288	-	56,288	-	56,288
Purchased professional - educational services	4,500	-	4,500	-	4,500
Purchased professional - technical services	12,000	-	12,000	-	12,000
Supplies and materials	1,500	-	1,500	-	1,500
Total improvement of instructional services	<u>133,673</u>	<u>-</u>	<u>133,673</u>	<u>-</u>	<u>133,673</u>
Educational media services/school library:					
Salaries	57,411	-	57,411	56,010	1,401
Salaries of technology coordinators	17,685	665	18,350	18,350	-
Supplies and materials	100,000	-	100,000	100,000	-
Total educational media services/school library	<u>175,096</u>	<u>665</u>	<u>175,761</u>	<u>174,360</u>	<u>1,401</u>
Support services - school administration:					
Supplies and materials	9,200	-	9,200	-	9,200
Total support services - school administration	<u>9,200</u>	<u>-</u>	<u>9,200</u>	<u>-</u>	<u>9,200</u>
Security:					
Salaries	157,835	-	157,835	113,882	43,953
Total security	<u>157,835</u>	<u>-</u>	<u>157,835</u>	<u>113,882</u>	<u>43,953</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City Early Childhood</u>					
Unallocated employee benefits:					
Health benefits	\$ 380,491	\$ 3,800	\$ 384,291	\$ 384,291	\$ -
Total unallocated employee benefits	<u>380,491</u>	<u>3,800</u>	<u>384,291</u>	<u>384,291</u>	<u>-</u>
Total undistributed expenditures	<u>1,055,798</u>	<u>(29,750)</u>	<u>1,026,048</u>	<u>730,811</u>	<u>295,237</u>
Total expenditures - current expense	<u>1,827,483</u>	<u>-</u>	<u>1,827,483</u>	<u>1,350,840</u>	<u>476,643</u>
District-wide school based expenditures	<u>1,827,483</u>	<u>-</u>	<u>1,827,483</u>	<u>1,350,840</u>	<u>476,643</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	<u>1,827,483</u>	<u>-</u>	<u>1,827,483</u>	<u>1,351,365</u>	<u>476,118</u>
Total other financing sources	<u>1,827,483</u>	<u>-</u>	<u>1,827,483</u>	<u>1,351,365</u>	<u>476,118</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	525	(525)
Fund balances, July 1	-	-	-	-	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 525</u>	<u>\$ (525)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Union City High School					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 9,868,104	\$ (27,679)	\$ 9,840,425	\$ 9,840,425	\$ -
Total regular programs - instruction	<u>9,868,104</u>	<u>(27,679)</u>	<u>9,840,425</u>	<u>9,840,425</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	39,674	1,458	41,132	41,132	-
Other purchased services (400-500 series)	7,151	-	7,151	2,209	4,942
General supplies	162,932	-	162,932	130,662	32,270
Textbooks	169,640	-	169,640	158,209	11,431
Other objects	37,293	(8,615)	28,678	6,798	21,880
Total regular programs - undistributed instruction	<u>416,690</u>	<u>(7,157)</u>	<u>409,533</u>	<u>339,010</u>	<u>70,523</u>
Total regular programs	<u>10,284,794</u>	<u>(34,836)</u>	<u>10,249,958</u>	<u>10,179,435</u>	<u>70,523</u>
Cognitive - moderate:					
Salaries of teachers	112,491	(50,837)	61,654	61,654	-
General supplies	55,152	(198)	54,954	43,287	11,667
Total cognitive - moderate	<u>167,643</u>	<u>(51,035)</u>	<u>116,608</u>	<u>104,941</u>	<u>11,667</u>
Multiple disabilities:					
Salaries of teachers	82,039	2,491	84,530	84,530	-
Other salaries for instruction	51,388	60,643	112,031	112,031	-
General supplies	12,749	(7,500)	5,249	4,767	482
Total multiple disabilities	<u>146,176</u>	<u>55,634</u>	<u>201,810</u>	<u>201,328</u>	<u>482</u>
Resource room/resource center:					
Salaries of teachers	1,527,012	19,256	1,546,268	1,546,268	-
General supplies	18,139	(460)	17,679	17,679	-
Textbooks	15,476	(5,710)	9,766	9,766	-
Total resource room/resource center	<u>1,560,627</u>	<u>13,086</u>	<u>1,573,713</u>	<u>1,573,713</u>	<u>-</u>
Autism:					
Salaries of teachers	127,398	4,002	131,400	131,400	-
General supplies	11,957	(2,444)	9,513	9,513	-
Total autism	<u>139,355</u>	<u>1,558</u>	<u>140,913</u>	<u>140,913</u>	<u>-</u>
Total special education - instruction	<u>2,013,801</u>	<u>19,243</u>	<u>2,033,044</u>	<u>2,020,895</u>	<u>12,149</u>
Bilingual education:					
Salaries of teachers	942,154	(141,727)	800,427	800,427	-
Other salaries for instruction	58,719	(30,899)	27,820	27,820	-
Other purchased services (400-500 series)	10,254	(3,076)	7,178	5,109	2,069
General supplies	63,254	(3,286)	59,968	47,030	12,938
Textbooks	39,143	(3,613)	35,530	35,530	-
Other objects	3,300	(500)	2,800	2,800	-
Total bilingual education	<u>1,116,824</u>	<u>(183,101)</u>	<u>933,723</u>	<u>918,716</u>	<u>15,007</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City High School</u>					
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	\$ 57,588	\$ (1)	\$ 57,587	\$ 51,944	\$ 5,643
Other Objects	5,250	-	5,250	5,250	-
School-sponsored athletics:					
Purchased services (300-500 series)	20,529	-	20,529	19,667	862
Supplies and materials	162,563	-	162,563	162,563	-
Other objects	12,350	-	12,350	12,350	-
Before/after school programs:					
Salaries of teachers	75,000	(33,970)	41,030	41,030	-
Other salaries for instruction	74,749	10,819	85,568	85,568	-
Student assistants video productions	40,000	14,505	54,505	54,505	-
Other supplemental/at-risk programs:					
Salaries of teachers	500,000	68,370	568,370	568,370	-
Total other instructional	<u>948,029</u>	<u>59,723</u>	<u>1,007,752</u>	<u>1,001,247</u>	<u>6,505</u>
Total - instruction	<u>14,363,448</u>	<u>(138,971)</u>	<u>14,224,477</u>	<u>14,120,293</u>	<u>104,184</u>
Attendance and social work services:					
Salaries	176,915	(15,534)	161,381	123,060	38,321
Salary drop out prevention officer	68,633	(17,149)	51,484	19,500	31,984
Salaries of family support team	47,249	2,771	50,020	50,020	-
Family/parent liaison salary	78,712	875	79,587	79,587	-
Total attendance and social work services	<u>371,509</u>	<u>(29,037)</u>	<u>342,472</u>	<u>272,167</u>	<u>70,305</u>
Health services:					
Salaries	469,524	21,763	491,287	491,287	-
Salaries of social services coordinators	34,440	-	34,440	34,156	284
Supplies and materials	5,000	-	5,000	897	4,103
Total health services	<u>508,964</u>	<u>21,763</u>	<u>530,727</u>	<u>526,340</u>	<u>4,387</u>
Other support services - students-regular:					
Salaries of other professional staff	638,720	(5,699)	633,021	601,539	31,482
Salaries of secretarial and clerical assistants	57,447	11,640	69,087	69,087	-
Total other support services - students-regular	<u>696,167</u>	<u>5,941</u>	<u>702,108</u>	<u>670,626</u>	<u>31,482</u>
Improvement of instructional services:					
Salaries of other professional staff	115,566	-	115,566	114,300	1,266
Salaries of secretarial and clerical assistants	139,588	9,974	149,562	149,562	-
Other purchased services (400-500 series)	10,000	-	10,000	2,615	7,385
Supplies and materials	164,879	-	164,879	148,328	16,551
Total improvement of instructional services	<u>430,033</u>	<u>9,974</u>	<u>440,007</u>	<u>414,805</u>	<u>25,202</u>
Educational media services/school library:					
Salaries	104,587	5,450	110,037	110,037	-
Salaries of technology coordinators	72,357	(72,357)	-	-	-
Purchased professional - technical services	426,824	-	426,824	426,824	-
Other purchased services (400-500 series)	1,162	-	1,162	910	252
Supplies and materials	25,244	-	25,244	18,933	6,311
Total educational media services/school library	<u>630,174</u>	<u>(66,907)</u>	<u>563,267</u>	<u>556,704</u>	<u>6,563</u>
Support services - school administration:					
Salaries of principals/assistant principals	809,420	42,125	851,545	851,545	-
Salaries of secretarial and clerical assistants	320,673	10,456	331,129	319,558	11,571
Supplies and materials	159,619	-	159,619	99,308	60,311
Other objects	102,504	-	102,504	83,814	18,690
Total support services - school administration	<u>1,392,216</u>	<u>52,581</u>	<u>1,444,797</u>	<u>1,354,225</u>	<u>90,572</u>
Security:					
Salaries	1,205,307	111,645	1,316,952	1,316,952	-
Total security	<u>1,205,307</u>	<u>111,645</u>	<u>1,316,952</u>	<u>1,316,952</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Union City High School					
Unallocated employee benefits:					
Health benefits	\$ 4,943,784	\$ 33,011	\$ 4,976,795	\$ 4,976,795	\$ -
Total unallocated employee benefits	<u>4,943,784</u>	<u>33,011</u>	<u>4,976,795</u>	<u>4,976,795</u>	<u>-</u>
Total undistributed expenditures	<u>10,178,154</u>	<u>138,971</u>	<u>10,317,125</u>	<u>10,088,614</u>	<u>228,511</u>
Total expenditures - current expense	<u>24,541,602</u>	<u>-</u>	<u>24,541,602</u>	<u>24,208,907</u>	<u>332,695</u>
District-wide school based expenditures	<u>24,541,602</u>	<u>-</u>	<u>24,541,602</u>	<u>24,208,907</u>	<u>332,695</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	<u>24,154,032</u>	<u>-</u>	<u>24,154,032</u>	<u>23,916,743</u>	<u>237,289</u>
Total other financing sources	<u>24,154,032</u>	<u>-</u>	<u>24,154,032</u>	<u>23,916,743</u>	<u>237,289</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(387,570)	-	(387,570)	(292,164)	(95,406)
Fund balances, July 1	<u>387,570</u>	<u>-</u>	<u>387,570</u>	<u>387,570</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,406</u>	<u>\$ (95,406)</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Colin Powell School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 332,021	\$ -	\$ 332,021	\$ 255,531	\$ 76,490
Grades 1-5	2,620,569	58,568	2,679,137	2,445,767	233,370
Total regular programs - instruction	<u>2,952,590</u>	<u>58,568</u>	<u>3,011,158</u>	<u>2,701,298</u>	<u>309,860</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	268,928	-	268,928	203,965	64,963
General supplies	173,647	(10,236)	163,411	148,376	15,035
Textbooks	12,740	(1,891)	10,849	10,835	14
Total regular programs - undistributed instruction	<u>455,315</u>	<u>(12,127)</u>	<u>443,188</u>	<u>363,176</u>	<u>80,012</u>
Total regular programs	<u>3,407,905</u>	<u>46,441</u>	<u>3,454,346</u>	<u>3,064,474</u>	<u>389,872</u>
Cognitive - moderate:					
Salaries of teachers	111,792	-	111,792	61,600	50,192
Other salaries for instruction	49,940	-	49,940	27,820	22,120
General supplies	9,500	-	9,500	6,517	2,983
Textbooks	380	-	380	345	35
Total cognitive - moderate	<u>171,612</u>	<u>-</u>	<u>171,612</u>	<u>96,282</u>	<u>75,330</u>
Learning/language disabilities:					
Salaries of teachers	167,688	-	167,688	101,600	66,088
Other salaries for instruction	49,939	-	49,939	33,534	16,405
Other purchased services (400-500 series)	259	(1)	258	258	-
General supplies	2,648	-	2,648	2,291	357
Total learning/language disabilities	<u>220,534</u>	<u>(1)</u>	<u>220,533</u>	<u>137,683</u>	<u>82,850</u>
Multiple disabilities:					
Salaries of teachers	223,584	-	223,584	66,942	156,642
Other salaries for instruction	49,940	13,023	62,963	62,963	-
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
General supplies	5,000	-	5,000	5,000	-
Other objects	1,000	-	1,000	1,000	-
Total multiple disabilities	<u>280,524</u>	<u>13,023</u>	<u>293,547</u>	<u>136,905</u>	<u>156,642</u>
Resource room/resource center:					
Salaries of teachers	513,785	(189,504)	324,281	296,530	27,751
Other purchased services (400-500 series)	4,000	-	4,000	4,000	-
General supplies	5,850	-	5,850	5,850	-
Total resource room/resource center	<u>523,635</u>	<u>(189,504)</u>	<u>334,131</u>	<u>306,380</u>	<u>27,751</u>
Total special education - instruction	<u>1,196,305</u>	<u>(176,482)</u>	<u>1,019,823</u>	<u>677,250</u>	<u>342,573</u>
Bilingual education:					
Salaries of teachers	1,037,187	36,923	1,074,110	1,074,110	-
Other salaries for instruction	101,894	-	101,894	94,843	7,051
Other purchased services (400-500 series)	14,212	-	14,212	13,989	223
General supplies	85,856	-	85,856	74,350	11,506
Total bilingual education	<u>1,239,149</u>	<u>36,923</u>	<u>1,276,072</u>	<u>1,257,292</u>	<u>18,780</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	156,416	15,509	171,925	171,925	-
Other salaries for instruction	154,243	37,864	192,107	192,107	-
Purchased professional and technical services	279	-	279	-	279
Other supplemental/at-risk programs:					
Salaries of teachers	11,425	(5,205)	6,220	6,220	-
Total other instructional	<u>322,363</u>	<u>48,168</u>	<u>370,531</u>	<u>370,252</u>	<u>279</u>
Total - instruction	<u>6,165,722</u>	<u>(44,950)</u>	<u>6,120,772</u>	<u>5,369,268</u>	<u>751,504</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Colin Powell School</u>					
Attendance and social work services:					
Salaries	\$ 66,300	\$ -	\$ 66,300	\$ 23,150	\$ 43,150
Salaries of family support team	37,785	2,445	40,230	40,230	-
Family/parent liaison salary	101,148	6,297	107,445	107,445	-
Other purchased services (400-500 series)	835	-	835	835	-
Supplies and materials	5,700	-	5,700	5,700	-
Total attendance and social work services	<u>211,768</u>	<u>8,742</u>	<u>220,510</u>	<u>177,360</u>	<u>43,150</u>
Health services:					
Salaries	140,328	2,904	143,232	83,408	59,824
Supplies and materials	1,600	-	1,600	1,307	293
Total health services	<u>141,928</u>	<u>2,904</u>	<u>144,832</u>	<u>84,715</u>	<u>60,117</u>
Other support services - students-regular:					
Purchased professional - educational services	10,248	1,891	12,139	10,120	2,019
Other purchased services (400-500 series)	5,230	-	5,230	4,239	991
Supplies and materials	1,200	-	1,200	1,200	-
Total other support services - students-regular	<u>16,678</u>	<u>1,891</u>	<u>18,569</u>	<u>15,559</u>	<u>3,010</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	79,530	4,115	83,645	83,645	-
Purchased professional - educational services	3,060	-	3,060	1,411	1,649
Supplies and materials	5,000	-	5,000	1,788	3,212
Total improvement of instructional services	<u>87,590</u>	<u>4,115</u>	<u>91,705</u>	<u>86,844</u>	<u>4,861</u>
Educational media services/school library:					
Salaries	113,619	4,457	118,076	117,957	119
Purchased professional - technical services	405,000	-	405,000	293,470	111,530
Other purchased services (400-500 series)	9,435	-	9,435	6,118	3,317
Supplies and materials	235,224	-	235,224	234,843	381
Total educational media services/school library	<u>763,278</u>	<u>4,457</u>	<u>767,735</u>	<u>652,388</u>	<u>115,347</u>
Instruction staff training services:					
Supplies and materials	1,500	-	1,500	976	524
Total instruction staff training services	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>976</u>	<u>524</u>
Support services - school administration:					
Salaries of principals/assistant principals	485,899	5,491	491,390	292,506	198,884
Salaries of secretarial and clerical assistants	252,094	-	252,094	169,213	82,881
Other professional and technical services	5,946	-	5,946	446	5,500
Other purchased services (400-500 series)	3,000	-	3,000	3,000	-
Supplies and materials	16,628	-	16,628	16,339	289
Other objects	250	-	250	250	-
Total support services - school administration	<u>763,817</u>	<u>5,491</u>	<u>769,308</u>	<u>481,754</u>	<u>287,554</u>
Security:					
Salaries	355,689	-	355,689	285,100	70,589
Total security	<u>355,689</u>	<u>-</u>	<u>355,689</u>	<u>285,100</u>	<u>70,589</u>
Unallocated employee benefits:					
Health benefits	2,515,425	17,350	2,532,775	2,532,775	-
Total unallocated employee benefits	<u>2,515,425</u>	<u>17,350</u>	<u>2,532,775</u>	<u>2,532,775</u>	<u>-</u>
Total undistributed expenditures	<u>4,857,673</u>	<u>44,950</u>	<u>4,902,623</u>	<u>4,317,471</u>	<u>585,152</u>
Total expenditures - current expense	<u>11,023,395</u>	<u>-</u>	<u>11,023,395</u>	<u>9,686,739</u>	<u>1,336,656</u>
District-wide school based expenditures	<u>11,023,395</u>	<u>-</u>	<u>11,023,395</u>	<u>9,686,739</u>	<u>1,336,656</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, 2015**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Colin Powell School					
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 10,674,955	\$ -	\$ 10,674,955	\$ 9,470,989	\$ 1,203,966
Total other financing sources	<u>10,674,955</u>	<u>-</u>	<u>10,674,955</u>	<u>9,470,989</u>	<u>1,203,966</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(348,440)	-	(348,440)	(215,750)	(132,690)
Fund balances, July 1	348,440	-	348,440	348,440	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 132,690</u>	<u>\$ (132,690)</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, 2015

	Total Brought Forward (Ex. E-1a)	Adult Basic Skills	No Child Left Behind Title I, Part A
REVENUES			
Federal sources	\$ 829,683	\$ 603,447	\$ 5,280,760
State sources	28,794,202	-	-
Total revenues	<u>29,623,885</u>	<u>603,447</u>	<u>5,280,760</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	2,223,687	432,874	-
Other salaries for instruction	560,981	-	-
Purchased prof. & tech. services	452,027	-	251,735
Other purchased services (400-500 series)	21,421	-	-
General supplies	46,560	-	-
Textbooks	69,636	-	-
Other objects	17,999	9,649	62,015
Total instruction	<u>3,392,311</u>	<u>442,523</u>	<u>313,750</u>
Support services:			
Salaries	502,655	33,402	331,955
Salaries of supervisors of instruction	376,052	-	-
Salaries of program directors	163,767	-	-
Salaries of other professional staff	712,759	-	-
Salaries of secretarial & clerical staff	131,094	-	-
Other salaries	124,529	-	-
Salaries of family/parent liaison	83,786	-	-
Salaries of facilitators and math and literacy coaches	980,470	-	-
Personal services-employee benefits	1,281,941	112,593	42,861
Purchased educational services - Contracted Pre-K	19,825,959	-	-
Purchased professional - educational services	1,005,819	-	-
Other purchased professional services	738,251	-	-
Cleaning, repair and maintenance services	195	-	-
Contracted services (other than between home and school) - grant agreements	67,637	-	-
Travel	1,897	-	-
Supplies and materials	576,713	14,929	256,023
Other objects	67,039	-	-
Total support services	<u>26,640,563</u>	<u>160,924</u>	<u>630,839</u>
Total expenditures	<u>30,032,874</u>	<u>603,447</u>	<u>944,589</u>
OTHER FINANCING (USES)			
Transfer In from General Fund	408,989	-	-
Transfer out to school based budgeting - general fund	-	-	(4,336,171)
Total other financing (uses)	<u>408,989</u>	<u>-</u>	<u>(4,336,171)</u>
Total outflows	<u>29,623,885</u>	<u>603,447</u>	<u>5,280,760</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

No Child Left Behind				
Title II, Part A	Title III, Part A	Title III, Part A Immigrant	I.D.E.A., Basic	Totals 2015
\$ 760,146	\$ 669,195	\$ 179,198	\$ 3,036,362	\$ 11,358,791
-	-	-	-	28,794,202
<u>760,146</u>	<u>669,195</u>	<u>179,198</u>	<u>3,036,362</u>	<u>40,152,993</u>
-	-	-	-	2,656,561
-	-	-	-	560,981
570,520	20,000	-	76,366	1,370,648
-	-	-	-	21,421
-	131,745	14,845	-	193,150
-	-	-	-	69,636
-	-	-	-	89,663
<u>570,520</u>	<u>151,745</u>	<u>14,845</u>	<u>76,366</u>	<u>4,962,060</u>
-	-	93,660	2,959,996	3,921,668
-	-	-	-	376,052
-	-	-	-	163,767
-	-	-	-	712,759
-	-	-	-	131,094
-	-	-	-	124,529
-	-	-	-	83,786
-	-	-	-	980,470
-	-	33,748	-	1,471,143
-	-	-	-	19,825,959
44,802	18,418	-	-	1,069,039
-	-	-	-	738,251
-	-	-	-	195
-	-	-	-	67,637
-	-	-	-	1,897
18,000	88,174	36,945	-	990,784
-	-	-	-	67,039
<u>62,802</u>	<u>106,592</u>	<u>164,353</u>	<u>2,959,996</u>	<u>30,726,069</u>
<u>633,322</u>	<u>258,337</u>	<u>179,198</u>	<u>3,036,362</u>	<u>35,688,129</u>
-	-	-	-	408,989
(126,824)	(410,858)	-	-	(4,873,853)
<u>(126,824)</u>	<u>(410,858)</u>	<u>-</u>	<u>-</u>	<u>(4,464,864)</u>
<u>760,146</u>	<u>669,195</u>	<u>179,198</u>	<u>3,036,362</u>	<u>40,152,993</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, 2015

	Total Brought Forward (Ex. E-1b)	I.D.E.A., Preschool	P.L. 101-392 (Vocational Education) - Perkins
REVENUES			
Federal sources	\$ -	\$ 68,693	\$ 169,148
State sources	28,667,281	-	-
Total revenues	<u>\$ 28,667,281</u>	<u>68,693</u>	<u>169,148</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	2,223,687	-	-
Other salaries for instruction	560,981	-	-
Purchased prof. & tech. services	282,043	68,693	14,127
Other purchased services (400-500 series)	-	-	20,000
General supplies	46,560	-	-
Textbooks	69,636	-	-
Other objects	4,999	-	-
Total instruction	<u>3,187,906</u>	<u>68,693</u>	<u>34,127</u>
Support services:			
Salaries	81,954	-	-
Salaries of supervisors of instruction	249,131	-	-
Salaries of program directors	163,767	-	-
Salaries of other professional staff	712,759	-	-
Salaries of secretarial & clerical staff	131,094	-	-
Other salaries	124,529	-	-
Salaries of family/parent liaison	83,786	-	-
Salaries of facilitators and math and literacy coaches	980,470	-	-
Personal services-employee benefits	1,250,928	-	-
Purchased educational services - Contracted Pre-K	19,825,959	-	-
Purchased professional - educational services	1,005,819	-	-
Other purchased professional services	738,251	-	-
Cleaning, repair and maintenance services	195	-	-
Contracted services (other than between home and school) - grant agreements	67,637	-	-
Travel	-	-	-
Supplies and materials	405,046	-	135,021
Other objects	67,039	-	-
Total support services	<u>25,888,364</u>	<u>-</u>	<u>135,021</u>
Total expenditures	<u>29,076,270</u>	<u>68,693</u>	<u>169,148</u>
OTHER FINANCING (USES)			
Transfer In from General Fund	408,989	-	-
Transfer out to school based budgeting - general fund	-	-	-
Total other financing (uses)	<u>408,989</u>	<u>-</u>	<u>-</u>
Total outflows	<u>28,667,281</u>	<u>68,693</u>	<u>169,148</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

21st Century Community Center of Learning		Race to the Top Phase 3 (RTTT3)	Wraparound Reimbursement	Total Carried Forward
2014-2015	Carryover 2013-2014			
\$ 513,786	\$ 81	\$ 77,975	\$ -	\$ 829,683
-	-	-	126,921	28,794,202
<u>513,786</u>	<u>81</u>	<u>77,975</u>	<u>126,921</u>	<u>29,623,885</u>
-	-	-	-	2,223,687
-	-	-	-	560,981
61,164	-	26,000	-	452,027
1,421	-	-	-	21,421
-	-	-	-	46,560
-	-	-	-	69,636
13,000	-	-	-	17,999
<u>75,585</u>	<u>-</u>	<u>26,000</u>	<u>-</u>	<u>3,392,311</u>
384,276	-	36,425	-	502,655
-	-	-	126,921	376,052
-	-	-	-	163,767
-	-	-	-	712,759
-	-	-	-	131,094
-	-	-	-	124,529
-	-	-	-	83,786
-	-	-	-	980,470
31,013	-	-	-	1,281,941
-	-	-	-	19,825,959
-	-	-	-	1,005,819
-	-	-	-	738,251
-	-	-	-	195
-	-	-	-	67,637
1,897	-	-	-	1,897
21,015	81	15,550	-	576,713
-	-	-	-	67,039
<u>438,201</u>	<u>81</u>	<u>51,975</u>	<u>126,921</u>	<u>26,640,563</u>
<u>513,786</u>	<u>81</u>	<u>77,975</u>	<u>126,921</u>	<u>30,032,874</u>
-	-	-	-	408,989
-	-	-	-	-
-	-	-	-	408,989
<u>513,786</u>	<u>81</u>	<u>77,975</u>	<u>126,921</u>	<u>29,623,885</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, 2015

	Total Brought Forward (Ex. E-1c)	Preschool Education Aid	N.J. Nonpublic Textbook Aid
REVENUES			
Federal sources	\$ -	\$ -	\$ -
State sources	1,217,133	26,724,756	69,636
Total revenues	<u>1,217,133</u>	<u>26,724,756</u>	<u>69,636</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	600,275	1,623,412	-
Other salaries for instruction	-	560,981	-
Purchased prof. & tech. services	282,043	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	46,560	-	-
Textbooks	-	-	69,636
Other objects	4,999	-	-
Total instruction	<u>933,877</u>	<u>2,184,393</u>	<u>69,636</u>
Support services:			
Salaries	81,954	-	-
Salaries of supervisors of instruction	-	249,131	-
Salaries of program directors	-	163,767	-
Salaries of other professional staff	56,828	655,931	-
Salaries of secretarial & clerical staff	-	131,094	-
Other salaries	-	124,529	-
Salaries of family/parent liaison	-	83,786	-
Salaries of facilitators and math and literacy coaches	-	980,470	-
Personal services-employee benefits	-	1,250,928	-
Purchased educational services - Contracted Pre-K	-	19,825,959	-
Purchased professional - educational services	-	1,005,819	-
Other purchased professional services	70,495	12,000	-
Cleaning, repair and maintenance services	-	195	-
Contracted services (other than between home and school) - grant agreements	-	67,637	-
Travel	-	-	-
Supplies and materials	6,940	398,106	-
Other objects	67,039	-	-
Total support services	<u>283,256</u>	<u>24,949,352</u>	<u>-</u>
Total expenditures	<u>1,217,133</u>	<u>27,133,745</u>	<u>69,636</u>
OTHER FINANCING (USES)			
Transfer In from General Fund	-	408,989	-
Transfer out to school based budgeting - general fund	-	-	-
Total other financing (uses)	<u>-</u>	<u>408,989</u>	<u>-</u>
Total outflows	<u>1,217,133</u>	<u>26,724,756</u>	<u>69,636</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1b

N.J. Nonpublic Nursing Services Aid	N.J. Nonpublic Auxiliary Services Aid Ch. 192		N.J. Nonpublic Handicapped Aid Ch. 193 Examination & Classification	Total Carried Forward
	Compensatory Education	English as a Second Language		
\$ -	\$ -	\$ -	\$ -	\$ -
116,570	360,112	93,177	85,897	28,667,281
<u>116,570</u>	<u>360,112</u>	<u>93,177</u>	<u>85,897</u>	<u>28,667,281</u>
-	-	-	-	2,223,687
-	-	-	-	560,981
-	-	-	-	282,043
-	-	-	-	-
-	-	-	-	46,560
-	-	-	-	69,636
-	-	-	-	4,999
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,187,906</u>
-	-	-	-	81,954
-	-	-	-	249,131
-	-	-	-	163,767
-	-	-	-	712,759
-	-	-	-	131,094
-	-	-	-	124,529
-	-	-	-	83,786
-	-	-	-	980,470
-	-	-	-	1,250,928
-	-	-	-	19,825,959
-	-	-	-	1,005,819
116,570	360,112	93,177	85,897	738,251
-	-	-	-	195
-	-	-	-	67,637
-	-	-	-	-
-	-	-	-	405,046
-	-	-	-	67,039
<u>116,570</u>	<u>360,112</u>	<u>93,177</u>	<u>85,897</u>	<u>25,888,364</u>
<u>116,570</u>	<u>360,112</u>	<u>93,177</u>	<u>85,897</u>	<u>29,076,270</u>
-	-	-	-	408,989
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>408,989</u>
<u>116,570</u>	<u>360,112</u>	<u>93,177</u>	<u>85,897</u>	<u>28,667,281</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, 2015

	Total Brought Forward (Ex. E-1d)	N.J. Nonpublic Handicapped Aid Ch. 193	
		Speech Instruction	Supplemental Instruction
REVENUES			
Federal sources	\$ -	\$ -	\$ -
State sources	524,066	23,413	47,082
Total revenues	<u>524,066</u>	<u>23,413</u>	<u>47,082</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	149,611	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	282,043	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	-	-	-
Textbooks	-	-	-
Other objects	4,999	-	-
Total instruction	<u>436,653</u>	<u>-</u>	<u>-</u>
Support services:			
Salaries	8,270	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	56,828	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of family/parent liaison	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	-	23,413	47,082
Cleaning, repair and maintenance services	-	-	-
Contracted services (other than between home and school) - grant agreements	-	-	-
Travel	-	-	-
Supplies and materials	5,500	-	-
Other objects	16,815	-	-
Total support services	<u>87,413</u>	<u>23,413</u>	<u>47,082</u>
Total expenditures	<u>524,066</u>	<u>23,413</u>	<u>47,082</u>
OTHER FINANCING (USES)			
Transfer In from General Fund	-	-	-
Transfer out to school based budgeting - general fund	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Total outflows	<u>524,066</u>	<u>23,413</u>	<u>47,082</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1c

N.J. Nonpublic Technology Initiative	Family Friendly Center	School Based Youth -		Total Carried Forward
		High School 2014 - 2015	High School 2013 - 2014	
\$ -	\$ -	\$ -	\$ -	\$ -
35,060	44,518	493,723	49,271	1,217,133
<u>35,060</u>	<u>44,518</u>	<u>493,723</u>	<u>49,271</u>	<u>1,217,133</u>
-	39,083	362,310	49,271	600,275
-	-	-	-	-
-	-	-	-	282,043
-	-	-	-	-
35,060	-	11,500	-	46,560
-	-	-	-	-
-	-	-	-	4,999
<u>35,060</u>	<u>39,083</u>	<u>373,810</u>	<u>49,271</u>	<u>933,877</u>
-	-	73,684	-	81,954
-	-	-	-	-
-	-	-	-	-
-	-	-	-	56,828
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	70,495
-	-	-	-	-
-	-	-	-	-
-	1,440	-	-	6,940
-	3,995	46,229	-	67,039
-	5,435	119,913	-	283,256
<u>35,060</u>	<u>44,518</u>	<u>493,723</u>	<u>49,271</u>	<u>1,217,133</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>35,060</u>	<u>44,518</u>	<u>493,723</u>	<u>49,271</u>	<u>1,217,133</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, 2015

	School Based Youth -		
	Middle School 2014 - 2015	Middle School 2013 - 2014	Parent Linking Program
REVENUES			
Federal sources	\$ -	\$ -	\$ -
State sources	175,398	2,275	282,043
Total revenues	<u>175,398</u>	<u>2,275</u>	<u>282,043</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	147,336	2,275	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	-	-	282,043
Other purchased services (400-500 series)	-	-	-
General supplies	-	-	-
Textbooks	-	-	-
Other objects	-	-	-
Total instruction	<u>147,336</u>	<u>2,275</u>	<u>282,043</u>
Support services:			
Salaries	7,247	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	-	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of family/parent liaison	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	-	-	-
Cleaning, repair and maintenance services	-	-	-
Contracted services (other than between home and school) - grant agreements	-	-	-
Travel	-	-	-
Supplies and materials	4,000	-	-
Other objects	16,815	-	-
Total support services	<u>28,062</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>175,398</u>	<u>2,275</u>	<u>282,043</u>
OTHER FINANCING (USES)			
Transfer In from General Fund	-	-	-
Transfer out to school based budgeting - general fund	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Total outflows	<u>175,398</u>	<u>2,275</u>	<u>282,043</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

School Based Youth - Pregnancy Prevention	Total Carried Forward
\$ -	\$ -
<u>64,350</u>	<u>524,066</u>
<u>64,350</u>	<u>524,066</u>
-	149,611
-	-
-	282,043
-	-
-	-
4,999	4,999
<u>4,999</u>	<u>436,653</u>
1,023	8,270
-	-
-	-
56,828	56,828
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1,500	5,500
-	16,815
<u>59,351</u>	<u>87,413</u>
<u>64,350</u>	<u>524,066</u>
-	-
<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>
<u>64,350</u>	<u>524,066</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, 2015

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 1,689,963	\$ 3,227	\$ 1,693,190	\$ 1,623,412	\$ 69,778
Other salaries for instruction	641,866	(65,968)	575,898	560,981	14,917
Other objects	1,352	-	1,352	-	1,352
Total instruction	<u>2,333,181</u>	<u>(62,741)</u>	<u>2,270,440</u>	<u>2,184,393</u>	<u>86,047</u>
Support services:					
Salaries of supervisors of instruction	214,426	34,705	249,131	249,131	-
Salaries of program directors	155,760	8,007	163,767	163,767	-
Salaries of other professional staff	678,263	-	678,263	655,931	22,332
Salaries of secretarial & clerical staff	130,894	980	131,874	131,094	780
Other salaries	279,733	(39,082)	240,651	124,529	116,122
Salaries of family/parent liaison	55,557	28,229	83,786	83,786	-
Salaries of facilitators and math and literacy coaches	950,569	29,901	980,470	980,470	-
Personal services-employee benefits	4,531,777	-	4,531,777	1,250,928	3,280,849
Purchased educational services - Contracted Pre-K	20,435,983	(6,324)	20,429,659	19,825,959	603,700
Purchased professional - educational services	1,064,745	6,324	1,071,069	1,005,819	65,250
Other purchased professional services	597,760	-	597,760	12,000	585,760
Cleaning, repair and maintenance services and school) - grant agreements	44,141	-	44,141	195	43,946
	148,482	1	148,483	67,637	80,846
Travel	15,000	-	15,000	-	15,000
Supplies and materials	501,490	-	501,490	398,106	103,384
Total support services	<u>29,804,580</u>	<u>62,741</u>	<u>29,867,321</u>	<u>24,949,352</u>	<u>4,917,969</u>
Facilities acquisition and construction services:					
Instructional equipment	10,500	-	10,500	-	10,500
Noninstructional equipment	7,600	-	7,600	-	7,600
Total facilities acquisition and construction services	<u>18,100</u>	<u>-</u>	<u>18,100</u>	<u>-</u>	<u>18,100</u>
Total expenditures	<u>\$ 32,155,861</u>	<u>\$ -</u>	<u>\$ 32,155,861</u>	<u>\$ 27,133,745</u>	<u>\$ 5,022,116</u>

CALCULATION OF BUDGET & CARRYOVER

Total revised 2014-15 Preschool Education Aid	\$ 27,684,027
Add: 2013-14 Actual Carryover - Preschool Education Aid	2,147,324
Add: Budgeted Transfer from the General Fund 2014-15	408,989
Total Preschool Education Aid Funds Available for 2014-15 Budget	<u>30,240,340</u>
Less: 2014-15 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(32,155,861)
Available & Unbudgeted Funds as of June 30, 2015	<u>(1,915,521)</u>
Add: June 30, 2015 Unexpended Preschool Education Aid	5,022,116
2014-15 Actual Carryover - Preschool Education Aid	\$ 3,106,595
2014-15 Preschool Education Aid Carryover Budgeted for Preschool Programs 2015-16	<u>\$ 4,118,713</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, 2015

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2015
			Prior Years	Current Year	
New Elementary School - Columbus School Replacement	12/12/01	\$ 65,847,947	\$ 65,671,137	\$ 80,530	\$ 96,280
High School #1 Demonstration Project	03/22/04	173,597,851	168,237,394	-	5,360,457
Jose Marti Middle School	09/11/02	34,956,678	33,941,059	1,535	1,014,084
Roosevelt School Facilities Project	07/02/08	33,674	33,674	-	-
Schlemm Early Childhood Center	05/22/01	22,129,426	22,129,426	-	-
Washington School Health and Safety Improvements	08/24/00	1,240,236	1,240,236	-	-
Jefferson School Health and Safety Improvements	08/24/00	202,571	202,571	-	-
Hudson School Project - Architectural and Engineering	2012-2013	1,742,177	1,092,663	653,211	(3,697)
Gilmore School Project - Architectural and Engineering	2012-2013	2,750,433	1,892,185	190,217	668,031
Union Hill Middle School - Roof Replacement Project	2012-2013	750,000	411,922	293,310	44,768
Video Security Upgrade Project	2012-2013	2,609,600	2,390,949	212,944	5,707
Hudson School Project - Construction	2013-2014	12,244,200	4,223,800	7,429,727	590,673
Video Security Project Construction	2013-2014	124,950	99,960	24,990	-
Central Warehouse Project Manager	2013-2014	370,050	255,520	36,750	77,780
Jose Marti Athletic Field Wall	2013-2014	416,000	79,200	218,885	117,915
Purchase 2201 Kerrigan Ave	2013-2014	35,000	-	57,839	(22,839)
		<u>\$ 319,050,793</u>	<u>\$ 301,901,696</u>	<u>\$ 9,199,938</u>	<u>\$ 7,949,159</u>
Reconciliation to Government Funds (GAAP)					
Unexpended Grant balances not recognized as					
Revenue on GAAP Basis					(6,470,821)
Fund balance per Governmental Funds (GAAP)					<u>\$ 1,478,338</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, 2015

REVENUES AND OTHER FINANCING SOURCES

State Sources - SDA Grant	\$ (3,710,686)
Transfer from Capital Reserve	1,550,000
Cancelled to Capital Reserve	<u>(7,965,000)</u>
Total Revenues and Other Financing Sources	<u>(10,125,686)</u>

EXPENDITURES

Construction Services	9,199,938
Total Expenditures	<u>9,199,938</u>

Excess of revenues and other financing sources over expenditures	(19,325,624)
Capital projects completed	-

Fund Balance - Beginning	<u>27,274,783</u>
Fund Balance - Ending	<u>\$ 7,949,159</u>

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, 2015

	<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	\$ 69,517,661	\$ (3,669,714)	\$ 65,847,947	\$ 65,847,947
Total Revenues and Other Financing Sources	<u>69,517,661</u>	<u>(3,669,714)</u>	<u>65,847,947</u>	<u>65,847,947</u>
Expenditures and Other Financing Uses:				
Construction Services	65,671,137	80,530	65,751,667	65,847,947
Total Expenditures and Other Financing Uses	<u>65,671,137</u>	<u>80,530</u>	<u>65,751,667</u>	<u>65,847,947</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 3,846,524</u>	<u>\$ (3,750,244)</u>	<u>\$ 96,280</u>	<u>\$ -</u>
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	\$ 69,517,661			
Additional Authorized Cost	\$ (3,669,714)			
Revised Authorized Cost	\$ 65,847,947			
Percentage Increase over Original Authorized Cost	-5.28%			
Percentage of Completion	99.85%			
Original Target Completion Date	06/06			
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
High School Demonstration Project
From Inception and for the Fiscal Year Ended June 30, 2015

	<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	\$ 173,597,851	\$ -	\$ 173,597,851	\$ 173,597,851
Total Revenues and Other Financing Sources	<u>173,597,851</u>	<u>-</u>	<u>173,597,851</u>	<u>173,597,851</u>
Expenditures and Other Financing Uses:				
Construction Services	168,237,394	-	168,237,394	173,597,851
Total Expenditures and Other Financing Uses	<u>168,237,394</u>	<u>-</u>	<u>168,237,394</u>	<u>173,597,851</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 5,360,457</u>	<u>\$ -</u>	<u>\$ 5,360,457</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	17-5240-x07			
Grant Date	3/22/04			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 173,592,160			
Additional Authorized Cost	\$ 5,691			
Revised Authorized Cost	\$ 173,597,851			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage of Completion	96.91%			
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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 33,698,167	\$ 1,535	\$ 33,699,702	\$ 33,699,702
Transfer from Capital Reserve	1,256,976	-	1,256,976	1,256,976
Total Revenues and Other Financing Sources	34,955,143	1,535	34,956,678	34,956,678
Expenditures and Other Financing Uses:				
Construction Services	33,941,059	1,535	33,942,594	34,956,678
Total Expenditures and Other Financing Uses	33,941,059	1,535	33,942,594	34,956,678
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 1,014,084	\$ -	\$ 1,014,084	\$ -
Additional Project Information:				
Project Number	17-5240-n01			
Grant Date	7/01/02			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 31,187,464			
Additional Authorized Cost	\$ 3,769,214			
Revised Authorized Cost	\$ 34,956,678			
Percentage Increase over Original Authorized Cost	12.09%			
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, 2015

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

* - Information not available

N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Schlemm Early Childhood Center
From Inception and for the Fiscal Year Ended June 30, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 22,171,654	\$ (42,228)	\$ 22,129,426	\$ 22,129,426
Total Revenues and Other Financing Sources	22,171,654	(42,228)	22,129,426	22,129,426
Expenditures and Other Financing Uses:				
Construction Services	22,129,426	-	22,129,426	22,129,426
Total Expenditures and Other Financing Uses	22,129,426	-	22,129,426	22,129,426
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 42,228	\$ (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	\$ 3,181,081			
Revised Authorized Cost	\$ 22,129,426			
Percentage Increase over Original Authorized Cost	16.79%			
Percentage of Completion	100.00%			
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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 1,240,243	\$ (7)	\$ 1,240,236	\$ 1,240,236
Total Revenues and Other Financing Sources	1,240,243	(7)	1,240,236	1,240,236
Expenditures and Other Financing Uses:				
Construction Services	1,240,236	-	1,240,236	1,240,236
Total Expenditures and Other Financing Uses	1,240,236	-	1,240,236	1,240,236
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	\$ 99,640			
Revised Authorized Cost	\$ 1,240,236			
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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 202,617	\$ (46)	\$ 202,571	\$ 202,571
Total Revenues and Other Financing Sources	202,617	(46)	202,571	202,571
Expenditures and Other Financing Uses:				
Construction Services	202,571	-	202,571	202,571
Total Expenditures and Other Financing Uses	202,571	-	202,571	202,571
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	\$ 18,954			
Revised Authorized Cost	\$ 202,571			
Percentage Increase over Original Authorized Cost	10.32%			
Percentage of Completion	100.00%			
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
Hudson School Project - Architectural and Engineering
From Inception and for the Fiscal Year Ended June 30, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve	\$ 1,482,177	\$ 260,000	\$ 1,742,177	\$ 1,742,177
Total Revenues and Other Financing Sources	1,482,177	260,000	1,742,177	1,742,177
Expenditures and Other Financing Uses:				
Construction Services	1,092,663	653,211	1,745,874	1,742,177
Total Expenditures and Other Financing Uses	1,092,663	653,211	1,745,874	1,742,177
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 389,514	\$ (393,211)	\$ (3,697)	\$ -
 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	\$ 1,482,177			
Additional Authorized Cost	\$ 260,000			
Revised Authorized Cost	\$ 1,742,177			
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

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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ 2,663,433	\$ 87,000	\$ 2,750,433	\$ 2,750,433
Total Revenues and Other Financing Sources	2,663,433	87,000	2,750,433	2,750,433
Expenditures and Other Financing Uses:				
Construction Services	1,892,185	190,217	2,082,402	2,750,433
Total Expenditures and Other Financing Uses	1,892,185	190,217	2,082,402	2,750,433
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 771,248	\$ (103,217)	\$ 668,031	\$ -
 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	\$ 2,663,433			
Additional Authorized Cost	\$ 87,000			
Revised Authorized Cost	\$ 2,750,433			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	75.71%			
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, 2015

	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	411,922	293,310	705,232	750,000
Total Expenditures and Other Financing Uses	411,922	293,310	705,232	750,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 338,078	\$ (293,310)	\$ 44,768	\$ -
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	94.03%			
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, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ 2,496,600	\$ 113,000	\$ 2,609,600	\$ 2,609,600
Total Revenues and Other Financing Sources	2,496,600	113,000	2,609,600	2,609,600
Expenditures and Other Financing Uses:				
Construction Services	2,390,949	\$ 212,944	2,603,893	2,609,600
Total Expenditures and Other Financing Uses	2,390,949	212,944	2,603,893	2,609,600
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 105,651	\$ (99,944)	\$ 5,707	\$ -
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	\$ 2,496,600			
Additional Authorized Cost	\$ 113,000			
Revised Authorized Cost	\$ 2,609,600			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	99.78%			
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 - Construction
From Inception and for the Fiscal Year Ended June 30, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ 11,220,200	\$ 1,024,000	\$ 12,244,200	\$ 12,244,200
Total Revenues and Other Financing Sources	11,220,200	1,024,000	12,244,200	12,244,200
Expenditures and Other Financing Uses:				
Construction Services	4,223,800	7,429,727	11,653,527	12,244,200
Total Expenditures and Other Financing Uses	4,223,800	7,429,727	11,653,527	12,244,200
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 6,996,400	\$ (6,405,727)	\$ 590,673	\$ -
Additional Project Information:				
Project Number	30-400-450-0204-04			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 11,220,200			
Additional Authorized Cost	\$ 1,024,000			
Revised Authorized Cost	\$ 12,244,200			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	95.18%			
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 Project Construction
From Inception and for the Fiscal Year Ended June 30, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ 125,000	\$ (50)	\$ 124,950	\$ 124,950
Total Revenues and Other Financing Sources	125,000	(50)	124,950	124,950
Expenditures and Other Financing Uses:				
Construction Services	99,960	24,990	124,950	124,950
Total Expenditures and Other Financing Uses	99,960	24,990	124,950	124,950
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 25,040	\$ (25,040)	\$ -	\$ -
Additional Project Information:				
Project Number	30-330-334-0204-02			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 125,000			
Additional Authorized Cost	\$ (50)			
Revised Authorized Cost	\$ 124,950			
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

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Central Warehouse Project Manager
From Inception and for the Fiscal Year Ended June 30, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ 370,000	\$ 50	\$ 370,050	\$ 370,050
Total Revenues and Other Financing Sources	370,000	50	370,050	370,050
Expenditures and Other Financing Uses:				
Construction Services	255,520	36,750	292,270	370,050
Total Expenditures and Other Financing Uses	255,520	36,750	292,270	370,050
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 114,480	\$ (36,700)	\$ 77,780	\$ -
 Additional Project Information:				
Project Number	30-330-334-0204-12			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 370,000			
Additional Authorized Cost	\$ 50			
Revised Authorized Cost	\$ 370,050			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	78.98%			
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
Jose Marti Athletic Field Wall
From Inception and for the Fiscal Year Ended June 30, 2015

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ 350,000	\$ 66,000	\$ 416,000	\$ 416,000
Total Revenues and Other Financing Sources	350,000	66,000	416,000	416,000
Expenditures and Other Financing Uses:				
Construction Services	79,200	218,885	298,085	416,000
Total Expenditures and Other Financing Uses	79,200	218,885	298,085	416,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 270,800	\$ (152,885)	\$ 117,915	\$ -
Additional Project Information:				
Project Number	30-400-450-0204-10			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 350,000			
Additional Authorized Cost	\$ 66,000			
Revised Authorized Cost	\$ 416,000			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	71.66%			
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
Purchase 2201 Kerrigan Ave
From Inception and for the Fiscal Year Ended June 30, 2015

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ 8,000,000	\$ (7,965,000)	\$ 35,000	\$ 35,000
Total Revenues and Other Financing Sources	<u>8,000,000</u>	<u>(7,965,000)</u>	<u>35,000</u>	<u>35,000</u>
Expenditures and Other Financing Uses:				
Construction Services	-	57,839	57,839	35,000
Total Expenditures and Other Financing Uses	<u>-</u>	<u>57,839</u>	<u>57,839</u>	<u>35,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 8,000,000</u>	<u>\$ (8,022,839)</u>	<u>\$ (22,839)</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	30-400-450-0204			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 8,000,000			
Additional Authorized Cost	\$ (7,965,000)			
Revised Authorized Cost	\$ 35,000			
Percentage Increase over Original Authorized Cost	100.00%			
Percentage of Completion	0.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

* - Information not available

N/A - Not Applicable

PROPRIETARY FUNDS

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

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

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

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

Internal Service Fund - Not applicable.

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Net Position
June 30, 2015

	<u>Food Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 80,401
Intergovernmental receivable	686,075
Inventory	54,020
Total current assets	<u>820,496</u>
Noncurrent assets:	
Equipment	1,512,927
Less: accumulated depreciation	<u>(731,972)</u>
Total noncurrent assets	<u>780,955</u>
Total assets	<u>1,601,451</u>
LIABILITIES	
Current liabilities:	
Interfund payable	916,685
Accounts payable	<u>305,508</u>
Total liabilities	<u>1,222,193</u>
NET POSITION	
Net investment in capital assets	780,955
Unrestricted	<u>(401,697)</u>
Total net position	<u><u>\$ 379,258</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, 2015

	<u>Food Service Fund</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - reimbursable programs	\$ 183,498
Daily sales - non-reimbursable programs	102,987
Special functions	164,016
Miscellaneous	1,296
Total operating revenues	<u>451,797</u>
OPERATING EXPENSES	
Cost of sales	4,369,337
Salaries and wages	1,855,955
Employee benefits	424,796
Supplies and materials	88,536
Insurance - Other	229,086
Uniforms	14,748
Training	14,060
Miscellaneous	58,537
Management fees	561,012
Lease of equipment	153,931
Depreciation expense	92,889
Total operating expenses	<u>7,862,887</u>
Operating (loss)	<u>(7,411,090)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	86,909
Federal sources:	
Food distribution program	331,956
Supplemental nutrition assistance program:	
Healthy hunger-free kids act	99,136
School breakfast program	2,274,814
National school lunch program	4,243,027
Child and adult care food program	20,072
National school lunch program school equipment grant	14,217
Fresh fruit and vegetables program	321,946
Total nonoperating revenues	<u>7,392,077</u>
Change in net position	(19,013)
Net position, July 1	<u>398,271</u>
Net position, June 30	<u>\$ 379,258</u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2015

	<u>Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 451,797
Payments to employees	(1,855,955)
Payments for employee benefits	(424,796)
Payments to suppliers	(4,876,154)
Net cash (used for) operating activities	<u>(6,705,108)</u>
 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	86,182
Federal sources	6,883,911
Net cash provided by non-capital financing activities	<u>6,970,093</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Assets	(346,069)
Net cash (used for) capital and related financing activities	<u>(346,069)</u>
Net decrease in cash and cash equivalents	(81,084)
Balance, July 1	161,485
Balance, June 30	<u>\$ 80,401</u>
 RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	<u>\$ (7,411,090)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	92,889
Food distribution program	331,956
(Increase) in inventories	(25,998)
Increase in interfund payable	656,099
(Decrease) in accounts payable	(348,964)
Total adjustments	<u>705,982</u>
Net cash (used for) operating activities	<u>\$ (6,705,108)</u>
 NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 331,956</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.

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, 2015

	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	\$ 138,374	\$ 69,395	\$ 275,896	\$ 5,726,620	\$ 505,488	\$ 6,715,773
LIABILITIES						
Accounts payable	-	-	-	-	505,488	505,488
Payroll (Net)	-	-	-	14,867	-	14,867
Payroll deductions and withholdings	-	-	-	1,521,080	-	1,521,080
Summer pay	-	-	-	4,190,673	-	4,190,673
Due to student groups	-	-	275,896	-	-	275,896
Total liabilities	-	-	275,896	5,726,620	505,488	6,508,004
NET POSITION						
Reserved for scholarships Held in trust for unemployment claims and other purposes	138,374	-	-	-	-	138,374
Total net position	\$ 138,374	\$ 69,395	\$ -	\$ -	\$ -	\$ 207,769

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2015

	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	\$ 45,529	\$ -	\$ -	\$ -	\$ 45,529	\$ 45,633	\$ 91,162	
Total additions	<u>45,529</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,529</u>	<u>45,633</u>	<u>91,162</u>	
DEDUCTIONS								
Scholarships awarded	299,733	-	-	-	299,733	-	299,733	
Unemployment claims	-	-	-	-	-	87,967	87,967	
Administrative expenses	1,110	-	-	463	1,573	-	1,573	
Total deductions	<u>300,843</u>	<u>-</u>	<u>-</u>	<u>463</u>	<u>301,306</u>	<u>87,967</u>	<u>389,273</u>	
Changes in net position	(255,314)	-	-	(463)	(255,777)	(42,334)	(298,111)	
Transfers	339,699	(187,737)	(151,962)	-	-	-	-	
Net position, July 1	46,906	187,737	151,962	7,546	394,151	111,729	505,880	
Net position, June 30	<u>\$ 131,291</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,083</u>	<u>\$ 138,374</u>	<u>\$ 69,395</u>	<u>\$ 207,769</u>	

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Agency Funds Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2015

	<u>Balance, June 30, 2014</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2015</u>
<u>STUDENT ACTIVITY AGENCY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 243,683	\$ 797,666	\$ 765,453	\$ 275,896
LIABILITIES				
Due to student groups	\$ 243,683	\$ 797,666	\$ 765,453	\$ 275,896
<u>PAYROLL AGENCY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 5,712,294	\$ 129,236,200	\$ 129,221,874	\$ 5,726,620
LIABILITIES				
Payroll (Net)	157,019	65,373,811	65,515,963	14,867
Payroll deductions and withholdings	1,521,178	59,673,536	59,673,634	1,521,080
Summer pay	4,034,097	4,188,853	4,032,277	4,190,673
Total liabilities	<u>\$ 5,712,294</u>	<u>\$ 129,236,200</u>	<u>\$ 129,221,874</u>	<u>\$ 5,726,620</u>
<u>OTHER BOARD ACTIVITY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 505,694	\$ -	\$ 206	\$ 505,488
LIABILITIES				
Accounts payable	\$ 505,694	\$ -	\$ 206	\$ 505,488
<u>TOTAL AGENCY FUNDS</u>				
ASSETS				
Cash and cash equivalents	\$ 6,461,671	\$ 130,033,866	\$ 129,987,533	\$ 6,508,004
LIABILITIES				
Accounts payable	505,694	-	206	505,488
Payroll (Net)	157,019	65,373,811	65,515,963	14,867
Payroll deductions and withholdings	1,521,178	59,673,536	59,673,634	1,521,080
Summer pay	4,034,097	4,188,853	4,032,277	4,190,673
Due to student groups	243,683	797,666	765,453	275,896
Total liabilities	<u>\$ 6,461,671</u>	<u>\$ 130,033,866</u>	<u>\$ 129,987,533</u>	<u>\$ 6,508,004</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, 2015

Purpose	Date of Lease	Term of Lease	Amount of Original Lease		Interest Rate	Balance, June 30, 2014	Issued	Retired	Balance, June 30, 2015
			Principal	Interest					
Computers # 8	06/15/12	3 years	1,326,667	-	0.000%	442,222	-	442,222	-
Computers # 9	02/20/14	3 years	491,101	-	0.000%	422,893	-	163,701	259,192
Computers # 10	07/01/14	3 years	2,593,360	-	0.000%	-	2,593,360	864,453	1,728,907
Copters # 4	08/20/09	5 years	161,477	21,270	4.980%	6,054	-	6,054	-
Copters # 5	12/19/09	5 years	44,103	6,968	5.930%	5,020	-	5,020	-
Copters # 6	06/24/10	5 years	549,461	72,375	4.980%	121,076	-	121,076	-
Copters # 7	12/23/10	5 years	248,492	32,731	4.980%	76,781	-	53,636	23,145
Copters # 8	12/20/11	5 years	126,750	16,695	4.980%	65,196	-	26,032	39,164
						<u>\$ 1,139,242</u>	<u>\$ 2,593,360</u>	<u>\$ 1,682,194</u>	<u>\$ 2,050,408</u>

STATISTICA 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>	192 - 197
<p>Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</p>	198 - 201
<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>	202 - 205
<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>	206 - 207
<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>	208 - 214

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant 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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015*
Governmental activities										
Net invested in capital assets	\$ 60,016,474	\$ 59,899,401	\$ 61,914,629	\$ 65,318,589	\$ 289,228,537	\$ 293,534,148	\$ 300,432,478	\$ 264,767,382	\$ 275,372,844	\$ 280,325,900
Restricted	42,250,496	51,527,627	50,910,716	60,224,128	29,207,586	44,859,910	70,452,466	75,382,835	35,546,977	55,345,023
Unrestricted	(16,551,984)	(14,890,521)	(15,649,925)	(24,818,986)	(17,209,733)	(22,732,788)	(15,471,948)	(10,825,364)	33,518,473	(51,314,841)
Total governmental activities net position	\$ 85,714,986	\$ 96,536,507	\$ 97,175,420	\$ 100,723,731	\$ 301,226,390	\$ 315,661,270	\$ 355,412,996	\$ 329,324,853	\$ 344,438,294	\$ 284,356,082
Business-type activity										
Net invested in capital assets	\$ 3,014	\$ 2,261	\$ 1,507	\$ 6,104	\$ 50,840	\$ 360,323	\$ 290,605	\$ 539,814	\$ 527,775	\$ 780,955
Unrestricted	182,541	(1,670)	45,233	(4,072)	(23,826)	(56,591)	(250,696)	(291,651)	(129,504)	(401,697)
Total business-type activities net position	\$ 185,555	\$ 591	\$ 46,740	\$ 2,032	\$ 27,014	\$ 303,732	\$ 39,909	\$ 248,163	\$ 398,271	\$ 379,258
Government-wide										
Net invested in capital assets	\$ 60,019,488	\$ 59,901,662	\$ 61,916,136	\$ 65,324,693	\$ 289,279,377	\$ 293,894,471	\$ 300,723,083	\$ 265,307,196	\$ 275,900,619	\$ 281,106,855
Restricted	42,250,496	51,527,627	50,910,716	60,224,128	29,207,586	44,859,910	70,452,466	75,382,835	35,546,977	55,345,023
Unrestricted	(16,369,443)	(14,892,191)	(15,604,692)	(24,823,058)	(17,233,504)	(22,789,379)	(15,722,644)	(11,117,015)	33,388,969	(51,716,538)
Total government-wide net position	\$ 85,900,541	\$ 96,537,098	\$ 97,222,160	\$ 100,725,763	\$ 301,253,404	\$ 315,965,002	\$ 355,432,905	\$ 329,573,016	\$ 344,836,565	\$ 284,735,340

Source: District Records

Note: In 2011 the District implemented GASB Statement No. 54 which requires fund balance to be reported as restricted, committed, assigned and unassigned.

* In 2015 the District implemented GASB Statement No. 68 which requires the District to recognize their proportionate share of their collective net pension liability, collective deferred inflows of resources, collective outflows of resources and collective pension expense that attributable to employer paid member contributions.

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015*
Expenses										
Governmental activities										
Instruction										
Regular	\$ 47,186,230	\$ 50,603,516	\$ 56,421,404	\$ 61,018,217	\$ 63,335,112	\$ 66,720,960	\$ 69,980,601	\$ 63,689,881	\$ 69,462,835	\$ 80,202,042
Special education	11,170,904	11,629,502	12,556,404	12,613,118	10,726,982	11,180,775	14,861,426	14,076,998	15,431,036	17,341,328
Other special instruction	14,981,658	16,109,131	16,154,494	17,108,018	13,296,230	13,579,423	12,089,012	12,671,752	13,130,558	14,030,056
Vocational	259,527	260,632	260,829	269,936	285,731	175,811	39,991	68,039	35,026	25,414
Other instruction	2,118,022	1,895,674	2,234,139	2,986,367	4,527,755	3,920,539	3,415,108	6,578,807	5,729,922	7,610,743
Support Services:										
Tuition	6,549,526	7,049,867	6,719,855	7,410,726	8,558,472	9,085,609	8,769,109	8,570,734	8,178,678	8,965,106
Student & instruction related services	42,783,988	43,950,364	48,104,496	48,284,402	63,257,003	62,853,697	55,649,144	62,512,876	60,736,281	70,946,311
School administrative services	5,347,836	201,790	5,976,185	167,777	7,223,495	6,217,917	6,326,125	7,060,069	7,125,778	9,807,187
General and business administrative services	7,731,304	13,866,175	10,342,032	14,627,136	9,710,754	8,027,638	8,283,756	8,016,013	10,426,422	12,076,259
Plant operations and maintenance	19,168,158	19,882,321	22,790,561	23,004,710	28,933,119	32,114,915	31,437,587	36,254,631	33,890,960	37,725,180
Pupil transportation	3,549,786	4,122,118	4,054,831	4,159,689	5,687,651	4,027,512	3,618,302	5,531,270	3,312,094	3,895,890
Food services	-	-	2,796,000	2,480,230	-	1,748,080	1,787,434	-	1,553,436	36,826
Special Schools	1,980,102	2,344,497	81,140	128,169	95,206	181,883	177,011	202,266	87,691	1,802,097
Charter Schools	94,722	75,604	-	-	-	-	-	-	23,696	308,088
Interest on long-term liabilities	-	-	-	-	-	-	-	-	-	8,682
Total governmental activities expenses	<u>162,921,763</u>	<u>171,991,191</u>	<u>188,492,370</u>	<u>194,758,495</u>	<u>217,935,499</u>	<u>219,834,759</u>	<u>216,434,606</u>	<u>227,212,124</u>	<u>229,124,413</u>	<u>264,781,209</u>
Business-type activity:										
Food service	3,860,893	3,875,577	4,324,480	4,162,921	4,756,727	4,950,752	5,402,179	6,356,215	7,627,097	7,862,887
Total business-type activities expense	<u>3,860,893</u>	<u>3,875,577</u>	<u>4,324,480</u>	<u>4,162,921</u>	<u>4,756,727</u>	<u>4,950,752</u>	<u>5,402,179</u>	<u>6,356,215</u>	<u>7,627,097</u>	<u>7,862,887</u>
Total government-wide expenses	<u>\$ 166,782,656</u>	<u>\$ 175,866,768</u>	<u>\$ 192,816,850</u>	<u>\$ 198,921,416</u>	<u>\$ 222,692,226</u>	<u>\$ 224,785,511</u>	<u>\$ 221,836,785</u>	<u>\$ 233,568,339</u>	<u>\$ 236,751,510</u>	<u>\$ 272,644,096</u>
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 144,818,952	\$ 151,842,398	\$ 158,751,194	\$ 175,894,086	\$ 145,717,605	\$ 195,919,460	\$ 215,677,219	\$ 227,374,809	\$ 224,501,574	\$ 244,880,215
Capital grants and contributions	-	-	-	-	226,824,828	11,964,153	15,871,693	8,117,569	1,766,299	82,065
Total governmental activities program revenues	<u>144,818,952</u>	<u>151,842,398</u>	<u>158,751,194</u>	<u>175,894,086</u>	<u>372,542,433</u>	<u>207,883,613</u>	<u>231,548,912</u>	<u>235,492,378</u>	<u>226,267,873</u>	<u>244,962,280</u>
Business-type activity:										
Charges for services										
Food service	189,661	186,578	186,021	239,556	294,268	313,404	444,174	531,934	556,393	451,797
Operating grants and contributions	3,513,319	3,504,035	3,934,608	3,878,657	4,470,481	4,504,468	4,694,182	5,621,685	6,919,591	7,377,860
Capital grants and contributions	-	-	-	-	16,960	-	-	-	-	14,217
Total business-type activities program revenues	<u>3,702,980</u>	<u>3,690,613</u>	<u>4,120,629</u>	<u>4,118,213</u>	<u>4,781,709</u>	<u>4,817,872</u>	<u>5,138,356</u>	<u>6,153,619</u>	<u>7,475,984</u>	<u>7,843,874</u>
Total government-wide program revenues	<u>\$ 148,521,932</u>	<u>\$ 155,533,011</u>	<u>\$ 162,871,823</u>	<u>\$ 180,012,299</u>	<u>\$ 377,324,142</u>	<u>\$ 212,701,485</u>	<u>\$ 236,687,268</u>	<u>\$ 241,645,997</u>	<u>\$ 233,743,857</u>	<u>\$ 252,806,154</u>
Net (Expense)/Revenue										
Governmental activities	\$ (18,102,811)	\$ (20,148,793)	\$ (29,741,176)	\$ (18,864,409)	\$ 154,606,934	\$ (11,951,146)	\$ 15,114,306	\$ 8,280,254	\$ (2,856,540)	\$ (19,818,929)
Business-type activity	(157,913)	(184,964)	(203,851)	(44,708)	24,982	(132,880)	(263,823)	(202,596)	(151,113)	(19,013)
Total government-wide net expense	<u>\$ (18,260,724)</u>	<u>\$ (20,333,757)</u>	<u>\$ (29,945,027)</u>	<u>\$ (18,909,117)</u>	<u>\$ 154,631,916</u>	<u>\$ (12,084,026)</u>	<u>\$ 14,850,483</u>	<u>\$ 8,077,658</u>	<u>\$ (3,007,653)</u>	<u>\$ (19,837,942)</u>

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

	Fiscal Year Ended June 30,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015*
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 15,100,496	\$ 15,100,496	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Unrestricted grants and contributions	11,082,338	11,449,094	12,487,185	5,460,935	229,624	66,767	6,962	17,363	154,945	850,430
Investment earnings	1,518,876	2,446,507	1,943,086	699,997	404,462	2,737,378	492,149	994,153	523,435	1,817,262
Miscellaneous income	1,062,528	1,109,298	146,816	319,573	29,356,384	6,074,504	10,245,047	4,965,754	4,385,492	5,098,147
Special items	515,631	864,919	634,365	513,578	1,572,324	2,088,740	(1,525,375)	(55,661,801)	(2,211,307)	-
Transfers	-	-	(250,000)	-	-	-	-	(102,503)	(301,221)	-
Total governmental activities	\$ 29,279,869	\$ 30,970,314	\$ 30,380,089	\$ 22,412,720	\$ 46,981,431	\$ 26,386,026	\$ 24,637,420	\$ (34,368,397)	\$ 17,969,981	\$ 23,184,476
Business-type activity										
Special items	-	-	-	-	-	-	-	308,347	-	-
Transfers	-	-	250,000	-	-	-	-	102,503	301,221	-
Total business-type activities	-	-	250,000	-	-	-	-	410,850	301,221	-
Total government-wide	\$ 29,279,869	\$ 30,970,314	\$ 30,630,089	\$ 22,412,720	\$ 46,981,431	\$ 26,386,026	\$ 24,637,420	\$ (33,957,547)	\$ 18,271,202	\$ 23,184,476
Change in Net Position										
Governmental activities	\$ 11,177,058	\$ 10,821,521	\$ 638,913	\$ 3,548,311	\$ 201,588,365	\$ 14,434,880	\$ 39,751,726	\$ (26,088,143)	\$ 15,113,441	\$ 3,365,547
Business-type activity	(157,913)	(184,964)	46,149	(44,708)	24,982	(132,880)	(263,823)	208,254	150,108	(19,015)
Total government-wide	\$ 11,019,145	\$ 10,636,557	\$ 685,062	\$ 3,503,603	\$ 201,613,347	\$ 14,302,000	\$ 39,487,903	\$ (25,879,889)	\$ 15,263,549	\$ 3,346,534

* In 2015 the District implemented GASB Statement No. 68 which requires the District to recognize their proportionate share of their collective net pension liability, collective deferred inflows of resources, collective outflows of resources and collective pension expense that attributable to employer paid member contributions.

**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,									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Fund										
Restricted	\$ 46,171,409	\$ 57,286,982	\$ 56,674,194	\$ 66,890,073	\$ 34,925,601	\$ 12,287,376	\$ 10,170,284	\$ 15,546,255	\$ 35,546,977	\$ 55,345,023
Committed	-	-	-	-	-	39,403,848	76,142,738	73,947,262	48,543,471	46,989,575
Assigned	-	-	-	-	-	-	-	302,491	-	-
Unassigned	(2,307,976)	(2,641,340)	(2,338,185)	(12,011,102)	(2,653,596)	(10,212,466)	(12,974,290)	(12,949,922)	(13,775,502)	(13,873,850)
Total general fund	<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>	<u>\$ 70,314,946</u>	<u>\$ 88,460,748</u>
All Other Governmental Funds										
Restricted	\$ 196,390	\$ 83,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	-	-	-	-	-	-	-	5,330,445	8,206,086	1,428,280
Assigned:										
Capital projects fund	225,545	272,854	83,996	83,996	83,996	83,996	83,996	217,366	8,805,125	76,594
Unassigned:										
Special revenue fund	(671,266)	(671,266)	(671,266)	(1,348,880)	(2,416,277)	(2,540,521)	(2,534,066)	(2,605,276)	(2,707,939)	(2,768,403)
Total all other governmental funds	<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>	<u>\$ 14,303,272</u>	<u>\$ (1,263,529)</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									
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues										
Tax levy	\$ 15,100,496	\$ 15,100,496	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Interest Earnings	1,518,876	2,446,507	1,943,086	699,997	229,624	66,767	6,962	17,363	154,945	850,430
Miscellaneous	1,062,528	1,109,298	146,816	319,573	404,462	2,737,378	492,149	994,153	523,435	1,817,262
State sources	144,616,638	152,174,028	159,087,635	166,952,556	359,276,078	194,551,137	223,166,778	227,894,805	218,948,460	222,161,913
Federal sources	11,284,652	11,117,464	12,150,744	14,402,465	42,622,739	19,406,980	18,627,181	12,563,327	11,704,905	12,435,720
Total revenue	173,583,190	181,947,793	188,746,918	197,793,228	417,951,540	232,180,899	257,711,707	256,888,285	246,750,382	252,683,962
Expenditures										
Instruction										
Regular	35,931,989	35,593,648	39,049,689	42,527,881	44,096,343	45,792,168	46,409,053	45,957,652	47,649,462	48,934,108
Special	8,101,840	7,804,932	8,204,279	8,491,932	7,220,993	7,245,477	9,355,038	9,762,722	10,565,381	10,803,749
Other special instruction	10,977,394	10,875,559	10,715,397	11,705,576	9,105,970	8,881,028	7,998,148	8,788,151	8,608,807	8,222,060
Vocational instruction	206,096	189,518	181,656	194,012	205,552	165,022	37,176	47,187	33,740	24,500
School-sponsored/other instructional	1,825,312	1,707,043	1,857,955	2,557,621	3,244,291	2,739,296	2,273,282	4,562,554	3,934,556	5,396,475
Support Services										
Tuition	6,401,312	6,897,398	6,561,765	7,220,383	8,193,340	8,528,035	8,151,839	8,278,221	7,878,495	8,642,732
Student & instruction related services	36,178,499	35,994,447	39,012,953	38,033,534	49,601,463	50,935,966	43,708,100	52,072,203	49,192,841	55,611,784
School administration	5,226,816	197,426	5,835,990	163,468	6,915,318	5,836,330	5,880,820	6,819,114	6,864,240	8,119,266
Other administration	5,001,902	10,902,568	6,143,073	11,452,241	5,764,424	4,299,588	4,354,936	3,727,585	5,984,814	4,892,769
Operations and maintenance	16,065,673	15,800,524	17,888,299	19,624,770	23,435,916	25,021,369	24,161,789	26,018,457	26,192,510	30,066,246
Student transportation	2,877,002	3,250,601	2,922,718	3,054,796	4,624,782	3,573,459	3,363,605	3,836,063	3,190,530	3,755,799
Employee benefits	33,267,708	38,696,649	44,298,062	46,062,203	47,731,605	46,810,833	49,474,489	51,786,800	51,335,642	53,337,399
Food services	-	-	-	-	-	-	-	-	-	35,502
Special schools	1,432,874	1,568,870	1,834,487	1,662,988	1,546,708	1,130,245	1,124,349	1,372,335	1,496,420	1,736,800
Charter schools	94,722	75,604	81,140	128,169	95,206	181,883	177,011	202,266	87,691	308,088
Capital Outlay:										
Equipment	269,362	263,867	930,895	2,235,083	1,429,992	1,114,747	315,968	1,200,666	598,868	454,058
Facilities acquisition and construction	370,452	2,277,134	4,195,812	3,326,801	229,986,324	12,931,684	34,743,948	23,453,847	15,794,260	9,763,626
Assets acquired under capital leases - (Non-budgeted)	499,379	367,864	455,095	2,917,326	755,041	2,207,746	1,453,417	-	491,101	2,593,360
Total Expenditures	164,728,332	172,463,452	190,168,865	201,358,784	443,953,268	227,394,876	242,983,968	247,885,823	239,899,358	252,698,321
Excess (Deficiency) of revenues over (under) expenditures	8,854,858	9,484,341	(1,421,947)	(3,565,556)	(26,001,728)	4,786,023	14,728,739	9,002,462	6,851,024	(14,359)
Other Financing sources (uses)										
Interfund cancelled	-	-	(47,310)	-	-	-	-	-	-	-
Accounts payable cancelled	753	-	20,593	-	-	-	-	-	-	-
Accounts receivable cancelled	-	-	-	(59,172)	-	-	-	-	-	-
Reinstatement of prior years' accounts payable	-	-	-	-	-	-	-	-	-	-
Due from/(to) special revenue fund	315,959	864,919	661,082	572,750	1,572,324	2,088,740	(1,642,160)	-	(2,211,307)	-
Transfer to food service fund	-	-	(250,000)	-	-	-	-	-	(301,221)	-
Transfer to food service fund	499,379	367,864	455,095	2,917,326	755,041	2,207,746	1,453,417	(102,503)	491,101	2,593,360
Capital lease (Non-budgeted)	-	-	-	-	-	-	-	-	-	-
Capital outlay transfer to capital reserve	816,091	1,232,783	839,460	3,430,904	2,327,365	4,296,486	17,209,648	(102,503)	(2,021,427)	2,593,360
Total other financing sources (uses)	\$ 9,670,949	\$ 10,717,124	\$ (582,487)	\$ (134,652)	\$ (23,674,363)	\$ 9,082,509	\$ 31,866,429	\$ 8,899,959	\$ 4,829,597	\$ 2,579,001
Net change in fund balances										
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)

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

<u>Description</u>	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
General fund:										
Interest on investments	\$ 850,430	\$ 154,945	\$ 17,363	\$ 6,962	\$ 30,838	\$ 188,868	\$ 699,997	\$ 1,943,086	\$ 2,446,507	\$ 1,518,876
Prior year refunds	1,615,936	45,055	77,221	30,311	258,488	-	-	-	882,354	1,033,418
Other	201,326	478,380	916,932	461,838	2,478,890	404,462	319,573	-	46,742	12,395
Total miscellaneous	<u>2,667,692</u>	<u>678,380</u>	<u>1,011,516</u>	<u>499,111</u>	<u>2,768,216</u>	<u>593,330</u>	<u>1,019,570</u>	<u>1,943,086</u>	<u>3,555,805</u>	<u>2,581,404</u>
Interest earned on capital reserve funds	-	-	-	-	35,929	40,756	-	-	-	-
Total general fund	<u>\$ 2,667,692</u>	<u>\$ 678,380</u>	<u>\$ 1,011,516</u>	<u>\$ 499,111</u>	<u>\$ 2,804,145</u>	<u>\$ 634,086</u>	<u>\$ 1,019,570</u>	<u>\$ 1,943,086</u>	<u>\$ 3,555,805</u>	<u>\$ 2,581,404</u>

Source: District records

REVENUE CAPACITY

**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>
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%
2014	1,477,686,900	2,940,085,356	50.26%
2015	1,470,921,500	3,155,129,773	46.62%

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	
2006	11.11	27.72	9.14	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
2014	10.39	45.03	10.82	66.24
2015	11.02	43.20	11.22	65.44

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

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

Taxpayers	2015				2006			
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value		
Hudson Troy Towers	\$ 25,172,000	1	1.71%	\$ 24,637,000	1	1.73%		
Doric Apt. Corp	23,196,000	2	1.58%	22,510,000	2	1.58%		
Verizon	7,122,892	3	0.48%					
Orlando Limited	6,744,400	4	0.46%	6,744,400	6	0.47%		
NJ Bell Telephone Co	-		0.00%	7,961,534	5	0.56%		
Union Kennedy Assoc. C/O Mcdonald's	5,025,000	5	0.34%	9,280,900	4	0.65%		
2210-12 Kerrigan Ave LLC	4,364,700	6	0.30%					
Castle Hill Holding, LLC	4,117,000	7	0.28%	4,424,800	10	0.31%		
Blue Chapel LLC	3,980,000	8	0.27%					
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	9	0.24%					
133,301,608 Madison St, C/O Walgreens	1,550,000	10	0.11%					
500 Central Avenue Spe/Urban				10,138,300	3	0.71%		
U.C.H.C.F./Greystone Service Co.				6,200,100	7	0.44%		
RCG-Urban Housing				5,616,930	8	0.39%		
NK Park Avenue Associates LLC				5,167,100	9	0.36%		
Total	\$ 84,818,792		5.77%	\$ 102,681,064		7.20%		

Source: Tax Assessor

**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>
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%
2014	15,418,637	15,418,637	100.00%
2015	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				
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	0.16%	31
2014	-	-	1,139,242	-	-	-	1,139,242	0.09%	17
2015	-	-	2,050,408	-	-	-	2,050,408	(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.

(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		
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-
2013	-	-	-	0.00%	-
2014	-	-	-	0.00%	-
2015	-	-	-	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, 2015
(UNAUDITED)**

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable ^a</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes Hudson County General Obligation Debt	\$ 1,264,041,087	5.13%	<u>64,845,308</u>
Subtotal, overlapping debt			64,845,308
City of Union City District Direct Debt			<u>109,064,922</u>
Total Direct and Overlapping Debt			<u><u>\$ 173,910,230</u></u>

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

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

- a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit’s taxable value that is within the district’s boundaries and dividing it by each unit’s total taxable value.
- b. District direct debt is total debt outstanding for the City of Union City including bonds for school purposes because the District is a Type I School District.

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>
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	67,336	1,306,857,088	19,408	11.60
2014	68,179	1,327,786,025	19,475	8.00
2015	(1)	(1)	(1)	6.10

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.

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

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

Employer	2015			2006		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	1,711	1	5.31%	1,667	1	6.62%
City of Union City	611	2	1.89%	635	2	2.52%
Interim Healthcare Inc	250	3	0.78%	250	4	0.99%
Head Start North Hudson Community	105	4	0.33%	105	5	0.42%
North Hudson Regional Fire and Rescue	105	5	0.33%	86	7	
Castle Hill Health Care Center	100	6	0.31%			
Manhattanview Healthcare Center	100	7	0.31%			
Labor Ready Inc.	100	8	0.31%			
Rocha Contractors	100	9	0.31%			
Iglesia Pentecostal El Salvador	93	10	0.29%			
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>3,275</u>		<u>10.17%</u>	<u>3,475</u>		<u>13.46%</u>

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

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>	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Instruction										
Regular	758	753	717	780	720	730	569	587	371	684
Special education	176	175	167	106	110	110	258	255	94	168
Other special education	95	95	90	106	89	100	1	1	30	102
Vocational	23	23	21	18	18	18	1	1	-	-
Adult/continuing education programs	16	16	15	10	11	11	12	18	25	2
Support Services:										
Student & instruction related services	97	96	92	110	101	105	202	192	939	274
General administration	41	40	38	28	45	46	35	35	11	6
School administrative services	102	102	97	47	38	39	77	74	39	98
Central services	92	91	86	84	28	28	11	9	3	10
Administrative Information Technology	19	19	19	20	21	23	-	-	-	-
Plant operations and maintenance	319	317	301	319	307	317	332	322	431	355
Pupil transportation	25	25	24	25	65	65	-	-	-	-
Special schools	-	-	-	-	-	-	-	-	63	12
Total	1,763	1,752	1,667	1,653	1,553	1,592	1,498	1,494	2,006	1,711

Source: Provided by Human Resources

**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				
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	184,587,063	16,151	0.97%	1,020	11.16	11.60	11.70	11,429	10,888	0.97%	95.27%	
2009	11,373	192,879,574	16,959	-0.49%	948	11.19	10.60	11.35	11,373	10,843	-0.49%	95.34%	
2010	11,717	211,781,911	18,075	3.02%	969	11.88	10.55	10.90	11,717	11,200	3.02%	95.59%	
2011	12,091	211,140,699	17,463	3.19%	940	12.11	11.15	10.60	12,091	11,543	3.19%	95.47%	
2012	12,319	206,469,635	16,760	1.89%	829	12.5	11.95	10.95	12,319	11,778	1.89%	95.61%	
2013	12,632	223,231,310	17,672	2.54%	862	16.14	14.30	12.85	12,632	12,050	2.54%	95.39%	
2014	13,022	223,015,129	17,126	3.09%	520	17.2	15.5	14	13,022	12,395	3.09%	95.19%	
2015	13,316	239,887,277	18,015	2.26%	956	(1)	(1)	(1)	13,316	12,667	2.26%	95.13%	

Sources: District records, school performance reports

- 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)**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
<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	1,611	1,540	1,527	1,527	1,009	1,020	1,114	1,164	1,197	1,201
Gilmore										
Square Feet	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	-	-
Enrollment	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	-	-
Capacity (students)	450	450	450	450	450	450	450	450	-	-
Enrollment	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	405	387	384	384	338	351	351	365	360	374
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	1,250	1,195	1,185	1,185	830	883	902	970	965	1,002
Columbus										
Square Feet	30,900	-	-	-	-	-	-	-	-	-
Capacity (students)	410	-	-	-	-	-	-	-	-	-
Enrollment	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	1,107	1,058	1,049	1,049	733	756	754	775	791	819
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	1,495	1,429	1,417	1,417	958	1,022	1,053	1,097	1,097	1,114
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	384	367	364	364	323	346	357	386	375	369
Veterans' Memorial										
Square Feet	58,068	58,068	58,068	58,068	84,314	84,314	58,068	58,068	58,068	58,068
Capacity (students)	600	600	600	600	600	600	400	400	400	400
Enrollment	574	548	543	543	485	466	469	557	594	646
Colin Powell										
Square Feet	-	-	-	-	-	-	-	121,505	121,505	121,505
Capacity (students)	-	-	-	-	-	-	-	900	900	900
Enrollment	-	-	-	-	-	-	-	858	880	872
<u>Middle School</u>										
Emerson Middle School										
Square Feet	-	-	-	-	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
Enrollment	-	-	-	-	824	856	847	871	953	1,011
Union Hill Middle School										
Square Feet	-	-	-	-	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
Enrollment	-	-	-	-	662	694	735	740	771	767
<u>Freshman Academy</u>										
Jose Marti Middle School										
Square Feet	-	102,754	102,754	102,754	132,000	132,000	235,890	235,890	235,890	235,890
Capacity (students)	-	700	700	700	700	700	700	700	700	700
Enrollment	-	647	640	640	583	576	369	580	600	657

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

<u>District Building</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>2014</u>	<u>2015</u>
<u>High School</u>										
Emerson High School										
Square Feet	110,200	110,200	110,200	110,200	110,200	-	-	-	-	-
Capacity (students)	1,100	1,100	1,100	1,100	1,100	-	-	-	-	-
Enrollment	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	-	-	-	-	-
Capacity (students)	1,100	1,100	1,100	1,100	1,100	-	-	-	-	-
Enrollment	1,808	1,775	1,760	1,760	1,412	-	-	-	-	-
Union City High School										
Square Feet	-	-	-	-	366,000	366,000	554,773	554,773	554,773	554,773
Capacity (students)	-	-	-	-	2,400	2,400	2,400	2,400	2,400	2,400
Enrollment	-	-	-	-	2,282	2,387	2,387	2,431	2,540	2,605
<u>Early Childhood Center</u>										
Hostos Center for Early Childhood										
Square Feet	-	-	-	41,000	41,000	41,000	40,397	40,397	40,397	40,397
Capacity (students)	-	-	-	316	316	316	316	316	316	316
Enrollment	-	-	-	313	313	324	333	328	323	307

Number of Schools at June 30, 2013

Elementary = 8

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)**

* School Facilities	Project # (s)	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Edison	5240070	\$ 26,708	\$ 49,699	\$ 122,013	\$ 75,186	\$ 231,295	\$ 182,363	\$ 170,787	\$ 245,052	\$ 202,757	\$ 238,079
Gilmore	5240080	-	-	31,210	19,231	59,159	46,644	43,683	62,678	51,860	60,895
Hudson	5240090	8,497	-	38,825	23,926	73,602	58,032	54,348	77,981	64,522	75,762
Jefferson	5240100	8,521	15,862	38,937	23,990	73,800	58,188	54,494	78,190	64,695	75,965
Roosevelt	5240110	19,250	35,825	87,941	54,190	166,707	131,439	123,095	176,622	146,138	171,596
Washington	5240120	21,086	39,244	96,342	59,364	182,621	143,988	134,847	193,484	160,090	187,979
Robert Waters	5240130	25,222	46,941	115,221	71,005	218,433	172,224	161,291	231,426	191,483	224,842
Woodrow Wilson	5240140	11,195	20,836	51,137	31,515	96,950	76,440	71,587	102,716	84,988	99,794
Veterans' Memorial	5240118	13,265	24,688	60,604	37,347	166,820	131,530	84,835	121,725	100,716	118,262
Colin Powell	5240300	27,758	51,658	126,822	-	-	-	-	-	-	-
Emerson Middle School	5240060	25,173	46,852	115,015	70,876	218,037	171,912	-	-	-	-
Union Hill Middle School	5240050	26,180	48,723	119,618	73,706	226,743	178,776	-	-	-	-
Jose Mari Freshman Academy	5240105	53,890	100,294	246,196	151,715	261,170	205,920	150,120	215,398	178,222	209,270
Emerson High School	5240060	-	-	-	-	-	-	160,999	231,007	191,137	224,434
Union Hill High School	5240050	-	-	-	-	-	-	167,427	240,230	198,768	233,395
Union City High School	5240X07	126,756	235,878	579,041	356,809	724,153	570,959	-	-	-	-
Hostos Center for Early Childhood	5240145	9,230	17,175	42,155	25,982	811,210	639,599	598,996	-	-	-
Total School Facilities		402,711	733,675	1,871,077	1,074,842	3,510,700	2,768,014	1,976,509	1,976,509	1,635,376	1,920,273
Other Facilities		-	-	-	-	-	-	-	-	-	-
Grand Total		\$ 402,711	\$ 733,675	\$ 1,871,077	\$ 1,074,842	\$ 3,510,700	\$ 2,768,014	\$ 1,976,509	\$ 1,976,509	\$ 1,635,376	\$ 1,920,273

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, 2015
(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	Occ.	5,000
Blanket Valuable Papers & Records	10,000,000	Occ.	5,000
Demolition and Increased Cost of Construction	10,000,000	Occ.	5,000
Loss of Rents	850,000		10,000
Limited Builders Risk	5,000,000	Occ.	10,000
Fire Department Service Charge	10,000	Occ.	10,000
Arson Reward	10,000	Occ.	10,000
Pollutant Cleanup and Removal	250,000	Occ.	10,000
Special Flood Hazard Area Flood Zones	20,000,000	Occ./Agg.	500,000
All Other Flood Zones	75,000,000	Occ./Agg.	10,000
Earthquake	50,000,000	Occ./Agg.	10,000
Terrorism	1,000,000	Occ./Agg.	10,000
Electric Data Processing	12,890,405	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	100,000		1,000
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.	

**CITY OF UNION CITY SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2015
(UNAUDITED)**

	<u>Coverage</u>	<u>Deductible</u>
New Jersey School Boards Association Insurance Group:		
Comprehensive Automobile Liability:		
Bodily injury and Property Damage	\$ 6,000,000	
Uninsured & Underinsured Motorists -		
Private Passenger Auto	1,000,000	\$ 1,000
All Other Vehicles -		
Bodily Injury Per Person	15,000	
Bodily Injury Per Accident	30,000	
Property Damage Per Accident	5,000	
Personal Injury Protection (including pedestrians)	250,000	
Medical Payments -		
Private Passenger Vehicles	10,000	
All Other Vehicles	5,000	
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

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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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, 2015, 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 December 21, 2015.

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 December 21, 2015 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
& TOMKINS, LLC


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

Bayonne, New Jersey
December 21, 2015

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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 AND/OR 15-08

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, 2015. 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 and/or 15-08, 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 and/or 15-08, 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, 2015.

Report on Internal Control Over Compliance

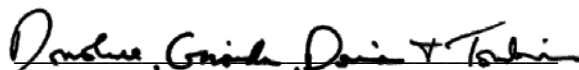
Management of the City of Union City School District is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Union City School District's 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 and/or 15-08, 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 and/or 15-08. Accordingly, this report is not suitable for any other purpose


DONOHUE, GIRONDA, DORIA
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License No. CS 00680

Bayonne, New Jersey
December 21, 2015

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2015

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, 2014
				FROM	TO	
ENTERPRISE FUND						
U.S. DEPARTMENT OF AGRICULTURE						
PASSED-THROUGH STATE						
DEPARTMENT OF EDUCATION:						
Food Distribution Program	10.550	*	\$ 331,956	07/01/14	06/30/15	\$ -
Supplemental Nutrition Assistance Program: Healthy Hunger-Free Kids Act	10.551	*	99,136	07/01/14	06/30/15	-
School Breakfast Program	10.553	*	2,274,814	07/01/14	06/30/15	-
School Breakfast Program	10.553	*	1,753,083	07/01/13	06/30/14	(198,500)
National School Lunch Program	10.555	*	4,243,027	07/01/14	06/30/15	-
National School Lunch Program	10.555	*	4,376,768	07/01/13	06/30/14	(364,810)
Child and Adult Care Food Program	10.558	14-17-1330	20,072	07/01/14	06/30/15	-
National School Lunch Program School Equipment Grant	10.579	01705240	14,217	07/01/14	06/30/15	-
Fresh Fruit and Vegetables Program <i>Child Nutrition Cluster</i>	10.582	*	321,946	07/01/14	06/30/15	-
						<u>(563,310)</u>
TOTAL ENTERPRISE FUND						<u>(563,310)</u>
SPECIAL REVENUE FUND						
U.S. DEPARTMENT OF EDUCATION						
PASSED-THROUGH STATE						
DEPARTMENT OF EDUCATION:						
** Adult Basic Skills	84.002A	*	680,650	07/01/14	06/30/15	-
** Adult Basic Skills	84.002A	*	1,241,805	07/01/13	06/30/14	(290,200)
						<u>(290,200)</u>
No Child Left Behind:						
** Title I, Part A Basic	84.010A	NCLB__15	5,539,884	07/01/14	06/30/15	(79,533)
** Title II, Part A Teacher & Principal Training	84.367A	NCLB__15	715,613	07/01/14	06/30/15	(641,084)
** Title III, Part A English Language Acquisition	84.365A	NCLB__15	752,689	07/01/14	06/30/15	250,997
** Title III, Part A Immigrant	84.365A	NCLB__15	221,936	07/01/14	06/30/15	(143,127)
						<u>107,870</u>
** IDEA, Basic	84.027	FT__15	3,036,762	07/01/14	06/30/15	(313,906)
** IDEA, Preschool <i>IDEA Cluster</i>	84.173	FT__15	68,693	07/01/14	06/30/15	-
						<u>(313,906)</u>
** P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	173,841	07/01/14	06/30/15	-
** P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	163,542	07/01/13	06/30/14	(163,542)
						<u>(163,542)</u>
21st Century Community Center of Learning	84.287C	*	535,000	07/01/14	06/30/15	-
21st Century Community Center of Learning	84.287C	*	535,000	07/01/13	06/30/14	(4,938)
						<u>(4,938)</u>
Race to the top Phase 3 (RTTT3)	84.413A	*	477,574	09/01/11	11/30/15	(12,577)
TOTAL U.S. DEPARTMENT OF EDUCATION						<u>(1,397,910)</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
CENTER FOR DISEASE CONTROL AND PREVENTION						
PASSED-THROUGH STATE						
DEPARTMENT OF EDUCATION:						
Planning for the Next Pandemic (PNP) Program	93.069	15-100-034-5064-197	125,000	07/01/10	06/30/11	45,876
TOTAL SPECIAL REVENUE FUND						<u>(1,352,034)</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, 2015		
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ 331,956	\$ (331,956)	\$ -	\$ -	\$ -	\$ -	\$ -
90,416	(99,136)	-	-	(8,720)	-	-
2,056,634	(2,274,814)	-	-	(218,180)	-	-
198,500	-	-	-	-	-	-
3,869,838	(4,243,027)	-	-	(373,189)	-	-
364,810	-	-	-	-	-	-
20,072	(20,072)	-	-	-	-	-
7,108	(14,217)	-	-	(7,109)	-	-
250,713	(321,946)	-	-	(71,233)	-	-
<u>7,190,047</u>	<u>(7,305,168)</u>	<u>-</u>	<u>-</u>	<u>(678,431)</u>	<u>-</u>	<u>-</u>
7,190,047	(7,305,168)	-	-	(678,431)	-	-
287,903	(603,447)	-	-	(315,544)	-	-
354,292	-	(64,092) (B)	-	-	-	-
<u>642,195</u>	<u>(603,447)</u>	<u>(64,092)</u>	<u>-</u>	<u>(315,544)</u>	<u>-</u>	<u>-</u>
5,836,240	(5,280,760)	(937,209) (A)	-	(461,262)	-	-
773,651	(760,146)	(10,056) (A)	-	(637,635)	-	-
535,609	(669,195)	(355,800) (A)	-	(238,389)	-	-
156,637	(179,198)	(13,510) (A)	-	(179,198)	-	-
<u>692,246</u>	<u>(848,393)</u>	<u>(369,310)</u>	<u>-</u>	<u>(417,587)</u>	<u>-</u>	<u>-</u>
1,420,748	(3,036,362)	(10,686) (A)	-	(1,940,206)	-	-
68,693	(68,693)	-	-	-	-	-
<u>1,489,441</u>	<u>(3,105,055)</u>	<u>(10,686)</u>	<u>-</u>	<u>(1,940,206)</u>	<u>-</u>	<u>-</u>
-	(169,148)	-	-	(169,148)	-	-
163,378	-	3,681 (B)	-	-	3,517	-
<u>163,378</u>	<u>(169,148)</u>	<u>3,681</u>	<u>-</u>	<u>(169,148)</u>	<u>3,517</u>	<u>-</u>
523,722	(513,786)	-	-	-	9,936	-
-	(81)	-	-	(5,019)	-	-
<u>523,722</u>	<u>(513,867)</u>	<u>-</u>	<u>-</u>	<u>(5,019)</u>	<u>9,936</u>	<u>-</u>
-	(77,975)	-	-	(90,552)	-	-
10,120,873	(11,358,791)	(1,387,672)	-	(4,036,953)	13,453	-
-	-	-	-	-	45,876	-
<u>10,120,873</u>	<u>(11,358,791)</u>	<u>(1,387,672)</u>	<u>-</u>	<u>(4,036,953)</u>	<u>59,329</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, 2015

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, 2014
				FROM	TO	
GENERAL FUND						
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
PASSED-THROUGH STATE						
DEPARTMENT OF HUMAN SERVICES:						
** Special Education Medicaid Initiative (SEMI)	93.778	*	\$ 401,997	07/01/14	06/30/15	\$ -
** Special Education Medicaid Initiative (SEMI)	93.778	*	318,646	07/01/13	06/30/14	-
** Special Education Medicaid Initiative (SEMI)	93.778	*	713,227	07/01/12	06/30/13	-
** Special Education Medicaid Initiative (SEMI)	93.778	*	564,413	07/01/11	06/30/12	-
						-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						45,876
TOTAL GENERAL FUND						-
TOTAL FEDERAL AWARDS						\$ (1,915,344)

* - 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, 2015		
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ 188,009	\$ (401,997)	\$ -	\$ -	\$ (213,988)	\$ -	\$ -
65,812	(65,812)	-	-	-	-	-
187,376	(187,376)	-	-	-	-	-
38,562	(38,562)	-	-	-	-	-
<u>479,759</u>	<u>(693,747)</u>	<u>-</u>	<u>-</u>	<u>(213,988)</u>	<u>-</u>	<u>-</u>
479,759	(693,747)	-	-	(213,988)	45,876	-
479,759	(693,747)	-	-	(213,988)	-	-
<u>\$ 17,790,679</u>	<u>\$ (19,357,706)</u>	<u>\$ (1,387,672)</u>	<u>\$ -</u>	<u>\$ (4,929,372)</u>	<u>\$ 59,329</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, 2015

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2014		CARRYOVER (WALKOVER) AMOUNT
			FROM	TO	DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
GENERAL FUND							
STATE DEPARTMENT OF EDUCATION							
** Equalization Aid	15-495-034-5120-078	\$ 164,712,713	07/01/14	06/30/15	\$ -	\$ -	\$ -
Transportation Aid	15-495-034-5120-014	475,331	07/01/14	06/30/15	-	-	-
** Special Education Categorical Aid	15-495-034-5120-089	6,724,737	07/01/14	06/30/15	-	-	-
** Security Aid	15-495-034-5120-084	5,226,396	07/01/14	06/30/15	-	-	-
Under Adequacy Aid	15-495-034-5120-096	447,622	07/01/14	06/30/15	-	-	-
Per Pupil Growth Aid	15-495-034-5120-097	115,941	07/01/14	06/30/15	-	-	-
PARCC Readiness Aid	15-495-034-5120-098	115,940	07/01/14	06/30/15	-	-	-
Extraordinary Aid	15-495-034-5120-044	793,778	07/01/14	06/30/15	-	-	-
Extraordinary Aid	14-495-034-5120-044	660,983	07/01/13	06/30/14	(660,983)	-	-
On-behalf TPAF Pension Contribution	15-495-034-5095-006	3,717,684	07/01/14	06/30/15	-	-	-
On-behalf TPAF Post-Retirement Medical Contributions	15-495-034-5095-001	5,901,826	07/01/14	06/30/15	-	-	-
** Reimbursed TPAF Social Security Contributions	15-495-034-5095-002	4,758,578	07/01/14	06/30/15	-	-	-
TOTAL GENERAL FUND					(660,983)	-	-
SPECIAL REVENUE FUND							
STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY							
Wraparound reimbursement	15-999-999-9999-967	136,727	07/01/14	06/30/15	559,328	-	-
STATE DEPARTMENT OF EDUCATION							
** Preschool Education Aid	15-495-034-5120-086	27,684,027	07/01/14	06/30/15	-	-	2,556,313
** Preschool Education Aid - General Fund Contribution	15-495-034-5120-086	408,989	07/01/14	06/30/15	-	-	(408,989)
** Preschool Education Aid	14-495-034-5120-086	27,079,389	07/01/13	06/30/14	4,118,713	-	-
** Preschool Education Aid	13-495-034-5120-086	26,052,760	07/01/12	06/30/13	2,147,324	-	(2,147,324)
N.J. Nonpublic Aid							
Nonpublic Textbook Aid	15-100-034-5120-064	72,329	07/01/14	06/30/15	-	-	-
Nonpublic Textbook Aid	14-100-034-5120-064	65,161	07/01/13	06/30/14	-	5,222	-
Nonpublic Textbook Aid	13-100-034-5120-064	69,643	07/01/12	06/30/13	-	(1,585)	-
Nonpublic Textbook Aid	12-100-034-5120-064	62,419	07/01/11	06/30/12	-	583	-
Nonpublic Nursing Services	15-100-034-5120-070	116,570	07/01/14	06/30/15	-	-	-
Nonpublic Nursing Services	14-100-034-5120-070	92,872	07/01/13	06/30/14	-	18,476	-
Nonpublic Auxiliary Services Aid Ch. 192:							
Compensation Education	15-100-034-5120-067	360,112	07/01/14	06/30/15	-	-	-
Compensation Education	14-100-034-5120-067	338,968	07/01/13	06/30/14	-	18,787	-
Compensation Education	13-100-034-5120-067	402,991	07/01/12	06/30/13	-	30,511	-
English as a Second Language	15-100-034-5120-067	93,177	07/01/14	06/30/15	-	-	-
English as a Second Language	14-100-034-5120-067	90,782	07/01/13	06/30/14	-	28,916	-
English as a Second Language	13-100-034-5120-067	107,428	07/01/12	06/30/13	-	8,271	-
<i>Total Nonpublic Auxiliary Services Aid Ch. 192</i>					-	86,485	-
Nonpublic Handicapped Aid Ch. 193:							
Examination and Classification	15-100-034-5120-066	85,897	07/01/14	06/30/15	-	-	-
Examination and Classification	14-100-034-5120-066	55,581	07/01/13	06/30/14	-	11,628	-
Examination and Classification	13-100-034-5120-066	60,656	07/01/12	06/30/13	-	(7,482)	-
Speech Instruction	15-100-034-5120-066	23,413	07/01/14	06/30/15	-	-	-
Speech Instruction	14-100-034-5120-066	28,123	07/01/13	06/30/14	-	12,499	-
Speech Instruction	13-100-034-5120-066	30,467	07/01/12	06/30/13	-	1,562	-
Supplementary Instruction	15-100-034-5120-066	47,082	07/01/14	06/30/15	-	-	-
Supplementary Instruction	14-100-034-5120-066	42,324	07/01/13	06/30/14	-	15,819	-
Supplementary Instruction	13-100-034-5120-066	35,385	07/01/12	06/30/13	-	3,263	-
<i>Total Nonpublic Handicapped Aid Ch. 193</i>					-	37,289	-
Nonpublic Technology Initiative	15-100-034-5120-373	38,848	07/01/14	06/30/15	-	-	-
Nonpublic Technology Initiative	14-100-034-5120-373	23,760	07/01/13	06/30/14	-	9,751	-
STATE DEPARTMENT OF CHILDREN AND FAMILIES							
DIVISION OF PREVENTION AND COMMUNITY PARTNERSHIPS							
Family Friendly Center	15-100-054-7500-068	45,463	07/01/14	06/30/15	-	-	-
School Based Youth - High School	15-100-054-7500-068	597,500	07/01/14	06/30/15	-	-	-
School Based Youth - High School	14-100-054-7500-068	576,500	07/01/13	06/30/14	49,278	-	-
School Based Youth - Middle School	15-100-054-7500-068	188,505	07/01/14	06/30/15	-	-	-
School Based Youth - Middle School	14-100-054-7500-068	179,005	07/01/13	06/30/14	2,275	-	-
School Based Youth - Parent Linking Program	15-100-054-7500-068	282,043	07/01/14	06/30/15	-	-	-
School Based Youth - Pregnancy Prevention	15-100-054-7500-068	68,778	07/01/14	06/30/15	-	-	-
School Based Youth - Health	15-100-054-7500-068	4,500	07/01/14	06/30/15	-	-	-
<i>Total School Based Youth Services Program</i>					51,553	-	-
TOTAL SPECIAL REVENUE FUND					6,876,918	156,221	-

* - Information Not Available
** - Denotes Major Program

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

EXHIBIT K-4
SCHEDULE B

CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2015			MEMO	
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
\$ 164,712,713	\$ (164,712,713)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,351,254	\$ 162,042,797
475,331	(475,331)	-	-	-	-	-	47,533	466,249
6,724,737	(6,724,737)	-	-	-	-	-	672,474	6,621,815
5,226,396	(5,226,396)	-	-	-	-	-	522,640	5,104,580
447,622	(447,622)	-	-	-	-	-	44,762	5,104,580
115,941	(115,941)	-	-	-	-	-	11,594	5,104,580
115,940	(115,940)	-	-	-	-	-	11,594	5,104,580
-	(793,778)	-	-	(793,778)	-	-	-	750,119
660,983	-	-	-	-	-	-	-	774,072
3,717,684	(3,717,684)	-	-	-	-	-	-	4,386,147
5,901,826	(5,901,826)	-	-	-	-	-	-	5,220,570
4,758,578	(4,758,578)	-	-	-	-	-	-	5,270,538
<u>192,857,751</u>	<u>(192,990,546)</u>	<u>-</u>	<u>-</u>	<u>(793,778)</u>	<u>-</u>	<u>-</u>	<u>17,661,851</u>	
9,804	(126,921)	-	-	-	442,209	-	-	(126,921)
27,684,027	(27,133,745)	-	-	-	3,106,595	-	2,768,403	(27,133,745)
408,989	-	-	-	-	-	-	-	-
-	-	-	-	-	4,118,713	-	-	-
-	-	-	-	-	-	-	-	-
72,329	(69,636)	-	-	-	-	2,693	-	(69,636)
-	-	-	(5,222)	-	-	-	-	-
-	-	-	1,585	-	-	-	-	-
-	-	-	(583)	-	-	-	-	-
116,570	(116,570)	-	-	-	-	-	-	(116,570)
-	-	-	(18,476)	-	-	-	-	-
360,112	(360,112)	-	-	-	-	-	-	(360,112)
-	-	-	(18,787)	-	-	-	-	-
-	-	-	(30,511)	-	-	-	-	-
93,177	(93,177)	-	-	-	-	-	-	(93,177)
-	-	-	(28,916)	-	-	-	-	-
-	-	-	(8,271)	-	-	-	-	-
<u>453,289</u>	<u>(453,289)</u>	<u>-</u>	<u>(86,485)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
85,897	(85,897)	-	-	-	-	-	-	(85,897)
-	-	-	(11,628)	-	-	-	-	-
-	-	-	7,482	-	-	-	-	-
23,413	(23,413)	-	-	-	-	-	-	(23,413)
-	-	-	(12,499)	-	-	-	-	-
-	-	-	(1,562)	-	-	-	-	-
47,082	(47,082)	-	-	-	-	-	-	(47,082)
-	-	-	(15,819)	-	-	-	-	-
-	-	-	(3,263)	-	-	-	-	-
<u>156,392</u>	<u>(156,392)</u>	<u>-</u>	<u>(37,289)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
38,848	(35,060)	-	-	-	-	3,788	-	(35,060)
-	-	-	(9,751)	-	-	-	-	-
45,463	(44,518)	-	-	-	945	-	-	(44,518)
574,564	(493,723)	-	-	-	80,841	-	-	(493,723)
-	(49,271)	-	-	-	7	-	-	(49,271)
181,441	(175,398)	-	-	-	6,043	-	-	(175,398)
-	(2,275)	-	-	-	-	-	-	(2,275)
292,044	(282,043)	-	-	-	10,001	-	-	(282,043)
65,778	(64,350)	-	-	-	1,428	-	-	(64,350)
4,500	-	944 (A)	-	-	5,444	-	-	-
<u>1,163,790</u>	<u>(1,111,578)</u>	<u>944</u>	<u>-</u>	<u>-</u>	<u>104,709</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>30,104,038</u>	<u>(29,203,191)</u>	<u>944</u>	<u>(156,221)</u>	<u>-</u>	<u>7,772,226</u>	<u>6,481</u>	<u>2,768,403</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, 2015

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2014		CARRYOVER (WALKOVER) AMOUNT
			FROM	TO	DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
ENTERPRISE FUND							
STATE DEPARTMENT OF AGRICULTURE							
State School Lunch Aid	15-100-010-3350-023	\$ 86,909	07/01/14	06/30/15	\$ -	\$ -	\$ -
State School Lunch Aid	14-100-010-3350-023	\$ 86,909	07/01/13	06/30/14	(6,917)	-	-
TOTAL ENTERPRISE FUND					(6,917)	-	-
CAPITAL PROJECTS FUND							
School Development Authority ("SDA")							
On-behalf SDA Administered Projects:							
New Elementary School - Columbus School Replacement	17-5240-N03	65,847,947	12/12/01	Completion	-	-	-
High School #1 Demonstration Project	17-5240-x07	173,597,851	03/22/04	Completion	-	-	-
Jose Marti Middle School	17-5240-m01	34,956,678	09/11/02	Completion	-	-	-
Roosevelt School Facilities Project	17-5240-110	33,674	07/02/08	Completion	-	-	-
Schlemm Early Childhood Center	17-5240-E01	22,129,426	05/22/01	Completion	-	-	-
Washington School Health and Safety Improvements	17-5240-120	1,240,236	08/24/00	Completion	-	-	-
Jefferson School Health and Safety Improvements	17-5240-100	202,571	08/24/00	Completion	-	-	-
TOTAL CAPITAL PROJECTS FUND					-	-	-
GRAND TOTAL					\$ 6,209,018	\$ 156,221	\$ -
LESS:							
On-behalf TPAF Pension Contribution	15-495-034-5095-006	3,717,684	07/01/14	06/30/15			
On-behalf TPAF Post-Retirement Medical Contributions	15-495-034-5095-001	5,901,826	07/01/14	06/30/15			
On-behalf SDA Administered Projects	Various	298,008,383	Various	Various			
TOTAL STATE ASSISTANCE SUBJECT TO SINGLE AUDIT							

* - Information Not Available
** - Denotes Major Program

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

EXHIBIT K-4
SCHEDULE B

CASH RECEIVED	BUDGETARY EXPEND- ITURES	ADJUST- MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2015			MEMO	
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPEND- ITURES
\$ 79,265	\$ (86,909)	\$ -	\$ -	\$ (7,644)	\$ -	\$ -	\$ -	\$ 79,910
6,917	-	-	-	-	-	-	-	79,910
86,182	(86,909)	-	-	(7,644)	-	-	-	
80,530	(80,530)	-	-	-	-	-	-	65,751,667
-	-	-	-	-	-	-	-	168,237,394
1,535	(1,535)	-	-	-	-	-	-	33,942,594
-	-	-	-	-	-	-	-	33,674
-	-	-	-	-	-	-	-	22,129,426
-	-	-	-	-	-	-	-	1,240,236
-	-	-	-	-	-	-	-	202,571
82,065	(82,065)	-	-	-	-	-	-	
<u>\$ 223,130,036</u>	<u>\$ (222,362,711)</u>	<u>\$ 944</u>	<u>\$ (156,221)</u>	<u>\$ (801,422)</u>	<u>\$ 7,772,226</u>	<u>\$ 6,481</u>	<u>\$ 20,430,254</u>	
	3,717,684							
	5,901,826							
	82,065							
	<u>\$ (212,661,136)</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, 2015**

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, 2015**

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The net adjustment to reconcile from the budgetary basis to the GAAP basis is (\$35,607) for the General Fund and \$713,889 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
General Fund	\$ 693,747	\$ 192,954,939	\$ 193,648,686
Special Revenue Fund	11,741,973	29,124,909	40,866,882
Capital Projects Fund	-	82,065	82,065
Food Service Fund	7,305,168	86,909	7,392,077
Total Awards and Financial Assistance	<u>\$ 19,740,888</u>	<u>\$ 222,248,822</u>	<u>\$ 241,989,710</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 \$3,717,684 reported as TPAF Pension Contributions and \$5,901,826 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, 2015. TPAF Social Security Contributions in the amount of \$4,758,578 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, 2015. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$82,065 represent amounts paid by the SDA on behalf of the District for SDA administered facility for the year ended June 30, 2015.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO THE SCHEDULES OF AWARDS
 AND FINANCIAL ASSISTANCE
 FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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	\$ 4,025,552
Title I, Part A - June 30, 2014 Deferred Revenue	310,619
Title II - Part A: Teachers and Principal Training and Recruiting	116,768
Title III - Part A: English Language Instruction	347,723
Title III - Part A - June 30, 2014 Deferred Revenue	63,135
	\$ 4,873,853

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

Section I - 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>
84.002A	Adult Basic Skills
84.010A	No Child Left Behind:
84.367A	Title I, Part A Basic
84.365A	Title II, Part A Teacher & Principal Trainin
84.027, 84.173	Title III, Part A ELA, Immigrant
84.243A	IDEA Cluster
93.778	P.L. 101-392 (Vocational Education) - Perkins
	Special Education Medicaid Initiative (SEMI)

- H) Dollar threshold used to distinguish between Type A and Type B Programs. _____ \$580,731 _____
- 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, 2015**

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 and/or 15-08? Yes No
- O) Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
15-495-034-5120-078	Equalization Aid
15-495-034-5120-089	Special Education Categorical Aid
15-495-034-5120-084	Security Aid
15-495-034-5095-002	Reimbursed TPAF Social Security Contributions
15-495-034-5120-086	Preschool Education Aid

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2015**

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 and/or 15-08. 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, 2015**

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 and/or 15-08.)

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, 2015**

(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 and/or 15-08.)

STATUS OF PRIOR YEAR FINDINGS

There were no prior year findings.