

Comprehensive Annual Financial Report

of the

Union City Board of Education Union City, New Jersey



Gilmore Elementary School

Under Construction • Scheduled Occupancy Sept. 2017

For the Fiscal Year Ending June 30, 2016

Prepared by

Union City Board of Education

Office of the School Business Administrator

Anthony N. Dragona, Ed.D.



COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

Union City Board of Education

Union City, New Jersey

For the Fiscal Year Ended June 30, 2016

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 2, 2016

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, 2016, 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 13 through 25, 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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. 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 No. 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 2015-2016 fiscal year with an average daily enrollment of 11,731 students, (not including 1,862 in Early Childhood students), which is 2.30% more than the previous year’s enrollment. The District sent 25 students to charter schools, an increase from 3 in the previous year. The following details the changes in the student enrollment of the District over the last ten years, reflecting an increase of 2,217 students.

Average Daily Enrollment

| <u>Fiscal Year</u> | <u>Student Enrollment</u> | <u>Percent Change</u> |
|--------------------|---------------------------|-----------------------|
| 2015-2016 | 13,593 | 2.08% |
| 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% |

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. Seven schools also provide an afterschool dinner and snack program, while six schools received fresh fruit and vegetable grants from NJ Dept. of Agriculture.

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 2015-2016 budget in the amount of \$270,830,709 to be expended, in part, on the following programs:

| | |
|--|----------------|
| 1. Preschool Education Aid | \$ 33,420,817 |
| 2. Contribution to Whole School Reform | \$ 113,602,691 |
| 3. No Child Left Behind | \$ 4,785,465 |

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, 2016.

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 New Jersey OMB Circular 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 reports related specifically to the Single Audit are included in the Single Audit section of this report.

Awards – The District was awarded the Certificate of Excellence in Financial Reporting by School Districts for its comprehensive annual financial report for the fiscal years ended June 30, 2003 through 2015. 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 thirteenth consecutive year and will apply for it again for fiscal year ended June 30, 2016.

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, 2015.**

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



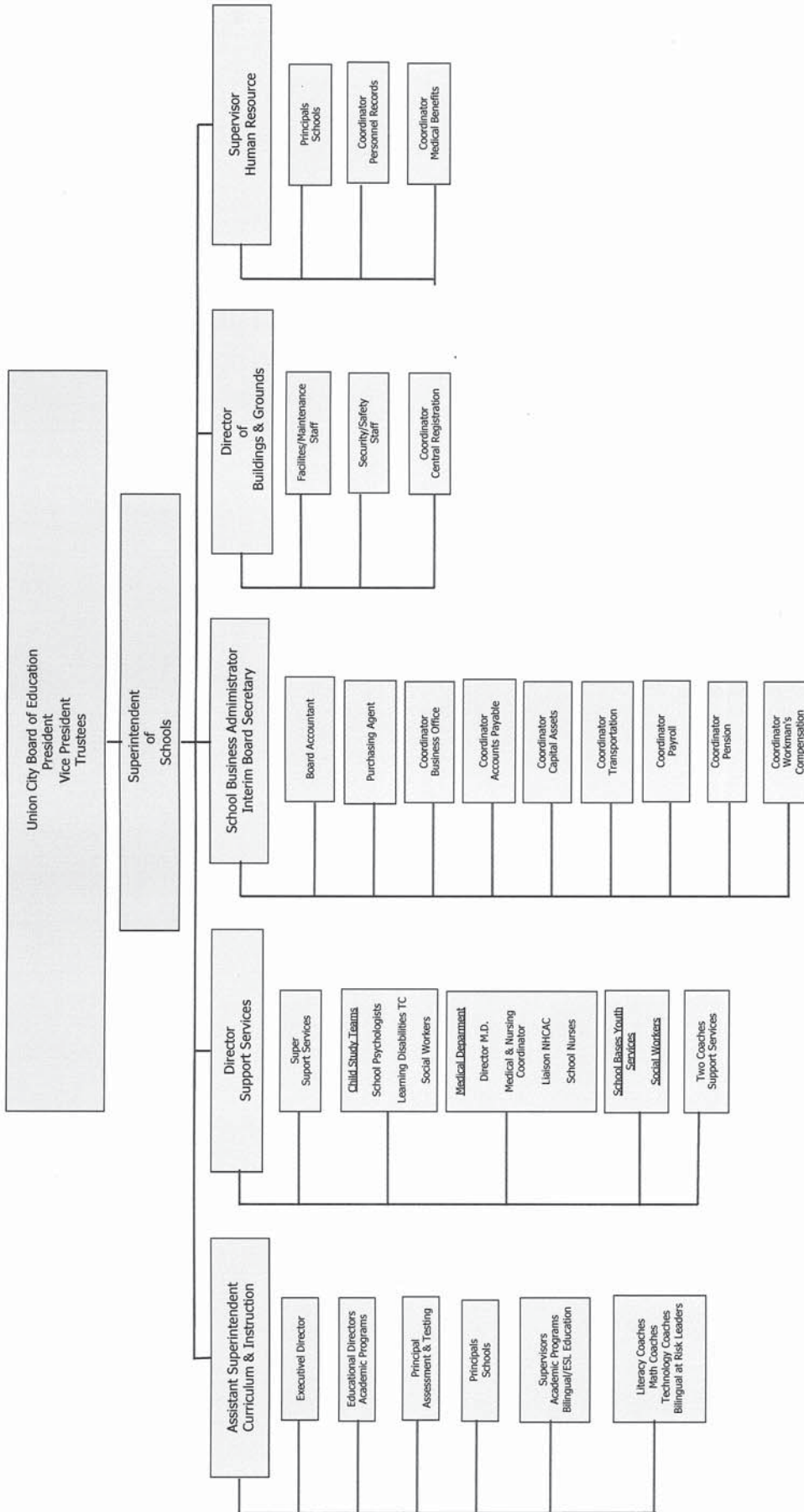
Brenda Burkett

Brenda R. Burkett, CPA, CSBA, SFO
President

John D. Musso

John D. Musso, CAE, RSBA
Executive Director

UNION CITY SCHOOL DISTRICT



**CITY OF UNION CITY SCHOOL DISTRICT
Roster of Officials
June 30, 2016**

Members of the Board of Education

Term Expires

| | |
|--------------------------------|--------------|
| Jeanette Pena, President | May 15, 2018 |
| Carlos Vallejo, Vice President | May 15, 2018 |
| Joseph Isola | May 15, 2019 |
| Jose Mejia | May 15, 2019 |
| Pablo Cabrera | May 15, 2019 |
| Kennedy Ng | May 15, 2017 |
| Alejandro Velazquez | May 15, 2017 |

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
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, 2016, 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, 2016, 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 13 through 25, 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 Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and New Jersey OMB Circular 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.

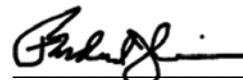
Emphasis of Matter

As described in Note 13, 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 2, 2016, 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 2, 2016

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, 2016**

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, 2016. 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 2016 and 2015 are as follows, respectively:

- In total, net positions are \$285,968,702 and \$284,735,340. Net positions of governmental activities are \$285,268,055 and \$284,356,082. Net positions of the business-type activity, which represents food service, are \$700,647 and \$379,258. This reflects a increase (decrease) in net positions in the amount of \$1,233,362 and (\$60,101,225), respectively, with a prior year adjustment of net position of (\$63,447,759) in fiscal year 2015.
- Total general revenues accounted for \$21,415,744 and \$23,184,476 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 \$256,497,452 and \$244,880,215 and Federal and State Aid not restricted are \$4,627,831 and \$5,098,147.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2016 was 13,593, which includes 1,862 in Early Childhood students located at various Daycare locations, and reflects a 2.08% increase from the previous year. The City of Union City School District enrollment has increased by 2,119 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, 2015. 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, 2016**

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 2016?" 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, 2016**

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 unearned 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 position 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, 2016**

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 2016 and 2015, respectively.

Total assets equal \$393,408,486 and \$387,883,475. Total assets for Governmental Activities are \$390,701,551 and \$386,282,024. Total assets for Business Type Activities are \$2,706,935 and \$1,601,451.

**Table 1
Net Position**

| | Governmental Activities | | Business Type Activity | | Total | |
|---|-------------------------|----------------|------------------------|------------|----------------|----------------|
| | 2016 | 2015 | 2016 | 2015 | 2016 | 2015 |
| ASSETS | | | | | | |
| Current and Other Assets | \$ 91,684,738 | \$ 95,055,716 | \$ 1,844,598 | \$ 820,496 | \$ 93,529,336 | \$ 95,876,212 |
| Note receivable | 8,850,000 | 8,850,000 | - | - | 8,850,000 | 8,850,000 |
| Capital Assets, Net | 290,166,813 | 282,376,308 | 862,337 | 780,955 | 291,029,150 | 283,157,263 |
| Total Assets | 390,701,551 | 386,282,024 | 2,706,935 | 1,601,451 | 393,408,486 | 387,883,475 |
| DEFERRED OUTFLOWS OF RESOURCES | 25,457,389 | 13,347,964 | - | - | 25,457,389 | 13,347,964 |
| LIABILITIES | | | | | | |
| Current and Other Liabilities | 21,788,159 | 25,151,872 | 2,006,288 | 1,222,193 | 23,794,447 | 26,374,065 |
| Long-Term Liabilities | 17,161,280 | 14,863,105 | - | - | 17,161,280 | 14,863,105 |
| Net Pension Liability | 90,486,596 | 71,026,156 | - | - | 90,486,596 | 71,026,156 |
| Total Liabilities | 129,436,035 | 111,041,133 | 2,006,288 | 1,222,193 | 131,442,323 | 112,263,326 |
| DEFERRED INFLOWS OF RESOURCES | 1,454,850 | 4,232,773 | - | - | 1,454,850 | 4,232,773 |
| NET POSITION | | | | | | |
| Net Investment in Capital Assets | 286,737,140 | 280,325,900 | 862,337 | 780,955 | 287,599,477 | 281,106,855 |
| Restricted | 56,110,414 | 55,345,023 | - | - | 56,110,414 | 55,345,023 |
| Unrestricted | (57,579,499) | (51,314,841) | (161,690) | (401,697) | (57,741,189) | (51,716,538) |
| Total Net Position | \$ 285,268,055 | \$ 284,356,082 | \$ 700,647 | \$ 379,258 | \$ 285,968,702 | \$ 284,735,340 |

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Table 2 reflects the change in net position for fiscal years 2016 and 2015, respectively.

**Table 2
Net Position**

| | Governmental Activities | | Business Type Activity | | Total | |
|-----------------------------------|--------------------------------|-----------------------|-------------------------------|-------------------|-----------------------|-----------------------|
| | 2016 | 2015 | 2016 | 2015 | 2016 | 2015 |
| REVENUES | | | | | | |
| Program Revenues: | | | | | | |
| Charges for Services | \$ - | \$ - | \$ 488,727 | \$ 451,797 | \$ 488,727 | \$ 451,797 |
| Operating Grants | 256,497,452 | 244,880,215 | 8,475,245 | 7,377,860 | 264,972,697 | 252,258,075 |
| Capital Grants | 1,283,337 | 82,065 | - | 14,217 | 1,283,337 | 96,282 |
| Total Program Revenues | <u>257,780,789</u> | <u>244,962,280</u> | <u>8,963,972</u> | <u>7,843,874</u> | <u>266,744,761</u> | <u>252,806,154</u> |
| General Revenues: | | | | | | |
| Property Taxes | 15,418,637 | 15,418,637 | - | - | 15,418,637 | 15,418,637 |
| Grants and Entitlements | 4,627,831 | 5,098,147 | - | - | 4,627,831 | 5,098,147 |
| Interest | 224,540 | 850,430 | - | - | 224,540 | 850,430 |
| Miscellaneous | 1,144,736 | 1,817,262 | - | - | 1,144,736 | 1,817,262 |
| Total General Revenues | <u>21,415,744</u> | <u>23,184,476</u> | <u>-</u> | <u>-</u> | <u>21,415,744</u> | <u>23,184,476</u> |
| Total Revenues | <u>279,196,533</u> | <u>268,146,756</u> | <u>8,963,972</u> | <u>7,843,874</u> | <u>288,160,505</u> | <u>275,990,630</u> |
| EXPENSES | | | | | | |
| Instruction | 129,644,225 | 119,209,583 | - | - | 129,644,225 | 119,209,583 |
| Support Services: | | | | | | |
| Pupils and Instructional Staff | 80,365,574 | 79,911,417 | - | - | 80,365,574 | 79,911,417 |
| General and Business | | | | | | |
| Administrative Services | 23,955,966 | 21,883,446 | - | - | 23,955,966 | 21,883,446 |
| Plant Operations and Maintenance | 37,833,687 | 37,725,180 | - | - | 37,833,687 | 37,725,180 |
| Pupil Transportation | 4,306,925 | 3,895,890 | - | - | 4,306,925 | 3,895,890 |
| Special Schools | 1,818,568 | 1,802,097 | - | - | 1,818,568 | 1,802,097 |
| Charter Schools | 300,218 | 308,088 | - | - | 300,218 | 308,088 |
| Interest on Long-Term Liabilities | 1,621 | 8,682 | - | - | 1,621 | 8,682 |
| Food Service | 57,776 | 36,826 | 8,642,583 | 7,862,887 | 8,700,359 | 7,899,713 |
| Total Expenses | <u>278,284,560</u> | <u>264,781,209</u> | <u>8,642,583</u> | <u>7,862,887</u> | <u>286,927,143</u> | <u>272,644,096</u> |
| Change in Net Position | 911,973 | 3,365,547 | 321,389 | (19,013) | 1,233,362 | 3,346,534 |
| Net Position, July 1 | 284,356,082 | 344,438,294 | 379,258 | 398,271 | 284,735,340 | 344,836,565 |
| Prior Year Adjustment | - | (63,447,759) | - | - | - | (63,447,759) |
| Net Position, June 30 | <u>\$ 285,268,055</u> | <u>\$ 284,356,082</u> | <u>\$ 700,647</u> | <u>\$ 379,258</u> | <u>\$ 285,968,702</u> | <u>\$ 284,735,340</u> |

The total increase (decrease) in Net Position for the fiscal years 2016 and 2015 for Governmental Activities is \$911,973 and (\$60,082,212). The total increase (decrease) in Net Position for the Business-Type Activity is \$321,389 and (\$19,013). The total increase (decrease) in Net Position is \$1,233,362 and (\$60,101,225). 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, 2016**

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>2016</u> | <u>2015</u> | <u>2016</u> | <u>2015</u> |
| Instruction | \$ 129,644,225 | \$ 119,209,583 | 46.58% | 45.03% |
| Support Services: | | | | |
| Pupils and Instructional Staff | 80,365,574 | 79,911,417 | 28.88% | 30.18% |
| General and Business | | | | |
| Administrative Services | 23,955,966 | 21,883,446 | 8.61% | 8.26% |
| Plant Operations and Maintenance | 37,833,687 | 37,725,180 | 13.60% | 14.25% |
| Pupil Transportation | 4,306,925 | 3,895,890 | 1.55% | 1.47% |
| Food Service | 57,776 | 36,826 | 0.02% | 0.01% |
| Special Schools | 1,818,568 | 1,802,097 | 0.65% | 0.68% |
| Charter Schools | 300,218 | 308,088 | 0.11% | 0.12% |
| Interest on Long-Term Liabilities | 1,621 | 8,682 | 0.00% | 0.00% |
| Total Expenses | <u><u>\$ 278,284,560</u></u> | <u><u>\$ 264,781,209</u></u> | <u><u>100.00%</u></u> | <u><u>100.00%</u></u> |

Total Expenses for governmental activities for fiscal years 2016 and 2015 were \$278,284,560 and \$264,781,209.

The Governmental Activities in the above chart demonstrates that for fiscal years 2016 and 2015 \$129,644,225 and \$119,209,583 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$80,365,574 and \$79,911,417. Combined resources from Instruction and Pupil and Instructional Staff totals \$210,009,799 and \$199,121,000.

Together the aforementioned categories account for 75.46% 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, 2016**

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 2016 and 2015 is \$300,218 and \$308,088. The District sends a total of 23 students to two Charter Schools.

Business-Type Activity

Table 3b.
Business Activity

| | <u>Total Cost of Services</u> | | <u>Percent of Total</u> | |
|------------------------|--------------------------------------|--------------------|--------------------------------|--------------------|
| | <u>2016</u> | <u>2015</u> | <u>2016</u> | <u>2015</u> |
| REVENUE | | | | |
| Charges for Services | \$ 488,727 | \$ 451,797 | 5.45% | 5.76% |
| Operating Grants | 8,475,245 | 7,377,860 | 94.55% | 94.06% |
| Total Revenue | <u>8,963,972</u> | <u>7,843,874</u> | <u>100.00%</u> | <u>100.00%</u> |
| EXPENSES | | | | |
| Food Service | <u>8,642,583</u> | <u>7,862,887</u> | <u>100.00%</u> | <u>100.00%</u> |
| Total Expense | <u>8,642,583</u> | <u>7,862,887</u> | <u>100.00%</u> | <u>100.00%</u> |
| Change in Net Position | <u>\$ 321,389</u> | <u>\$ (19,013)</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 2016 and 2015 of \$8,963,972 and \$7,843,874 and expenses of \$8,642,583 and \$7,862,887, respectively. Total revenues increased \$1,120,098 reflecting increased fees, grant reimbursement rates, and student enrollment. Total expenses only increased \$779,696 due to general increased costs of food commodities. The District had a \$321,389 operating excess in fiscal year 2016. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 93.99%. The community, as a whole, is 5.52% of the support and other revenue accounts for 0.49% 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 |
|---|---------------------------|--------------------------------|-----------------------------|---------------------------|---|----------------|
| 2016 | \$ 15,418,637 | \$ 1,369,276 | \$ 256,497,452 | \$ 1,283,337 | \$ 4,627,831 | \$ 279,196,533 |
| 2015 | 15,418,637 | 2,667,692 | 244,880,215 | 82,065 | 5,098,147 | 268,146,756 |

The total revenue from all governmental sources for the fiscal years 2016 and 2015 are \$279,196,533 and \$268,146,756. Revenues increased by \$11,049,777 due mainly to an increase of \$11,617,237 in operating grants and -\$1,298,416 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 \$279,196,533 and expenditures and other financing uses of \$278,284,560. 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 2015-2016 School Year all schools in the district operated within the boundaries of School Based Budgets. The Office of the School Business Administrator provided training and guidance to each of the fourteen schools as school management teams and school administrative teams prepared their budgets. School Based Budgets, Early Childhood Program and District Central Office account for the majority of program budgeted within the General Fund.

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

During the course of fiscal year 2016, the City of Union City School District amended its General Fund budget as needed. The City of Union City School District uses a site-based budget. The budgeting systems are designed to tightly control total site budgets, but provide flexibility for site management.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

For the General Fund, final budgeted revenues and other financing sources in the amount of \$199,392,611 were equal to original budgeted revenues and other financing sources and final budgeted expenditures and other financing uses in the amount of \$234,254,700 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 \$56,110,414. At June 30, 2016 there was \$32,546,137 excess surplus designated for subsequent year's budget. The City of Union City School District will allocate the excess surplus remaining of \$23,564,277 in the 2017-2018 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 \$17,647,933 final state aid payment for June 30, 2016, 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, 2016**

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2016 and 2015, the City of Union City School District had \$290,166,813 and \$282,376,308, 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, 2015</u> | <u>Additions</u> | <u>Balance at June 30, 2016</u> |
|-------------------------------|-------------------------------------|---------------------|-------------------------------------|
| Governmental Activities: | | | |
| Non-Depreciable | \$ 37,192,765 | \$ - | \$ 37,192,765 |
| Depreciable | <u>295,625,777</u> | <u>11,355,382</u> | <u>306,981,159</u> |
| Total at Historical Cost | <u>332,818,542</u> | <u>11,355,382</u> | <u>344,173,924</u> |
| Less Accumulated Depreciation | <u>(50,442,234)</u> | <u>(3,564,877)</u> | <u>(54,007,111)</u> |
| Capital Assets, Net | <u>\$ 282,376,308</u> | <u>\$ 7,790,505</u> | <u>\$ 290,166,813</u> |
| Business-Type Activity: | | | |
| Depreciable | \$ 1,512,927 | \$ 191,910 | \$ 1,704,837 |
| Less Accumulated Depreciation | <u>(731,972)</u> | <u>(110,528)</u> | <u>(842,500)</u> |
| Capital Assets, Net | <u>\$ 780,955</u> | <u>\$ 81,382</u> | <u>\$ 862,337</u> |

Depreciation expense was charged to Governmental Activities as follows:

| | |
|----------------------------|---------------------|
| Instruction | \$ 1,441,241 |
| Support Services | <u>2,123,636</u> |
| Total Depreciation Expense | <u>\$ 3,564,877</u> |

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Debt

At June 30, 2016 and 2015, the City of Union City School District had \$23,256,638 and \$19,840,950 in long term debt payable from governmental fund resources and no long-term debt payable from proprietary fund resources. More detailed information about long-term debt is represented in Note 6 to the basic financial statements.

Table 6
Summary of Long-Term Debt

| | <u>Balance</u> <u>June 30, 2016</u> | <u>Balance</u> <u>June 30, 2015</u> |
|---------------------------|--|--|
| Governmental Activities: | | |
| Capital Lease Obligations | \$ 3,429,673 | \$ 2,050,408 |
| Compensated Absences | <u>19,826,965</u> | <u>17,790,542</u> |
| | <u>\$ 23,256,638</u> | <u>\$ 19,840,950</u> |

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, 2016 the net pension liabilities for PERS and TPAF were as follows:

| <u>Year Ending</u> | <u>PERS Proportionate Share</u> | | <u>TPAF Proportionate Share</u> | |
|--------------------|---------------------------------|------------------------|---------------------------------|------------------------|
| | <u>Employer</u> | <u>Nonemployer</u> | <u>Employer</u> | <u>Nonemployer</u> |
| | School District | State of New Jersey | School District | State of New Jersey |
| June 30, 2016 | \$ 90,486,596 | \$ - | \$ - | \$ 356,452,253 |

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

For the year ended June 30, 2016, the District recognized PERS pension expense of \$8,140,919. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| Differences between expected and accrual experience | \$ 2,158,692 | \$ - |
| Changes in assumptions | 9,717,538 | - |
| Net differences between projected and actual investment earnings on pension plan investments | | 1,454,850 |
| Changes in proportion | 10,013,332 | - |
| District contributions subsequent to measurement date | <u>3,567,827</u> | <u>-</u> |
| Total | <u>\$ 25,457,389</u> | <u>\$ 1,454,850</u> |

For the year ended June 30, 2016, the District recognized an on-behalf TPAF pension expense of \$26,537,693 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 2016 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 construction of the renovation and addition to Gilmore Schools has begun. 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 occupancy is anticipated for Gilmore School.

Fortunately, the District entered the current period maintaining a strong cash stance and continues to deploy a conservative approach toward the utilization of educational funding.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

During the past year the adoption of updated 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, 2016

| | <u>Governmental Activities</u> | <u>Business-type Activities</u> | <u>Totals</u> |
|---------------------------------------|------------------------------------|-------------------------------------|-----------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 44,154,523 | \$ 56,786 | \$ 44,211,309 |
| Internal balances | 218,225 | (218,225) | - |
| Receivables, net | 6,195,309 | 1,649,293 | 7,844,602 |
| Inventory | - | 138,519 | 138,519 |
| Restricted assets: | | | |
| Cash and cash equivalents | 29,118,977 | - | 29,118,977 |
| Capital reserve account - cash | 11,997,704 | - | 11,997,704 |
| Note receivable | 8,850,000 | - | 8,850,000 |
| Capital assets, net: | | | |
| Depreciable | 252,974,048 | 862,337 | 253,836,385 |
| Non-depreciable | 37,192,765 | - | 37,192,765 |
| Total Assets | <u>390,701,551</u> | <u>2,488,710</u> | <u>393,190,261</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | |
| Deferred pension liabilities | <u>25,457,389</u> | <u>-</u> | <u>25,457,389</u> |
| LIABILITIES | | | |
| Accounts payable | 3,570,807 | 1,788,063 | 5,358,870 |
| Payable to local government | 1,220,989 | - | 1,220,989 |
| Payable to state government | 176,501 | - | 176,501 |
| Salaries payable | 161,770 | - | 161,770 |
| Due to other entities | 49,621 | - | 49,621 |
| Unearned revenue: | 10,513,113 | - | 10,513,113 |
| Noncurrent liabilities: | | | |
| Due within one year | 6,095,358 | - | 6,095,358 |
| Due beyond one year | 17,161,280 | - | 17,161,280 |
| Net pension liability | 90,486,596 | - | 90,486,596 |
| Total Liabilities | <u>129,436,035</u> | <u>1,788,063</u> | <u>131,224,098</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Deferred pension liabilities | <u>1,454,850</u> | <u>-</u> | <u>1,454,850</u> |
| NET POSITION | | | |
| Net investment in capital assets | 286,737,140 | 862,337 | 287,599,477 |
| Restricted for: | | | |
| Other purposes | 56,110,414 | - | 56,110,414 |
| Unrestricted | (57,579,499) | (161,690) | (57,741,189) |
| Total net position | <u>\$ 285,268,055</u> | <u>\$ 700,647</u> | <u>\$ 285,968,702</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, 2016

| Functions/Programs | Program Revenues | | | | Net (Expense) Revenue and Changes in Net Position | | |
|---|------------------|----------------------|------------------------------------|----------------------------------|---|--------------------------|-----------------|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-type Activities | Total |
| Governmental activities: | | | | | | | |
| Instruction: | | | | | | | |
| Regular | \$ 90,087,557 | - | \$ 73,621,414 | \$ - | \$ (16,466,143) | \$ - | \$ (16,466,143) |
| Special education | 18,133,593 | - | 15,764,888 | - | (2,368,705) | - | (2,368,705) |
| Other special instruction | 14,130,202 | - | 11,367,996 | - | (2,762,206) | - | (2,762,206) |
| Vocational | 34,574 | - | 48,604 | - | 14,030 | - | 14,030 |
| Other instruction | 7,258,299 | - | 6,888,112 | - | (370,187) | - | (370,187) |
| Support services: | | | | | | | |
| Tuition | 8,964,663 | - | 12,602,668 | - | 3,638,005 | - | 3,638,005 |
| Student & instruction related services | 71,400,911 | - | 65,096,693 | - | (6,304,218) | - | (6,304,218) |
| School administrative services | 10,648,498 | - | 12,133,592 | - | 1,485,094 | - | 1,485,094 |
| General and business administrative services | 13,307,468 | - | 6,591,597 | - | (6,715,871) | - | (6,715,871) |
| Plant operations and maintenance | 37,833,687 | - | 43,298,720 | 1,283,337 | 6,748,370 | - | 6,748,370 |
| Pupil transportation | 4,306,925 | - | 6,042,433 | - | 1,735,508 | - | 1,735,508 |
| Food service | 57,776 | - | 52,250 | - | (5,526) | - | (5,526) |
| Special schools | 1,818,568 | - | 2,556,221 | - | 737,653 | - | 737,653 |
| Charter schools | 300,218 | - | 429,943 | - | 129,725 | - | 129,725 |
| Interest on long-term liabilities | 1,621 | - | 2,321 | - | 700 | - | 700 |
| Total governmental activities | 278,284,560 | - | 256,497,452 | 1,283,337 | (20,503,771) | - | (20,503,771) |
| Business-type activities: | | | | | | | |
| Food service | 8,642,583 | 488,727 | 8,475,245 | - | - | 321,389 | 321,389 |
| Total business-type activities | 8,642,583 | 488,727 | 8,475,245 | - | - | 321,389 | 321,389 |
| Total primary government | \$ 286,927,143 | \$ 488,727 | \$ 264,972,697 | \$ 1,283,337 | (20,503,771) | 321,389 | (20,182,382) |
| General revenues: | | | | | | | |
| Property taxes, levied for general purpose, net | | | | | 15,418,637 | - | 15,418,637 |
| Investment earnings | | | | | 224,540 | - | 224,540 |
| Miscellaneous income | | | | | 1,144,736 | - | 1,144,736 |
| State aid not restricted | | | | | 4,627,831 | - | 4,627,831 |
| Total general revenues, special items and transfers | | | | | 21,415,744 | - | 21,415,744 |
| Change in net position | | | | | 911,973 | 321,389 | 1,233,362 |
| Net position, July 1 | | | | | 284,356,082 | 379,258 | 284,735,340 |
| Net position, June 30 | | | | | \$ 285,268,055 | \$ 700,647 | \$ 285,968,702 |

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, 2016

| | General Fund | Special Revenue Fund | Capital Projects Fund | Total Governmental Funds |
|--|----------------------|----------------------------|-----------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and cash equivalents | \$ 44,154,523 | \$ - | \$ - | \$ 44,154,523 |
| Interfund receivable | 218,225 | - | - | 218,225 |
| Intergovernmental receivable | 2,317,735 | 3,647,091 | 230,483 | 6,195,309 |
| Restricted cash and cash equivalents | 11,997,704 | 4,293,290 | 24,825,687 | 41,116,681 |
| Restricted note receivable | 8,850,000 | - | - | 8,850,000 |
| Total assets | <u>\$ 67,538,187</u> | <u>\$ 7,940,381</u> | <u>\$ 25,056,170</u> | <u>\$ 100,534,738</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | 2,980 | - | - | 2,980 |
| Payable to local government | 1,220,989 | - | - | 1,220,989 |
| Payable to state government | - | 176,501 | - | 176,501 |
| Salaries payable | 161,770 | - | - | 161,770 |
| Due to other entities | 49,621 | - | - | 49,621 |
| Unearned revenue | - | 10,513,113 | - | 10,513,113 |
| Total liabilities | <u>1,435,360</u> | <u>10,689,614</u> | <u>-</u> | <u>10,903,985</u> |
| Fund Balances: | | | | |
| Restricted for: | | | | |
| Excess surplus - prior year - designated for subsequent year's expenditures | 32,546,137 | - | - | 32,546,137 |
| Excess surplus - current year | 23,564,277 | - | - | 23,564,277 |
| Committed to: | | | | |
| Capital reserve | 11,997,704 | - | - | 11,997,704 |
| Maintenance reserve | 4,000,000 | - | - | 4,000,000 |
| Year-end encumbrances | 7,009,600 | - | 25,056,170 | 32,065,770 |
| Unassigned: | | | | |
| General fund | (13,014,891) | - | - | (13,014,891) |
| Special revenue fund | - | (2,749,233) | - | (2,749,233) |
| Total fund balances | <u>66,102,827</u> | <u>(2,749,233)</u> | <u>25,056,170</u> | <u>88,409,764</u> |
| Total liabilities and fund balances | <u>\$ 67,538,187</u> | <u>\$ 7,940,381</u> | <u>\$ 25,056,170</u> | <u>\$ 99,313,749</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, 2016

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

| | | |
|---|---------------------|-----------------------|
| Total fund balances - governmental funds (from B-1) | | \$ 88,409,764 |
| Amounts reported for governmental activities in the statement of net position (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 \$344,173,924 and the accumulated depreciation is \$54,007,111. | | 290,166,813 |
| 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 | \$ 25,457,389 | |
| Deferred inflows of pension liabilities | <u>(1,454,850)</u> | 24,002,539 |
| Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities | | (3,567,827) |
| Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds: | | |
| Capital lease liability | (3,429,673) | |
| Compensated absences liability | (19,826,965) | |
| Net pension liability | <u>(90,486,596)</u> | <u>(113,743,234)</u> |
| Net position of governmental activities | | <u>\$ 285,268,055</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, 2016

| | General Fund | Special Revenue Fund | Capital Projects Fund | Total Governmental Funds |
|--|----------------------|----------------------------|-----------------------------|--------------------------------|
| REVENUES | | | | |
| Local tax levy | \$ 15,418,637 | \$ - | \$ - | \$ 15,418,637 |
| Interest earned | 224,540 | - | - | 224,540 |
| Miscellaneous | 1,144,736 | - | - | 1,144,736 |
| State sources | 196,315,209 | 30,143,251 | 1,146,894 | 227,605,354 |
| Federal sources | 460,319 | 13,415,854 | - | 13,876,173 |
| Total revenues | <u>213,563,441</u> | <u>43,559,105</u> | <u>1,146,894</u> | <u>258,269,440</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| Regular instruction | 47,057,757 | 6,229,862 | - | 53,287,619 |
| Special education instruction | 11,008,209 | - | - | 11,008,209 |
| Other special instruction | 7,937,974 | - | - | 7,937,974 |
| Vocational education | 33,939 | - | - | 33,939 |
| Other instruction | 4,809,788 | - | - | 4,809,788 |
| Support services and undistributed costs: | | | | |
| Tuition | 8,800,113 | - | - | 8,800,113 |
| Student & instruction related services | 22,394,622 | 33,025,289 | - | 55,419,911 |
| School administrative services | 8,472,570 | - | - | 8,472,570 |
| Other administrative services | 4,602,740 | - | - | 4,602,740 |
| Operation and maintenance of plant services | 30,235,984 | - | - | 30,235,984 |
| Student transportation | 4,219,273 | - | - | 4,219,273 |
| Employee benefits | 58,206,639 | - | - | 58,206,639 |
| Food services | 36,485 | - | - | 36,485 |
| Special schools | 1,784,942 | - | - | 1,784,942 |
| Capital outlay | 4,851,082 | 136,443 | 6,367,857 | 11,355,382 |
| Charter school | 300,218 | - | - | 300,218 |
| Total expenditures | <u>214,752,335</u> | <u>39,391,594</u> | <u>6,367,857</u> | <u>260,511,786</u> |
| Excess (deficiency) of revenues over expenditures | <u>(1,188,894)</u> | <u>4,167,511</u> | <u>(5,220,963)</u> | <u>(2,242,346)</u> |
| OTHER FINANCING SOURCES (USES) | | | | |
| Capital reserve withdrawal to capital projects fund | (29,000,000) | - | 29,000,000 | - |
| Capital projects fund cancellation of project balances | 227,741 | - | (227,741) | - |
| Contribution to school based budgeting | 4,574,713 | (4,574,713) | - | - |
| Local contribution to special revenue fund | (426,372) | 426,372 | - | - |
| Total other financing sources (uses) | <u>(21,169,027)</u> | <u>(4,148,341)</u> | <u>28,772,259</u> | <u>3,454,891</u> |
| Net changes in fund balance | (22,357,921) | 19,170 | 23,551,296 | 1,212,545 |
| Fund balances, July 1 | 88,460,748 | (2,768,403) | 1,504,874 | 87,197,219 |
| Fund balances, June 30 | <u>\$ 66,102,827</u> | <u>\$ (2,749,233)</u> | <u>\$ 25,056,170</u> | <u>\$ 88,409,764</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, 2016

Total net change in fund balances - governmental funds (from B-2) \$ 1,212,545

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 | \$ (3,564,877) | |
| Capital outlays | <u>11,355,382</u> | 7,790,505 |

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 | (3,454,891) | |
| Payment of capital leases | <u>2,075,626</u> | (1,379,265) |

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 | (5,935,612) | |
| Payment of compensated absences | 3,899,189 | |
| Additional PERS pension expense recognized | (4,675,389) | |
| Additional on-behalf TPAF pension expense | (20,927,093) | |
| Additional on-behalf TPAF pension contribution | <u>20,927,093</u> | <u>(6,711,812)</u> |

Change in net position of governmental activities \$ 911,973

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

PROPRIETARY FUND

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Fund
June 30, 2016

| | <u>Business-type Activity - Enterprise Fund Food Service</u> |
|----------------------------------|---|
| ASSETS | |
| Current assets: | |
| Cash and cash equivalents | \$ 56,786 |
| Intergovernmental receivable | 1,649,293 |
| Inventory | 138,519 |
| Total current assets | <u>1,844,598</u> |
| Noncurrent assets: | |
| Equipment | 1,704,837 |
| Less: accumulated depreciation | <u>(842,500)</u> |
| Total noncurrent assets | <u>862,337</u> |
| Total assets | <u>2,706,935</u> |
| LIABILITIES | |
| Current liabilities: | |
| Interfund payable | 218,225 |
| Accounts payable | 1,788,063 |
| Total liabilities | <u>2,006,288</u> |
| NET POSITION | |
| Net investment in capital assets | 862,337 |
| Unrestricted | <u>(161,690)</u> |
| Total net position | <u><u>\$ 700,647</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, 2016

| | <u>Business-type Activity - Enterprise Fund Food Service</u> |
|--|---|
| OPERATING REVENUES | |
| Charges for services: | |
| Daily sales - reimbursable programs | \$ 385,092 |
| Special functions | 102,569 |
| Miscellaneous | 1,066 |
| Total operating revenues | <u>488,727</u> |
| OPERATING EXPENSES | |
| Cost of sales | 4,829,182 |
| Salaries and wages | 2,117,399 |
| Employee benefits | 502,797 |
| Supplies and materials | 103,048 |
| Insurance - Other | 240,530 |
| Uniforms | 33,730 |
| Training | 31,613 |
| Miscellaneous | 78,004 |
| Management fees | 580,052 |
| Lease of equipment | 15,700 |
| Depreciation Expense | 110,528 |
| Total operating expenses | <u>8,642,583</u> |
| Operating (loss) | <u>(8,153,856)</u> |
| NONOPERATING REVENUES | |
| State sources: | |
| State school lunch program | 101,521 |
| Federal sources: | |
| Food distribution program | 486,694 |
| Supplemental nutrition assistance program: | |
| Healthy hunger-free kids act | 103,495 |
| School breakfast program | 2,624,873 |
| National school lunch program | 4,863,093 |
| Fresh fruit and vegetables program | 295,569 |
| Total nonoperating revenues | <u>8,475,245</u> |
| Change in net position | 321,389 |
| Net position, July 1 | <u>379,258</u> |
| Net position, June 30 | <u><u>\$ 700,647</u></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, 2016

| | <u>Business-type Activity - Enterprise Fund Food Service</u> |
|--|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Receipts from customers | \$ 488,727 |
| Payments to employees | (2,117,399) |
| Payments for employee benefits | (502,797) |
| Payments to suppliers | (4,725,569) |
| Net cash (used for) operating activities | <u>(6,857,038)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | |
| State sources | 85,139 |
| Federal sources | 6,940,194 |
| Net cash provided by non-capital financing activities | <u>7,025,333</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Acquisition of Assets | (191,910) |
| Net cash (used for) capital and related financing activities | <u>(191,910)</u> |
| Net decrease in cash and cash equivalents | (23,615) |
| Balance, July 1 | 80,401 |
| Balance, June 30 | <u>\$ 56,786</u> |
| RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES: | |
| Operating (loss) | <u>\$ (8,153,856)</u> |
| Adjustment to reconcile operating (loss) to net cash (used for) operating activities: | |
| Depreciation | 110,528 |
| Food distribution program | 486,694 |
| (Increase) in inventories | (84,499) |
| (Decrease) in interfund payable | (698,460) |
| Increase in accounts payable | 1,482,555 |
| Total adjustments | <u>1,296,818</u> |
| Net cash (used for) operating activities | <u>\$ (6,857,038)</u> |
| NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES | |
| Food distribution program | <u>\$ 486,694</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, 2016

| | Expendable Trust Funds | | |
|---|--|---|-------------------------|
| | Private Purpose Scholarship Trust Funds | Unemployment Compensation Trust Fund | Agency Funds |
| ASSETS | | | |
| Cash and cash equivalents | \$ 394,191 | \$ 133,638 | \$ 7,170,361 |
| LIABILITIES | | | |
| Payroll (Net) | - | - | 103,897 |
| Payroll deductions and withholdings | - | - | 1,569,554 |
| Summer pay | - | - | 4,663,519 |
| Due to student groups | - | - | 833,391 |
| Total liabilities | - | - | \$ 7,170,361 |
| NET POSITION | | | |
| Reserved for scholarships | \$ 394,191 | | |
| Held in trust for unemployment claims and other purposes | | \$ 133,638 | |

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, 2016

| | <u>Scholarship Trust Funds</u> | <u>Unemployment Compensation Trust Fund</u> |
|----------------------------|------------------------------------|---|
| ADDITIONS | | |
| Local sources: | | |
| Contributions | \$ 299,980 | \$ 159,415 |
| Total additions | <u>299,980</u> | <u>159,557</u> |
| DEDUCTIONS | | |
| Scholarships awarded | 39,500 | - |
| Unemployment claims | - | 95,314 |
| Administrative expenses | 4,663 | - |
| Total deductions | <u>44,163</u> | <u>95,314</u> |
| Change in net position | 255,817 | 64,243 |
| Net position, July 1 | <u>138,374</u> | <u>69,395</u> |
| Net position, June 30 | <u>\$ 394,191</u> | <u>\$ 133,638</u> |

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

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016**

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, 2016 of 13,593 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, 2016**

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 – net investment in capital assets; 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, 2016**

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, 2016**

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 net investment in capital assets, 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, 2016**

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
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, 2016**

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, 2016**

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, 2016**

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, 2016**

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.

| | 2015 - 2016 |
|---|---------------|
| Total Revenues (Budgetary Basis) | \$ 44,837,413 |
| Adjustments: | |
| Add: Prior Year Encumbrances | 2,625,370 |
| Less: Current Year Encumbrances | (3,922,848) |
| Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes | 2,768,403 |
| Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year | (2,749,233) |
| Total Revenues (GAAP) Basis | \$ 43,559,105 |
| Total Expenditures (Budgetary Basis) | \$ 44,837,413 |
| Adjustments: | |
| Add: Prior Year Encumbrances | 2,625,370 |
| Less: Current Year Encumbrances | (3,922,848) |
| Net Transfers (outflows) to General Fund | (4,148,341) |
| Total Expenditures (GAAP Basis) | \$ 39,391,594 |

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 unearned revenues at fiscal year end.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016**

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 2015 - 2016 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, 2016.

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, 2016**

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, 2016**

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 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 outflows of resources reported are for net pension liability. Deferred outflows of resources for net pension liability result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; (4) changes in proportion and differences between employer contributions and proportionate share of contributions; and (5) contributions made subsequent to the measurement date. These amounts are deferred and amortized over future years.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 inflows of resources reported are for net pension liability. Deferred inflows of resources for net pension liability result from: (1) differences between expected and actual experience; (2) changes in assumptions; (3) net difference between projected and actual investment earnings on pension plan investments; and (4) changes in proportion and differences between employer contributions and proportionate share of contributions. These amounts are deferred and amortized over future years.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications (Continued):

Government-wide Statements (Continued)

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 “net investment in capital assets.”

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, 2015 audited excess surplus that will be appropriated in the 2016-2017 original budget certified for taxes.

Restricted – For Excess Surplus - This reserve was created to represent the June 30, 2016 audited excess surplus that is required to be appropriated in the 2017-2018 original budget certified for taxes.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications (Continued):

Fund Statements (Continued)

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

X. Subsequent Events:

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2016 through December 2, 2016, 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, 2016**

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, 2016, none of the District's bank balances totaling \$93,221,757 was exposed to custodial credit risk.

As of June 30, 2016, the District's deposits and investments are summarized as follows:

| | Book Balance |
|---|-----------------|
| Insured - FDIC | \$ 250,000 |
| Insured - GUDPA | 87,344,598 |
| NJ Cash Management | 5,431,582 |
| | \$ 93,026,180 |
| Reconciliation to Government-Wide Statement of Net Position: | |
| Unrestricted Cash | \$ 44,211,309 |
| Restricted Cash | 41,116,681 |
| Trust and Agency Fund Cash (Not Included in Government-Wide Statement) | 7,698,190 |
| | \$ 93,026,180 |

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016, the District had \$5,431,582 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, 2016 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, 2016**

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, 2016 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, 2016 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, 2016, 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, 2016 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, 2016**

NOTE 4. RESERVE ACCOUNTS (Continued)

A. CAPITAL RESERVE (Continued)

The activity of the capital reserve for the July 1, 2015 to June 30, 2016 fiscal year is as follows:

| | |
|--|---------------|
| Beginning balance, July 1, 2015 | \$ 36,174,134 |
| Deposits: | |
| Approved by Board Resolution - June 16, 2016 | 10,000,000 |
| Total Deposits | 10,000,000 |
| Withdrawals: | |
| Transfer to Capital Projects Fund | (29,000,000) |
| Local Share of 2015-2016 District Budget | (5,176,430) |
| Total Withdrawals | (34,176,430) |
| Ending balance, June 30, 2016 | \$ 11,997,704 |

\$3,000,000 of the capital reserve has been committed for the local share of the 2016-2017 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, 2016, consisted of the following:

| | |
|-------------------|-------------------|
| Food and Supplies | \$ <u>138,519</u> |
|-------------------|-------------------|

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016**

NOTE 7. CAPITAL ASSETS AND DEPRECIATION (Continued)

Capital asset activity for the year ended June 30, 2016, was as follows:

| | <u>Balance at July 1, 2015</u> | <u>Additions</u> | <u>Balance at June 30, 2016</u> |
|--|------------------------------------|----------------------|-------------------------------------|
| Governmental Activities: | | | |
| Non-Depreciable: | | | |
| Land | \$ 37,192,765 | \$ - | \$ 37,192,765 |
| Depreciable: | | | |
| Buildings and Improvements | 282,893,747 | 7,338,761 | 290,232,508 |
| Machinery & Equipment | 12,732,030 | 4,016,621 | 16,748,651 |
| Total at Historical Cost | <u>295,625,777</u> | <u>11,355,382</u> | <u>306,981,159</u> |
| Less: Accumulated Depreciation: | | | |
| Buildings and Improvements | (42,679,255) | (1,409,478) | (44,088,733) |
| Machinery & Equipment | (7,762,979) | (2,155,399) | (9,918,378) |
| Total Accumulated Depreciation | <u>(50,442,234)</u> | <u>(3,564,877) *</u> | <u>(54,007,111)</u> |
| Depreciable Capital Assets, Net | <u>245,183,543</u> | <u>7,790,505</u> | <u>252,974,048</u> |
| Governmental Activities - Capital Assets, Net | <u>\$ 282,376,308</u> | <u>\$ 7,790,505</u> | <u>\$ 290,166,813</u> |
| | <u>Balance at July 1,</u> | <u>Additions</u> | <u>Balance at June 30,</u> |
| Business-type Activity: | | | |
| Depreciable: | | | |
| Machinery & Equipment | \$ 1,512,927 | \$ 191,910 | \$ 1,704,837 |
| Total at Historical Cost | <u>1,512,927</u> | <u>191,910</u> | <u>1,704,837</u> |
| Less: Accumulated Depreciation: | | | |
| Machinery & Equipment | (731,972) | (110,528) | (842,500) |
| Total Accumulated Depreciation | <u>(731,972)</u> | <u>(110,528)</u> | <u>(842,500)</u> |
| Business-type Activity, Capital Assets, Net | <u>\$ 780,955</u> | <u>\$ 81,382</u> | <u>\$ 862,337</u> |

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 7. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities as follows:

| | |
|--|---------------------|
| Instruction: | |
| Regular | \$ 996,403 |
| Special Education | 205,838 |
| Other Special Education | 148,429 |
| Vocational Education | 635 |
| Other Instruction | 89,936 |
| Total Instruction | <u>1,441,241</u> |
| Support Services: | |
| Tuition | 164,550 |
| Student & Instruction Related Services | 1,036,274 |
| School Administrative Services | 158,425 |
| General & Business Administrative Services | 86,065 |
| Operation & Maintenance of Plant | 565,370 |
| Pupil Transportation | 78,894 |
| Food Services | 682 |
| Special Schools | 33,376 |
| Total Support Services | <u>2,123,636</u> |
| Total Depreciation Expense | <u>\$ 3,564,877</u> |

NOTE 8. LONG-TERM DEBT

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

Governmental Activities

As of June 30, 2016, the governmental long-term debt of the District consisted of the following:

| | |
|----------------------------------|----------------------|
| Accrued Compensation Absences: | |
| Current Portion | \$ 4,141,204 |
| Noncurrent Portion | 15,685,761 |
| Capital Lease Obligation: | |
| Current Portion | 1,954,154 |
| Noncurrent Portion | <u>1,475,519</u> |
| Total Governmental Activity Debt | <u>\$ 23,256,638</u> |

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016:

| | Balance June 30, 2015 | Additions | Deductions | Balance June 30, 2016 | Amounts Due Within One Year | Long-Term Portion |
|---------------------------|--------------------------|---------------------|-----------------------|--------------------------|-----------------------------------|----------------------|
| Governmental Activities: | | | | | | |
| Capital Lease Obligations | \$ 2,050,408 | \$ 3,454,891 | \$ (2,075,626) | \$ 3,429,673 | \$ 1,954,154 | \$ 1,475,519 |
| Compensated Absences | <u>17,790,542</u> | <u>5,935,612</u> | <u>(3,899,189)</u> | <u>19,826,965</u> | <u>4,141,204</u> | <u>15,685,761</u> |
| | <u>\$ 19,840,950</u> | <u>\$ 9,390,503</u> | <u>\$ (5,974,815)</u> | <u>\$ 23,256,638</u> | <u>\$ 6,095,358</u> | <u>\$ 17,161,280</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.

On July 27, 2015, the City adopted an ordinance appropriating funds for school additions and renovations and authoring the issuance of up to \$38,000,000 of school bonds. Subsequently on October 20, 2015, the City adopted an ordinance cancelling \$28,000,000 of the aforementioned unfunded appropriations for school additions and renovations. At June 30, 2016, the City has a balance of bonds authorized but not issued for local school purposes of \$10,000,000.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 8. LONG-TERM DEBT (Continued)

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, 2016:

Machinery and Equipment:

| <u>Year Ending</u> | |
|------------------------------------|----------------|
| June 30, 2017 | \$ 1,968,868 |
| June 30, 2018 | 996,970 |
| June 30, 2019 | 250,336 |
| June 30, 2020 | <u>250,336</u> |
| Total Minimum Lease Payments | 3,466,510 |
| Less: Amount Representing Interest | <u>36,837</u> |
| Present Value of Net Minimum | |

Three Year Computers Capital Lease # 9

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

Three Year Computers Capital Lease # 10

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 8. LONG-TERM DEBT (Continued)

B. Capital Leases (Continued):

Five Year Copiers Capital Lease # 8:

| <u>Year Ending</u> | <u>Machinery Machinery and Equipment</u> |
|--|--|
| June 30, 2017 | 11,954 |
| Total Minimum Lease Payments | 11,954 |
| Less: Amount Representing Interest | 148 |
| Present Value of Net Minimum Lease Payments | <u>\$ 11,806</u> |

Three Year Computers Capital Lease # 11

| <u>Year Ending</u> | <u>Machinery and Equipment</u> |
|--|------------------------------------|
| June 30, 2017 | \$ 576,634 |
| June 30, 2018 | 576,635 |
| Total Minimum Lease Payments | 1,153,269 |
| Less: Amount Representing Interest | - |
| Present Value of Net Minimum Lease Payments | <u>\$ 1,153,269</u> |

Five Year School Buses Capital Lease # 1

| <u>Year Ending</u> | <u>Machinery and Equipment</u> |
|--|------------------------------------|
| June 30, 2017 | \$ 250,335 |
| June 30, 2018 | 250,335 |
| June 30, 2019 | 250,336 |
| June 30, 2020 | 250,336 |
| Total Minimum Lease Payments | 1,001,342 |
| Less: Amount Representing Interest | 36,689 |
| Present Value of Net Minimum Lease Payments | <u>\$ 964,653</u> |

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 8. LONG-TERM DEBT (Continued)

B. Capital Leases (Continued):

Three Year Computers Capital Lease # 12

| <u>Year Ending</u> | <u>Machinery and Equipment</u> |
|--|------------------------------------|
| June 30, 2017 | \$ 170,000 |
| June 30, 2018 | 170,000 |
| Total Minimum Lease Payments | 340,000 |
| Less: Amount Representing Interest | - |
| Present Value of Net Minimum Lease Payments | <u>\$ 340,000</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, 2016 were \$2,864,892. Future minimum lease payments are as follows:

| <u>Year Ending</u> | |
|--------------------|----------------------|
| June 30, 2017 | \$ 2,874,357 |
| June 30, 2018 | 2,884,106 |
| June 30, 2019 | 2,894,147 |
| June 30, 2020 | 2,904,490 |
| June 30, 2021 | 2,915,142 |
| | <u>\$ 14,472,242</u> |

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016**

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 7.2% in fiscal year 2016. 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, 2016**

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, 2016, 2015 and 2014 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, 2016 | \$ 3,465,530 | \$ 2,104,514 | \$ 29,651,614 | \$ 5,610,600 | \$ 5,503,248 | \$ 76,868,385 |
| 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 | 4,616,918 | 4,605,747 | 70,838,867 |

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

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* 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.

At June 30, 2016 the State's net pension liability for TPAF associated with the District was \$356,452,253. For the year ended June 30, 2016, the District recognized an on-behalf TPAF pension expense of \$26,537,693 offset by an on-behalf TPAF pension contribution for the same amount.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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):

The net pension liability was measured as of June 30, 2015, 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, 2015 and 2014, the District was not liable for a proportionate share of the TPAF liability.

Actuarial Assumptions

The total TPAF pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. 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 Health Annuitant Mortality Table for Males or 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, 2014 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, 2016**

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 (7.90% at June 30, 2015) 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. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2015 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|------------------------------|-------------------|--|
| Cash | 5.00% | 0.53% |
| US Government Bonds | 1.75% | 1.39% |
| US Credit Bonds | 13.50% | 2.72% |
| US Mortgages | 2.10% | 2.54% |
| US Inflation-Indexed Bonds | 1.50% | 1.47% |
| US High Yield Bonds | 2.00% | 4.57% |
| US Equity Market | 27.25% | 5.63% |
| Foreign-Developed Equity | 12.00% | 6.22% |
| Emerging Markets Equity | 6.40% | 8.46% |
| Private Real Estate Property | 4.25% | 3.97% |
| Timber | 1.00% | 4.09% |
| Farmland | 1.00% | 4.61% |
| Private Equity | 9.25% | 9.15% |
| Commodities | 1.00% | 3.58% |
| Hedge Funds – MultiStrategy | 4.00% | 4.59% |
| Hedge Funds – Equity Hedge | 4.00% | 5.68% |
| Hedge Funds – Distressed | 4.00% | 4.30% |

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 4.13% as of June 30, 2015. This single blend discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, 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 contributions 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, 2016 the Districts net pension liability for PERS was \$90,486,596.

The net pension liability was measured as of June 30, 2015, 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, 2015, Districts PERS proportion was 0.0403%, which was a decrease of 0.3391% from its proportion measured as of June 30, 2014.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016, the District recognized PERS pension expense of \$8,140,919. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|--|---|--|
| Differences between expected and accrual experience | \$ 2,158,692 | \$ - |
| Changes in assumptions | 9,717,538 | - |
| Net differences between projected and actual investment earnings on pension plan investments | | 1,454,850 |
| Changes in proportion | 10,013,332 | - |
| District contributions subsequent to measurement date | <u>3,567,827</u> | |
| Total | <u>\$ 25,457,389</u> | <u>\$ 1,454,850</u> |

\$3,567,827 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, 2017. 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, 2016 | \$ 3,940,759 |
| June 30, 2017 | 3,940,759 |
| June 30, 2018 | 3,940,759 |
| June 30, 2019 | 5,704,414 |
| June 30, 2020 | <u>2,908,022</u> |
| | <u>\$ 20,434,712</u> |

NOTE 10. PENSION PLANS (Continued)

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2014. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

| | |
|--------------------------------|------------------------------|
| Inflation rate | 3.04% |
| 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) for service retirement beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projections Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

NOTE 10. PENSION PLANS (Continued)

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 (7.90% at June 30, 2015) 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. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2015 are summarized in the following table:

| Asset Class | Target Allocation | Long-Term Expected Real Rate of Return |
|-------------------------------|-------------------|--|
| Cash | 5.00% | 1.04% |
| Core Bonds | 1.75% | 1.64% |
| Intermediate-Term Bonds | 10.00% | 1.79% |
| Mortgages | 2.10% | 1.62% |
| High Yield Bonds | 2.00% | 4.03% |
| Inflation-Indexed Bonds | 1.50% | 3.25% |
| Broad US Equities | 27.25% | 8.52% |
| Developed Foreign Equities | 12.00% | 6.88% |
| Emerging Market Equities | 6.40% | 10.00% |
| Private Equity | 9.25% | 12.41% |
| Hedge Funds / Absolute Return | 12.00% | 4.72% |
| Real Estate (Property) | 2.00% | 6.83% |
| Commodities | 1.00% | 5.32% |
| Global Debt ex US | 3.50% | -0.40% |
| REIT | 4.25% | 5.12% |

NOTE 10. PENSION PLANS (Continued)

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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 4.90% as of June 30, 2015. This single blend discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% as of June 30, 2015, 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, 2015, 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 (3.90%) | Current Discount Rate (4.90%) | 1% Increase (5.90%) |
|---|------------------------------------|--|------------------------------------|
| District's proportionate share of PERS net pension liability | \$ 112,463,767 | \$ 90,486,596 | \$ 72,061,094 |

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016 the District reported accounts payable to the PERS of \$3,567,827 for the required actuarially determined contribution to PERS for the year ended June 30, 2016.

H. Reimbursed TPAF Social Security Contributions

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$5,382,601 during the year ended June 30, 2016, 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, 2016**

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, 2015, there were 107,314 retirees eligible for post-retirement medical benefits, and the State contributed \$1.25 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 \$214.1 million toward Chapter 126 benefits for 19,056 eligible retired members in fiscal year 2015.

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, 2016, 2015 and 2014 were \$6,680,673, \$5,901,826 and \$4,626,012, 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, 2016**

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, 2015, the most recent actuarial valuation date, the State had a \$16.8 billion unfunded actuarial accrued liability for other postemployment benefits (OPEB) for local and \$41.6 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

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

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

Actuarial Methods and Assumptions

In the June 30, 2015, 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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".

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, 2016, 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 were party defendants in a lawsuit filed by the landlord who defaulted on the two mortgage loans as explained in note 6. The matter was dismissed in by the United States District Court; however, the Plaintiff has threatened to re-file this suit, or some version of this suit, in state court. In the meantime, the District is proceeding with the final judgment in foreclosure, to which Plaintiff has objected.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 14. CONTINGENT LIABILITIES (Continued)

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, however the following potential claims could be material to the financial statements:

A complaint has not yet been filed, but the District has received a Notice of Claim. District counsel has been meeting with counsel assigned by the insurance carrier and potential witnesses. A review of the file reveals after seeing the school nurse for nausea, the student gave birth by C-Section to a daughter who was born severely handicapped, due to placental abruption and the resultant lack of oxygen. As the case will be handled by counsel assigned by the District's insurance carrier, an anticipated settlement figure cannot be determined but can be expected to be extremely high.

A complaint has not yet been filed, but there is a matter open involving an incident where it is alleged that while lifting weights, a student experienced numbness. An ambulance was immediately called. The student is currently, to the best of the District's knowledge, a quadriplegic, but has returned to school. There is some evidence that there was an undetected prior physical condition. As the case will be handled by counsel assigned by the District's insurance carrier, an anticipated settlement figure cannot be determined.

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 2016. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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, 2016:

| | Interfund Receivable | Interfund Payable |
|--------------------|-------------------------|----------------------|
| Governmental Funds | | |
| General | \$ 218,225 | \$ - |
| Proprietary Fund | | |
| Food Service | - | 218,225 |
| Total | \$ 218,225 | \$ 218,225 |

The above balances are the result of revenues earned in one fund which are due to another fund and/or expenditures paid by one fund on behalf of another fund and/or to cover cash balances which were in a cash overdraft position. The District expects to liquidate all interfund balances within one year.

The special revenue fund transferred a \$4,574,713 contribution to school based budgeting to the general fund during the fiscal year ended June 2016. The general fund transferred a \$426,372 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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 18. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$66,102,827 General Fund fund balance at June 30, 2016, \$56,110,414 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$32,546,137 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2017); \$11,997,704 is committed for capital reserve; \$4,000,000 is committed for maintenance reserve; \$7,009,600 is committed for year-end encumbrances; and a deficit of (\$13,014,891) is unassigned.

Special Revenue Fund – The (\$2,749,233) Special Revenue Fund deficit fund balance at June 30, 2016 is unassigned.

Capital Projects Fund – Of the \$25,056,170 Capital Projects Fund fund balance at June 30, 2016, \$25,056,170 is committed for year-end encumbrances.

The total Governmental Funds fund balance is \$88,409,764.

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 | \$ 88,409,764 | \$ 700,647 | \$ 89,110,411 |
| Add: Capital Assets, Net of Accumulated Depreciation | 290,166,813 | - | 290,166,813 |
| Deferred Outflows of Resources | 25,457,389 | - | 25,457,389 |
| Less: Accounts Payable for Pension | (3,567,827) | - | (3,567,827) |
| Long-Term Liabilities | (23,256,638) | - | (23,256,638) |
| Net Pension Liability | (90,486,596) | - | (90,486,596) |
| Deferred Inflows of Resources | (1,454,850) | - | (1,454,850) |
| Total Net Position | <u>\$ 285,268,055</u> | <u>\$ 700,647</u> | <u>\$ 285,968,702</u> |

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 19. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$2,749,233) in the Special Revenue Fund as of June 30, 2016 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

Pursuant to P.L. 2003, c. 97 any negative unreserved, undesignated fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds statements of (\$15,764,124) 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, 2016 is \$56,110,414.

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").

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

**NOTE 21. EDUCATION FACILITIES CONSTRUCTION AND FINANCING ACT
(Continued)**

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 2016, the District was awarded \$434,388 for new SDA emergent projects, and there were net increases \$1,086,476 in approvals of various outstanding SDA projects. There was \$813,514 in SDA project expenditures reported during fiscal 2016.

During fiscal year 2016, the District withdrew \$29,000,000 from its capital reserve fund to fund various projects in accordance with the LRFP as reviewed by the Department. There was \$5,448,704 in projects expenditures funded by transfers from capital reserve fund during fiscal 2016.

NOTE 22. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$2,317,735 are comprised of \$1,541,864 from the local tax levy and \$763,537 from state sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$3,647,091 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, 2016

| | <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 | - | - | - | 224,540 | 224,540 |
| Miscellaneous | 150,000 | - | 150,000 | 1,144,736 | 994,736 |
| Total - local sources | <u>15,568,637</u> | <u>-</u> | <u>15,568,637</u> | <u>16,787,913</u> | <u>1,219,276</u> |
| Federal sources: | | | | | |
| Special Education Medicare Reimbursement Initiative | 295,342 | - | 295,342 | 460,319 | 164,977 |
| Total - federal sources | <u>295,342</u> | <u>-</u> | <u>295,342</u> | <u>460,319</u> | <u>164,977</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 | - |
| Educational adequacy aid | 447,622 | - | 447,622 | 447,622 | - |
| Per Pupil Growth Aid | 115,940 | - | 115,940 | 115,941 | 1 |
| PARCC Readiness Aid | 115,940 | - | 115,940 | 115,940 | - |
| Adult Education Program Aid | - | - | - | 45,200 | 45,200 |
| Perkins | 173,000 | - | 173,000 | - | (173,000) |
| Extraordinary aid | 500,000 | - | 500,000 | 763,537 | 263,537 |
| On-behalf TPAF contributions (Non-budgeted) | | | | | |
| Pension contribution | - | - | - | 5,344,377 | 5,344,377 |
| Non-contributory group insurance | - | - | - | 266,223 | 266,223 |
| Post-retirement medical contributions | - | - | - | 6,680,673 | 6,680,673 |
| Reimbursed TPAF Social Security contributions (Non-budgeted) | - | - | - | 5,382,601 | 5,382,601 |
| Total - state sources | <u>178,491,679</u> | <u>-</u> | <u>178,491,679</u> | <u>196,301,291</u> | <u>17,809,612</u> |
| Total revenues | <u>194,355,658</u> | <u>-</u> | <u>194,355,658</u> | <u>213,549,523</u> | <u>19,193,865</u> |
| EXPENDITURES - | | | | | |
| CURRENT EXPENSE | | | | | |
| Regular programs - instruction: | | | | | |
| Salaries of teachers: | | | | | |
| Preschool/kindergarten | 2,536,178 | 223,339 | 2,759,517 | 2,562,366 | 197,151 |
| Grades 1-5 | 18,681,532 | (244,457) | 18,437,075 | 16,879,213 | 1,557,862 |
| Grades 6-8 | 9,015,158 | (30,270) | 8,984,888 | 8,676,031 | 308,857 |
| Grades 9-12 | 12,928,492 | 845,452 | 13,773,944 | 13,773,944 | - |
| Other salaries for instruction: | | | | | |
| Preschool/kindergarten | 247,203 | - | 247,203 | 203,746 | 43,457 |
| Total regular programs - instruction | <u>43,408,563</u> | <u>794,064</u> | <u>44,202,627</u> | <u>42,095,300</u> | <u>2,107,327</u> |
| Regular programs - home instruction: | | | | | |
| Salaries of teachers | 251,109 | 19,886 | 270,995 | 120,995 | 150,000 |
| Other salaries for instruction | 95,111 | - | 95,111 | - | 95,111 |
| Total regular programs - home instruction | <u>346,220</u> | <u>19,886</u> | <u>366,106</u> | <u>120,995</u> | <u>245,111</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 3,934,330 | (17,991) | 3,916,339 | 2,265,814 | 1,650,525 |
| Purchased professional - educational services | 119,764 | - | 119,764 | 69,139 | 50,625 |
| Purchased professional - technical services | 44,658 | - | 44,658 | 8,418 | 36,240 |
| Other purchased services (400-500 series) | 250,227 | - | 250,227 | 207,812 | 42,415 |
| General supplies | 3,290,892 | 112,383 | 3,403,275 | 1,956,171 | 1,447,104 |
| Textbooks | 588,007 | 5,000 | 593,007 | 244,457 | 348,550 |
| Other objects | 152,522 | 20,000 | 172,522 | 89,651 | 82,871 |
| Total regular programs - undistributed instruction | <u>8,380,400</u> | <u>119,392</u> | <u>8,499,792</u> | <u>4,841,462</u> | <u>3,658,330</u> |
| Total regular programs | <u>52,135,183</u> | <u>933,342</u> | <u>53,068,525</u> | <u>47,057,757</u> | <u>6,010,768</u> |
| Cognitive - moderate: | | | | | |
| Salaries of teachers | 247,550 | (24,089) | 223,461 | 204,397 | 19,064 |
| Other salaries for instruction | 30,826 | - | 30,826 | 20,602 | 10,224 |
| General supplies | 81,605 | - | 81,605 | 61,995 | 19,610 |
| Total cognitive - moderate | <u>359,981</u> | <u>(24,089)</u> | <u>335,892</u> | <u>286,994</u> | <u>48,898</u> |

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|------------------|
| Learning/language disabilities: | | | | | |
| Salaries of teachers | \$ 2,850,411 | \$ 40,501 | \$ 2,890,912 | \$ 2,626,481 | \$ 264,431 |
| Other salaries for instruction | 463,940 | 9,764 | 473,704 | 439,288 | 34,416 |
| Other purchased services (400-500 series) | 3,000 | - | 3,000 | - | 3,000 |
| General supplies | 81,179 | - | 81,179 | 40,428 | 40,751 |
| Total learning/language disabilities | <u>3,398,530</u> | <u>50,265</u> | <u>3,448,795</u> | <u>3,106,197</u> | <u>342,598</u> |
| Multiple disabilities: | | | | | |
| Salaries of teachers | 1,010,234 | (181,598) | 828,636 | 648,828 | 179,808 |
| Other salaries for instruction | 315,556 | 50,141 | 365,697 | 357,098 | 8,599 |
| Other purchased services (400-500 series) | 1,000 | - | 1,000 | 1,000 | - |
| General supplies | 33,014 | - | 33,014 | 20,834 | 12,180 |
| Other objects | 1,000 | - | 1,000 | 1,000 | - |
| Total multiple disabilities | <u>1,360,804</u> | <u>(131,457)</u> | <u>1,229,347</u> | <u>1,028,760</u> | <u>200,587</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 6,445,546 | 54,618 | 6,500,164 | 5,641,776 | 858,388 |
| Other salaries for instruction | 165,289 | - | 165,289 | 116,591 | 48,698 |
| Other purchased services (400-500 series) | 3,500 | - | 3,500 | 3,500 | - |
| General supplies | 114,075 | - | 114,075 | 66,829 | 47,246 |
| Textbooks | 1,500 | - | 1,500 | 75 | 1,425 |
| Total resource room/resource center | <u>6,729,910</u> | <u>54,618</u> | <u>6,784,528</u> | <u>5,828,771</u> | <u>955,757</u> |
| Autism: | | | | | |
| Salaries of teachers | 484,348 | 41,168 | 525,516 | 522,281 | 3,235 |
| General supplies | 33,100 | - | 33,100 | 20,363 | 12,737 |
| Total autism | <u>517,448</u> | <u>41,168</u> | <u>558,616</u> | <u>542,644</u> | <u>15,972</u> |
| Special education - home instruction: | | | | | |
| Salaries of teachers | 310,000 | (38,330) | 271,670 | 206,655 | 65,015 |
| General supplies | 33,685 | - | 33,685 | 8,188 | 25,497 |
| Total special education - home instruction | <u>486,685</u> | <u>(181,330)</u> | <u>305,355</u> | <u>214,843</u> | <u>90,512</u> |
| Total special education - instruction | <u>12,853,358</u> | <u>(190,825)</u> | <u>12,662,533</u> | <u>11,008,209</u> | <u>1,654,324</u> |
| Basic skills/remedial: | | | | | |
| Salaries of teachers | 131,648 | - | 131,648 | - | 131,648 |
| Purchased professional - educational services | 1,324 | - | 1,324 | - | 1,324 |
| Purchased professional - technical services | 2,002 | - | 2,002 | - | 2,002 |
| Other purchased services (400-500 series) | 1,142 | - | 1,142 | - | 1,142 |
| General supplies | 7,420 | - | 7,420 | 798 | 6,622 |
| Other objects | 1,324 | - | 1,324 | - | 1,324 |
| Total basic skills/remedial | <u>144,860</u> | <u>-</u> | <u>144,860</u> | <u>798</u> | <u>144,062</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 8,018,188 | (716,847) | 7,301,341 | 6,956,259 | 345,082 |
| Other salaries for instruction | 613,285 | 33,792 | 647,077 | 552,522 | 94,555 |
| Purchased professional - technical services | 19,941 | 368 | 20,309 | 525 | 19,784 |
| Other purchased services (400-500 series) | 20,776 | - | 20,776 | 18,621 | 2,155 |
| General supplies | 597,569 | (18,469) | 579,100 | 391,266 | 187,834 |
| Textbooks | 45,860 | - | 45,860 | 16,965 | 28,895 |
| Other objects | 3,300 | - | 3,300 | 1,018 | 2,282 |
| Total bilingual education | <u>9,318,919</u> | <u>(701,156)</u> | <u>8,617,763</u> | <u>7,937,176</u> | <u>680,587</u> |
| Vocational programs - local - instruction: | | | | | |
| Salaries of teachers | 176,471 | - | 176,471 | - | 176,471 |
| Purchased professional - educational services | 4,401 | - | 4,401 | 3,108 | 1,293 |
| General supplies | 39,850 | - | 39,850 | 27,883 | 11,967 |
| Textbooks | 8,121 | - | 8,121 | 2,648 | 5,473 |
| Other objects | 4,325 | - | 4,325 | 300 | 4,025 |
| Total vocational programs - local - instruction | <u>233,168</u> | <u>-</u> | <u>233,168</u> | <u>33,939</u> | <u>199,229</u> |

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|-------------------|
| Other instructional: | | | | | |
| School-sponsored cocurricular activities: | | | | | |
| Other purchase services (300-500 series) | \$ 88,000 | \$ - | \$ 88,000 | \$ 78,642 | \$ 9,358 |
| Supplies and materials | 12,000 | - | 12,000 | 967 | 11,033 |
| Other Objects | 10,250 | - | 10,250 | 4,888 | 5,362 |
| School-sponsored athletics: | | | | | |
| Salaries | 157,494 | - | 157,494 | 150,352 | 7,142 |
| Salaries of teachers | 329,800 | - | 329,800 | 154,151 | 175,649 |
| Purchased services (300-500 series) | 21,391 | - | 21,391 | 21,391 | - |
| Supplies and materials | 388,958 | - | 388,958 | 239,288 | 149,670 |
| Other objects | 113,100 | (29,000) | 84,100 | 22,535 | 61,565 |
| Before/after school programs: | | | | | |
| Salaries of teachers | 1,283,482 | (107,539) | 1,175,943 | 1,095,485 | 80,458 |
| Salaries of professional staff | 7,331 | - | 7,331 | - | 7,331 |
| Salaries of secretarial and clerical assistants | 3,666 | - | 3,666 | - | 3,666 |
| Other salaries for instruction | 714,487 | 191,480 | 905,967 | 860,612 | 45,355 |
| Student assistants video productions | 120,000 | 104,180 | 224,180 | 224,180 | - |
| Purchased professional and technical services | 20,455 | - | 20,455 | 4,991 | 15,464 |
| Other Objects | 180,500 | - | 180,500 | 34,320 | 146,180 |
| Alternative education programs: | | | | | |
| Purchased technical services | 10,056 | - | 10,056 | - | 10,056 |
| Purchased services (300-500 series) | 2,573 | - | 2,573 | 148 | 2,425 |
| General Supplies | 58,511 | - | 58,511 | 27,474 | 31,037 |
| Other objects | 12,639 | - | 12,639 | 4,228 | 8,411 |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 655,283 | (56,401) | 598,882 | 536,044 | 62,838 |
| Other salaries for instruction | 58,000 | (10,000) | 48,000 | 28,267 | 19,733 |
| Other special schools: | | | | | |
| Other purchase services (300-500 series) | 20,000 | (5,000) | 15,000 | - | 15,000 |
| General Supplies | 6,000 | - | 6,000 | 4,588 | 1,412 |
| Other state projects: | | | | | |
| Other purchase services (300-500 series) | 17,000 | - | 17,000 | 11,869 | 5,131 |
| Community service programs: | | | | | |
| Salaries | 250,000 | - | 250,000 | 105,368 | 144,632 |
| Purchased services (300-500 series) | 1,500,000 | - | 1,500,000 | 1,200,000 | 300,000 |
| Total other instructional | 6,040,976 | 87,720 | 6,128,696 | 4,809,788 | 1,318,908 |
| Total - instruction | 80,726,464 | 129,081 | 80,855,545 | 70,847,667 | 10,007,878 |
| Undistributed expenditures - instruction: | | | | | |
| Tuition to other LEA's within the state - special | 564,899 | - | 564,899 | 417,175 | 147,724 |
| Tuition to CSSD & regional day schools | 1,645,795 | (76,080) | 1,569,715 | 1,479,191 | 90,524 |
| Tuition to private schools for the handicapped-within state | 7,268,664 | 76,080 | 7,344,744 | 6,862,612 | 482,132 |
| Tuition to private schools - handicapped other LEA's-outside state | 168,941 | - | 168,941 | 41,135 | 127,806 |
| Tuition - state facilities | 64,612 | - | 64,612 | - | 64,612 |
| Total undistributed expenditures - instruction | 9,712,911 | - | 9,712,911 | 8,800,113 | 912,798 |
| Attendance and social work services: | | | | | |
| Salaries | 1,141,833 | 166,673 | 1,308,506 | 1,031,969 | 276,537 |
| Other salaries | 283,091 | - | 283,091 | 210,315 | 72,776 |
| Salary drop out prevention officer | 457,502 | (88,588) | 368,914 | 261,861 | 107,053 |
| Salaries of family support team | 503,960 | (57,075) | 446,885 | 370,506 | 76,379 |
| Family/parent liaison salary | 632,892 | 8,404 | 641,296 | 551,066 | 90,230 |
| Purchase professional & technical services | 31,038 | - | 31,038 | 5,066 | 25,972 |
| Other purchased services (400-500 series) | 2,184 | - | 2,184 | 1,734 | 450 |
| Supplies and materials | 52,940 | - | 52,940 | 4,940 | 48,000 |
| General supplies | 9,500 | - | 9,500 | 6,899 | 2,601 |
| Other objects | 1,608 | - | 1,608 | 220 | 1,388 |
| Total attendance and social work services | 3,116,548 | 29,414 | 3,145,962 | 2,444,576 | 701,386 |
| Health services: | | | | | |
| Salaries | 2,083,707 | (33,058) | 2,050,649 | 1,639,204 | 411,445 |
| Family/parent liaison salary | 68,038 | - | 68,038 | 21,293 | 46,745 |
| Salaries of social services coordinators | 540,910 | 12,126 | 553,036 | 497,081 | 55,955 |
| Purchased professional and technical services | 56,600 | - | 56,600 | 3,541 | 53,059 |
| Other purchased services (400-500 series) | 5,815 | - | 5,815 | 495 | 5,320 |
| Supplies and materials | 94,692 | 17,001 | 111,693 | 67,690 | 44,003 |
| Other objects | 19,532 | - | 19,532 | 19,204 | 328 |
| Total health services | 2,869,294 | (3,931) | 2,865,363 | 2,248,508 | 616,855 |

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | <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 | \$ 1,924,251 | \$ (127,516) | \$ 1,796,735 | \$ 1,708,228 | \$ 88,507 |
| Salaries of secretarial and clerical assistants | 292,551 | 15,782 | 308,333 | 307,290 | 1,043 |
| Other salaries | 794,353 | (3,775) | 790,578 | 642,394 | 148,184 |
| Purchased professional - educational services | 22,669 | - | 22,669 | 15,844 | 6,825 |
| Purchased professional - technical services | 7,500 | - | 7,500 | 1,800 | 5,700 |
| Other purchased services (400-500 series) | 36,000 | - | 36,000 | 16,099 | 19,901 |
| Supplies and materials | 19,212 | - | 19,212 | 6,067 | 13,145 |
| Other objects | 496,189 | - | 496,189 | 243,711 | 252,478 |
| Total other support services - students-regular | <u>3,592,725</u> | <u>(115,509)</u> | <u>3,477,216</u> | <u>2,941,433</u> | <u>535,783</u> |
| Other support services - students - special services: | | | | | |
| Salaries of other professional staff | 3,374,982 | 575,490 | 3,950,472 | 3,926,037 | 24,435 |
| Salaries of secretarial and clerical assistants | 789,687 | 20,317 | 810,004 | 810,004 | - |
| Total other support services - students-special services | <u>4,164,669</u> | <u>595,807</u> | <u>4,760,476</u> | <u>4,736,041</u> | <u>24,435</u> |
| Improvement of instructional services: | | | | | |
| Salaries of supervisors of instructions | 3,040,076 | (65,380) | 2,974,696 | 2,337,107 | 637,589 |
| Salaries of principals/assistant principals | - | 8,355 | 8,355 | 8,355 | - |
| Salaries of other professional staff | 743,813 | (38,660) | 705,153 | 479,959 | 225,194 |
| Salaries of secretarial and clerical assistants | 1,443,794 | 11,278 | 1,455,072 | 1,420,450 | 34,622 |
| Other salaries | 1,631,384 | 327 | 1,631,711 | 825,186 | 806,525 |
| Purchased professional - educational services | 183,552 | (30,000) | 153,552 | 44,753 | 108,799 |
| Purchased professional - technical services | 6,743 | - | 6,743 | - | 6,743 |
| Other purchased services (400-500 series) | 1,890,222 | - | 1,890,222 | 1,179,303 | 710,919 |
| Supplies and materials | 361,287 | (28,500) | 332,787 | 215,471 | 117,316 |
| Textbooks | 48,895 | - | 48,895 | 21,359 | 27,536 |
| Other objects | 1,390 | - | 1,390 | - | 1,390 |
| Total improvement of instructional services | <u>9,351,156</u> | <u>(142,580)</u> | <u>9,208,576</u> | <u>6,531,943</u> | <u>2,676,633</u> |
| Educational media services/school library: | | | | | |
| Salaries | 1,074,038 | 27,963 | 1,102,001 | 796,860 | 305,141 |
| Salaries of technology coordinators | 339,400 | (32,633) | 306,767 | 192,271 | 114,496 |
| Purchased professional - technical services | 1,524,232 | (71,000) | 1,453,232 | 1,084,997 | 368,235 |
| Other purchased services (400-500 series) | 26,273 | - | 26,273 | 26,793 | 43,480 |
| Supplies and materials | 1,756,232 | (6,024) | 1,750,208 | 844,705 | 905,503 |
| Other objects | 2,000 | - | 2,000 | 1,887 | 113 |
| Total educational media services/school library | <u>4,766,175</u> | <u>(81,694)</u> | <u>4,684,481</u> | <u>2,947,513</u> | <u>1,736,968</u> |
| Instruction staff training services: | | | | | |
| Salaries of supervisors of instruction | 737,899 | 16,097 | 753,996 | 538,162 | 215,834 |
| Other purchased professional services - educational | 35,928 | 10,000 | 45,928 | 3,579 | 42,349 |
| Supplies and materials | 6,144 | 5,000 | 11,144 | 2,867 | 8,277 |
| Total instruction staff training services | <u>779,971</u> | <u>31,097</u> | <u>811,068</u> | <u>544,608</u> | <u>266,460</u> |
| Support services - general administration: | | | | | |
| Salaries | 480,917 | (127,297) | 353,620 | 305,993 | 47,627 |
| Salaries of other professional staff | 398,183 | - | 398,183 | 398,183 | - |
| Other purchased professional services - educational | 91,510 | - | 91,510 | 79,993 | 11,517 |
| Legal services | 512,600 | 247,250 | 759,850 | 581,721 | 178,129 |
| Other purchased professional services | 540,311 | (115,603) | 424,708 | 320,916 | 103,792 |
| Purchased Technical services | 700,992 | - | 700,992 | 577,100 | 123,892 |
| Communications/telephone | 910,385 | (247,250) | 663,135 | 166,502 | 496,633 |
| Miscellaneous purchased services | 610,156 | - | 610,156 | 385,171 | 224,985 |
| General Supplies | 45,431 | - | 45,431 | 42,557 | 2,874 |
| Miscellaneous expenditures | 135,042 | 51,128 | 186,170 | 111,909 | 74,261 |
| Total support services - general administration | <u>4,425,527</u> | <u>(191,772)</u> | <u>4,233,755</u> | <u>2,970,045</u> | <u>1,263,710</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 4,242,533 | (14,253) | 4,228,280 | 3,990,624 | 237,656 |
| Salaries of other professional staff | - | 39,156 | 39,156 | 39,156 | - |
| Salaries of secretarial and clerical assistants | 3,041,493 | (6,100) | 3,035,393 | 2,732,587 | 302,806 |
| Other professional and technical services | 2,292,961 | (419,895) | 1,873,066 | 1,321,752 | 551,314 |
| Other purchased services (400-500 series) | 51,639 | (10,001) | 41,638 | 30,888 | 10,750 |
| Supplies and materials | 580,544 | (3,210) | 577,334 | 304,311 | 273,023 |
| Other objects | 123,061 | (238) | 122,823 | 53,252 | 69,571 |
| Total support services - school administration | <u>10,332,231</u> | <u>(414,541)</u> | <u>9,917,690</u> | <u>8,472,570</u> | <u>1,445,120</u> |

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|-------------------|------------------|
| Central services: | | | | | |
| Salaries | \$ 999,108 | \$ 90,704 | \$ 1,089,812 | \$ 977,060 | \$ 112,752 |
| Purchased profession services | 65,000 | - | 65,000 | 49,977 | 15,023 |
| Purchased technical services | 488,600 | (4,425) | 484,175 | 264,436 | 219,739 |
| Supplies and materials | 170,468 | - | 170,468 | 27,606 | 142,862 |
| Miscellaneous expenditures | 187,046 | (6,700) | 180,346 | 37,695 | 142,651 |
| Total central services: | <u>1,910,222</u> | <u>79,579</u> | <u>1,989,801</u> | <u>1,356,774</u> | <u>633,027</u> |
| Administrative Information Technology: | | | | | |
| Purchased profession services | 23,836 | - | 23,836 | 1,900 | 21,936 |
| Purchased technical services | 613,980 | - | 613,980 | 274,021 | 339,959 |
| Total administrative information technology: | <u>637,816</u> | <u>-</u> | <u>637,816</u> | <u>275,921</u> | <u>361,895</u> |
| Required maintenance for school facilities: | | | | | |
| Salaries | 1,910,569 | (1,655,860) | 254,709 | 254,709 | - |
| Cleaning, repair and maintenance services | 925,447 | - | 925,447 | 460,505 | 464,942 |
| General supplies | 235,407 | (100,000) | 135,407 | 1,934 | 133,473 |
| Other objects | 27,880 | - | 27,880 | 13,849 | 14,031 |
| Total required maintenance for school facilities | <u>3,099,303</u> | <u>(1,755,860)</u> | <u>1,343,443</u> | <u>730,997</u> | <u>612,446</u> |
| Other operating and maintenance of plant services: | | | | | |
| Salaries | 9,959,932 | 1,705,697 | 11,665,629 | 10,376,265 | 1,289,364 |
| Other salaries | 43,878 | - | 43,878 | 24,752 | 19,126 |
| Purchased professional and technical services | 3,643,966 | (142,300) | 3,501,666 | 2,338,471 | 1,163,195 |
| Cleaning, repair and maintenance services | 4,075,753 | (4,000) | 4,071,753 | 2,510,923 | 1,560,830 |
| Rental of land and buildings other than lease purchase | 3,791,414 | 11,782 | 3,803,196 | 3,188,742 | 614,454 |
| Other purchased property | 696,788 | - | 696,788 | 510,064 | 186,724 |
| General supplies | 1,339,977 | 100,000 | 1,439,977 | 1,369,737 | 70,240 |
| Energy | 4,507,963 | - | 4,507,963 | 3,690,106 | 817,857 |
| Other objects | 164,910 | (19,615) | 145,295 | 58,590 | 86,705 |
| Total other operating and maintenance of plant services: | <u>28,224,581</u> | <u>1,651,564</u> | <u>29,876,145</u> | <u>24,067,650</u> | <u>5,808,495</u> |
| Security: | | | | | |
| Salaries | 5,925,347 | (48,645) | 5,876,702 | 5,435,343 | 441,359 |
| General supplies | 3,200 | - | 3,200 | 1,994 | 1,206 |
| Total security | <u>5,928,547</u> | <u>(48,645)</u> | <u>5,879,902</u> | <u>5,437,337</u> | <u>442,565</u> |
| Student transportation services: | | | | | |
| Salaries of non-instruction aides | 275,000 | - | 275,000 | 78,500 | 196,500 |
| Management Fee - ESC & CTSA Trans Program | 379,335 | - | 379,335 | 136,431 | 242,904 |
| Cleaning, repair and maintenance services | 40,000 | - | 40,000 | - | 40,000 |
| Contracted services - (other than between home and school) - vendors | 12,440 | - | 12,440 | 2,400 | 10,040 |
| Contracted services - (Special education students) - joint agreement | 2,965,772 | 1,250,000 | 4,215,772 | 3,935,653 | 280,119 |
| General supplies | 4,678 | - | 4,678 | 3,423 | 1,255 |
| Miscellaneous purchased services | 990,052 | (11,782) | 978,270 | 62,866 | 915,404 |
| Total student transportation services | <u>4,667,277</u> | <u>1,238,218</u> | <u>5,905,495</u> | <u>4,219,273</u> | <u>1,686,222</u> |
| Unallocated employee benefits: | | | | | |
| Group insurance | 6,040 | - | 6,040 | - | 6,040 |
| Social Security contribution | 3,200,000 | 237,260 | 3,437,260 | 3,170,727 | 266,533 |
| TPAF contribution - ERIP | 2,280,000 | (359,963) | 1,920,037 | 3,214 | 1,916,823 |
| Other retirement contributions - regular | 3,100,000 | 365,530 | 3,465,530 | 3,465,530 | - |
| Other retirement contributions - ERIP | 1,501,259 | (500,000) | 1,001,259 | 8,182 | 993,077 |
| Workers' compensation | 2,408,230 | 500,000 | 2,908,230 | 2,907,666 | 564 |
| Unemployment compensation | 400,000 | (386,039) | 13,961 | - | 13,961 |
| Health benefits | 32,125,588 | (29,437) | 32,096,151 | 30,667,460 | 1,428,691 |
| Tuition reimbursement | 783,963 | - | 783,963 | 309,986 | 473,977 |
| Total unallocated employee benefits | <u>45,805,080</u> | <u>(172,649)</u> | <u>45,632,431</u> | <u>40,532,765</u> | <u>5,099,666</u> |
| Food services: | | | | | |
| Other salaries | - | 36,485 | 36,485 | 36,485 | - |
| Total food services | <u>-</u> | <u>36,485</u> | <u>36,485</u> | <u>36,485</u> | <u>-</u> |

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | <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 | \$ - | \$ - | \$ - | \$ 5,344,377 | \$ (5,344,377) |
| Non-contributory group insurance | - | - | - | 266,223 | (266,223) |
| Post-retirement medical contributions | - | - | - | 6,680,673 | (6,680,673) |
| Reimbursed TPAF Social Security contributions (Non-budgeted) | - | - | - | 5,382,601 | (5,382,601) |
| Total on-behalf contributions | - | - | - | 17,673,874 | (17,673,874) |
| Total undistributed expenditures | 143,384,033 | 734,983 | 144,119,016 | 136,968,426 | 7,150,590 |
| Total expenditures - current expense | 224,110,497 | 864,064 | 224,974,561 | 207,816,093 | 17,158,468 |
| CAPITAL OUTLAY | | | | | |
| Equipment: | | | | | |
| Grades 1 - 5 | 23,000 | - | 23,000 | - | 23,000 |
| Instruction - instructional equipment | 7,000 | - | 7,000 | - | 7,000 |
| General administration | 1,128,127 | - | 1,128,127 | 174,952 | 953,175 |
| Student transportation - noninstructional equipment | 250,000 | 335 | 250,335 | 250,335 | - |
| Special schools (all programs) | 24,435 | - | 24,435 | - | 24,435 |
| Total equipment | 1,432,562 | 335 | 1,432,897 | 425,287 | 1,007,610 |
| Facilities acquisition and construction services: | | | | | |
| Architect/engineering services | 787,484 | 1 | 787,485 | 320,484 | 467,001 |
| Other professional/technical services | 688,680 | - | 688,680 | - | 688,680 |
| Construction services | 4,331,517 | (1,000,000) | 3,331,517 | 624,570 | 2,706,947 |
| Supplies and Materials | - | - | - | - | - |
| Infrastructure | 207,500 | - | 207,500 | 25,850 | 181,650 |
| Total facilities acquisition and construction services | 6,015,181 | (999,999) | 5,015,182 | 970,904 | 4,044,278 |
| Assets acquired under capital leases (Non-budgeted) | - | - | - | 3,454,891 | (3,454,891) |
| Total capital outlay | 7,447,743 | (999,664) | 6,448,079 | 4,851,082 | 1,596,997 |
| SPECIAL SCHOOLS | | | | | |
| Other special schools - instructions: | | | | | |
| Salaries of teachers | 212,813 | 11,489 | 224,302 | 224,302 | - |
| Other salaries - instruction | 290,250 | 92,600 | 382,850 | 382,850 | - |
| General supplies | 23,150 | (11,489) | 11,661 | - | 11,661 |
| Total other special schools - instructions | 526,213 | 92,600 | 618,813 | 607,152 | 11,661 |
| Accredited evening/adult high school - instruction: | | | | | |
| Salaries of teachers | 69,944 | 28,896 | 98,840 | 98,840 | - |
| Other salaries for instruction | 14,689 | - | 14,689 | 6,928 | 7,761 |
| General supplies | 13,033 | - | 13,033 | 153 | 12,880 |
| Textbooks | 1,629 | - | 1,629 | - | 1,629 |
| Total accredited evening/adult high school - instruction | 99,295 | 28,896 | 128,191 | 105,921 | 22,270 |
| Accredited evening/adult high school - support services: | | | | | |
| Salaries | 133,168 | (44,325) | 88,843 | 39,189 | 49,654 |
| Purchased professional and technical services | 8,147 | - | 8,147 | 350 | 7,797 |
| Other purchased services (400-500 series) | 815 | - | 815 | - | 815 |
| Total accredited evening/adult high school - support services | 142,130 | (44,325) | 97,805 | 39,539 | 58,266 |
| Adult education - local - instruction: | | | | | |
| Salaries | 171,186 | 452 | 171,638 | 171,638 | - |
| Salaries of teachers | 1,005,704 | 14,977 | 1,020,681 | 844,832 | 175,849 |
| General supplies | 38,825 | - | 38,825 | 15,550 | 23,275 |
| Total adult education - local - instruction | 1,215,715 | 15,429 | 1,231,144 | 1,032,020 | 199,124 |
| Adult education - local - support services: | | | | | |
| Purchased technical services | 310 | - | 310 | 310 | - |
| Other objects | 1,629 | - | 1,629 | - | 1,629 |
| Total adult education - local - support services | 1,939 | - | 1,939 | 310 | 1,629 |
| Total special schools | 1,985,292 | 92,600 | 2,077,892 | 1,784,942 | 292,950 |
| Charter schools | 284,796 | 43,000 | 327,796 | 300,218 | 27,578 |
| Total expenditures | 233,828,328 | - | 233,828,328 | 214,752,335 | 19,075,993 |

**CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016**

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|----------------------|----------------------|
| Excess (deficiency) of revenues over (under) expenditures | \$ (39,472,670) | \$ - | \$ (39,472,670) | \$ (1,202,812) | \$ 38,269,858 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Capital leases (Non-budgeted) | - | - | - | 3,454,891 | 3,454,891 |
| Transfer out - capital reserve withdrawal capital projects fund | - | - | - | (29,000,000) | (29,000,000) |
| Transfer in - capital projects fund project balances | - | - | - | 227,741 | 227,741 |
| Transfers in - contribution to school based budgeting - general fund | 113,531,359 | 71,332 | 113,602,691 | 105,180,969 | (8,421,722) |
| Transfers in - contribution to school based budgeting - special revenue fund | 5,108,285 | (71,332) | 5,036,953 | 4,574,713 | (462,240) |
| Operating transfers out - transfer to special revenue- local contribution to preschool - inclusion | (426,372) | - | (426,372) | (426,372) | - |
| Transfers out - contribution to school based budgeting | (113,531,359) | - | (113,531,359) | (105,180,969) | 8,350,390 |
| Total other financing sources (uses) | <u>4,681,913</u> | <u>-</u> | <u>4,681,913</u> | <u>(21,169,027)</u> | <u>(25,850,940)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (34,790,757) | - | (34,790,757) | (22,371,839) | 12,418,918 |
| Fund balances, July 1 | <u>34,790,757</u> | <u>-</u> | <u>34,790,757</u> | <u>106,122,599</u> | <u>71,331,842</u> |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 83,750,760</u> | <u>\$ 83,750,760</u> |
| <u>Recapitulation:</u> | | | | | |
| Restricted for: | | | | | |
| Excess Surplus - prior year - designated for subsequent year's expenditures | | | | \$ 32,546,137 | |
| Excess Surplus - current year | | | | 23,564,277 | |
| Committed to: | | | | | |
| Capital reserve | | | | 11,997,704 | |
| Maintenance reserve | | | | 4,000,000 | |
| Year-end encumbrances | | | | 7,009,600 | |
| Unassigned | | | | <u>4,633,042</u> | |
| | | | | 83,750,760 | |
| Reconciliation to Government Funds (GAAP) | | | | | |
| Last State Aid Payment not recognized on GAAP Basis | | | | <u>(17,647,933)</u> | |
| Fund Balance per Government Funds (GAAP) | | | | <u>\$ 66,102,827</u> | |

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | 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 | 150,000 | - | 150,000 | - | - | - |
| Total - local sources | 15,568,637 | - | 15,568,637 | - | - | - |
| Federal sources: | | | | | | |
| Special Education Medicare Reimbursement Initiative | 295,342 | - | 295,342 | - | - | - |
| Total - federal sources | 295,342 | - | 295,342 | - | - | - |
| 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 | - | - | - |
| Educational adequacy aid | 447,622 | - | 447,622 | - | - | - |
| Per Pupil Growth Aid | 115,940 | - | 115,940 | - | - | - |
| PARCC Readiness Aid | 115,940 | - | 115,940 | - | - | - |
| Adult Education Program Aid | - | - | - | - | - | - |
| Perkins | 173,000 | - | 173,000 | - | - | - |
| Extraordinary aid | 500,000 | - | 500,000 | - | - | - |
| On-behalf TPAF contributions (Non-budgeted) | | | | | | |
| Pension contribution | - | - | - | - | - | - |
| Non-contributory group insurance | - | - | - | - | - | - |
| Post-retirement medical contributions | - | - | - | - | - | - |
| Reimbursed TPAF Social Security contributions (Non-budgeted) | - | - | - | - | - | - |
| Total - state sources | 178,491,679 | - | 178,491,679 | - | - | - |
| Total revenues | 194,355,658 | - | 194,355,658 | - | - | - |
| EXPENDITURES - | | | | | | |
| CURRENT EXPENSE | | | | | | |
| Regular programs - instruction: | | | | | | |
| Salaries of teachers: | | | | | | |
| Preschool/kindergarten | - | 2,536,178 | 2,536,178 | - | 223,339 | 223,339 |
| Grades 1-5 | - | 18,681,532 | 18,681,532 | - | (244,457) | (244,457) |
| Grades 6-8 | 164,023 | 8,851,135 | 9,015,158 | - | (30,270) | (30,270) |
| Grades 9-12 | - | 12,928,492 | 12,928,492 | - | 845,452 | 845,452 |
| Other salaries for instruction: | | | | | | |
| Preschool/kindergarten | - | 247,203 | 247,203 | - | - | - |
| Total regular programs - instruction | 164,023 | 43,244,540 | 43,408,563 | - | 794,064 | 794,064 |
| Regular programs - home instruction: | | | | | | |
| Salaries of teachers | 251,109 | - | 251,109 | 19,886 | - | 19,886 |
| Other salaries for instruction | 95,111 | - | 95,111 | - | - | - |
| Total regular programs - home instruction | 346,220 | - | 346,220 | 19,886 | - | 19,886 |
| Regular programs - undistributed instruction: | | | | | | |
| Other salaries for instruction | 1,941,993 | 1,992,337 | 3,934,330 | (19,886) | 1,895 | (17,991) |
| Purchased professional - educational services | 69,207 | 50,557 | 119,764 | - | - | - |
| Purchased professional - technical services | - | 44,658 | 44,658 | - | - | - |
| Other purchased services (400-500 series) | 181,280 | 68,947 | 250,227 | - | - | - |
| General supplies | 1,303,675 | 1,987,217 | 3,290,892 | (25,000) | 137,383 | 112,383 |
| Textbooks | 506,757 | 81,250 | 588,007 | - | 5,000 | 5,000 |
| Other objects | 24,406 | 128,116 | 152,522 | 10,000 | 10,000 | 20,000 |
| Total regular programs - undistributed instruction | 4,027,318 | 4,353,082 | 8,380,400 | (34,886) | 154,278 | 119,392 |
| Total regular programs | 4,537,561 | 47,597,622 | 52,135,183 | (15,000) | 948,342 | 933,342 |
| Cognitive - moderate: | | | | | | |
| Salaries of teachers | - | 247,550 | 247,550 | - | (24,089) | (24,089) |
| Other salaries for instruction | - | 30,826 | 30,826 | - | - | - |
| General supplies | - | 81,605 | 81,605 | - | - | - |
| Total cognitive - moderate | - | 359,981 | 359,981 | - | (24,089) | (24,089) |
| Learning/language disabilities: | | | | | | |
| Salaries of teachers | - | 2,850,411 | 2,850,411 | - | 40,501 | 40,501 |
| Other salaries for instruction | - | 463,940 | 463,940 | - | 9,764 | 9,764 |
| Other purchased services (400-500 series) | - | 3,000 | 3,000 | - | - | - |
| General supplies | - | 81,179 | 81,179 | - | - | - |
| Total learning/language disabilities | - | 3,398,530 | 3,398,530 | - | 50,265 | 50,265 |
| Multiple disabilities: | | | | | | |

| 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 |
| - | - | - | 224,540 | - | 224,540 |
| 150,000 | - | 150,000 | 1,144,736 | - | 1,144,736 |
| 15,568,637 | - | 15,568,637 | 16,787,913 | - | 16,787,913 |
| 295,342 | - | 295,342 | 460,319 | - | 460,319 |
| 295,342 | - | 295,342 | 460,319 | - | 460,319 |
| 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 |
| 115,940 | - | 115,940 | 115,941 | - | 115,941 |
| 115,940 | - | 115,940 | 115,940 | - | 115,940 |
| - | - | - | 45,200 | - | 45,200 |
| 173,000 | - | 173,000 | - | - | - |
| 500,000 | - | 500,000 | 763,537 | - | 763,537 |
| - | - | - | 5,344,377 | - | 5,344,377 |
| - | - | - | 266,223 | - | 266,223 |
| - | - | - | 6,680,673 | - | 6,680,673 |
| - | - | - | 5,382,601 | - | 5,382,601 |
| 178,491,679 | - | 178,491,679 | 196,301,291 | - | 196,301,291 |
| 194,355,658 | - | 194,355,658 | 213,549,523 | - | 213,549,523 |
| - | 2,759,517 | 2,759,517 | - | 2,562,366 | 2,562,366 |
| - | 18,437,075 | 18,437,075 | - | 16,879,213 | 16,879,213 |
| 164,023 | 8,820,865 | 8,984,888 | 39,312 | 8,636,719 | 8,676,031 |
| - | 13,773,944 | 13,773,944 | - | 13,773,944 | 13,773,944 |
| - | 247,203 | 247,203 | - | 203,746 | 203,746 |
| 164,023 | 44,038,604 | 44,202,627 | 39,312 | 42,055,988 | 42,095,300 |
| 270,995 | - | 270,995 | 120,995 | - | 120,995 |
| 95,111 | - | 95,111 | - | - | - |
| 366,106 | - | 366,106 | 120,995 | - | 120,995 |
| 1,922,107 | 1,994,232 | 3,916,339 | 709,551 | 1,556,263 | 2,265,814 |
| 69,207 | 50,557 | 119,764 | 56,243 | 12,896 | 69,139 |
| - | 44,658 | 44,658 | - | 8,418 | 8,418 |
| 181,280 | 68,947 | 250,227 | 164,475 | 43,337 | 207,812 |
| 1,278,675 | 2,124,600 | 3,403,275 | 444,026 | 1,512,145 | 1,956,171 |
| 506,757 | 86,250 | 593,007 | 196,650 | 47,807 | 244,457 |
| 34,406 | 138,116 | 172,522 | 458 | 89,193 | 89,651 |
| 3,992,432 | 4,507,360 | 8,499,792 | 1,571,403 | 3,270,059 | 4,841,462 |
| 4,522,561 | 48,545,964 | 53,068,525 | 1,731,710 | 45,326,047 | 47,057,757 |
| - | 223,461 | 223,461 | - | 204,397 | 204,397 |
| - | 30,826 | 30,826 | - | 20,602 | 20,602 |
| - | 81,605 | 81,605 | - | 61,995 | 61,995 |
| - | 335,892 | 335,892 | - | 286,994 | 286,994 |
| - | 2,890,912 | 2,890,912 | - | 2,626,481 | 2,626,481 |
| - | 473,704 | 473,704 | - | 439,288 | 439,288 |
| - | 3,000 | 3,000 | - | - | - |
| - | 81,179 | 81,179 | - | 40,428 | 40,428 |
| - | 3,448,795 | 3,448,795 | - | 3,106,197 | 3,106,197 |

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | 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 |
| Salaries of teachers | \$ - | \$ 1,010,234 | \$ 1,010,234 | \$ - | \$ (181,598) | \$ (181,598) |
| Other salaries for instruction | - | 315,556 | 315,556 | - | 50,141 | 50,141 |
| Other purchased services (400-500 series) | - | 1,000 | 1,000 | - | - | - |
| General supplies | - | 33,014 | 33,014 | - | - | - |
| Other objects | - | 1,000 | 1,000 | - | - | - |
| Total multiple disabilities | - | 1,360,804 | 1,360,804 | - | (131,457) | (131,457) |
| Resource room/resource center: | | | | | | |
| Salaries of teachers | - | 6,445,546 | 6,445,546 | - | 54,618 | 54,618 |
| Other salaries for instruction | - | 165,289 | 165,289 | - | - | - |
| Other purchased services (400-500 series) | - | 3,500 | 3,500 | - | - | - |
| General supplies | - | 114,075 | 114,075 | - | - | - |
| Textbooks | - | 1,500 | 1,500 | - | - | - |
| Total resource room/resource center | - | 6,729,910 | 6,729,910 | - | 54,618 | 54,618 |
| Autism: | | | | | | |
| Salaries of teachers | - | 484,348 | 484,348 | - | 41,168 | 41,168 |
| General supplies | - | 33,100 | 33,100 | - | - | - |
| Total autism | - | 517,448 | 517,448 | - | 41,168 | 41,168 |
| Special education - home instruction: | | | | | | |
| Salaries of teachers | 310,000 | - | 310,000 | (38,330) | - | (38,330) |
| General supplies | 33,685 | - | 33,685 | - | - | - |
| Total special education - home instruction | 486,685 | - | 486,685 | (181,330) | - | (181,330) |
| Total special education - instruction | 486,685 | 12,366,673 | 12,853,358 | (181,330) | (9,495) | (190,825) |
| Basic skills/remedial: | | | | | | |
| Salaries of teachers | - | 131,648 | 131,648 | - | - | - |
| Purchased professional - educational services | 1,324 | - | 1,324 | - | - | - |
| Purchased professional - technical services | 2,002 | - | 2,002 | - | - | - |
| Other purchased services (400-500 series) | 1,142 | - | 1,142 | - | - | - |
| General supplies | 5,920 | 1,500 | 7,420 | - | - | - |
| Other objects | 1,324 | - | 1,324 | - | - | - |
| Total basic skills/remedial | 11,712 | 133,148 | 144,860 | - | - | - |
| Bilingual education: | | | | | | |
| Salaries of teachers | 156,394 | 7,861,794 | 8,018,188 | - | (716,847) | (716,847) |
| Other salaries for instruction | - | 613,285 | 613,285 | - | 33,792 | 33,792 |
| Purchased professional - technical services | - | 19,941 | 19,941 | - | 368 | 368 |
| Other purchased services (400-500 series) | 1,200 | 19,576 | 20,776 | - | - | - |
| General supplies | 56,275 | 541,294 | 597,569 | - | (18,469) | (18,469) |
| Textbooks | - | 45,860 | 45,860 | - | - | - |
| Other objects | - | 3,300 | 3,300 | - | - | - |
| Total bilingual education | 213,869 | 9,105,050 | 9,318,919 | - | (701,156) | (701,156) |
| Vocational programs - local - instruction: | | | | | | |
| Salaries of teachers | 176,471 | - | 176,471 | - | - | - |
| Purchased professional - educational services | 4,401 | - | 4,401 | - | - | - |
| General supplies | 39,850 | - | 39,850 | - | - | - |
| Textbooks | 8,121 | - | 8,121 | - | - | - |
| Other objects | 4,325 | - | 4,325 | - | - | - |
| Total vocational programs - local - instruction | 233,168 | - | 233,168 | - | - | - |

| 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 |
| \$ - | \$ 828,636 | \$ 828,636 | \$ - | \$ 648,828 | \$ 648,828 |
| - | 365,697 | 365,697 | - | 357,098 | 357,098 |
| - | 1,000 | 1,000 | - | 1,000 | 1,000 |
| - | 33,014 | 33,014 | - | 20,834 | 20,834 |
| - | 1,000 | 1,000 | - | 1,000 | 1,000 |
| - | 1,229,347 | 1,229,347 | - | 1,028,760 | 1,028,760 |
| - | 6,500,164 | 6,500,164 | - | 5,641,776 | 5,641,776 |
| - | 165,289 | 165,289 | - | 116,591 | 116,591 |
| - | 3,500 | 3,500 | - | 3,500 | 3,500 |
| - | 114,075 | 114,075 | - | 66,829 | 66,829 |
| - | 1,500 | 1,500 | - | 75 | 75 |
| - | 6,784,528 | 6,784,528 | - | 5,828,771 | 5,828,771 |
| - | 525,516 | 525,516 | - | 522,281 | 522,281 |
| - | 33,100 | 33,100 | - | 20,363 | 20,363 |
| - | 558,616 | 558,616 | - | 542,644 | 542,644 |
| 271,670 | - | 271,670 | 206,655 | - | 206,655 |
| 33,685 | - | 33,685 | 8,188 | - | 8,188 |
| 305,355 | - | 305,355 | 214,843 | - | 214,843 |
| 305,355 | 12,357,178 | 12,662,533 | 214,843 | 10,793,366 | 11,008,209 |
| - | 131,648 | 131,648 | - | - | - |
| 1,324 | - | 1,324 | - | - | - |
| 2,002 | - | 2,002 | - | - | - |
| 1,142 | - | 1,142 | - | - | - |
| 5,920 | 1,500 | 7,420 | 413 | 385 | 798 |
| 1,324 | - | 1,324 | - | - | - |
| 11,712 | 133,148 | 144,860 | 413 | 385 | 798 |
| 156,394 | 7,144,947 | 7,301,341 | 149,069 | 6,807,190 | 6,956,259 |
| - | 647,077 | 647,077 | - | 552,522 | 552,522 |
| - | 20,309 | 20,309 | - | 525 | 525 |
| 1,200 | 19,576 | 20,776 | 31 | 18,590 | 18,621 |
| 56,275 | 522,825 | 579,100 | 47,399 | 343,867 | 391,266 |
| - | 45,860 | 45,860 | - | 16,965 | 16,965 |
| - | 3,300 | 3,300 | - | 1,018 | 1,018 |
| 213,869 | 8,403,894 | 8,617,763 | 196,499 | 7,740,677 | 7,937,176 |
| 176,471 | - | 176,471 | - | - | - |
| 4,401 | - | 4,401 | 3,108 | - | 3,108 |
| 39,850 | - | 39,850 | 27,883 | - | 27,883 |
| 8,121 | - | 8,121 | 2,648 | - | 2,648 |
| 4,325 | - | 4,325 | 300 | - | 300 |
| 233,168 | - | 233,168 | 33,939 | - | 33,939 |

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | ORIGINAL BUDGET | | | BUDGET TRANSFERS | | |
|--|------------------|-------------------|-------------------|------------------|------------------|------------------|
| | Operating | Blended | Total | Operating | Blended | Total |
| | Fund | Resource | General | Fund | Resource | General |
| | Fund 11-13 | Fund 15 | Fund | Fund 11-13 | Fund 15 | Fund |
| Other instructional: | | | | | | |
| School-sponsored cocurricular activities: | | | | | | |
| Other purchase services (300-500 series) | \$ - | \$ 88,000 | \$ 88,000 | \$ - | \$ - | \$ - |
| Supplies and materials | - | 12,000 | 12,000 | - | - | - |
| Other Objects | - | 10,250 | 10,250 | - | - | - |
| School-sponsored athletics: | | | | | | |
| Salaries | 157,494 | - | 157,494 | - | - | - |
| Salaries of teachers | 329,800 | - | 329,800 | - | - | - |
| Purchased services (300-500 series) | - | 21,391 | 21,391 | - | - | - |
| Supplies and materials | 221,020 | 167,938 | 388,958 | - | - | - |
| Other objects | 100,750 | 12,350 | 113,100 | (29,000) | - | (29,000) |
| Before/after school programs: | | | | | | |
| Salaries of teachers | 125,951 | 1,157,531 | 1,283,482 | (15,975) | (91,564) | (107,539) |
| Salaries of professional staff | 7,331 | - | 7,331 | - | - | - |
| Salaries of secretarial and clerical assistants | 3,666 | - | 3,666 | - | - | - |
| Other salaries for instruction | - | 714,487 | 714,487 | - | 191,480 | 191,480 |
| Student assistants video productions | 120,000 | - | 120,000 | 44,180 | 60,000 | 104,180 |
| Purchased professional and technical services | 8,985 | 11,470 | 20,455 | - | - | - |
| Other Objects | 180,500 | - | 180,500 | - | - | - |
| Alternative education programs: | | | | | | |
| Purchased technical services | 10,056 | - | 10,056 | - | - | - |
| Purchased services (300-500 series) | 2,573 | - | 2,573 | - | - | - |
| General Supplies | 58,511 | - | 58,511 | - | - | - |
| Other objects | 12,639 | - | 12,639 | - | - | - |
| Other supplemental/at-risk programs: | | | | | | |
| Salaries of teachers | - | 655,283 | 655,283 | - | (56,401) | (56,401) |
| Other salaries for instruction | - | 58,000 | 58,000 | - | (10,000) | (10,000) |
| Other special schools: | | | | | | |
| Other purchase services (300-500 series) | - | 20,000 | 20,000 | - | (5,000) | (5,000) |
| General Supplies | - | 6,000 | 6,000 | - | - | - |
| Other state projects: | | | | | | |
| Other purchase services (300-500 series) | - | 17,000 | 17,000 | - | - | - |
| Community service programs: | | | | | | |
| Salaries | 250,000 | - | 250,000 | - | - | - |
| Purchased services (300-500 series) | 1,500,000 | - | 1,500,000 | - | - | - |
| Total other instructional | <u>3,089,276</u> | <u>2,951,700</u> | <u>6,040,976</u> | <u>(795)</u> | <u>88,515</u> | <u>87,720</u> |
| Total - instruction | <u>8,572,271</u> | <u>72,154,193</u> | <u>80,726,464</u> | <u>(197,125)</u> | <u>326,206</u> | <u>129,081</u> |
| Undistributed expenditures - instruction: | | | | | | |
| Tuition to other LEA's within the state - special | 564,899 | - | 564,899 | - | - | - |
| Tuition to CSSD & regional day schools | 1,645,795 | - | 1,645,795 | (76,080) | - | (76,080) |
| Tuition to private schools for the handicapped-within state | 7,268,664 | - | 7,268,664 | 76,080 | - | 76,080 |
| Tuition to private schools - handicapped other LEA's-outside state | 168,941 | - | 168,941 | - | - | - |
| Tuition - state facilities | 64,612 | - | 64,612 | - | - | - |
| Total undistributed expenditures - instruction | <u>9,712,911</u> | <u>-</u> | <u>9,712,911</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Attendance and social work services: | | | | | | |
| Salaries | - | 1,141,833 | 1,141,833 | - | 166,673 | 166,673 |
| Other salaries | 283,091 | - | 283,091 | - | - | - |
| Salary drop out prevention officer | - | 457,502 | 457,502 | - | (88,588) | (88,588) |
| Salaries of family support team | - | 503,960 | 503,960 | - | (57,075) | (57,075) |
| Family/parent liaison salary | - | 632,892 | 632,892 | - | 8,404 | 8,404 |
| Purchase professional & technical services | 20,363 | 10,675 | 31,038 | - | - | - |
| Other purchased services (400-500 series) | - | 2,184 | 2,184 | - | - | - |
| Supplies and materials | 4,287 | 48,653 | 52,940 | - | - | - |
| General supplies | - | 9,500 | 9,500 | - | - | - |
| Other objects | 1,308 | 300 | 1,608 | - | - | - |
| Total attendance and social work services | <u>309,049</u> | <u>2,807,499</u> | <u>3,116,548</u> | <u>-</u> | <u>29,414</u> | <u>29,414</u> |
| Health services: | | | | | | |
| Salaries | 296,031 | 1,787,676 | 2,083,707 | (327) | (32,731) | (33,058) |
| Family/parent liaison salary | - | 68,038 | 68,038 | - | - | - |
| Salaries of social services coordinators | - | 540,910 | 540,910 | - | 12,126 | 12,126 |
| Purchased professional and technical services | 49,000 | 7,600 | 56,600 | - | - | - |
| Other purchased services (400-500 series) | 5,815 | - | 5,815 | - | - | - |
| Supplies and materials | 43,071 | 51,621 | 94,692 | 17,000 | 1 | 17,001 |
| Other objects | 19,532 | - | 19,532 | - | - | - |
| Total health services | <u>413,449</u> | <u>2,455,845</u> | <u>2,869,294</u> | <u>16,673</u> | <u>(20,604)</u> | <u>(3,931)</u> |
| Other support services - students-regular: | | | | | | |
| Salaries of other professional staff | 699,203 | 1,225,048 | 1,924,251 | - | (127,516) | (127,516) |
| Salaries of secretarial and clerical assistants | - | 292,551 | 292,551 | - | 15,782 | 15,782 |
| Other salaries | 794,353 | - | 794,353 | (3,775) | - | (3,775) |
| Purchased professional - educational services | - | 22,669 | 22,669 | - | - | - |
| Purchased professional - technical services | - | 7,500 | 7,500 | - | - | - |
| Other purchased services (400-500 series) | - | 36,000 | 36,000 | - | - | - |
| Supplies and materials | - | 19,212 | 19,212 | - | - | - |
| Other objects | 495,189 | 1,000 | 496,189 | - | - | - |
| Total other support services - students-regular | <u>1,988,745</u> | <u>1,603,980</u> | <u>3,592,725</u> | <u>(3,775)</u> | <u>(111,734)</u> | <u>(115,509)</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 |
| \$ - | \$ 88,000 | \$ 88,000 | \$ - | \$ 78,642 | \$ 78,642 |
| - | 12,000 | 12,000 | - | 967 | 967 |
| - | 10,250 | 10,250 | - | 4,888 | 4,888 |
| 157,494 | - | 157,494 | 150,352 | - | 150,352 |
| 329,800 | - | 329,800 | 154,151 | - | 154,151 |
| - | 21,391 | 21,391 | - | 21,391 | 21,391 |
| 221,020 | 167,938 | 388,958 | 74,687 | 164,601 | 239,288 |
| 71,750 | 12,350 | 84,100 | 10,185 | 12,350 | 22,535 |
| 109,976 | 1,065,967 | 1,175,943 | 83,129 | 1,012,356 | 1,095,485 |
| 7,331 | - | 7,331 | - | - | - |
| 3,666 | - | 3,666 | - | - | - |
| - | 905,967 | 905,967 | - | 860,612 | 860,612 |
| 164,180 | 60,000 | 224,180 | 164,180 | 60,000 | 224,180 |
| 8,985 | 11,470 | 20,455 | 221 | 4,770 | 4,991 |
| 180,500 | - | 180,500 | 34,320 | - | 34,320 |
| 10,056 | - | 10,056 | - | - | - |
| 2,573 | - | 2,573 | 148 | - | 148 |
| 58,511 | - | 58,511 | 27,474 | - | 27,474 |
| 12,639 | - | 12,639 | 4,228 | - | 4,228 |
| - | 598,882 | 598,882 | - | 536,044 | 536,044 |
| - | 48,000 | 48,000 | - | 28,267 | 28,267 |
| - | 15,000 | 15,000 | - | - | - |
| - | 6,000 | 6,000 | - | 4,588 | 4,588 |
| - | 17,000 | 17,000 | - | 11,869 | 11,869 |
| 250,000 | - | 250,000 | 105,368 | - | 105,368 |
| 1,500,000 | - | 1,500,000 | 1,200,000 | - | 1,200,000 |
| 3,088,481 | 3,040,215 | 6,128,696 | 2,008,443 | 2,801,345 | 4,809,788 |
| 8,375,146 | 72,480,399 | 80,855,545 | 4,185,847 | 66,661,820 | 70,847,667 |
| 564,899 | - | 564,899 | 417,175 | - | 417,175 |
| 1,569,715 | - | 1,569,715 | 1,479,191 | - | 1,479,191 |
| 7,344,744 | - | 7,344,744 | 6,862,612 | - | 6,862,612 |
| 168,941 | - | 168,941 | 41,135 | - | 41,135 |
| 64,612 | - | 64,612 | - | - | - |
| 9,712,911 | - | 9,712,911 | 8,800,113 | - | 8,800,113 |
| - | 1,308,506 | 1,308,506 | - | 1,031,969 | 1,031,969 |
| 283,091 | - | 283,091 | 210,315 | - | 210,315 |
| - | 368,914 | 368,914 | - | 261,861 | 261,861 |
| - | 446,885 | 446,885 | - | 370,506 | 370,506 |
| - | 641,296 | 641,296 | - | 551,066 | 551,066 |
| 20,363 | 10,675 | 31,038 | 66 | 5,000 | 5,066 |
| - | 2,184 | 2,184 | - | 1,734 | 1,734 |
| 4,287 | 48,653 | 52,940 | 1,138 | 3,802 | 4,940 |
| - | 9,500 | 9,500 | - | 6,899 | 6,899 |
| 1,308 | 300 | 1,608 | - | 220 | 220 |
| 309,049 | 2,836,913 | 3,145,962 | 211,519 | 2,233,057 | 2,444,576 |
| 295,704 | 1,754,945 | 2,050,649 | 226,837 | 1,412,367 | 1,639,204 |
| - | 68,038 | 68,038 | - | 21,293 | 21,293 |
| - | 553,036 | 553,036 | - | 497,081 | 497,081 |
| 49,000 | 7,600 | 56,600 | 3,541 | - | 3,541 |
| 5,815 | - | 5,815 | 495 | - | 495 |
| 60,071 | 51,622 | 111,693 | 38,141 | 29,549 | 67,690 |
| 19,532 | - | 19,532 | 19,204 | - | 19,204 |
| 430,122 | 2,435,241 | 2,865,363 | 288,218 | 1,960,290 | 2,248,508 |
| 699,203 | 1,097,532 | 1,796,735 | 633,625 | 1,074,603 | 1,708,228 |
| - | 308,333 | 308,333 | - | 307,290 | 307,290 |
| 790,578 | - | 790,578 | 642,394 | - | 642,394 |
| - | 22,669 | 22,669 | - | 15,844 | 15,844 |
| - | 7,500 | 7,500 | - | 1,800 | 1,800 |
| - | 36,000 | 36,000 | - | 16,099 | 16,099 |
| - | 19,212 | 19,212 | - | 6,067 | 6,067 |
| 495,189 | 1,000 | 496,189 | 242,901 | 810 | 243,711 |
| 1,984,970 | 1,492,246 | 3,477,216 | 1,518,920 | 1,422,513 | 2,941,433 |

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | 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 - special services: | | | | | | |
| Salaries of other professional staff | \$ 3,374,982 | \$ - | \$ 3,374,982 | \$ 575,490 | \$ - | \$ 575,490 |
| Salaries of secretarial and clerical assistants | 789,687 | - | 789,687 | 20,317 | - | 20,317 |
| Total other support services - students-special services | 4,164,669 | - | 4,164,669 | 595,807 | - | 595,807 |
| Improvement of instructional services: | | | | | | |
| Salaries of supervisors of instructions | 2,978,146 | 61,930 | 3,040,076 | (57,025) | (8,355) | (65,380) |
| Salaries of principals/assistant principals | - | - | - | - | 8,355 | 8,355 |
| Salaries of other professional staff | 568,254 | 175,559 | 743,813 | (39,180) | 520 | (38,660) |
| Salaries of secretarial and clerical assistants | 1,030,564 | 413,230 | 1,443,794 | 9,010 | 2,268 | 11,278 |
| Other salaries | 1,631,384 | - | 1,631,384 | 327 | - | 327 |
| Purchased professional - educational services | 108,758 | 74,794 | 183,552 | - | (30,000) | (30,000) |
| Purchased professional - technical services | 6,743 | - | 6,743 | - | - | - |
| Other purchased services (400-500 series) | 1,890,102 | 120 | 1,890,222 | - | - | - |
| Supplies and materials | - | 361,287 | 361,287 | - | (28,500) | (28,500) |
| Textbooks | 48,895 | - | 48,895 | - | - | - |
| Other objects | 1,390 | - | 1,390 | - | - | - |
| Total improvement of instructional services | 8,264,236 | 1,086,920 | 9,351,156 | (86,868) | (55,712) | (142,580) |
| Educational media services/school library: | | | | | | |
| Salaries | - | 1,074,038 | 1,074,038 | - | 27,963 | 27,963 |
| Salaries of technology coordinators | - | 339,400 | 339,400 | - | (32,633) | (32,633) |
| Purchased professional - technical services | 173,325 | 1,350,907 | 1,524,232 | - | (71,000) | (71,000) |
| Other purchased services (400-500 series) | 22,338 | 47,935 | 70,273 | - | - | - |
| Supplies and materials | 191,795 | 1,564,437 | 1,756,232 | (9,549) | 3,525 | (6,024) |
| Other objects | - | 2,000 | 2,000 | - | - | - |
| Total educational media services/school library | 387,458 | 4,378,717 | 4,766,175 | (9,549) | (72,145) | (81,694) |
| Instruction staff training services: | | | | | | |
| Salaries of supervisors of instruction | 737,899 | - | 737,899 | 16,097 | - | 16,097 |
| Other purchased professional services - educational | 15,000 | 20,928 | 35,928 | 10,000 | - | 10,000 |
| Supplies and materials | 2,000 | 4,144 | 6,144 | 5,000 | - | 5,000 |
| Total instruction staff training services | 754,899 | 25,072 | 779,971 | 31,097 | - | 31,097 |
| Support services - general administration: | | | | | | |
| Salaries | 480,917 | - | 480,917 | (127,297) | - | (127,297) |
| Salaries of other professional staff | 398,183 | - | 398,183 | - | - | - |
| Other purchased professional services - educational | 91,510 | - | 91,510 | - | - | - |
| Legal services | 512,600 | - | 512,600 | 247,250 | - | 247,250 |
| Other purchased professional services | 540,311 | - | 540,311 | (115,603) | - | (115,603) |
| Purchased Technical services | 700,992 | - | 700,992 | - | - | - |
| Communications/telephone | 910,385 | - | 910,385 | (247,250) | - | (247,250) |
| Miscellaneous purchased services | 610,156 | - | 610,156 | - | - | - |
| General Supplies | 45,431 | - | 45,431 | - | - | - |
| Miscellaneous expenditures | 135,042 | - | 135,042 | 51,128 | - | 51,128 |
| Total support services - general administration | 4,425,527 | - | 4,425,527 | (191,772) | - | (191,772) |
| Support services - school administration: | | | | | | |
| Salaries of principals/assistant principals | - | 4,242,533 | 4,242,533 | - | (14,253) | (14,253) |
| Salaries of other professional staff | - | - | - | - | 39,156 | 39,156 |
| Salaries of secretarial and clerical assistants | - | 3,041,493 | 3,041,493 | - | (6,100) | (6,100) |
| Other professional and technical services | 2,265,329 | 27,632 | 2,292,961 | (416,813) | (3,082) | (419,895) |
| Other purchased services (400-500 series) | - | 51,639 | 51,639 | - | (10,001) | (10,001) |
| Supplies and materials | 75,000 | 505,544 | 580,544 | - | (3,210) | (3,210) |
| Other objects | 31,806 | 91,255 | 123,061 | - | (238) | (238) |
| Total support services - school administration | 2,372,135 | 7,960,096 | 10,332,231 | (416,813) | 2,272 | (414,541) |
| Central services: | | | | | | |
| Salaries | 999,108 | - | 999,108 | 90,704 | - | 90,704 |
| Purchased profession services | 65,000 | - | 65,000 | - | - | - |
| Purchased technical services | 488,600 | - | 488,600 | (4,425) | - | (4,425) |
| Supplies and materials | 170,468 | - | 170,468 | - | - | - |
| Miscellaneous expenditures | 187,046 | - | 187,046 | (6,700) | - | (6,700) |
| Total central services: | 1,910,222 | - | 1,910,222 | 79,579 | - | 79,579 |
| Administrative Information Technology: | | | | | | |
| Purchased profession services | 23,836 | - | 23,836 | - | - | - |
| Purchased technical services | 613,980 | - | 613,980 | - | - | - |
| Total administrative information technology: | 637,816 | - | 637,816 | - | - | - |
| Required maintenance for school facilities: | | | | | | |
| Salaries | 1,910,569 | - | 1,910,569 | (1,655,860) | - | (1,655,860) |
| Cleaning, repair and maintenance services | 925,447 | - | 925,447 | - | - | - |
| General supplies | 235,407 | - | 235,407 | (100,000) | - | (100,000) |
| Other objects | 27,880 | - | 27,880 | - | - | - |
| Total required maintenance for school facilities | 3,099,303 | - | 3,099,303 | (1,755,860) | - | (1,755,860) |

| 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 |
| \$ 3,950,472 | \$ - | \$ 3,950,472 | \$ 3,926,037 | \$ - | \$ 3,926,037 |
| 810,004 | - | 810,004 | 810,004 | - | 810,004 |
| 4,760,476 | - | 4,760,476 | 4,736,041 | - | 4,736,041 |
| 2,921,121 | 53,575 | 2,974,696 | 2,337,107 | - | 2,337,107 |
| - | 8,355 | 8,355 | - | 8,355 | 8,355 |
| 529,074 | 176,079 | 705,153 | 357,359 | 122,600 | 479,959 |
| 1,039,574 | 415,498 | 1,455,072 | 1,004,952 | 415,498 | 1,420,450 |
| 1,631,711 | - | 1,631,711 | 825,186 | - | 825,186 |
| 108,758 | 44,794 | 153,552 | 37,570 | 7,183 | 44,753 |
| 6,743 | - | 6,743 | - | - | - |
| 1,890,102 | 120 | 1,890,222 | 1,179,183 | 120 | 1,179,303 |
| - | 332,787 | 332,787 | - | 215,471 | 215,471 |
| 48,895 | - | 48,895 | 21,359 | - | 21,359 |
| 1,390 | - | 1,390 | - | - | - |
| 8,177,368 | 1,031,208 | 9,208,576 | 5,762,716 | 769,227 | 6,531,943 |
| - | 1,102,001 | 1,102,001 | - | 796,860 | 796,860 |
| - | 306,767 | 306,767 | - | 192,271 | 192,271 |
| 173,325 | 1,279,907 | 1,453,232 | 115,135 | 969,862 | 1,084,997 |
| 22,338 | 47,935 | 70,273 | 4,773 | 22,020 | 26,793 |
| 182,246 | 1,567,962 | 1,750,208 | 177,627 | 667,078 | 844,705 |
| - | 2,000 | 2,000 | - | 1,887 | 1,887 |
| 377,909 | 4,306,572 | 4,684,481 | 297,535 | 2,649,978 | 2,947,513 |
| 753,996 | - | 753,996 | 538,162 | - | 538,162 |
| 25,000 | 20,928 | 45,928 | 1,472 | 2,107 | 3,579 |
| 7,000 | 4,144 | 11,144 | 1,223 | 1,644 | 2,867 |
| 785,996 | 25,072 | 811,068 | 540,857 | 3,751 | 544,608 |
| 353,620 | - | 353,620 | 305,993 | - | 305,993 |
| 398,183 | - | 398,183 | 398,183 | - | 398,183 |
| 91,510 | - | 91,510 | 79,993 | - | 79,993 |
| 759,850 | - | 759,850 | 581,721 | - | 581,721 |
| 424,708 | - | 424,708 | 320,916 | - | 320,916 |
| 700,992 | - | 700,992 | 577,100 | - | 577,100 |
| 663,135 | - | 663,135 | 166,502 | - | 166,502 |
| 610,156 | - | 610,156 | 385,171 | - | 385,171 |
| 45,431 | - | 45,431 | 42,557 | - | 42,557 |
| 186,170 | - | 186,170 | 111,909 | - | 111,909 |
| 4,233,755 | - | 4,233,755 | 2,970,045 | - | 2,970,045 |
| - | 4,228,280 | 4,228,280 | - | 3,990,624 | 3,990,624 |
| - | 39,156 | 39,156 | - | 39,156 | 39,156 |
| - | 3,035,393 | 3,035,393 | - | 2,732,587 | 2,732,587 |
| 1,848,516 | 24,550 | 1,873,066 | 1,309,126 | 12,626 | 1,321,752 |
| - | 41,638 | 41,638 | - | 30,888 | 30,888 |
| 75,000 | 502,334 | 577,334 | 15,661 | 288,650 | 304,311 |
| 31,806 | 91,017 | 122,823 | 20,807 | 32,445 | 53,252 |
| 1,955,322 | 7,962,368 | 9,917,690 | 1,345,594 | 7,126,976 | 8,472,570 |
| 1,089,812 | - | 1,089,812 | 977,060 | - | 977,060 |
| 65,000 | - | 65,000 | 49,977 | - | 49,977 |
| 484,175 | - | 484,175 | 264,436 | - | 264,436 |
| 170,468 | - | 170,468 | 27,606 | - | 27,606 |
| 180,346 | - | 180,346 | 37,695 | - | 37,695 |
| 1,989,801 | - | 1,989,801 | 1,356,774 | - | 1,356,774 |
| 23,836 | - | 23,836 | 1,900 | - | 1,900 |
| 613,980 | - | 613,980 | 274,021 | - | 274,021 |
| 637,816 | - | 637,816 | 275,921 | - | 275,921 |
| 254,709 | - | 254,709 | 254,709 | - | 254,709 |
| 925,447 | - | 925,447 | 460,505 | - | 460,505 |
| 135,407 | - | 135,407 | 1,934 | - | 1,934 |
| 27,880 | - | 27,880 | 13,849 | - | 13,849 |
| 1,343,443 | - | 1,343,443 | 730,997 | - | 730,997 |

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | 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 operating and maintenance of plant services: | | | | | | |
| Salaries | \$ 9,959,932 | \$ - | \$ 9,959,932 | \$ 1,705,697 | \$ - | \$ 1,705,697 |
| Other salaries | 43,878 | - | 43,878 | - | - | - |
| Purchased professional and technical services | 3,643,966 | - | 3,643,966 | (142,300) | - | (142,300) |
| Cleaning, repair and maintenance services | 4,075,753 | - | 4,075,753 | (4,000) | - | (4,000) |
| Rental of land and buildings other than lease purchase | 3,791,414 | - | 3,791,414 | 11,782 | - | 11,782 |
| Other purchased property | 696,788 | - | 696,788 | - | - | - |
| General supplies | 1,339,977 | - | 1,339,977 | 100,000 | - | 100,000 |
| Energy | 4,507,963 | - | 4,507,963 | - | - | - |
| Other objects | 164,910 | - | 164,910 | (19,615) | - | (19,615) |
| Total other operating and maintenance of plant services: | <u>28,224,581</u> | <u>-</u> | <u>28,224,581</u> | <u>1,651,564</u> | <u>-</u> | <u>1,651,564</u> |
| Security: | | | | | | |
| Salaries | 456,647 | 5,468,700 | 5,925,347 | 19,615 | (68,260) | (48,645) |
| General supplies | - | 3,200 | 3,200 | - | - | - |
| Total security | <u>456,647</u> | <u>5,471,900</u> | <u>5,928,547</u> | <u>19,615</u> | <u>(68,260)</u> | <u>(48,645)</u> |
| Student transportation services: | | | | | | |
| Salaries of non-instruction aides | 275,000 | - | 275,000 | - | - | - |
| Management Fee - ESC & CTSA Trans Program | 379,335 | - | 379,335 | - | - | - |
| Cleaning, repair and maintenance services | 40,000 | - | 40,000 | - | - | - |
| Contracted services - (other than between home and school) - vendors | - | 12,440 | 12,440 | - | - | - |
| Contracted services - (Special education students) - joint agreement | 2,965,772 | - | 2,965,772 | 1,250,000 | - | 1,250,000 |
| General supplies | 4,678 | - | 4,678 | - | - | - |
| Miscellaneous purchased services | 990,052 | - | 990,052 | (11,782) | - | (11,782) |
| Total student transportation services | <u>4,654,837</u> | <u>12,440</u> | <u>4,667,277</u> | <u>1,238,218</u> | <u>-</u> | <u>1,238,218</u> |
| Unallocated employee benefits: | | | | | | |
| Group insurance | 6,040 | - | 6,040 | - | - | - |
| Social Security contribution | 3,200,000 | - | 3,200,000 | 237,260 | - | 237,260 |
| TPAF contribution - ERIP | 2,280,000 | - | 2,280,000 | (359,963) | - | (359,963) |
| Other retirement contributions - regular | 3,100,000 | - | 3,100,000 | 365,530 | - | 365,530 |
| Other retirement contributions - ERIP | 1,501,259 | - | 1,501,259 | (500,000) | - | (500,000) |
| Workers' compensation | 2,408,230 | - | 2,408,230 | 500,000 | - | 500,000 |
| Unemployment compensation | 400,000 | - | 400,000 | (386,039) | - | (386,039) |
| Health benefits | 10,879,741 | 21,245,847 | 32,125,588 | - | (29,437) | (29,437) |
| Tuition reimbursement | 783,963 | - | 783,963 | - | - | - |
| Total unallocated employee benefits | <u>24,559,233</u> | <u>21,245,847</u> | <u>45,805,080</u> | <u>(143,212)</u> | <u>(29,437)</u> | <u>(172,649)</u> |
| Food services: | | | | | | |
| Other salaries | - | - | - | 36,485 | - | 36,485 |
| Total food services | <u>-</u> | <u>-</u> | <u>-</u> | <u>36,485</u> | <u>-</u> | <u>36,485</u> |
| On-behalf TPAF contributions (Non-budgeted) | | | | | | |
| Pension contribution | - | - | - | - | - | - |
| Non-contributory group insurance | - | - | - | - | - | - |
| Post-retirement medical contributions | - | - | - | - | - | - |
| Reimbursed TPAF Social Security contributions (Non-budgeted) | - | - | - | - | - | - |
| Total on-behalf contributions | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total undistributed expenditures | <u>96,335,717</u> | <u>47,048,316</u> | <u>143,384,033</u> | <u>1,061,189</u> | <u>(326,206)</u> | <u>734,983</u> |
| Total expenditures - current expense | <u>104,907,988</u> | <u>119,202,509</u> | <u>224,110,497</u> | <u>864,064</u> | <u>-</u> | <u>864,064</u> |
| CAPITAL OUTLAY | | | | | | |
| Equipment: | | | | | | |
| Grades 1 - 5 | 23,000 | - | 23,000 | - | - | - |
| Undistributed expenditures: | | | | | | |
| Instruction - instructional equipment | 7,000 | - | 7,000 | - | - | - |
| General administration | 1,128,127 | - | 1,128,127 | - | - | - |
| Student transportation - noninstructional equipment | 250,000 | - | 250,000 | 335 | - | 335 |
| Special schools (all programs) | 24,435 | - | 24,435 | - | - | - |
| Total equipment | <u>1,432,562</u> | <u>-</u> | <u>1,432,562</u> | <u>335</u> | <u>-</u> | <u>335</u> |
| Facilities acquisition and construction services: | | | | | | |
| Architect/engineering services | 787,484 | - | 787,484 | 1 | - | 1 |
| Other professional/technical services | 688,680 | - | 688,680 | - | - | - |
| Construction services | 4,331,517 | - | 4,331,517 | (1,000,000) | - | (1,000,000) |
| Infrastructure | 207,500 | - | 207,500 | - | - | - |
| Total facilities acquisition and construction services | <u>6,015,181</u> | <u>-</u> | <u>6,015,181</u> | <u>(999,999)</u> | <u>-</u> | <u>(999,999)</u> |
| Assets acquired under capital leases (Non-budgeted) | - | - | - | - | - | - |
| Total capital outlay | <u>7,447,743</u> | <u>-</u> | <u>7,447,743</u> | <u>(999,664)</u> | <u>-</u> | <u>(999,664)</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 |
| \$ 11,665,629 | \$ - | \$ 11,665,629 | \$ 10,376,265 | \$ - | \$ 10,376,265 |
| 43,878 | - | 43,878 | 24,752 | - | 24,752 |
| 3,501,666 | - | 3,501,666 | 2,338,471 | - | 2,338,471 |
| 4,071,753 | - | 4,071,753 | 2,510,923 | - | 2,510,923 |
| 3,803,196 | - | 3,803,196 | 3,188,742 | - | 3,188,742 |
| 696,788 | - | 696,788 | 510,064 | - | 510,064 |
| 1,439,977 | - | 1,439,977 | 1,369,737 | - | 1,369,737 |
| 4,507,963 | - | 4,507,963 | 3,690,106 | - | 3,690,106 |
| 145,295 | - | 145,295 | 58,590 | - | 58,590 |
| <u>29,876,145</u> | <u>-</u> | <u>29,876,145</u> | <u>24,067,650</u> | <u>-</u> | <u>24,067,650</u> |
| 476,262 | 5,400,440 | 5,876,702 | 476,262 | 4,959,081 | 5,435,343 |
| - | 3,200 | 3,200 | - | 1,994 | 1,994 |
| <u>476,262</u> | <u>5,403,640</u> | <u>5,879,902</u> | <u>476,262</u> | <u>4,961,075</u> | <u>5,437,337</u> |
| 275,000 | - | 275,000 | 78,500 | - | 78,500 |
| 379,335 | - | 379,335 | 136,431 | - | 136,431 |
| 40,000 | - | 40,000 | - | - | - |
| - | 12,440 | 12,440 | - | 2,400 | 2,400 |
| 4,215,772 | - | 4,215,772 | 3,935,653 | - | 3,935,653 |
| 4,678 | - | 4,678 | 3,423 | - | 3,423 |
| 978,270 | - | 978,270 | 62,866 | - | 62,866 |
| <u>5,893,055</u> | <u>12,440</u> | <u>5,905,495</u> | <u>4,216,873</u> | <u>2,400</u> | <u>4,219,273</u> |
| 6,040 | - | 6,040 | - | - | - |
| 3,437,260 | - | 3,437,260 | 3,170,727 | - | 3,170,727 |
| 1,920,037 | - | 1,920,037 | 3,214 | - | 3,214 |
| 3,465,530 | - | 3,465,530 | 3,465,530 | - | 3,465,530 |
| 1,001,259 | - | 1,001,259 | 8,182 | - | 8,182 |
| 2,908,230 | - | 2,908,230 | 2,907,666 | - | 2,907,666 |
| 13,961 | - | 13,961 | - | - | - |
| 10,879,741 | 21,216,410 | 32,096,151 | 9,451,050 | 21,216,410 | 30,667,460 |
| 783,963 | - | 783,963 | 309,986 | - | 309,986 |
| <u>24,416,021</u> | <u>21,216,410</u> | <u>45,632,431</u> | <u>19,316,355</u> | <u>21,216,410</u> | <u>40,532,765</u> |
| 36,485 | - | 36,485 | 36,485 | - | 36,485 |
| <u>36,485</u> | <u>-</u> | <u>36,485</u> | <u>36,485</u> | <u>-</u> | <u>36,485</u> |
| - | - | - | 5,344,377 | - | 5,344,377 |
| - | - | - | 266,223 | - | 266,223 |
| - | - | - | 6,680,673 | - | 6,680,673 |
| - | - | - | 5,382,601 | - | 5,382,601 |
| - | - | - | 17,673,874 | - | 17,673,874 |
| <u>97,396,906</u> | <u>46,722,110</u> | <u>144,119,016</u> | <u>94,622,749</u> | <u>42,345,677</u> | <u>136,968,426</u> |
| <u>105,772,052</u> | <u>119,202,509</u> | <u>224,974,561</u> | <u>98,808,596</u> | <u>109,007,497</u> | <u>207,816,093</u> |
| 23,000 | - | 23,000 | - | - | - |
| 7,000 | - | 7,000 | - | - | - |
| 1,128,127 | - | 1,128,127 | 174,952 | - | 174,952 |
| 250,335 | - | 250,335 | 250,335 | - | 250,335 |
| 24,435 | - | 24,435 | - | - | - |
| <u>1,432,897</u> | <u>-</u> | <u>1,432,897</u> | <u>425,287</u> | <u>-</u> | <u>425,287</u> |
| 787,485 | - | 787,485 | 320,484 | - | 320,484 |
| 688,680 | - | 688,680 | - | - | - |
| 3,331,517 | - | 3,331,517 | 624,570 | - | 624,570 |
| 207,500 | - | 207,500 | 25,850 | - | 25,850 |
| <u>5,015,182</u> | <u>-</u> | <u>5,015,182</u> | <u>970,904</u> | <u>-</u> | <u>970,904</u> |
| - | - | - | 3,454,891 | - | 3,454,891 |
| <u>6,448,079</u> | <u>-</u> | <u>6,448,079</u> | <u>4,851,082</u> | <u>-</u> | <u>4,851,082</u> |

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2016

| | 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 |
| SPECIAL SCHOOLS | | | | | | |
| Other special schools - instructions: | | | | | | |
| Salaries of teachers | \$ 212,813 | \$ - | \$ 212,813 | \$ 11,489 | \$ - | \$ 11,489 |
| Other salaries - instruction | 290,250 | - | 290,250 | 92,600 | - | 92,600 |
| General supplies | 23,150 | - | 23,150 | (11,489) | - | (11,489) |
| Total other special schools - instructions | <u>526,213</u> | <u>-</u> | <u>526,213</u> | <u>92,600</u> | <u>-</u> | <u>92,600</u> |
| Accredited evening/adult high school - instruction: | | | | | | |
| Salaries of teachers | 69,944 | - | 69,944 | 28,896 | - | 28,896 |
| Other salaries for instruction | 14,689 | - | 14,689 | - | - | - |
| General supplies | 13,033 | - | 13,033 | - | - | - |
| Textbooks | 1,629 | - | 1,629 | - | - | - |
| Total accredited evening/adult high school - instruction | <u>99,295</u> | <u>-</u> | <u>99,295</u> | <u>28,896</u> | <u>-</u> | <u>28,896</u> |
| Accredited evening/adult high school - support services: | | | | | | |
| Salaries | 133,168 | - | 133,168 | (44,325) | - | (44,325) |
| Purchased professional and technical services | 8,147 | - | 8,147 | - | - | - |
| Other purchased services (400-500 series) | 815 | - | 815 | - | - | - |
| Total accredited evening/adult high school - support services | <u>142,130</u> | <u>-</u> | <u>142,130</u> | <u>(44,325)</u> | <u>-</u> | <u>(44,325)</u> |
| Adult education - local - instruction: | | | | | | |
| Salaries | 171,186 | - | 171,186 | 452 | - | 452 |
| Salaries of teachers | 1,005,704 | - | 1,005,704 | 14,977 | - | 14,977 |
| General supplies | 38,825 | - | 38,825 | - | - | - |
| Total adult education - local - instruction | <u>1,215,715</u> | <u>-</u> | <u>1,215,715</u> | <u>15,429</u> | <u>-</u> | <u>15,429</u> |
| Adult education - local - support services: | | | | | | |
| Purchased technical services | 310 | - | 310 | - | - | - |
| Other objects | 1,629 | - | 1,629 | - | - | - |
| Total adult education - local - support services | <u>1,939</u> | <u>-</u> | <u>1,939</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total special schools | <u>1,985,292</u> | <u>-</u> | <u>1,985,292</u> | <u>92,600</u> | <u>-</u> | <u>92,600</u> |
| Charter schools | <u>284,796</u> | <u>-</u> | <u>284,796</u> | <u>43,000</u> | <u>-</u> | <u>43,000</u> |
| Total expenditures | <u>114,625,819</u> | <u>119,202,509</u> | <u>233,828,328</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>79,729,839</u> | <u>(119,202,509)</u> | <u>(39,472,670)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Capital leases (Non-budgeted) | - | - | - | - | - | - |
| Transfer out - capital reserve withdrawal capital projects fund | - | - | - | - | - | - |
| Transfer in - capital projects fund project balances | - | - | - | - | - | - |
| Transfers in - contribution to school based budgeting - general fund | - | 113,531,359 | 113,531,359 | - | 71,332 | 71,332 |
| Transfers in - contribution to school based budgeting - special revenue fund | - | 5,108,285 | 5,108,285 | - | (71,332) | (71,332) |
| Operating transfers out - transfer to special revenue- local contribution to preschool - inclusion | (426,372) | - | (426,372) | - | - | - |
| Transfers out - contribution to school based budgeting | <u>(113,531,359)</u> | <u>-</u> | <u>(113,531,359)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(113,957,731)</u> | <u>118,639,644</u> | <u>4,681,913</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>(34,227,892)</u> | <u>(562,865)</u> | <u>(34,790,757)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balances, July 1 | <u>34,227,892</u> | <u>562,865</u> | <u>34,790,757</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 |
| \$ 224,302 | \$ - | \$ 224,302 | \$ 224,302 | \$ - | \$ 224,302 |
| 382,850 | - | 382,850 | 382,850 | - | 382,850 |
| 11,661 | - | 11,661 | - | - | - |
| <u>618,813</u> | <u>-</u> | <u>618,813</u> | <u>607,152</u> | <u>-</u> | <u>607,152</u> |
| 98,840 | - | 98,840 | 98,840 | - | 98,840 |
| 14,689 | - | 14,689 | 6,928 | - | 6,928 |
| 13,033 | - | 13,033 | 153 | - | 153 |
| 1,629 | - | 1,629 | - | - | - |
| <u>128,191</u> | <u>-</u> | <u>128,191</u> | <u>105,921</u> | <u>-</u> | <u>105,921</u> |
| 88,843 | - | 88,843 | 39,189 | - | 39,189 |
| 8,147 | - | 8,147 | 350 | - | 350 |
| 815 | - | 815 | - | - | - |
| <u>97,805</u> | <u>-</u> | <u>97,805</u> | <u>39,539</u> | <u>-</u> | <u>39,539</u> |
| 171,638 | - | 171,638 | 171,638 | - | 171,638 |
| 1,020,681 | - | 1,020,681 | 844,832 | - | 844,832 |
| 38,825 | - | 38,825 | 15,550 | - | 15,550 |
| <u>1,231,144</u> | <u>-</u> | <u>1,231,144</u> | <u>1,032,020</u> | <u>-</u> | <u>1,032,020</u> |
| 310 | - | 310 | 310 | - | 310 |
| 1,629 | - | 1,629 | - | - | - |
| <u>1,939</u> | <u>-</u> | <u>1,939</u> | <u>310</u> | <u>-</u> | <u>310</u> |
| <u>2,077,892</u> | <u>-</u> | <u>2,077,892</u> | <u>1,784,942</u> | <u>-</u> | <u>1,784,942</u> |
| <u>327,796</u> | <u>-</u> | <u>327,796</u> | <u>300,218</u> | <u>-</u> | <u>300,218</u> |
| <u>114,625,819</u> | <u>119,202,509</u> | <u>233,828,328</u> | <u>105,744,838</u> | <u>109,007,497</u> | <u>214,752,335</u> |
| <u>79,729,839</u> | <u>(119,202,509)</u> | <u>(39,472,670)</u> | <u>107,804,685</u> | <u>(109,007,497)</u> | <u>(1,202,812)</u> |
| - | - | - | 3,454,891 | - | 3,454,891 |
| - | - | - | (29,000,000) | - | (29,000,000) |
| - | - | - | 227,741 | - | 227,741 |
| - | 113,602,691 | 113,602,691 | - | 105,180,969 | 105,180,969 |
| - | 5,036,953 | 5,036,953 | - | 4,574,713 | 4,574,713 |
| (426,372) | - | (426,372) | (426,372) | - | (426,372) |
| <u>(113,531,359)</u> | <u>-</u> | <u>(113,531,359)</u> | <u>(105,180,969)</u> | <u>-</u> | <u>(105,180,969)</u> |
| <u>(113,957,731)</u> | <u>118,639,644</u> | <u>4,681,913</u> | <u>(130,924,709)</u> | <u>109,755,682</u> | <u>(21,169,027)</u> |
| (34,227,892) | (562,865) | (34,790,757) | (23,120,024) | 748,185 | (22,371,839) |
| <u>34,227,892</u> | <u>562,865</u> | <u>34,790,757</u> | <u>105,559,734</u> | <u>562,865</u> | <u>106,122,599</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 82,439,710</u> | <u>\$ 1,311,050</u> | <u>\$ 83,750,760</u> |

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|----------------------|---------------------|
| REVENUES | | | | | |
| Federal sources | \$ 10,658,377 | \$ 5,572,515 | \$ 16,230,892 | \$ 14,177,751 | \$ 2,053,141 |
| State sources | 34,169,488 | 1,799,224 | 35,968,712 | 30,659,662 | 5,309,050 |
| Total revenues | <u>\$ 44,827,865</u> | <u>\$ 7,371,739</u> | <u>\$ 52,199,604</u> | <u>\$ 44,837,413</u> | <u>\$ 7,362,191</u> |
| EXPENDITURES | | | | | |
| Instruction: | | | | | |
| Salaries of teachers | \$ 4,359,601 | \$ (1,013,404) | \$ 3,346,197 | \$ 3,227,966 | \$ 118,231 |
| Other salaries for instruction | 782,891 | - | 782,891 | 664,224 | 118,667 |
| Purchased prof. & tech. services | 2,760,586 | (944,868) | 1,815,718 | 1,025,812 | 789,906 |
| Other purchased services (400-500 series) | 93,694 | 834,290 | 927,984 | 937,848 | (9,864) |
| General supplies | 41,299 | 149,741 | 191,040 | 128,491 | 62,549 |
| Textbooks | 13,212 | 71,605 | 84,817 | 71,208 | 13,609 |
| Other objects | 45,164 | 136,856 | 182,020 | 76,443 | 105,577 |
| Total Instruction | <u>8,096,447</u> | <u>(765,780)</u> | <u>7,330,667</u> | <u>6,131,992</u> | <u>1,198,675</u> |
| Support services: | | | | | |
| Salaries | - | 5,519,425 | 5,519,425 | 5,238,066 | 281,359 |
| Salaries of supervisors of instruction | 220,859 | 477,885 | 698,744 | 459,217 | 239,527 |
| Salaries of program directors | 167,433 | 8,492 | 175,925 | 175,925 | - |
| Salaries of other professional staff | 761,639 | (14,637) | 747,002 | 626,261 | 120,741 |
| Salaries of secretarial & clerical staff | 494,003 | (323,012) | 170,991 | 170,991 | - |
| Other salaries | 288,125 | - | 288,125 | 134,831 | 153,294 |
| Salaries of family/parent liaison | 57,224 | 17,500 | 74,724 | 74,724 | - |
| Salaries of facilitators and math and literacy coaches | 1,028,586 | - | 1,028,586 | 1,019,414 | 9,172 |
| Personal services-employee benefits | 4,325,177 | 542,309 | 4,867,486 | 2,080,598 | 2,786,888 |
| Purchased educational services - Contracted Pre-K | 21,378,496 | - | 21,378,496 | 20,863,600 | 514,896 |
| Purchased professional - educational services | 1,137,963 | 139,037 | 1,277,000 | 1,153,519 | 123,481 |
| Other purchased professional services | 970,249 | 403,469 | 1,373,718 | 628,239 | 745,479 |
| Cleaning, repair and maintenance services | 55,000 | - | 55,000 | 199 | 54,801 |
| Contracted services (other than between home and school) - grant agreements | 169,356 | - | 169,356 | 76,699 | 92,657 |
| Travel | 15,041 | 2,436 | 17,477 | 1,837 | 15,640 |
| Other purchased services (400-500 series) | 7,600 | - | 7,600 | 2,146 | 5,454 |
| Supplies and materials | 911,343 | 1,102,454 | 2,013,797 | 1,513,122 | 500,675 |
| Other objects | 5,528 | 78,521 | 84,049 | 78,520 | 5,529 |
| Total support services | <u>31,993,622</u> | <u>7,953,879</u> | <u>39,947,501</u> | <u>34,297,908</u> | <u>5,649,593</u> |
| Facilities acquisition and construction services: | | | | | |
| Instructional equipment | 15,500 | 254,972 | 270,472 | 254,972 | 15,500 |
| Noninstructional equipment | 23,000 | - | 23,000 | 4,200 | 18,800 |
| Total facilities acquisition and construction services | <u>38,500</u> | <u>254,972</u> | <u>293,472</u> | <u>259,172</u> | <u>34,300</u> |
| Total expenditures | <u>40,128,569</u> | <u>7,443,071</u> | <u>47,571,640</u> | <u>40,689,072</u> | <u>6,882,568</u> |
| OTHER FINANCING (USES) | | | | | |
| Transfer In from General Fund | 408,989 | - | 408,989 | 426,372 | 17,383 |
| Transfer out to school based budgeting - general fund | (5,108,285) | 71,332 | (5,036,953) | (4,574,713) | 462,240 |
| Total other financing (uses) | <u>(4,699,296)</u> | <u>71,332</u> | <u>(4,627,964)</u> | <u>(4,148,341)</u> | <u>479,623</u> |
| Total outflows | <u>44,827,865</u> | <u>7,371,739</u> | <u>52,199,604</u> | <u>44,837,413</u> | <u>7,362,191</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, 2016

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] \$ 213,549,523 | [C-2] \$ 44,837,413 |
| Difference - budget to GAAP: | | |
| Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized. | - | (1,297,478) |
| State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes. | 17,661,851 | 2,768,403 |
| State aid payment recognized for budgetary purposes, not recognized for GAAP statements. | <u>(17,647,933)</u> | <u>(2,749,233)</u> |
| Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds. | [B-2] \$ <u>213,563,441</u> | [B-2] \$ <u>43,559,105</u> |
| Uses/outflows of resources | | |
| Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule | [C-1] \$ 214,752,335 | [C-2] \$ 44,837,413 |
| 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. | - | (1,297,478) |
| 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>(4,148,341)</u> |
| Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds | [B-2] \$ <u>214,752,335</u> | [B-2] \$ <u>39,391,594</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 THREE FISCAL YEARS**

| | <u>June 30, 2016</u> | <u>June 30, 2015</u> | <u>June 30, 2014</u> |
|--|----------------------|----------------------|----------------------|
| District's proportion of the net pension liability | 0.0403094312% | 0.3793578014% | 0.0331978873% |
| District's proportionate share of the net pension liability | \$ 90,486,596 | \$ 71,026,156 | \$ 63,447,759 |
| District's covered-employee payroll | \$ 27,248,240 | \$ 27,343,523 | \$ 25,930,027 |
| District's proportionate share of the net pension liability as a percentage of its covered-employee payroll | 332.08% | 259.75% | 244.69% |
| Plan fiduciary net position as a percentage of the total pension liability | 47.93% | 52.08% | 48.72% |

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

| | <u>June 30, 2016</u> | <u>June 30, 2015</u> | <u>June 30, 2014</u> |
|---|----------------------|----------------------|----------------------|
| Contractually required contribution | \$ 3,465,530 | \$ 3,127,371 | \$ 2,501,393 |
| Contributions in relation to the contractually required contribution | <u>3,465,530</u> | <u>3,127,371</u> | <u>2,501,393</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| District's covered-employee payroll | \$ 27,248,240 | \$ 27,248,240 | \$ 27,343,523 |
| Contributions as a percentage of covered-employee payroll | 12.72% | 11.48% | 9.15% |

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

| | <u>June 30, 2016</u> | <u>June 30, 2015</u> | <u>June 30, 2014</u> |
|--|----------------------|----------------------|----------------------|
| District's proportion of the net pension liability | 0.00% | 0.00% | 0.00% |
| District's proportionate share of the net pension liability | \$ - | \$ - | \$ - |
| District's covered-employee payroll | \$ 69,970,972 | \$ 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% | 0.00% |
| Plan fiduciary net position as a percentage of the total pension liability | 33.64% | 33.76% | 33.76% |

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART III**

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

Changes in benefit terms: None

Changes in assumptions: The discount rate changed from the rate as of June 30, 2014 to the rate as of June 30, 2015, in accordance with GASB Statement No. 67.

| | <u>PERS</u> | <u>TPAF</u> |
|-----------------------------------|-------------|-------------|
| Discount rate as of June 30, 2015 | 4.90% | 4.13% |
| Discount rate as of June 30, 2014 | 5.39% | 4.68% |

Other changes in assumptions New assumptions related to future increases in Social Security Wage Base and the 401(a)(17) compensation limit have been added for PERS as follows:

| | |
|----------------------------|-----------------|
| 401(a)(17) Pay Limit: | 3.00% per annum |
| Social Security Wage Base: | 4.00% per annum |

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.

| | <u>PERS</u> | <u>TPAF</u> |
|---------------------------|------------------------------|-------------------------------|
| Inflation | 3.01% | 2.50% |
| Projected salary increase | | |
| 2012-2021 | 2.15 - 4.40% based on age | Varies based on experience |
| Thereafter | 3.15 - 5.40% based on age | Varies based on experience |
| Projected COLAs | N/A* | N/A* |
| Investment rate of return | 7.90% | 7.90% |

* Pursuant to the provisions of Chapter 78, P.L. 2011, cost of living adjustment (COLA) increases were suspended for all current and future retirees of all retirement systems.

Contributions: Contributions reported on Exhibit L-2 represent actual contributions by the District including contributions to the Non-Contributory Group Insurance Premium Fund.

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

CITY OF UNION CITY SCHOOL DISTRICT
General Fund
Combining Balance Sheet
June 30, 2016

| | Operating Fund Fund 11-13 | Blended Resource Fund Fund 15 | Total General Fund |
|--|---------------------------------|-------------------------------------|--------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 44,154,523 | \$ - | \$ 44,154,523 |
| Intrafund receivable | - | 1,311,050 | 1,311,050 |
| Interfund receivable | 218,225 | - | 218,225 |
| Intergovernmental receivable | 2,317,735 | - | 2,317,735 |
| Restricted cash and cash equivalents | 11,997,704 | - | 11,997,704 |
| Restricted note receivable | 8,850,000 | - | 8,850,000 |
| Total assets | <u>\$ 67,538,187</u> | <u>\$ 1,311,050</u> | <u>\$ 68,849,237</u> |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Intrafund accounts payable | \$ 1,311,050 | \$ - | \$ 1,311,050 |
| Payable to local government | 1,220,989 | - | 1,220,989 |
| Accounts payable | 2,980 | - | 2,980 |
| Salaries Payable | 161,770 | - | 161,770 |
| Due to other entities | 49,621 | - | 49,621 |
| Total liabilities | <u>2,746,410</u> | <u>-</u> | <u>2,746,410</u> |
| Fund balances: | | | |
| Restricted for: | | | |
| Excess surplus - prior year - designated for subsequent year's expenditures | 32,546,137 | - | 32,546,137 |
| Excess surplus - current year | 23,564,277 | - | 23,564,277 |
| Committed to: | | | |
| Capital reserve | 11,997,704 | - | 11,997,704 |
| Maintenance reserve | 4,000,000 | - | 4,000,000 |
| Year-end encumbrances | 5,698,550 | 1,311,050 | 7,009,600 |
| Unassigned | (13,014,891) | - | (13,014,891) |
| Total fund balances | <u>64,791,777</u> | <u>1,311,050</u> | <u>66,102,827</u> |
| Total liabilities and fund balances | <u>\$ 67,538,187</u> | <u>\$ 1,311,050</u> | <u>\$ 68,849,237</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, 2016

| | <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 | \$ 113,602,691 | | \$ 103,869,919 | \$ 9,732,772 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 562,865 | | 562,865 | - |
| | <u>114,165,556</u> | | <u>104,432,784</u> | <u>9,732,772</u> |
| Combined General Fund and State Resources | <u>114,165,556</u> | <u>95.77%</u> | <u>104,432,784</u> | <u>9,732,772</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 4,248,440 | 3.76% | 3,844,011 | 404,429 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 225,527 | | 225,527 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 126,824 | 0.11% | 112,540 | 14,284 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 5,162 | | 5,162 | - |
| Title III - Part A: English Language Instruction | 410,858 | 0.36% | 367,331 | 43,527 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 20,142 | | 20,142 | - |
| Total Restricted Federal Resources | <u>5,036,953</u> | <u>4.23%</u> | <u>4,574,713</u> | <u>462,240</u> |
| Totals | <u>\$ 119,202,509</u> | <u>100.00%</u> | <u>\$ 109,007,497</u> | <u>\$ 10,195,012</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, 2016

| | <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 | \$ 8,570,075 | | \$ 7,790,896 | \$ 779,179 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 38,477 | | 38,477 | - |
| | <u>8,608,552</u> | | <u>7,829,373</u> | <u>779,179</u> |
| Combined General Fund and State Resources | <u>8,608,552</u> | <u>94.82%</u> | <u>7,829,373</u> | <u>779,179</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 418,156 | 4.72% | 378,807 | 39,349 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 10,927 | | 10,927 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 9,879 | 0.11% | 9,041 | 838 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 42 | | 42 | - |
| Title III - Part A: English Language Instruction | 30,619 | 0.35% | 27,983 | 2,636 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 917 | | 917 | - |
| Total Restricted Federal Resources | <u>470,540</u> | <u>5.18%</u> | <u>427,717</u> | <u>42,823</u> |
| Totals | <u>\$ 9,079,092</u> | <u>100.00%</u> | <u>\$ 8,257,090</u> | <u>\$ 822,002</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, 2016

| | <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 | \$ 9,031,587 | | \$ 8,362,144 | \$ 669,443 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 103,047 | | 103,047 | - |
| | <u>9,134,634</u> | | <u>8,465,191</u> | <u>669,443</u> |
| Combined General Fund and State Resources | <u>9,134,634</u> | <u>95.44%</u> | <u>8,465,191</u> | <u>669,443</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 364,445 | 4.16% | 335,877 | 28,568 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 33,100 | | 33,100 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 8,670 | 0.10% | 7,650 | 1,020 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 1,220 | | 1,220 | - |
| Title III - Part A: English Language Instruction | 26,034 | 0.30% | 23,622 | 2,412 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 2,987 | | 2,987 | - |
| Total Restricted Federal Resources | <u>436,456</u> | <u>4.56%</u> | <u>404,456</u> | <u>32,000</u> |
| Totals | <u>\$ 9,571,090</u> | <u>100.00%</u> | <u>\$ 8,869,647</u> | <u>\$ 701,443</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, 2016

| | <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 | \$ 10,504,203 | | \$ 9,563,864 | \$ 940,339 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 33,104 | | 33,104 | - |
| | <u>10,537,307</u> | | <u>9,596,968</u> | <u>940,339</u> |
| Combined General Fund and State Resources | <u>10,537,307</u> | <u>95.71%</u> | <u>9,596,968</u> | <u>940,339</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 409,540 | 3.84% | 371,305 | 38,235 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 13,737 | | 13,737 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 9,030 | 0.09% | 8,605 | 425 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 419 | | 419 | - |
| Title III - Part A: English Language Instruction | 39,181 | 0.36% | 35,313 | 3,868 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 785 | | 785 | - |
| Total Restricted Federal Resources | <u>472,692</u> | <u>4.29%</u> | <u>430,164</u> | <u>42,528</u> |
| Totals | <u><u>\$ 11,009,999</u></u> | <u><u>100.00%</u></u> | <u><u>\$ 10,027,132</u></u> | <u><u>\$ 982,867</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, 2016

| | <u>Resource Amount</u> | <u>% of Total Resources</u> | <u>Total Expenditures- % of Total Resources</u> | <u>Total Surplus Carryover - % of Total Resources</u> |
|---|----------------------------|---------------------------------|---|---|
| <u>School: Hudson</u> | | | | |
| Resources: | | | | |
| General Fund Contribution | \$ 4,378,677 | | \$ 2,990,434 | \$ 1,388,243 |
| General Fund Reserve for Encumbrances at June 30, 2015 | - | | - | - |
| | <u>4,378,677</u> | | <u>2,990,434</u> | <u>1,388,243</u> |
| Other State Resources: | | | | |
| ECPA | - | | | |
| DEPA | - | | | |
| Total Other State Resources | <u>-</u> | 0.00% | <u>-</u> | <u>-</u> |
| Combined General Fund and State Resources | <u>4,378,677</u> | <u>93.97%</u> | <u>2,990,434</u> | <u>1,388,243</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 252,499 | 5.41% | 172,163 | 80,336 |
| Title I, Part A - June 30, 2015 Deferred Revenue | - | | - | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 5,000 | 0.11% | 3,501 | 1,499 |
| Title II - Part A - June 30, 2015 Deferred Revenue | - | | - | - |
| Title II - Part D: Enhancing Education through Technology | - | 0.00% | - | - |
| Title II - Part D - June 30, 2015 Deferred Revenue | - | | - | - |
| Title III - Part A: English Language Instruction | 23,655 | 0.51% | 16,230 | 7,425 |
| Title III - Part A - June 30, 2015 Deferred Revenue | - | | - | - |
| Title III - Part A: Immigrant | - | 0.00% | - | - |
| Title III - Part A: Immigrant - June 30, 2015 Deferred Revenue | - | | - | - |
| Title IV - Part A: Safe and Drug-Free Schools and Communities | - | 0.00% | - | - |
| Title IV - Part A - June 30, 2015 Deferred Revenue | - | | - | - |
| Total Restricted Federal Resources | <u>281,154</u> | <u>6.03%</u> | <u>191,894</u> | <u>89,260</u> |
| Totals | <u>\$ 4,659,831</u> | <u>100.00%</u> | <u>\$ 3,182,328</u> | <u>\$ 1,477,503</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, 2016

| | <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 | \$ 9,546,802 | | \$ 9,011,389 | \$ 535,413 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 32,516 | | 32,516 | - |
| | <u>9,579,318</u> | | <u>9,043,905</u> | <u>535,413</u> |
| Combined General Fund and State Resources | <u>9,579,318</u> | <u>95.28%</u> | <u>9,043,905</u> | <u>535,413</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 405,147 | 4.20% | 381,124 | 24,023 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 17,537 | | 17,537 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 9,873 | 0.10% | 9,475 | 398 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 17 | | 17 | - |
| Title III - Part A: English Language Instruction | 40,518 | 0.42% | 38,182 | 2,336 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 1,684 | | 1,684 | - |
| Total Restricted Federal Resources | <u>474,776</u> | <u>4.72%</u> | <u>448,019</u> | <u>26,757</u> |
| Totals | <u>\$ 10,054,094</u> | <u>100.00%</u> | <u>\$ 9,491,924</u> | <u>\$ 562,170</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, 2016

| | <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 | \$ 4,233,893 | | \$ 3,484,454 | \$ 749,439 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 13,520 | | 13,520 | - |
| | <u>4,247,413</u> | | <u>3,497,974</u> | <u>749,439</u> |
| Combined General Fund and State Resources | <u>4,247,413</u> | <u>95.50%</u> | <u>3,497,974</u> | <u>749,439</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 141,726 | 3.29% | 115,840 | 25,886 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 4,718 | | 4,718 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 9,717 | 0.22% | 8,006 | 1,711 |
| Title III - Part A: English Language Instruction | 43,337 | 0.99% | 35,689 | 7,648 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 573 | | 573 | - |
| Total Restricted Federal Resources | <u>200,071</u> | <u>4.50%</u> | <u>164,826</u> | <u>35,245</u> |
| Totals | <u>\$ 4,447,484</u> | <u>100.00%</u> | <u>\$ 3,662,800</u> | <u>\$ 784,684</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, 2016

| | <u>Resource Amount</u> | <u>% of Total Resources</u> | <u>Total Expenditures- % of Total Resources</u> | <u>Total Surplus Carryover - % of Total Resources</u> |
|---|----------------------------|---------------------------------|---|---|
| <u>School: Washington</u> | | | | |
| Resources: | | | | |
| General Fund Contribution | \$ 7,817,416 | | \$ 7,182,508 | \$ 634,908 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 21,615 | | 21,615 | - |
| | <u>7,839,031</u> | | <u>7,204,123</u> | <u>634,908</u> |
| Combined General Fund and State Resources | <u>7,839,031</u> | <u>93.33%</u> | <u>7,204,123</u> | <u>634,908</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 480,129 | 6.07% | 438,713 | 41,416 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 29,829 | | 29,829 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 8,900 | 0.11% | 7,942 | 958 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 549 | | 549 | - |
| Title III - Part A: English Language Instruction | 38,276 | 0.49% | 35,272 | 3,004 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 2,551 | | 2,551 | - |
| Total Restricted Federal Resources | <u>560,234</u> | <u>6.67%</u> | <u>514,856</u> | <u>45,378</u> |
| Totals | <u>\$ 8,399,265</u> | <u>100.00%</u> | <u>\$ 7,718,979</u> | <u>\$ 680,286</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, 2016

| | <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 | \$ 8,085,476 | | \$ 7,606,517 | \$ 478,959 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 39,287 | | 39,287 | - |
| | <u>8,124,763</u> | | <u>7,645,804</u> | <u>478,959</u> |
| Combined General Fund and State Resources | <u>8,124,763</u> | <u>93.71%</u> | <u>7,645,804</u> | <u>478,959</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 497,760 | 5.81% | 468,738 | 29,022 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 5,300 | | 5,300 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 9,639 | 0.11% | 8,867 | 772 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 108 | | 108 | - |
| Title III - Part A: English Language Instruction | 32,183 | 0.37% | 30,074 | 2,109 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 114 | | 114 | - |
| Total Restricted Federal Resources | <u>545,104</u> | <u>6.29%</u> | <u>513,201</u> | <u>31,903</u> |
| Totals | <u><u>\$ 8,669,867</u></u> | <u><u>100.00%</u></u> | <u><u>\$ 8,159,005</u></u> | <u><u>\$ 510,862</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, 2016

| | <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 | \$ 7,705,725 | | \$ 7,400,487 | \$ 305,238 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 17,559 | | 17,559 | - |
| | <u>7,723,284</u> | | <u>7,418,046</u> | <u>305,238</u> |
| Combined General Fund and State Resources | <u>7,723,284</u> | <u>96.29%</u> | <u>7,418,046</u> | <u>305,238</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 248,363 | 3.19% | 238,339 | 10,024 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 7,511 | | 7,511 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 9,717 | 0.12% | 9,148 | 569 |
| Title III - Part A: English Language Instruction | 31,539 | 0.40% | 30,048 | 1,491 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 767 | | 767 | - |
| Total Restricted Federal Resources | <u>297,897</u> | <u>3.71%</u> | <u>285,813</u> | <u>12,084</u> |
| Totals | <u>\$ 8,021,181</u> | <u>100.00%</u> | <u>\$ 7,703,859</u> | <u>\$ 317,322</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, 2016

| | <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 | \$ 4,217,394 | | \$ 3,707,646 | \$ 509,748 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 9,460 | | 9,460 | - |
| | <u>4,226,854</u> | | <u>3,717,106</u> | <u>509,748</u> |
| Combined General Fund and State Resources | <u>4,226,854</u> | <u>97.45%</u> | <u>3,717,106</u> | <u>509,748</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 77,038 | 2.04% | 66,136 | 10,902 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 11,677 | | 11,677 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 9,061 | 0.22% | 8,087 | 974 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 305 | | 305 | - |
| Title III - Part A: English Language Instruction | 11,525 | 0.29% | 10,121 | 1,404 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 941 | | 941 | - |
| Total Restricted Federal Resources | <u>110,547</u> | <u>2.55%</u> | <u>97,267</u> | <u>13,280</u> |
| Totals | <u>\$ 4,337,401</u> | <u>100.00%</u> | <u>\$ 3,814,373</u> | <u>\$ 523,028</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, 2016

| | <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 | \$ 5,059,974 | | \$ 4,600,443 | \$ 459,531 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 25,659 | | 25,659 | - |
| | <u>5,085,633</u> | | <u>4,626,102</u> | <u>459,531</u> |
| Combined General Fund and State Resources | <u>5,085,633</u> | <u>96.23%</u> | <u>4,626,102</u> | <u>459,531</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 147,908 | 3.01% | 133,779 | 14,129 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 10,922 | | 10,922 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 9,099 | 0.18% | 8,303 | 796 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 350 | | 350 | - |
| Title III - Part A: English Language Instruction | 29,568 | 0.58% | 26,645 | 2,923 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 1,238 | | 1,238 | - |
| Total Restricted Federal Resources | <u>199,085</u> | <u>3.77%</u> | <u>181,237</u> | <u>17,848</u> |
| Totals | <u>\$ 5,284,718</u> | <u>100.00%</u> | <u>\$ 4,807,339</u> | <u>\$ 477,379</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, 2016

| | <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 | \$ 1,901,986 | | \$ 1,380,603 | \$ 521,383 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 525 | | 525 | - |
| | <u>1,902,511</u> | | <u>1,381,128</u> | <u>521,383</u> |
| Combined General Fund and State Resources | <u>1,902,511</u> | <u>95.53%</u> | <u>1,381,128</u> | <u>521,383</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 51,242 | 3.75% | 30,717 | 20,525 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 23,498 | | 23,498 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 4,721 | 0.27% | 3,184 | 1,537 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 720 | | 720 | - |
| Title III - Part A: English Language Instruction | 6,753 | 0.45% | 4,330 | 2,423 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 2,176 | | 2,176 | - |
| Total Restricted Federal Resources | <u>89,110</u> | <u>4.47%</u> | <u>64,625</u> | <u>24,485</u> |
| Totals | <u>\$ 1,991,621</u> | <u>100.00%</u> | <u>\$ 1,445,753</u> | <u>\$ 545,868</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, 2016

| | <u>Resource Amount</u> | <u>% of Total Resources</u> | <u>Total Expenditures- % of Total Resources</u> | <u>Total Surplus Carryover - % of Total Resources</u> |
|---|----------------------------|---------------------------------|---|---|
| <u>School: Union City High School</u> | | | | |
| Resources: | | | | |
| General Fund Contribution | \$ 22,926,797 | | \$ 22,367,964 | \$ 558,833 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 95,406 | | 95,406 | - |
| | <u>23,022,203</u> | | <u>22,463,370</u> | <u>558,833</u> |
| Combined General Fund and State Resources | <u>23,022,203</u> | <u>97.35%</u> | <u>22,463,370</u> | <u>558,833</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 561,685 | 2.44% | 549,488 | 12,197 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 14,013 | | 14,013 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 15,000 | 0.06% | 13,371 | 1,629 |
| Title III - Part A: English Language Instruction | 34,157 | 0.15% | 33,287 | 870 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 1,325 | | 1,325 | - |
| Total Restricted Federal Resources | <u>626,180</u> | <u>2.65%</u> | <u>611,484</u> | <u>14,696</u> |
| Totals | <u>\$ 23,648,383</u> | <u>100.00%</u> | <u>\$ 23,074,854</u> | <u>\$ 573,529</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, 2016

| | <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 | \$ 9,622,686 | | \$ 8,420,570 | \$ 1,202,116 |
| General Fund Reserve for Encumbrances at June 30, 2015 | 132,690 | | 132,690 | - |
| | <u>9,755,376</u> | | <u>8,553,260</u> | <u>1,202,116</u> |
| Combined General Fund and State Resources | <u>9,755,376</u> | <u>97.28%</u> | <u>8,553,260</u> | <u>1,202,116</u> |
| Restricted Federal Resources: | | | | |
| No Child Left Behind: | | | | |
| Title I, Part A: Improving Basic Programs | 192,802 | 2.34% | 162,985 | 29,817 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 42,758 | | 42,758 | - |
| Title II - Part A: Teachers and Principal Training and Recruiting | 8,518 | 0.10% | 7,360 | 1,158 |
| Title II - Part A - June 30, 2015 Deferred Revenue | 1,432 | | 1,432 | - |
| Title III - Part A: English Language Instruction | 23,513 | 0.28% | 20,535 | 2,978 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 4,084 | | 4,084 | - |
| Total Restricted Federal Resources | <u>273,107</u> | <u>2.72%</u> | <u>239,154</u> | <u>33,953</u> |
| Totals | <u><u>\$ 10,028,483</u></u> | <u><u>100.00%</u></u> | <u><u>\$ 8,792,414</u></u> | <u><u>\$ 1,236,069</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|------------------|
| <u>Government-Wide</u> | | | | | |
| CURRENT EXPENSE | | | | | |
| Regular programs - instruction: | | | | | |
| Salaries of teachers: | | | | | |
| Preschool/kindergarten | \$ 2,536,178 | \$ 223,339 | \$ 2,759,517 | \$ 2,562,366 | \$ 197,151 |
| Grades 1-5 | 18,681,532 | (244,457) | 18,437,075 | 16,879,213 | 1,557,862 |
| Grades 6-8 | 8,851,135 | (30,270) | 8,820,865 | 8,636,719 | 184,146 |
| Grades 9-12 | 12,928,492 | 845,452 | 13,773,944 | 13,773,944 | - |
| Other salaries for instruction: | | | | | |
| Preschool/kindergarten | 247,203 | - | 247,203 | 203,746 | 43,457 |
| Total regular programs - instruction | <u>43,244,540</u> | <u>794,064</u> | <u>44,038,604</u> | <u>42,055,988</u> | <u>1,982,616</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 1,992,337 | 1,895 | 1,994,232 | 1,556,263 | 437,969 |
| Purchased professional - educational services | 50,557 | - | 50,557 | 12,896 | 37,661 |
| Purchased professional - technical services | 44,658 | - | 44,658 | 8,418 | 36,240 |
| Other purchased services (400-500 series) | 68,947 | - | 68,947 | 43,337 | 25,610 |
| General supplies | 1,987,217 | 137,383 | 2,124,600 | 1,512,145 | 612,455 |
| Textbooks | 81,250 | 5,000 | 86,250 | 47,807 | 38,443 |
| Other objects | 128,116 | 10,000 | 138,116 | 89,193 | 48,923 |
| Total regular programs - undistributed instruction | <u>4,353,082</u> | <u>154,278</u> | <u>4,507,360</u> | <u>3,270,059</u> | <u>1,237,301</u> |
| Total regular programs | <u>47,597,622</u> | <u>948,342</u> | <u>48,545,964</u> | <u>45,326,047</u> | <u>3,219,917</u> |
| Cognitive - moderate: | | | | | |
| Salaries of teachers | 247,550 | (24,089) | 223,461 | 204,397 | 19,064 |
| Other salaries for instruction | 30,826 | - | 30,826 | 20,602 | 10,224 |
| General supplies | 81,605 | - | 81,605 | 61,995 | 19,610 |
| Total cognitive - moderate | <u>359,981</u> | <u>(24,089)</u> | <u>335,892</u> | <u>286,994</u> | <u>48,898</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 2,850,411 | 40,501 | 2,890,912 | 2,626,481 | 264,431 |
| Other salaries for instruction | 463,940 | 9,764 | 473,704 | 439,288 | 34,416 |
| Other purchased services (400-500 series) | 3,000 | - | 3,000 | - | 3,000 |
| General supplies | 81,179 | - | 81,179 | 40,428 | 40,751 |
| Total learning/language disabilities | <u>3,398,530</u> | <u>50,265</u> | <u>3,448,795</u> | <u>3,106,197</u> | <u>342,598</u> |
| Multiple disabilities: | | | | | |
| Salaries of teachers | 1,010,234 | (181,598) | 828,636 | 648,828 | 179,808 |
| Other salaries for instruction | 315,556 | 50,141 | 365,697 | 357,098 | 8,599 |
| Other purchased services (400-500 series) | 1,000 | - | 1,000 | 1,000 | - |
| General supplies | 33,014 | - | 33,014 | 20,834 | 12,180 |
| Other objects | 1,000 | - | 1,000 | 1,000 | - |
| Total multiple disabilities | <u>1,360,804</u> | <u>(131,457)</u> | <u>1,229,347</u> | <u>1,028,760</u> | <u>200,587</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 6,445,546 | 54,618 | 6,500,164 | 5,641,776 | 858,388 |
| Other salaries for instruction | 165,289 | - | 165,289 | 116,591 | 48,698 |
| Other purchased services (400-500 series) | 3,500 | - | 3,500 | 3,500 | - |
| General supplies | 114,075 | - | 114,075 | 66,829 | 47,246 |
| Textbooks | 1,500 | - | 1,500 | 75 | 1,425 |
| Total resource room/resource center | <u>6,729,910</u> | <u>54,618</u> | <u>6,784,528</u> | <u>5,828,771</u> | <u>955,757</u> |
| Autism: | | | | | |
| Salaries of teachers | 484,348 | 41,168 | 525,516 | 522,281 | 3,235 |
| General supplies | 33,100 | - | 33,100 | 20,363 | 12,737 |
| Total autism | <u>517,448</u> | <u>41,168</u> | <u>558,616</u> | <u>542,644</u> | <u>15,972</u> |
| Total special education - instruction | <u>12,366,673</u> | <u>(9,495)</u> | <u>12,357,178</u> | <u>10,793,366</u> | <u>1,563,812</u> |
| Basic skills/remedial: | | | | | |
| Salaries of teachers | 131,648 | - | 131,648 | - | 131,648 |
| General supplies | 1,500 | - | 1,500 | 385 | 1,115 |
| Total basic skills/remedial | <u>133,148</u> | <u>-</u> | <u>133,148</u> | <u>385</u> | <u>132,763</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|-------------------|------------------|
| <u>Government-Wide</u> | | | | | |
| Bilingual education: | | | | | |
| Salaries of teachers | \$ 7,861,794 | \$ (716,847) | \$ 7,144,947 | \$ 6,807,190 | \$ 337,757 |
| Other salaries for instruction | 613,285 | 33,792 | 647,077 | 552,522 | 94,555 |
| Purchased professional - technical services | 19,941 | 368 | 20,309 | 525 | 19,784 |
| Other purchased services (400-500 series) | 19,576 | - | 19,576 | 18,590 | 986 |
| General supplies | 541,294 | (18,469) | 522,825 | 343,867 | 178,958 |
| Textbooks | 45,860 | - | 45,860 | 16,965 | 28,895 |
| Other objects | 3,300 | - | 3,300 | 1,018 | 2,282 |
| Total bilingual education | <u>9,105,050</u> | <u>(701,156)</u> | <u>8,403,894</u> | <u>7,740,677</u> | <u>663,217</u> |
| Other instructional: | | | | | |
| School-sponsored cocurricular activities: | | | | | |
| Other purchase services (300-500 series) | 88,000 | - | 88,000 | 78,642 | 9,358 |
| Supplies and materials | 12,000 | - | 12,000 | 967 | 11,033 |
| Other Objects | 10,250 | - | 10,250 | 4,888 | 5,362 |
| School-sponsored athletics: | | | | | |
| Purchased services (300-500 series) | 21,391 | - | 21,391 | 21,391 | - |
| Supplies and materials | 167,938 | - | 167,938 | 164,601 | 3,337 |
| Other objects | 12,350 | - | 12,350 | 12,350 | - |
| Before/after school programs: | | | | | |
| Salaries of teachers | 1,157,531 | (91,564) | 1,065,967 | 1,012,356 | 53,611 |
| Other salaries for instruction | 714,487 | 191,480 | 905,967 | 860,612 | 45,355 |
| Student assistants video productions | - | 60,000 | 60,000 | 60,000 | - |
| Purchased professional and technical services | 11,470 | - | 11,470 | 4,770 | 6,700 |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 655,283 | (56,401) | 598,882 | 536,044 | 62,838 |
| Other salaries for instruction | 58,000 | (10,000) | 48,000 | 28,267 | 19,733 |
| Other special schools: | | | | | |
| Other purchase services (300-500 series) | 20,000 | (5,000) | 15,000 | - | 15,000 |
| General Supplies | 6,000 | - | 6,000 | 4,588 | 1,412 |
| Other state projects: | | | | | |
| Other purchase services (300-500 series) | 17,000 | - | 17,000 | 11,869 | 5,131 |
| Total other instructional | <u>2,951,700</u> | <u>88,515</u> | <u>3,040,215</u> | <u>2,801,345</u> | <u>238,870</u> |
| Total - instruction | <u>72,154,193</u> | <u>326,206</u> | <u>72,480,399</u> | <u>66,661,820</u> | <u>5,818,579</u> |
| Attendance and social work services: | | | | | |
| Salaries | 1,141,833 | 166,673 | 1,308,506 | 1,031,969 | 276,537 |
| Salary drop out prevention officer | 457,502 | (88,588) | 368,914 | 261,861 | 107,053 |
| Salaries of family support team | 503,960 | (57,075) | 446,885 | 370,506 | 76,379 |
| Family/parent liaison salary | 632,892 | 8,404 | 641,296 | 551,066 | 90,230 |
| Purchase professional & technical services | 10,675 | - | 10,675 | 5,000 | 5,675 |
| Other purchased services (400-500 series) | 2,184 | - | 2,184 | 1,734 | 450 |
| Supplies and materials | 48,653 | - | 48,653 | 3,802 | 44,851 |
| General supplies | 9,500 | - | 9,500 | 6,899 | 2,601 |
| Other objects | 300 | - | 300 | 220 | 80 |
| Total attendance and social work services | <u>2,807,499</u> | <u>29,414</u> | <u>2,836,913</u> | <u>2,233,057</u> | <u>603,856</u> |
| Health services: | | | | | |
| Salaries | 1,787,676 | (32,731) | 1,754,945 | 1,412,367 | 342,578 |
| Family/parent liaison salary | 68,038 | - | 68,038 | 21,293 | 46,745 |
| Salaries of social services coordinators | 540,910 | 12,126 | 553,036 | 497,081 | 55,955 |
| Purchased professional and technical services | 7,600 | - | 7,600 | - | 7,600 |
| Supplies and materials | 51,621 | 1 | 51,622 | 29,549 | 22,073 |
| Total health services | <u>2,455,845</u> | <u>(20,604)</u> | <u>2,435,241</u> | <u>1,960,290</u> | <u>474,951</u> |
| Other support services - students-regular: | | | | | |
| Salaries of other professional staff | 1,225,048 | (127,516) | 1,097,532 | 1,074,603 | 22,929 |
| Salaries of secretarial and clerical assistants | 292,551 | 15,782 | 308,333 | 307,290 | 1,043 |
| Purchased professional - educational services | 22,669 | - | 22,669 | 15,844 | 6,825 |
| Purchased professional - technical services | 7,500 | - | 7,500 | 1,800 | 5,700 |
| Other purchased services (400-500 series) | 36,000 | - | 36,000 | 16,099 | 19,901 |
| Supplies and materials | 19,212 | - | 19,212 | 6,067 | 13,145 |
| Other objects | 1,000 | - | 1,000 | 810 | 190 |
| Total other support services - students-regular | <u>1,603,980</u> | <u>(111,734)</u> | <u>1,492,246</u> | <u>1,422,513</u> | <u>69,733</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, 2016

| | Original Budget | Budget Transfers | Final Budget | Actual | Variance |
|---|--------------------|---------------------|--------------------|---------------------|-----------------------|
| Government-Wide | | | | | |
| Improvement of instructional services: | | | | | |
| Salaries of supervisors of instructions | \$ 61,930 | \$ (8,355) | \$ 53,575 | \$ - | \$ 53,575 |
| Salaries of principals/assistant principals | - | 8,355 | 8,355 | 8,355 | - |
| Salaries of other professional staff | 175,559 | 520 | 176,079 | 122,600 | 53,479 |
| Salaries of secretarial and clerical assistants | 413,230 | 2,268 | 415,498 | 415,498 | - |
| Purchased professional - educational services | 74,794 | (30,000) | 44,794 | 7,183 | 37,611 |
| Other purchased services (400-500 series) | 120 | - | 120 | 120 | - |
| Supplies and materials | 361,287 | (28,500) | 332,787 | 215,471 | 117,316 |
| Total improvement of instructional services | <u>1,086,920</u> | <u>(55,712)</u> | <u>1,031,208</u> | <u>769,227</u> | <u>261,981</u> |
| Educational media services/school library: | | | | | |
| Salaries | 1,074,038 | 27,963 | 1,102,001 | 796,860 | 305,141 |
| Salaries of technology coordinators | 339,400 | (32,633) | 306,767 | 192,271 | 114,496 |
| Purchased professional - technical services | 1,350,907 | (71,000) | 1,279,907 | 969,862 | 310,045 |
| Other purchased services (400-500 series) | 47,935 | - | 47,935 | 22,020 | 25,915 |
| Supplies and materials | 1,564,437 | 3,525 | 1,567,962 | 667,078 | 900,884 |
| Other objects | 2,000 | - | 2,000 | 1,887 | 113 |
| Total educational media services/school library | <u>4,378,717</u> | <u>(72,145)</u> | <u>4,306,572</u> | <u>2,649,978</u> | <u>1,656,594</u> |
| Instruction staff training services: | | | | | |
| Other purchased professional services - educational | 20,928 | - | 20,928 | 2,107 | 18,821 |
| Supplies and materials | 4,144 | - | 4,144 | 1,644 | 2,500 |
| Total instruction staff training services | <u>25,072</u> | <u>-</u> | <u>25,072</u> | <u>3,751</u> | <u>21,321</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 4,242,533 | (14,253) | 4,228,280 | 3,990,624 | 237,656 |
| Salaries of other professional staff | - | 39,156 | 39,156 | 39,156 | - |
| Salaries of secretarial and clerical assistants | 3,041,493 | (6,100) | 3,035,393 | 2,732,587 | 302,806 |
| Other professional and technical services | 27,632 | (3,082) | 24,550 | 12,626 | 11,924 |
| Other purchased services (400-500 series) | 51,639 | (10,001) | 41,638 | 30,888 | 10,750 |
| Supplies and materials | 505,544 | (3,210) | 502,334 | 288,650 | 213,684 |
| Other objects | 91,255 | (238) | 91,017 | 32,445 | 58,572 |
| Total support services - school administration | <u>7,960,096</u> | <u>2,272</u> | <u>7,962,368</u> | <u>7,126,976</u> | <u>835,392</u> |
| Security: | | | | | |
| Salaries | 5,468,700 | (68,260) | 5,400,440 | 4,959,081 | 441,359 |
| General supplies | 3,200 | - | 3,200 | 1,994 | 1,206 |
| Total security | <u>5,471,900</u> | <u>(68,260)</u> | <u>5,403,640</u> | <u>4,961,075</u> | <u>442,565</u> |
| Student transportation services: | | | | | |
| Contracted services - (other than between home and school) - vendors | 12,440 | - | 12,440 | 2,400 | 10,040 |
| Total student transportation services | <u>12,440</u> | <u>-</u> | <u>12,440</u> | <u>2,400</u> | <u>10,040</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 21,245,847 | (29,437) | 21,216,410 | 21,216,410 | - |
| Total unallocated employee benefits | <u>21,245,847</u> | <u>(29,437)</u> | <u>21,216,410</u> | <u>21,216,410</u> | <u>-</u> |
| Total undistributed expenditures | <u>47,048,316</u> | <u>(326,206)</u> | <u>46,722,110</u> | <u>42,345,677</u> | <u>4,376,433</u> |
| Total expenditures - current expense | <u>119,202,509</u> | <u>-</u> | <u>119,202,509</u> | <u>109,007,497</u> | <u>10,195,012</u> |
| District-wide school based expenditures | <u>119,202,509</u> | <u>-</u> | <u>119,202,509</u> | <u>109,007,497</u> | <u>10,195,012</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | \$ 118,639,644 | \$ - | \$ 118,639,644 | \$ 109,755,682 | \$ 8,883,962 |
| Total other financing sources | <u>118,639,644</u> | <u>-</u> | <u>118,639,644</u> | <u>109,755,682</u> | <u>8,883,962</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (562,865) | - | (562,865) | 748,185 | (1,311,050) |
| Fund balances, July 1 | 562,865 | - | 562,865 | 562,865 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 1,311,050</u> | <u>\$ (1,311,050)</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, 2016

| | <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 | \$ 2,885,188 | \$ - | \$ 2,885,188 | \$ 2,871,839 | \$ 13,349 |
| Total regular programs - instruction | <u>2,885,188</u> | <u>-</u> | <u>2,885,188</u> | <u>2,871,839</u> | <u>13,349</u> |
| Regular programs - undistributed instruction: | | | | | |
| Purchased professional - technical services | 6,240 | - | 6,240 | - | 6,240 |
| Other purchased services (400-500 series) | 1,000 | - | 1,000 | - | 1,000 |
| General supplies | 85,800 | - | 85,800 | 48,007 | 37,793 |
| Textbooks | 5,000 | - | 5,000 | 2,700 | 2,300 |
| Other objects | 28,232 | - | 28,232 | 7,715 | 20,517 |
| Total regular programs - undistributed instruction | <u>126,272</u> | <u>-</u> | <u>126,272</u> | <u>58,422</u> | <u>67,850</u> |
| Total regular programs | <u>3,011,460</u> | <u>-</u> | <u>3,011,460</u> | <u>2,930,261</u> | <u>81,199</u> |
| Cognitive - moderate: | | | | | |
| Salaries of teachers | 66,207 | 6,495 | 72,702 | 72,702 | - |
| General supplies | 6,000 | - | 6,000 | 2,086 | 3,914 |
| Total cognitive - moderate | <u>72,207</u> | <u>6,495</u> | <u>78,702</u> | <u>74,788</u> | <u>3,914</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 949,396 | (6,495) | 942,901 | 928,044 | 14,857 |
| Other purchased services (400-500 series) | 3,000 | - | 3,000 | - | 3,000 |
| General supplies | 31,984 | - | 31,984 | 12,294 | 19,690 |
| Total learning/language disabilities | <u>984,380</u> | <u>(6,495)</u> | <u>977,885</u> | <u>940,338</u> | <u>37,547</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 515,568 | - | 515,568 | 357,249 | 158,319 |
| General supplies | 17,915 | - | 17,915 | 11,026 | 6,889 |
| Total resource room/resource center | <u>533,483</u> | <u>-</u> | <u>533,483</u> | <u>368,275</u> | <u>165,208</u> |
| Total special education - instruction | <u>1,590,070</u> | <u>-</u> | <u>1,590,070</u> | <u>1,383,401</u> | <u>206,669</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 505,210 | (13,444) | 491,766 | 484,836 | 6,930 |
| Other salaries for instruction | 57,030 | 13,444 | 70,474 | 70,474 | - |
| Purchased professional - technical services | 10,000 | - | 10,000 | - | 10,000 |
| General supplies | 59,472 | - | 59,472 | 14,806 | 44,666 |
| Textbooks | 4,000 | - | 4,000 | - | 4,000 |
| Total bilingual education | <u>635,712</u> | <u>-</u> | <u>635,712</u> | <u>570,116</u> | <u>65,596</u> |
| Other instructional: | | | | | |
| School-sponsored athletics: | | | | | |
| Supplies and materials | 2,000 | - | 2,000 | 2,000 | - |
| Before/after school programs: | | | | | |
| Salaries of teachers | 92,168 | - | 92,168 | 92,168 | - |
| Other salaries for instruction | 29,044 | - | 29,044 | 28,773 | 271 |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 32,673 | - | 32,673 | 17,193 | 15,480 |
| Total other instructional | <u>155,885</u> | <u>-</u> | <u>155,885</u> | <u>140,134</u> | <u>15,751</u> |
| Total - instruction | <u>5,393,127</u> | <u>-</u> | <u>5,393,127</u> | <u>5,023,912</u> | <u>369,215</u> |
| Attendance and social work services: | | | | | |
| Salary drop out prevention officer | 72,001 | 2,326 | 74,327 | 74,327 | - |
| Family/parent liaison salary | 38,440 | 536 | 38,976 | 38,976 | - |
| Purchase professional & technical services | 9,210 | - | 9,210 | 5,000 | 4,210 |
| Supplies and materials | 500 | - | 500 | - | 500 |
| Total attendance and social work services | <u>120,151</u> | <u>2,862</u> | <u>123,013</u> | <u>118,303</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, 2016

| | <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 | \$ 63,453 | \$ - | \$ 63,453 | \$ 63,115 | \$ 338 |
| Family/parent liaison salary | 68,038 | - | 68,038 | 21,293 | 46,745 |
| Salaries of social services coordinators | 141,352 | (3,838) | 137,514 | 129,089 | 8,425 |
| Supplies and materials | 5,000 | - | 5,000 | 3,377 | 1,623 |
| Total health services | <u>277,843</u> | <u>(3,838)</u> | <u>274,005</u> | <u>216,874</u> | <u>57,131</u> |
| Other support services - students-regular: | | | | | |
| Salaries of other professional staff | 69,178 | - | 69,178 | 66,301 | 2,877 |
| Salaries of secretarial and clerical assistants | 67,660 | - | 67,660 | 66,617 | 1,043 |
| Purchased professional - educational services | 4,000 | - | 4,000 | 3,000 | 1,000 |
| Purchased professional - technical services | 7,500 | - | 7,500 | 1,800 | 5,700 |
| Supplies and materials | 1,000 | - | 1,000 | - | 1,000 |
| Total other support services - students-regular | <u>149,338</u> | <u>-</u> | <u>149,338</u> | <u>137,718</u> | <u>11,620</u> |
| Improvement of instructional services: | | | | | |
| Salaries of secretarial and clerical assistants | 73,024 | 976 | 74,000 | 74,000 | - |
| Purchased professional - educational services | 10,516 | - | 10,516 | 1,571 | 8,945 |
| Supplies and materials | 85,342 | - | 85,342 | 30,611 | 54,731 |
| Total improvement of instructional services | <u>168,882</u> | <u>976</u> | <u>169,858</u> | <u>106,182</u> | <u>63,676</u> |
| Educational media services/school library: | | | | | |
| Salaries | 31,936 | - | 31,936 | - | 31,936 |
| Purchased professional - technical services | 124,165 | - | 124,165 | 74,262 | 49,903 |
| Other purchased services (400-500 series) | 16,240 | - | 16,240 | 545 | 15,695 |
| Supplies and materials | 125,200 | - | 125,200 | 16,642 | 108,558 |
| Total educational media services/school library | <u>297,541</u> | <u>-</u> | <u>297,541</u> | <u>91,449</u> | <u>206,092</u> |
| Instruction staff training services: | | | | | |
| Other purchased professional services - educational | 2,000 | - | 2,000 | - | 2,000 |
| Supplies and materials | 2,500 | - | 2,500 | - | 2,500 |
| Total instruction staff training services | <u>4,500</u> | <u>-</u> | <u>4,500</u> | <u>-</u> | <u>4,500</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 286,539 | - | 286,539 | 240,398 | 46,141 |
| Salaries of other professional staff | - | 39,156 | 39,156 | 39,156 | - |
| Salaries of secretarial and clerical assistants | 272,760 | - | 272,760 | 263,670 | 9,090 |
| Other purchased services (400-500 series) | 10,000 | - | 10,000 | 9,064 | 936 |
| Supplies and materials | 35,051 | - | 35,051 | 31,577 | 3,474 |
| Other objects | 1,500 | - | 1,500 | 614 | 886 |
| Total support services - school administration | <u>605,850</u> | <u>39,156</u> | <u>645,006</u> | <u>584,479</u> | <u>60,527</u> |
| Security: | | | | | |
| Salaries | 367,460 | (39,156) | 328,304 | 283,773 | 44,531 |
| Total security | <u>367,460</u> | <u>(39,156)</u> | <u>328,304</u> | <u>283,773</u> | <u>44,531</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 1,694,400 | - | 1,694,400 | 1,694,400 | - |
| Total unallocated employee benefits | <u>1,694,400</u> | <u>-</u> | <u>1,694,400</u> | <u>1,694,400</u> | <u>-</u> |
| Total undistributed expenditures | <u>3,685,965</u> | <u>-</u> | <u>3,685,965</u> | <u>3,233,178</u> | <u>452,787</u> |
| Total expenditures - current expense | <u>9,079,092</u> | <u>-</u> | <u>9,079,092</u> | <u>8,257,090</u> | <u>822,002</u> |
| District-wide school based expenditures | <u>9,079,092</u> | <u>-</u> | <u>9,079,092</u> | <u>8,257,090</u> | <u>822,002</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, 2016**

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|-------------------|---------------------|
| School: Union Hill Middle School | | | | | |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | \$ 9,040,615 | \$ - | \$ 9,040,615 | \$ 8,349,251 | \$ 691,364 |
| Total other financing sources | <u>9,040,615</u> | <u>-</u> | <u>9,040,615</u> | <u>8,349,251</u> | <u>691,364</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (38,477) | - | (38,477) | 92,161 | (130,638) |
| Fund balances, July 1 | 38,477 | - | 38,477 | 38,477 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 130,638</u> | <u>\$ (130,638)</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, 2016

| | <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 | \$ 3,466,069 | \$ (142,886) | \$ 3,323,183 | \$ 3,223,975 | \$ 99,208 |
| Grades 9-12 | - | 16,140 | 16,140 | 16,140 | - |
| Total regular programs - instruction | <u>3,466,069</u> | <u>(126,746)</u> | <u>3,339,323</u> | <u>3,240,115</u> | <u>99,208</u> |
| Regular programs - undistributed instruction: | | | | | |
| Purchased professional - educational services | 13,600 | - | 13,600 | 11,271 | 2,329 |
| General supplies | 168,419 | 199 | 168,618 | 131,800 | 36,818 |
| Textbooks | 18,579 | - | 18,579 | 12,240 | 6,339 |
| Other objects | 17,500 | 10,000 | 27,500 | 21,104 | 6,396 |
| Total regular programs - undistributed instruction | <u>218,098</u> | <u>10,199</u> | <u>228,297</u> | <u>176,415</u> | <u>51,882</u> |
| Total regular programs | <u>3,684,167</u> | <u>(116,547)</u> | <u>3,567,620</u> | <u>3,416,530</u> | <u>151,090</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 483,784 | - | 483,784 | 364,558 | 119,226 |
| General supplies | 7,500 | - | 7,500 | 6,930 | 570 |
| Total learning/language disabilities | <u>491,284</u> | <u>-</u> | <u>491,284</u> | <u>371,488</u> | <u>119,796</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 868,772 | - | 868,772 | 760,926 | 107,846 |
| Other salaries for instruction | 81,876 | - | 81,876 | 59,781 | 22,095 |
| General supplies | 6,650 | - | 6,650 | 6,414 | 236 |
| Textbooks | 1,500 | - | 1,500 | 75 | 1,425 |
| Total resource room/resource center | <u>958,798</u> | <u>-</u> | <u>958,798</u> | <u>827,196</u> | <u>131,602</u> |
| Total special education - instruction | <u>1,450,082</u> | <u>-</u> | <u>1,450,082</u> | <u>1,198,684</u> | <u>251,398</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 697,556 | - | 697,556 | 656,272 | 41,284 |
| General supplies | 20,362 | - | 20,362 | 14,390 | 5,972 |
| Total bilingual education | <u>717,918</u> | <u>-</u> | <u>717,918</u> | <u>670,662</u> | <u>47,256</u> |
| Other instructional: | | | | | |
| School-sponsored cocurricular activities: | | | | | |
| Supplies and materials | 10,000 | - | 10,000 | 967 | 9,033 |
| School-sponsored athletics: | | | | | |
| Supplies and materials | 3,375 | - | 3,375 | 220 | 3,155 |
| Before/after school programs: | | | | | |
| Salaries of teachers | 137,200 | - | 137,200 | 137,200 | - |
| Other salaries for instruction | 89,234 | - | 89,234 | 88,237 | 997 |
| Other supplemental/at-risk programs: | | | | | |
| Other salaries for instruction | 58,000 | (10,000) | 48,000 | 28,267 | 19,733 |
| Other special schools: | | | | | |
| General Supplies | 6,000 | - | 6,000 | 4,588 | 1,412 |
| Total other instructional | <u>303,809</u> | <u>(10,000)</u> | <u>293,809</u> | <u>259,479</u> | <u>34,330</u> |
| Total - instruction | <u>6,155,976</u> | <u>(126,547)</u> | <u>6,029,429</u> | <u>5,545,355</u> | <u>484,074</u> |
| Attendance and social work services: | | | | | |
| Salaries | 46,312 | 10 | 46,322 | 46,322 | - |
| Salary drop out prevention officer | 74,614 | 17,731 | 92,345 | 92,345 | - |
| General supplies | 9,500 | - | 9,500 | 6,899 | 2,601 |
| Total attendance and social work services | <u>130,426</u> | <u>17,741</u> | <u>148,167</u> | <u>145,566</u> | <u>2,601</u> |
| Health services: | | | | | |
| Salaries | 131,215 | 15,231 | 146,446 | 146,445 | 1 |
| Supplies and materials | 6,356 | - | 6,356 | 3,640 | 2,716 |
| Total health services | <u>137,571</u> | <u>15,231</u> | <u>152,802</u> | <u>150,085</u> | <u>2,717</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, 2016

| | <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 | \$ 93,457 | \$ 58,199 | \$ 151,656 | \$ 151,656 | \$ - |
| Salaries of secretarial and clerical assistants | 113,228 | 13,304 | 126,532 | 126,532 | - |
| Other purchased services (400-500 series) | 35,000 | - | 35,000 | 15,100 | 19,900 |
| Supplies and materials | 2,662 | - | 2,662 | 1,573 | 1,089 |
| Other objects | 1,000 | - | 1,000 | 810 | 190 |
| Total other support services - students-regular | <u>245,347</u> | <u>71,503</u> | <u>316,850</u> | <u>295,671</u> | <u>21,179</u> |
| Improvement of instructional services: | | | | | |
| Supplies and materials | 2,597 | - | 2,597 | 1,895 | 702 |
| Total improvement of instructional services | <u>2,597</u> | <u>-</u> | <u>2,597</u> | <u>1,895</u> | <u>702</u> |
| Educational media services/school library: | | | | | |
| Salaries of technology coordinators | 27,927 | - | 27,927 | - | 27,927 |
| Purchased professional - technical services | 109,815 | - | 109,815 | 85,264 | 24,551 |
| Supplies and materials | 176,047 | - | 176,047 | 72,849 | 103,198 |
| Total educational media services/school library | <u>313,789</u> | <u>-</u> | <u>313,789</u> | <u>158,113</u> | <u>155,676</u> |
| Instruction staff training services: | | | | | |
| Other purchased professional services - educational | 2,000 | - | 2,000 | 179 | 1,821 |
| Total instruction staff training services | <u>2,000</u> | <u>-</u> | <u>2,000</u> | <u>179</u> | <u>1,821</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 265,464 | 22,072 | 287,536 | 287,536 | - |
| Salaries of secretarial and clerical assistants | 365,890 | - | 365,890 | 346,613 | 19,277 |
| Other professional and technical services | 5,000 | - | 5,000 | - | 5,000 |
| Supplies and materials | 39,339 | - | 39,339 | 34,386 | 4,953 |
| Total support services - school administration | <u>675,693</u> | <u>22,072</u> | <u>697,765</u> | <u>668,535</u> | <u>29,230</u> |
| Security: | | | | | |
| Salaries | 339,341 | - | 339,341 | 335,904 | 3,437 |
| General supplies | 2,000 | - | 2,000 | 1,994 | 6 |
| Total security | <u>341,341</u> | <u>-</u> | <u>341,341</u> | <u>337,898</u> | <u>3,443</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 1,566,350 | - | 1,566,350 | 1,566,350 | - |
| Total unallocated employee benefits | <u>1,566,350</u> | <u>-</u> | <u>1,566,350</u> | <u>1,566,350</u> | <u>-</u> |
| Total undistributed expenditures | <u>3,415,114</u> | <u>126,547</u> | <u>3,541,661</u> | <u>3,324,292</u> | <u>217,369</u> |
| Total expenditures - current expense | <u>9,571,090</u> | <u>-</u> | <u>9,571,090</u> | <u>8,869,647</u> | <u>701,443</u> |
| District-wide school based expenditures | <u>9,571,090</u> | <u>-</u> | <u>9,571,090</u> | <u>8,869,647</u> | <u>701,443</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 9,468,043 | - | 9,468,043 | 8,911,781 | 556,262 |
| Total other financing sources | <u>9,468,043</u> | <u>-</u> | <u>9,468,043</u> | <u>8,911,781</u> | <u>556,262</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (103,047) | - | (103,047) | 42,134 | (145,181) |
| Fund balances, July 1 | 103,047 | - | 103,047 | 103,047 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 145,181</u> | <u>\$ (145,181)</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|-----------------|
| <u>School: Thomas A. Edison</u> | | | | | |
| CURRENT EXPENSE | | | | | |
| Regular programs - instruction: | | | | | |
| Salaries of teachers: | | | | | |
| Preschool/kindergarten | \$ 477,067 | \$ - | \$ 477,067 | \$ 442,250 | \$ 34,817 |
| Grades 1-5 | 3,437,013 | (108,032) | 3,328,981 | 3,212,340 | 116,641 |
| Grades 6-8 | 603,722 | - | 603,722 | 560,510 | 43,212 |
| Total regular programs - instruction | <u>4,517,802</u> | <u>(108,032)</u> | <u>4,409,770</u> | <u>4,215,100</u> | <u>194,670</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 458,921 | - | 458,921 | 280,293 | 178,628 |
| Purchased professional - educational services | 2,257 | - | 2,257 | - | 2,257 |
| Other purchased services (400-500 series) | 7,500 | - | 7,500 | 4,000 | 3,500 |
| General supplies | 216,359 | - | 216,359 | 136,862 | 79,497 |
| Textbooks | 13,537 | - | 13,537 | 12,984 | 553 |
| Total regular programs - undistributed instruction | <u>698,574</u> | <u>-</u> | <u>698,574</u> | <u>434,139</u> | <u>264,435</u> |
| Total regular programs | <u>5,216,376</u> | <u>(108,032)</u> | <u>5,108,344</u> | <u>4,649,239</u> | <u>459,105</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 332,705 | 6,839 | 339,544 | 339,544 | - |
| Other salaries for instruction | 183,813 | - | 183,813 | 170,095 | 13,718 |
| General supplies | 6,176 | - | 6,176 | 5,378 | 798 |
| Total learning/language disabilities | <u>522,694</u> | <u>6,839</u> | <u>529,533</u> | <u>515,017</u> | <u>14,516</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 442,714 | - | 442,714 | 221,444 | 221,270 |
| General supplies | 8,855 | - | 8,855 | 8,318 | 537 |
| Total resource room/resource center | <u>451,569</u> | <u>-</u> | <u>451,569</u> | <u>229,762</u> | <u>221,807</u> |
| Total special education - instruction | <u>974,263</u> | <u>6,839</u> | <u>981,102</u> | <u>744,779</u> | <u>236,323</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 734,369 | - | 734,369 | 728,060 | 6,309 |
| Other salaries for instruction | 58,154 | - | 58,154 | 22,724 | 35,430 |
| General supplies | 90,165 | - | 90,165 | 56,874 | 33,291 |
| Total bilingual education | <u>882,688</u> | <u>-</u> | <u>882,688</u> | <u>807,658</u> | <u>75,030</u> |
| Other instructional: | | | | | |
| Before/after school programs: | | | | | |
| Salaries of teachers | 90,200 | - | 90,200 | 90,200 | - |
| Other salaries for instruction | 48,000 | - | 48,000 | 48,000 | - |
| Purchased professional and technical services | 5,146 | - | 5,146 | 4,212 | 934 |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 8,386 | - | 8,386 | 7,563 | 823 |
| Total other instructional | <u>151,732</u> | <u>-</u> | <u>151,732</u> | <u>149,975</u> | <u>1,757</u> |
| Total - instruction | <u>7,225,059</u> | <u>(101,193)</u> | <u>7,123,866</u> | <u>6,351,651</u> | <u>772,215</u> |
| Attendance and social work services: | | | | | |
| Salaries | 123,664 | 55,908 | 179,572 | 158,596 | 20,976 |
| Salary drop out prevention officer | - | 21,584 | 21,584 | 21,584 | - |
| Purchase professional & technical services | 1,465 | - | 1,465 | - | 1,465 |
| Other purchased services (400-500 series) | 534 | - | 534 | 84 | 450 |
| Supplies and materials | 3,553 | - | 3,553 | 1,949 | 1,604 |
| Total attendance and social work services | <u>129,216</u> | <u>77,492</u> | <u>206,708</u> | <u>182,213</u> | <u>24,495</u> |
| Health services: | | | | | |
| Salaries | 130,532 | 19,361 | 149,893 | 149,894 | (1) |
| Supplies and materials | 4,636 | - | 4,636 | 4,117 | 519 |
| Total health services | <u>135,168</u> | <u>19,361</u> | <u>154,229</u> | <u>154,011</u> | <u>518</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|-------------------|--------------------|
| <u>School: Thomas A. Edison</u> | | | | | |
| Other support services - students-regular: | | | | | |
| Salaries of secretarial and clerical assistants | \$ 42,489 | \$ 1,684 | \$ 44,173 | \$ 44,173 | \$ - |
| Total other support services - students-regular | <u>42,489</u> | <u>1,684</u> | <u>44,173</u> | <u>44,173</u> | <u>-</u> |
| Improvement of instructional services: | | | | | |
| Supplies and materials | 16,126 | - | 16,126 | 12,674 | 3,452 |
| Total improvement of instructional services | <u>16,126</u> | <u>-</u> | <u>16,126</u> | <u>12,674</u> | <u>3,452</u> |
| Educational media services/school library: | | | | | |
| Salaries | 104,374 | 2,656 | 107,030 | 107,030 | - |
| Salaries of technology coordinators | 51,891 | - | 51,891 | 33,181 | 18,710 |
| Purchased professional - technical services | 109,815 | - | 109,815 | 78,711 | 31,104 |
| Other purchased services (400-500 series) | 20,705 | - | 20,705 | 11,340 | 9,365 |
| Supplies and materials | 100,000 | - | 100,000 | 85,547 | 14,453 |
| Total educational media services/school library | <u>386,785</u> | <u>2,656</u> | <u>389,441</u> | <u>315,809</u> | <u>73,632</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 250,430 | - | 250,430 | 228,812 | 21,618 |
| Salaries of secretarial and clerical assistants | 208,965 | - | 208,965 | 180,004 | 28,961 |
| Other professional and technical services | 9,500 | - | 9,500 | 4,651 | 4,849 |
| Other purchased services (400-500 series) | 11,169 | - | 11,169 | 11,169 | - |
| Supplies and materials | 854 | - | 854 | - | 854 |
| Other objects | 4,175 | - | 4,175 | 4,175 | - |
| Total support services - school administration | <u>485,093</u> | <u>-</u> | <u>485,093</u> | <u>428,811</u> | <u>56,282</u> |
| Security: | | | | | |
| Salaries | 421,029 | - | 421,029 | 368,756 | 52,273 |
| Total security | <u>421,029</u> | <u>-</u> | <u>421,029</u> | <u>368,756</u> | <u>52,273</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 2,169,034 | - | 2,169,034 | 2,169,034 | - |
| Total unallocated employee benefits | <u>2,169,034</u> | <u>-</u> | <u>2,169,034</u> | <u>2,169,034</u> | <u>-</u> |
| Total undistributed expenditures | <u>3,784,940</u> | <u>101,193</u> | <u>3,886,133</u> | <u>3,675,481</u> | <u>210,652</u> |
| Total expenditures - current expense | <u>11,009,999</u> | <u>-</u> | <u>11,009,999</u> | <u>10,027,132</u> | <u>982,867</u> |
| District-wide school based expenditures | <u>11,009,999</u> | <u>-</u> | <u>11,009,999</u> | <u>10,027,132</u> | <u>982,867</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 10,976,895 | - | 10,976,895 | 10,033,730 | 943,165 |
| Total other financing sources | <u>10,976,895</u> | <u>-</u> | <u>10,976,895</u> | <u>10,033,730</u> | <u>943,165</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (33,104) | - | (33,104) | 6,598 | (39,702) |
| Fund balances, July 1 | <u>33,104</u> | <u>-</u> | <u>33,104</u> | <u>33,104</u> | <u>-</u> |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 39,702</u> | <u>\$ (39,702)</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|-----------------|
| School: Hudson | | | | | |
| CURRENT EXPENSE | | | | | |
| Regular programs - instruction: | | | | | |
| Salaries of teachers: | | | | | |
| Preschool/kindergarten | \$ 114,000 | \$ 114,000 | \$ 228,000 | \$ 159,362 | \$ 68,638 |
| Grades 1-5 | 1,156,000 | - | 1,156,000 | 503,716 | 652,284 |
| Total regular programs - instruction | <u>1,270,000</u> | <u>114,000</u> | <u>1,384,000</u> | <u>663,078</u> | <u>720,922</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 148,200 | - | 148,200 | 34,086 | 114,114 |
| Purchased professional - educational services | 3,000 | - | 3,000 | - | 3,000 |
| Purchased professional - technical services | 10,000 | - | 10,000 | - | 10,000 |
| General supplies | 117,183 | - | 117,183 | 82,867 | 34,316 |
| Textbooks | 5,000 | - | 5,000 | - | 5,000 |
| Total regular programs - undistributed instruction | <u>283,383</u> | <u>-</u> | <u>283,383</u> | <u>116,953</u> | <u>166,430</u> |
| Total regular programs | <u>1,553,383</u> | <u>114,000</u> | <u>1,667,383</u> | <u>780,031</u> | <u>887,352</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 82,700 | (58,000) | 24,700 | - | 24,700 |
| General supplies | 3,000 | - | 3,000 | - | 3,000 |
| Total learning/language disabilities | <u>85,700</u> | <u>(58,000)</u> | <u>27,700</u> | <u>-</u> | <u>27,700</u> |
| Multiple disabilities: | | | | | |
| Salaries of teachers | 58,000 | - | 58,000 | 38,360 | 19,640 |
| Other salaries for instruction | 24,700 | (24,700) | - | - | - |
| General supplies | 3,000 | - | 3,000 | - | 3,000 |
| Total multiple disabilities | <u>85,700</u> | <u>(24,700)</u> | <u>61,000</u> | <u>38,360</u> | <u>22,640</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 82,700 | (24,700) | 58,000 | 38,710 | 19,290 |
| General supplies | 3,000 | - | 3,000 | - | 3,000 |
| Total resource room/resource center | <u>85,700</u> | <u>(24,700)</u> | <u>61,000</u> | <u>38,710</u> | <u>22,290</u> |
| Total special education - instruction | <u>257,100</u> | <u>(107,400)</u> | <u>149,700</u> | <u>77,070</u> | <u>72,630</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 82,700 | - | 82,700 | 76,430 | 6,270 |
| Other salaries for instruction | 24,700 | (6,600) | 18,100 | - | 18,100 |
| General supplies | 40,000 | - | 40,000 | 35,819 | 4,181 |
| Total bilingual education | <u>147,400</u> | <u>(6,600)</u> | <u>140,800</u> | <u>112,249</u> | <u>28,551</u> |
| Other instructional: | | | | | |
| Before/after school programs: | | | | | |
| Salaries of teachers | 100,000 | (45,000) | 55,000 | 52,620 | 2,380 |
| Other salaries for instruction | 30,000 | 45,000 | 75,000 | 73,826 | 1,174 |
| Total other instructional | <u>130,000</u> | <u>-</u> | <u>130,000</u> | <u>126,446</u> | <u>3,554</u> |
| Total - instruction | <u>2,087,883</u> | <u>-</u> | <u>2,087,883</u> | <u>1,095,796</u> | <u>992,087</u> |
| Attendance and social work services: | | | | | |
| Salaries | 16,350 | - | 16,350 | - | 16,350 |
| Salary drop out prevention officer | 115,900 | - | 115,900 | 39,181 | 76,719 |
| Family/parent liaison salary | 34,500 | - | 34,500 | - | 34,500 |
| Total attendance and social work services | <u>166,750</u> | <u>-</u> | <u>166,750</u> | <u>39,181</u> | <u>127,569</u> |
| Health services: | | | | | |
| Salaries | 61,978 | - | 61,978 | 42,811 | 19,167 |
| Total health services | <u>61,978</u> | <u>-</u> | <u>61,978</u> | <u>42,811</u> | <u>19,167</u> |
| Educational media services/school library: | | | | | |
| Salaries | 121,170 | - | 121,170 | - | 121,170 |
| Supplies and materials | 2,000 | - | 2,000 | 979 | 1,021 |
| Total educational media services/school library | <u>123,170</u> | <u>-</u> | <u>123,170</u> | <u>979</u> | <u>122,191</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|------------------|-------------------|
| <u>School: Hudson</u> | | | | | |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | \$ 115,900 | \$ - | \$ 115,900 | \$ 87,431 | \$ 28,469 |
| Salaries of secretarial and clerical assistants | 207,000 | - | 207,000 | 119,376 | 87,624 |
| Supplies and materials | 58,000 | - | 58,000 | 25,655 | 32,345 |
| Other objects | 1,000 | - | 1,000 | - | 1,000 |
| Total support services - school administration | <u>381,900</u> | <u>-</u> | <u>381,900</u> | <u>232,462</u> | <u>149,438</u> |
| Security: | | | | | |
| Salaries | 260,400 | - | 260,400 | 193,349 | 67,051 |
| Total security | <u>260,400</u> | <u>-</u> | <u>260,400</u> | <u>193,349</u> | <u>67,051</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 1,577,750 | - | 1,577,750 | 1,577,750 | - |
| Total unallocated employee benefits | <u>1,577,750</u> | <u>-</u> | <u>1,577,750</u> | <u>1,577,750</u> | <u>-</u> |
| Total undistributed expenditures | <u>2,571,948</u> | <u>-</u> | <u>2,571,948</u> | <u>2,086,532</u> | <u>485,416</u> |
| Total expenditures - current expense | <u>4,659,831</u> | <u>-</u> | <u>4,659,831</u> | <u>3,182,328</u> | <u>1,477,503</u> |
| District-wide school based expenditures | <u>4,659,831</u> | <u>-</u> | <u>4,659,831</u> | <u>3,182,328</u> | <u>1,477,503</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 4,659,831 | - | 4,659,831 | 3,188,175 | 1,471,656 |
| Total other financing sources | <u>4,659,831</u> | <u>-</u> | <u>4,659,831</u> | <u>3,188,175</u> | <u>1,471,656</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | - | - | - | 5,847 | (5,847) |
| Fund balances, July 1 | - | - | - | - | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,847</u> | <u>\$ (5,847)</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, 2016

| | <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 | \$ 245,272 | \$ 20,000 | \$ 265,272 | \$ 265,272 | \$ - |
| Grades 1-5 | 2,935,978 | (285,826) | 2,650,152 | 2,604,442 | 45,710 |
| Grades 6-8 | 451,609 | 69,014 | 520,623 | 520,623 | - |
| Total regular programs - instruction | <u>3,632,859</u> | <u>(196,812)</u> | <u>3,436,047</u> | <u>3,390,337</u> | <u>45,710</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 391,686 | - | 391,686 | 337,271 | 54,415 |
| General supplies | 213,339 | 40,000 | 253,339 | 195,117 | 58,222 |
| Total regular programs - undistributed instruction | <u>605,025</u> | <u>40,000</u> | <u>645,025</u> | <u>532,388</u> | <u>112,637</u> |
| Total regular programs | <u>4,237,884</u> | <u>(156,812)</u> | <u>4,081,072</u> | <u>3,922,725</u> | <u>158,347</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 304,006 | 62,805 | 366,811 | 366,811 | - |
| Other salaries for instruction | 95,971 | 9,795 | 105,766 | 105,766 | - |
| General supplies | 7,000 | - | 7,000 | 6,949 | 51 |
| Total learning/language disabilities | <u>406,977</u> | <u>72,600</u> | <u>479,577</u> | <u>479,526</u> | <u>51</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 419,627 | - | 419,627 | 350,856 | 68,771 |
| General supplies | 10,000 | - | 10,000 | 8,851 | 1,149 |
| Total resource room/resource center | <u>429,627</u> | <u>-</u> | <u>429,627</u> | <u>359,707</u> | <u>69,920</u> |
| Autism: | | | | | |
| Salaries of teachers | 342,998 | 41,168 | 384,166 | 384,166 | - |
| General supplies | 23,100 | - | 23,100 | 20,363 | 2,737 |
| Total autism | <u>366,098</u> | <u>41,168</u> | <u>407,266</u> | <u>404,529</u> | <u>2,737</u> |
| Total special education - instruction | <u>1,202,702</u> | <u>113,768</u> | <u>1,316,470</u> | <u>1,243,762</u> | <u>72,708</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 556,767 | - | 556,767 | 506,616 | 50,151 |
| Other salaries for instruction | 27,559 | - | 27,559 | 12,350 | 15,209 |
| General supplies | 48,677 | - | 48,677 | 41,202 | 7,475 |
| Total bilingual education | <u>633,003</u> | <u>-</u> | <u>633,003</u> | <u>560,168</u> | <u>72,835</u> |
| Other instructional: | | | | | |
| Before/after school programs: | | | | | |
| Salaries of teachers | 64,250 | - | 64,250 | 32,844 | 31,406 |
| Other salaries for instruction | 60,000 | - | 60,000 | 50,615 | 9,385 |
| Total other instructional | <u>124,250</u> | <u>-</u> | <u>124,250</u> | <u>83,459</u> | <u>40,791</u> |
| Total - instruction | <u>6,197,839</u> | <u>(43,044)</u> | <u>6,154,795</u> | <u>5,810,114</u> | <u>344,681</u> |
| Attendance and social work services: | | | | | |
| Salaries | 133,405 | 18,563 | 151,968 | 131,376 | 20,592 |
| Salaries of family support team | 66,301 | - | 66,301 | 49,893 | 16,408 |
| Family/parent liaison salary | 72,020 | 417 | 72,437 | 72,437 | - |
| Total attendance and social work services | <u>271,726</u> | <u>18,980</u> | <u>290,706</u> | <u>253,706</u> | <u>37,000</u> |
| Health services: | | | | | |
| Salaries of social services coordinators | 70,131 | 7,197 | 77,328 | 77,328 | - |
| Supplies and materials | 2,500 | - | 2,500 | 2,500 | - |
| Total health services | <u>72,631</u> | <u>7,197</u> | <u>79,828</u> | <u>79,828</u> | <u>-</u> |
| Improvement of instructional services: | | | | | |
| Salaries of secretarial and clerical assistants | 47,034 | 5,436 | 52,470 | 52,470 | - |
| Purchased professional - educational services | 38,000 | (30,000) | 8,000 | - | 8,000 |
| Total improvement of instructional services | <u>85,034</u> | <u>(24,564)</u> | <u>60,470</u> | <u>52,470</u> | <u>8,000</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, 2016

| | <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 | \$ 155,630 | \$ 254 | \$ 155,884 | \$ 153,884 | \$ 2,000 |
| Salaries of technology coordinators | 21,072 | - | 21,072 | 13,273 | 7,799 |
| Purchased professional - technical services | 109,815 | - | 109,815 | 74,262 | 35,553 |
| Supplies and materials | 110,000 | - | 110,000 | 7,945 | 102,055 |
| Total educational media services/school library | <u>396,517</u> | <u>254</u> | <u>396,771</u> | <u>249,364</u> | <u>147,407</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 434,501 | - | 434,501 | 411,460 | 23,041 |
| Salaries of secretarial and clerical assistants | 263,253 | 29,166 | 292,419 | 292,419 | - |
| Other purchased services (400-500 series) | 17,970 | (10,001) | 7,969 | 5,928 | 2,041 |
| Supplies and materials | 15,500 | - | 15,500 | 15,500 | - |
| Total support services - school administration | <u>731,224</u> | <u>19,165</u> | <u>750,389</u> | <u>725,307</u> | <u>25,082</u> |
| Security: | | | | | |
| Salaries | 304,944 | 22,012 | 326,956 | 326,956 | - |
| Total security | <u>304,944</u> | <u>22,012</u> | <u>326,956</u> | <u>326,956</u> | <u>-</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 1,994,179 | - | 1,994,179 | 1,994,179 | - |
| Total unallocated employee benefits | <u>1,994,179</u> | <u>-</u> | <u>1,994,179</u> | <u>1,994,179</u> | <u>-</u> |
| Total undistributed expenditures | <u>3,856,255</u> | <u>43,044</u> | <u>3,899,299</u> | <u>3,681,810</u> | <u>217,489</u> |
| Total expenditures - current expense | <u>10,054,094</u> | <u>-</u> | <u>10,054,094</u> | <u>9,491,924</u> | <u>562,170</u> |
| District-wide school based expenditures | <u>10,054,094</u> | <u>-</u> | <u>10,054,094</u> | <u>9,491,924</u> | <u>562,170</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 10,021,578 | - | 10,021,578 | 9,627,148 | 394,430 |
| Total other financing sources | <u>10,021,578</u> | <u>-</u> | <u>10,021,578</u> | <u>9,627,148</u> | <u>394,430</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (32,516) | - | (32,516) | 135,224 | (167,740) |
| Fund balances, July 1 | 32,516 | - | 32,516 | 32,516 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 167,740</u> | <u>\$ (167,740)</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, 2016**

| | <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 | \$ 115,023 | \$ 7,662 | \$ 122,685 | \$ 122,685 | \$ - |
| Grades 1-5 | 1,071,932 | (29,180) | 1,042,752 | 821,452 | 221,300 |
| Total regular programs - instruction | <u>1,186,955</u> | <u>(21,518)</u> | <u>1,165,437</u> | <u>944,137</u> | <u>221,300</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 113,448 | - | 113,448 | 76,131 | 37,317 |
| General supplies | 62,440 | - | 62,440 | 34,985 | 27,455 |
| Total regular programs - undistributed instruction | <u>175,888</u> | <u>-</u> | <u>175,888</u> | <u>111,116</u> | <u>64,772</u> |
| Total regular programs | <u>1,362,843</u> | <u>(21,518)</u> | <u>1,341,325</u> | <u>1,055,253</u> | <u>286,072</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 241,909 | - | 241,909 | 237,999 | 3,910 |
| Other salaries for instruction | 119,172 | - | 119,172 | 110,276 | 8,896 |
| General supplies | 14,505 | - | 14,505 | 4,163 | 10,342 |
| Total learning/language disabilities | <u>375,586</u> | <u>-</u> | <u>375,586</u> | <u>352,438</u> | <u>23,148</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 230,603 | - | 230,603 | 230,529 | 74 |
| Other salaries for instruction | 26,383 | - | 26,383 | - | 26,383 |
| General supplies | 12,338 | - | 12,338 | 3,961 | 8,377 |
| Total resource room/resource center | <u>269,324</u> | <u>-</u> | <u>269,324</u> | <u>234,490</u> | <u>34,834</u> |
| Total special education - instruction | <u>644,910</u> | <u>-</u> | <u>644,910</u> | <u>586,928</u> | <u>57,982</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 277,471 | - | 277,471 | 186,547 | 90,924 |
| Purchased professional - technical services | 3,325 | - | 3,325 | - | 3,325 |
| Other purchased services (400-500 series) | 2,507 | - | 2,507 | 2,507 | - |
| General supplies | 14,159 | - | 14,159 | 9,107 | 5,052 |
| Total bilingual education | <u>297,462</u> | <u>-</u> | <u>297,462</u> | <u>198,161</u> | <u>99,301</u> |
| Other instructional: | | | | | |
| Before/after school programs: | | | | | |
| Salaries of teachers | 45,450 | (15,000) | 30,450 | 30,450 | - |
| Other salaries for instruction | 40,880 | 15,000 | 55,880 | 55,880 | - |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 3,500 | 3,672 | 7,172 | 7,172 | - |
| Total other instructional | <u>89,830</u> | <u>3,672</u> | <u>93,502</u> | <u>93,502</u> | <u>-</u> |
| Total - instruction | <u>2,395,045</u> | <u>(17,846)</u> | <u>2,377,199</u> | <u>1,933,844</u> | <u>443,355</u> |
| Attendance and social work services: | | | | | |
| Salaries | 205,769 | - | 205,769 | 70,304 | 135,465 |
| Salary drop out prevention officer | - | 9,404 | 9,404 | 9,404 | - |
| Salaries of family support team | 43,519 | - | 43,519 | 29,368 | 14,151 |
| Family/parent liaison salary | 43,519 | - | 43,519 | 12,186 | 31,333 |
| Total attendance and social work services | <u>292,807</u> | <u>9,404</u> | <u>302,211</u> | <u>121,262</u> | <u>180,949</u> |
| Health services: | | | | | |
| Salaries | 64,127 | (3,672) | 60,455 | - | 60,455 |
| Total health services | <u>64,127</u> | <u>(3,672)</u> | <u>60,455</u> | <u>-</u> | <u>60,455</u> |
| Educational media services/school library: | | | | | |
| Salaries of technology coordinators | 21,964 | - | 21,964 | 14,173 | 7,791 |
| Purchased professional - technical services | 109,815 | - | 109,815 | 74,262 | 35,553 |
| Supplies and materials | 100,000 | - | 100,000 | 100,000 | - |
| Total educational media services/school library | <u>231,779</u> | <u>-</u> | <u>231,779</u> | <u>188,435</u> | <u>43,344</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, 2016

| | <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 | \$ 171,737 | \$ - | \$ 171,737 | \$ 120,232 | \$ 51,505 |
| Salaries of secretarial and clerical assistants | 258,399 | 3,404 | 261,803 | 261,803 | - |
| Other professional and technical services | 9,132 | - | 9,132 | 7,558 | 1,574 |
| Other purchased services (400-500 series) | 1,000 | - | 1,000 | 1,000 | - |
| Supplies and materials | 22,342 | - | 22,342 | 18,840 | 3,502 |
| Total support services - school administration | <u>462,610</u> | <u>3,404</u> | <u>466,014</u> | <u>409,433</u> | <u>56,581</u> |
| Security: | | | | | |
| Salaries | 189,927 | 8,710 | 198,637 | 198,637 | - |
| Total security | <u>189,927</u> | <u>8,710</u> | <u>198,637</u> | <u>198,637</u> | <u>-</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 811,189 | - | 811,189 | 811,189 | - |
| Total unallocated employee benefits | <u>811,189</u> | <u>-</u> | <u>811,189</u> | <u>811,189</u> | <u>-</u> |
| Total undistributed expenditures | <u>2,052,439</u> | <u>17,846</u> | <u>2,070,285</u> | <u>1,728,956</u> | <u>341,329</u> |
| Total expenditures - current expense | <u>4,447,484</u> | <u>-</u> | <u>4,447,484</u> | <u>3,662,800</u> | <u>784,684</u> |
| District-wide school based expenditures | <u>4,447,484</u> | <u>-</u> | <u>4,447,484</u> | <u>3,662,800</u> | <u>784,684</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | \$ 4,433,964 | \$ - | \$ 4,433,964 | \$ 3,677,061 | \$ 756,903 |
| Total other financing sources | <u>4,433,964</u> | <u>-</u> | <u>4,433,964</u> | <u>3,677,061</u> | <u>756,903</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (13,520) | - | (13,520) | 14,261 | (27,781) |
| Fund balances, July 1 | 13,520 | - | 13,520 | 13,520 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 27,781</u> | <u>\$ (27,781)</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, 2016

| | <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 | \$ 299,783 | \$ (24,208) | \$ 275,575 | \$ 229,982 | \$ 45,593 |
| Grades 1-5 | 1,938,440 | 224,441 | 2,162,881 | 2,162,881 | - |
| Grades 6-8 | 305,420 | 7,438 | 312,858 | 292,207 | 20,651 |
| Total regular programs - instruction | <u>2,543,643</u> | <u>207,671</u> | <u>2,751,314</u> | <u>2,685,070</u> | <u>66,244</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 84,886 | 10,425 | 95,311 | 95,311 | - |
| Other purchased services (400-500 series) | 8,500 | - | 8,500 | - | 8,500 |
| General supplies | 129,829 | 28,511 | 158,340 | 115,487 | 42,853 |
| Textbooks | 16,633 | 5,000 | 21,633 | 8,481 | 13,152 |
| Total regular programs - undistributed instruction | <u>239,848</u> | <u>43,936</u> | <u>283,784</u> | <u>219,279</u> | <u>64,505</u> |
| Total regular programs | <u>2,783,491</u> | <u>251,607</u> | <u>3,035,098</u> | <u>2,904,349</u> | <u>130,749</u> |
| Multiple disabilities: | | | | | |
| Salaries of teachers | 54,971 | - | 54,971 | - | 54,971 |
| Other salaries for instruction | 112,821 | 14,463 | 127,284 | 127,284 | - |
| General supplies | 1,000 | - | 1,000 | 964 | 36 |
| Total multiple disabilities | <u>168,792</u> | <u>14,463</u> | <u>183,255</u> | <u>128,248</u> | <u>55,007</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 347,011 | - | 347,011 | 219,932 | 127,079 |
| General supplies | 2,810 | - | 2,810 | 1,983 | 827 |
| Total resource room/resource center | <u>349,821</u> | <u>-</u> | <u>349,821</u> | <u>221,915</u> | <u>127,906</u> |
| Total special education - instruction | <u>518,613</u> | <u>14,463</u> | <u>533,076</u> | <u>350,163</u> | <u>182,913</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 1,576,542 | (275,830) | 1,300,712 | 1,280,183 | 20,529 |
| Other salaries for instruction | 190,983 | 12,026 | 203,009 | 186,314 | 16,695 |
| Purchased professional - technical services | 6,616 | 368 | 6,984 | 525 | 6,459 |
| General supplies | 8,000 | - | 8,000 | 6,357 | 1,643 |
| Total bilingual education | <u>1,782,141</u> | <u>(263,436)</u> | <u>1,518,705</u> | <u>1,473,379</u> | <u>45,326</u> |
| Other instructional: | | | | | |
| School-sponsored cocurricular activities: | | | | | |
| Other Objects | 5,000 | - | 5,000 | - | 5,000 |
| Before/after school programs: | | | | | |
| Other salaries for instruction | 61,000 | - | 61,000 | 61,000 | - |
| Purchased professional and technical services | 3,565 | - | 3,565 | - | 3,565 |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 78,440 | - | 78,440 | 48,575 | 29,865 |
| Other special schools: | | | | | |
| Other purchase services (300-500 series) | 20,000 | (5,000) | 15,000 | - | 15,000 |
| Total other instructional | <u>168,005</u> | <u>(5,000)</u> | <u>163,005</u> | <u>109,575</u> | <u>53,430</u> |
| Total - instruction | <u>5,252,250</u> | <u>(2,366)</u> | <u>5,249,884</u> | <u>4,837,466</u> | <u>412,418</u> |
| Attendance and social work services: | | | | | |
| Salaries | 64,231 | - | 64,231 | 35,064 | 29,167 |
| Salaries of family support team | 96,271 | - | 96,271 | 63,315 | 32,956 |
| Family/parent liaison salary | 65,052 | 1,762 | 66,814 | 66,814 | - |
| Total attendance and social work services | <u>225,554</u> | <u>1,762</u> | <u>227,316</u> | <u>165,193</u> | <u>62,123</u> |
| Health services: | | | | | |
| Salaries | 143,800 | - | 143,800 | 72,271 | 71,529 |
| Salaries of social services coordinators | 46,579 | - | 46,579 | 45,087 | 1,492 |
| Total health services | <u>190,379</u> | <u>-</u> | <u>190,379</u> | <u>117,358</u> | <u>73,021</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, 2016

| | Original Budget | Budget Transfers | Final Budget | Actual | Variance |
|---|----------------------------|-----------------------------|-------------------------|------------------|--------------------|
| School: Washington | | | | | |
| Improvement of instructional services: | | | | | |
| Supplies and materials | \$ 56,710 | \$ (28,500) | \$ 28,210 | \$ 14,168 | \$ 14,042 |
| Total improvement of instructional services | <u>56,710</u> | <u>(28,500)</u> | <u>28,210</u> | <u>14,168</u> | <u>14,042</u> |
| Educational media services/school library: | | | | | |
| Salaries | 131,314 | 23,123 | 154,437 | 99,330 | 55,107 |
| Salaries of technology coordinators | 27,118 | - | 27,118 | 20,974 | 6,144 |
| Purchased professional - technical services | 109,815 | - | 109,815 | 74,262 | 35,553 |
| Supplies and materials | 100,000 | - | 100,000 | 100,000 | - |
| Total educational media services/school library | <u>368,247</u> | <u>23,123</u> | <u>391,370</u> | <u>294,566</u> | <u>96,804</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 271,335 | 5,609 | 276,944 | 269,002 | 7,942 |
| Salaries of secretarial and clerical assistants | 249,576 | 57 | 249,633 | 249,633 | - |
| Supplies and materials | 20,000 | 315 | 20,315 | 19,251 | 1,064 |
| Total support services - school administration | <u>540,911</u> | <u>5,981</u> | <u>546,892</u> | <u>537,886</u> | <u>9,006</u> |
| Security: | | | | | |
| Salaries | 352,868 | - | 352,868 | 339,996 | 12,872 |
| Total security | <u>352,868</u> | <u>-</u> | <u>352,868</u> | <u>339,996</u> | <u>12,872</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 1,412,346 | - | 1,412,346 | 1,412,346 | - |
| Total unallocated employee benefits | <u>1,412,346</u> | <u>-</u> | <u>1,412,346</u> | <u>1,412,346</u> | <u>-</u> |
| Total undistributed expenditures | <u>3,147,015</u> | <u>2,366</u> | <u>3,149,381</u> | <u>2,881,513</u> | <u>267,868</u> |
| Total expenditures - current expense | <u>8,399,265</u> | <u>-</u> | <u>8,399,265</u> | <u>7,718,979</u> | <u>680,286</u> |
| District-wide school based expenditures | <u>8,399,265</u> | <u>-</u> | <u>8,399,265</u> | <u>7,718,979</u> | <u>680,286</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 8,377,650 | - | 8,377,650 | 7,722,087 | 655,563 |
| Total other financing sources | <u>8,377,650</u> | <u>-</u> | <u>8,377,650</u> | <u>7,722,087</u> | <u>655,563</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (21,615) | - | (21,615) | 3,108 | (24,723) |
| Fund balances, July 1 | 21,615 | - | 21,615 | 21,615 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 24,723</u> | <u>\$ (24,723)</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|------------------|-----------------|
| <u>School: Roosevelt</u> | | | | | |
| CURRENT EXPENSE | | | | | |
| Regular programs - instruction: | | | | | |
| Salaries of teachers: | | | | | |
| Preschool/kindergarten | \$ 387,255 | \$ 81,200 | \$ 468,455 | \$ 468,455 | \$ - |
| Grades 1-5 | 2,180,813 | 10,888 | 2,191,701 | 2,121,493 | 70,208 |
| Grades 6-8 | 457,334 | 19,250 | 476,584 | 476,584 | - |
| Total regular programs - instruction | <u>3,025,402</u> | <u>111,338</u> | <u>3,136,740</u> | <u>3,066,532</u> | <u>70,208</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 138,596 | 53,849 | 192,445 | 192,445 | - |
| Purchased professional - technical services | 28,418 | - | 28,418 | 8,418 | 20,000 |
| General supplies | 156,527 | 40,000 | 196,527 | 165,447 | 31,080 |
| Other objects | 4,500 | - | 4,500 | - | 4,500 |
| Total regular programs - undistributed instruction | <u>328,041</u> | <u>93,849</u> | <u>421,890</u> | <u>366,310</u> | <u>55,580</u> |
| Total regular programs | <u>3,353,443</u> | <u>205,187</u> | <u>3,558,630</u> | <u>3,432,842</u> | <u>125,788</u> |
| Multiple disabilities: | | | | | |
| Salaries of teachers | 575,047 | (98,944) | 476,103 | 476,103 | - |
| Other salaries for instruction | 73,160 | 10,378 | 83,538 | 83,538 | - |
| General supplies | 12,683 | - | 12,683 | 10,700 | 1,983 |
| Total multiple disabilities | <u>660,890</u> | <u>(88,566)</u> | <u>572,324</u> | <u>570,341</u> | <u>1,983</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 195,475 | 45,543 | 241,018 | 241,018 | - |
| General supplies | 10,812 | - | 10,812 | 3,712 | 7,100 |
| Total resource room/resource center | <u>206,287</u> | <u>45,543</u> | <u>251,830</u> | <u>244,730</u> | <u>7,100</u> |
| Total special education - instruction | <u>867,177</u> | <u>(43,023)</u> | <u>824,154</u> | <u>815,071</u> | <u>9,083</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 754,625 | (34,526) | 720,099 | 703,010 | 17,089 |
| Other salaries for instruction | 118,439 | 14,922 | 133,361 | 133,361 | - |
| General supplies | 91,711 | (19,000) | 72,711 | 45,454 | 27,257 |
| Textbooks | 12,000 | - | 12,000 | 3,582 | 8,418 |
| Total bilingual education | <u>976,775</u> | <u>(38,604)</u> | <u>938,171</u> | <u>885,407</u> | <u>52,764</u> |
| Other instructional: | | | | | |
| Before/after school programs: | | | | | |
| Salaries of teachers | 42,580 | - | 42,580 | 42,580 | - |
| Other salaries for instruction | 64,000 | - | 64,000 | 64,000 | - |
| Total other instructional | <u>106,580</u> | <u>-</u> | <u>106,580</u> | <u>106,580</u> | <u>-</u> |
| Total - instruction | <u>5,303,975</u> | <u>123,560</u> | <u>5,427,535</u> | <u>5,239,900</u> | <u>187,635</u> |
| Attendance and social work services: | | | | | |
| Salaries | 162,444 | - | 162,444 | 162,280 | 164 |
| Salaries of family support team | 124,278 | - | 124,278 | 122,748 | 1,530 |
| Family/parent liaison salary | 58,256 | 1,830 | 60,086 | 60,086 | - |
| Other purchased services (400-500 series) | 350 | - | 350 | 350 | - |
| Supplies and materials | 400 | - | 400 | 230 | 170 |
| Other objects | 300 | - | 300 | 220 | 80 |
| Total attendance and social work services | <u>346,028</u> | <u>1,830</u> | <u>347,858</u> | <u>345,914</u> | <u>1,944</u> |
| Health services: | | | | | |
| Salaries | 92,768 | - | 92,768 | 82,835 | 9,933 |
| Salaries of social services coordinators | - | 8,767 | 8,767 | 8,767 | - |
| Supplies and materials | 2,000 | - | 2,000 | 1,786 | 214 |
| Total health services | <u>94,768</u> | <u>8,767</u> | <u>103,535</u> | <u>93,388</u> | <u>10,147</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|-------------------|---------------------|
| <u>School: Roosevelt</u> | | | | | |
| Other support services - students-regular: | | | | | |
| Purchased professional - educational services | \$ 6,650 | \$ - | \$ 6,650 | \$ 825 | \$ 5,825 |
| Supplies and materials | 2,750 | - | 2,750 | 994 | 1,756 |
| Total other support services - students-regular | <u>9,400</u> | <u>-</u> | <u>9,400</u> | <u>1,819</u> | <u>7,581</u> |
| Educational media services/school library: | | | | | |
| Salaries | 79,566 | (19,324) | 60,242 | 20,716 | 39,526 |
| Salaries of technology coordinators | 33,013 | - | 33,013 | 21,436 | 11,577 |
| Purchased professional - technical services | 130,815 | (21,000) | 109,815 | 79,002 | 30,813 |
| Supplies and materials | 112,220 | - | 112,220 | 2,061 | 110,159 |
| Total educational media services/school library | <u>355,614</u> | <u>(40,324)</u> | <u>315,290</u> | <u>123,215</u> | <u>192,075</u> |
| Instruction staff training services: | | | | | |
| Other purchased professional services - educational | 13,428 | - | 13,428 | 428 | 13,000 |
| Total instruction staff training services | <u>13,428</u> | <u>-</u> | <u>13,428</u> | <u>428</u> | <u>13,000</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 475,721 | (95,215) | 380,506 | 368,070 | 12,436 |
| Salaries of secretarial and clerical assistants | 142,885 | 1,382 | 144,267 | 144,267 | - |
| Supplies and materials | 17,858 | - | 17,858 | 10,299 | 7,559 |
| Total support services - school administration | <u>636,464</u> | <u>(93,833)</u> | <u>542,631</u> | <u>522,636</u> | <u>19,995</u> |
| Security: | | | | | |
| Salaries | 351,837 | - | 351,837 | 274,352 | 77,485 |
| General supplies | 1,000 | - | 1,000 | - | 1,000 |
| Total security | <u>352,837</u> | <u>-</u> | <u>352,837</u> | <u>274,352</u> | <u>78,485</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 1,557,353 | - | 1,557,353 | 1,557,353 | - |
| Total unallocated employee benefits | <u>1,557,353</u> | <u>-</u> | <u>1,557,353</u> | <u>1,557,353</u> | <u>-</u> |
| Total undistributed expenditures | <u>3,365,892</u> | <u>(123,560)</u> | <u>3,242,332</u> | <u>2,919,105</u> | <u>323,227</u> |
| Total expenditures - current expense | <u>8,669,867</u> | <u>-</u> | <u>8,669,867</u> | <u>8,159,005</u> | <u>510,862</u> |
| District-wide school based expenditures | <u>8,669,867</u> | <u>-</u> | <u>8,669,867</u> | <u>8,159,005</u> | <u>510,862</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 8,630,580 | - | 8,630,580 | 8,262,797 | 367,783 |
| Total other financing sources | <u>8,630,580</u> | <u>-</u> | <u>8,630,580</u> | <u>8,262,797</u> | <u>367,783</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (39,287) | - | (39,287) | 103,792 | (143,079) |
| Fund balances, July 1 | 39,287 | - | 39,287 | 39,287 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 143,079</u> | <u>\$ (143,079)</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, 2016

| | <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 | \$ 2,890,449 | \$ 390,855 | \$ 3,281,304 | \$ 3,281,304 | \$ - |
| Total regular programs - instruction | <u>2,890,449</u> | <u>390,855</u> | <u>3,281,304</u> | <u>3,281,304</u> | <u>-</u> |
| Regular programs - undistributed instruction: | | | | | |
| General supplies | 139,166 | - | 139,166 | 45,085 | 94,081 |
| Textbooks | 6,000 | - | 6,000 | - | 6,000 |
| Other objects | 2,000 | - | 2,000 | - | 2,000 |
| Total regular programs - undistributed instruction | <u>147,166</u> | <u>-</u> | <u>147,166</u> | <u>45,085</u> | <u>102,081</u> |
| Total regular programs | <u>3,037,615</u> | <u>390,855</u> | <u>3,428,470</u> | <u>3,326,389</u> | <u>102,081</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 219,479 | 35,321 | 254,800 | 254,800 | - |
| General supplies | 6,300 | - | 6,300 | - | 6,300 |
| Total learning/language disabilities | <u>225,779</u> | <u>35,321</u> | <u>261,100</u> | <u>254,800</u> | <u>6,300</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 881,967 | (84,967) | 797,000 | 797,000 | - |
| General supplies | 3,800 | - | 3,800 | - | 3,800 |
| Total resource room/resource center | <u>885,767</u> | <u>(84,967)</u> | <u>800,800</u> | <u>797,000</u> | <u>3,800</u> |
| Total special education - instruction | <u>1,111,546</u> | <u>(49,646)</u> | <u>1,061,900</u> | <u>1,051,800</u> | <u>10,100</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 489,925 | (257,187) | 232,738 | 232,738 | - |
| General supplies | 13,530 | - | 13,530 | 12,270 | 1,260 |
| Total bilingual education | <u>503,455</u> | <u>(257,187)</u> | <u>246,268</u> | <u>245,008</u> | <u>1,260</u> |
| Other instructional: | | | | | |
| School-sponsored cocurricular activities: | | | | | |
| Other purchase services (300-500 series) | 50,000 | - | 50,000 | 40,642 | 9,358 |
| Before/after school programs: | | | | | |
| Salaries of teachers | 62,000 | - | 62,000 | 50,139 | 11,861 |
| Other salaries for instruction | 57,700 | - | 57,700 | 28,445 | 29,255 |
| Purchased professional and technical services | 1,860 | - | 1,860 | - | 1,860 |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 5,400 | - | 5,400 | - | 5,400 |
| Total other instructional | <u>176,960</u> | <u>-</u> | <u>176,960</u> | <u>119,226</u> | <u>57,734</u> |
| Total - instruction | <u>4,829,576</u> | <u>84,022</u> | <u>4,913,598</u> | <u>4,742,423</u> | <u>171,175</u> |
| Attendance and social work services: | | | | | |
| Salaries | 75,795 | - | 75,795 | 66,493 | 9,302 |
| Family/parent liaison salary | 51,547 | 932 | 52,479 | 52,479 | - |
| Total attendance and social work services | <u>127,342</u> | <u>932</u> | <u>128,274</u> | <u>118,972</u> | <u>9,302</u> |
| Health services: | | | | | |
| Salaries | 275,969 | - | 275,969 | 265,094 | 10,875 |
| Supplies and materials | 3,916 | 1 | 3,917 | 3,223 | 694 |
| Total health services | <u>279,885</u> | <u>1</u> | <u>279,886</u> | <u>268,317</u> | <u>11,569</u> |
| Other support services - students-regular: | | | | | |
| Salaries of other professional staff | 205,073 | - | 205,073 | 186,664 | 18,409 |
| Total other support services - students-regular | <u>205,073</u> | <u>-</u> | <u>205,073</u> | <u>186,664</u> | <u>18,409</u> |
| Improvement of instructional services: | | | | | |
| Salaries of secretarial and clerical assistants | 62,554 | 27,932 | 90,486 | 90,486 | - |
| Purchased professional - educational services | 21,778 | - | 21,778 | 2,941 | 18,837 |
| Total improvement of instructional services | <u>84,332</u> | <u>27,932</u> | <u>112,264</u> | <u>93,427</u> | <u>18,837</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, 2016

| | Original Budget | Budget Transfers | Final Budget | Actual | Variance |
|---|----------------------------|-----------------------------|-------------------------|------------------|--------------------|
| <u>School: Jose Marti Freshman Academy</u> | | | | | |
| Educational media services/school library: | | | | | |
| Salaries | \$ 80,722 | \$ 14,024 | \$ 94,746 | \$ 94,746 | \$ - |
| Salaries of technology coordinators | 27,118 | - | 27,118 | 17,608 | 9,510 |
| Purchased professional - technical services | 9,815 | - | 9,815 | 9,815 | - |
| Supplies and materials | 102,015 | 3,525 | 105,540 | 101,730 | 3,810 |
| Total educational media services/school library | <u>219,670</u> | <u>17,549</u> | <u>237,219</u> | <u>223,899</u> | <u>13,320</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 272,829 | (45,557) | 227,272 | 219,188 | 8,084 |
| Salaries of secretarial and clerical assistants | 196,472 | (25,914) | 170,558 | 166,419 | 4,139 |
| Supplies and materials | 90,133 | (3,525) | 86,608 | 24,121 | 62,487 |
| Total support services - school administration | <u>559,434</u> | <u>(74,996)</u> | <u>484,438</u> | <u>409,728</u> | <u>74,710</u> |
| Security: | | | | | |
| Salaries | 407,709 | (55,440) | 352,269 | 352,269 | - |
| Total security | <u>407,709</u> | <u>(55,440)</u> | <u>352,269</u> | <u>352,269</u> | <u>-</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 1,308,160 | - | 1,308,160 | 1,308,160 | - |
| Total unallocated employee benefits | <u>1,308,160</u> | <u>-</u> | <u>1,308,160</u> | <u>1,308,160</u> | <u>-</u> |
| Total undistributed expenditures | <u>3,191,605</u> | <u>(84,022)</u> | <u>3,107,583</u> | <u>2,961,436</u> | <u>146,147</u> |
| Total expenditures - current expense | <u>8,021,181</u> | <u>-</u> | <u>8,021,181</u> | <u>7,703,859</u> | <u>317,322</u> |
| District-wide school based expenditures | <u>8,021,181</u> | <u>-</u> | <u>8,021,181</u> | <u>7,703,859</u> | <u>317,322</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 8,003,622 | - | 8,003,622 | 7,710,553 | 293,069 |
| Total other financing sources | <u>8,003,622</u> | <u>-</u> | <u>8,003,622</u> | <u>7,710,553</u> | <u>293,069</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (17,559) | - | (17,559) | 6,694 | (24,253) |
| Fund balances, July 1 | 17,559 | - | 17,559 | 17,559 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 24,253</u> | <u>\$ (24,253)</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, 2016

| | <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 | \$ 1,016,648 | \$ 37,372 | \$ 1,054,020 | \$ 968,205 | \$ 85,815 |
| Grades 6-8 | 681,793 | 16,914 | 698,707 | 690,981 | 7,726 |
| Total regular programs - instruction | <u>1,698,441</u> | <u>54,286</u> | <u>1,752,727</u> | <u>1,659,186</u> | <u>93,541</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 252,762 | (82,011) | 170,751 | 135,307 | 35,444 |
| Purchased professional - educational services | 7,000 | - | 7,000 | - | 7,000 |
| Other purchased services (400-500 series) | 40,500 | - | 40,500 | 39,152 | 1,348 |
| General supplies | 90,573 | - | 90,573 | 69,026 | 21,547 |
| Textbooks | 13,001 | - | 13,001 | 7,902 | 5,099 |
| Other objects | 16,711 | - | 16,711 | 7,687 | 9,024 |
| Total regular programs - undistributed instruction | <u>420,547</u> | <u>(82,011)</u> | <u>338,536</u> | <u>259,074</u> | <u>79,462</u> |
| Total regular programs | <u>2,118,988</u> | <u>(27,725)</u> | <u>2,091,263</u> | <u>1,918,260</u> | <u>173,003</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 102,180 | - | 102,180 | 90,487 | 11,693 |
| Other salaries for instruction | 57,030 | - | 57,030 | 56,810 | 220 |
| General supplies | 1,500 | - | 1,500 | - | 1,500 |
| Total resource room/resource center | <u>160,710</u> | <u>-</u> | <u>160,710</u> | <u>147,297</u> | <u>13,413</u> |
| Total special education - instruction | <u>160,710</u> | <u>-</u> | <u>160,710</u> | <u>147,297</u> | <u>13,413</u> |
| Basic skills/remedial: | | | | | |
| Salaries of teachers | 131,648 | - | 131,648 | - | 131,648 |
| General supplies | 1,500 | - | 1,500 | 385 | 1,115 |
| Total basic skills/remedial | <u>133,148</u> | <u>-</u> | <u>133,148</u> | <u>385</u> | <u>132,763</u> |
| Other instructional: | | | | | |
| School-sponsored cocurricular activities: | | | | | |
| Supplies and materials | 2,000 | - | 2,000 | - | 2,000 |
| Before/after school programs: | | | | | |
| Salaries of teachers | 63,920 | - | 63,920 | 63,854 | 66 |
| Other salaries for instruction | 56,220 | - | 56,220 | 52,360 | 3,860 |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 11,270 | - | 11,270 | - | 11,270 |
| Total other instructional | <u>133,410</u> | <u>-</u> | <u>133,410</u> | <u>116,214</u> | <u>17,196</u> |
| Total - instruction | <u>2,546,256</u> | <u>(27,725)</u> | <u>2,518,531</u> | <u>2,182,156</u> | <u>336,375</u> |
| Attendance and social work services: | | | | | |
| Salaries | 124,125 | 62,496 | 186,621 | 186,621 | - |
| Salaries of family support team | 78,548 | (62,496) | 16,052 | 4,718 | 11,334 |
| Total attendance and social work services | <u>202,673</u> | <u>-</u> | <u>202,673</u> | <u>191,339</u> | <u>11,334</u> |
| Health services: | | | | | |
| Supplies and materials | 6,524 | - | 6,524 | 4,292 | 2,232 |
| Total health services | <u>6,524</u> | <u>-</u> | <u>6,524</u> | <u>4,292</u> | <u>2,232</u> |
| Educational media services/school library: | | | | | |
| Salaries | 61,450 | - | 61,450 | 61,444 | 6 |
| Salaries of technology coordinators | 10,379 | - | 10,379 | 6,636 | 3,743 |
| Purchased professional - technical services | 9,128 | - | 9,128 | 8,593 | 535 |
| Supplies and materials | 103,000 | - | 103,000 | - | 103,000 |
| Other objects | 2,000 | - | 2,000 | 1,887 | 113 |
| Total educational media services/school library | <u>185,957</u> | <u>-</u> | <u>185,957</u> | <u>78,560</u> | <u>107,397</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, 2016

| | Original Budget | Budget Transfers | Final Budget | Actual | Variance |
|---|----------------------------|-----------------------------|-------------------------|-------------------|---------------------|
| School: Woodrow Wilson | | | | | |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | \$ 329,132 | \$ - | \$ 329,132 | \$ 310,185 | \$ 18,947 |
| Salaries of secretarial and clerical assistants | 200,740 | - | 200,740 | 167,280 | 33,460 |
| Other professional and technical services | 500 | - | 500 | - | 500 |
| Supplies and materials | 5,000 | - | 5,000 | 3,517 | 1,483 |
| Other objects | 10,000 | - | 10,000 | 6,940 | 3,060 |
| Total support services - school administration | <u>545,372</u> | <u>-</u> | <u>545,372</u> | <u>487,922</u> | <u>57,450</u> |
| Security: | | | | | |
| Salaries | 276,546 | 27,725 | 304,271 | 304,271 | - |
| Total security | <u>276,546</u> | <u>27,725</u> | <u>304,271</u> | <u>304,271</u> | <u>-</u> |
| Student transportation services: | | | | | |
| Contracted services - (other than between home and school) - vendors | 10,640 | - | 10,640 | 2,400 | 8,240 |
| Total student transportation services | <u>10,640</u> | <u>-</u> | <u>10,640</u> | <u>2,400</u> | <u>8,240</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 563,433 | - | 563,433 | 563,433 | - |
| Total unallocated employee benefits | <u>563,433</u> | <u>-</u> | <u>563,433</u> | <u>563,433</u> | <u>-</u> |
| Total undistributed expenditures | <u>1,791,145</u> | <u>27,725</u> | <u>1,818,870</u> | <u>1,632,217</u> | <u>186,653</u> |
| Total expenditures - current expense | <u>4,337,401</u> | <u>-</u> | <u>4,337,401</u> | <u>3,814,373</u> | <u>523,028</u> |
| District-wide school based expenditures | <u>4,337,401</u> | <u>-</u> | <u>4,337,401</u> | <u>3,814,373</u> | <u>523,028</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | \$ 4,327,941 | \$ - | \$ 4,327,941 | \$ 3,923,538 | \$ 404,403 |
| Total other financing sources | <u>4,327,941</u> | <u>-</u> | <u>4,327,941</u> | <u>3,923,538</u> | <u>404,403</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (9,460) | - | (9,460) | 109,165 | (118,625) |
| Fund balances, July 1 | 9,460 | - | 9,460 | 9,460 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 118,625</u> | <u>\$ (118,625)</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, 2016

| | <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 | \$ 226,927 | \$ - | \$ 226,927 | \$ 200,522 | \$ 26,405 |
| Grades 1-5 | 1,955,420 | - | 1,955,420 | 1,884,319 | 71,101 |
| Total regular programs - instruction | <u>2,182,347</u> | <u>-</u> | <u>2,182,347</u> | <u>2,084,841</u> | <u>97,506</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 115,379 | - | 115,379 | 99,250 | 16,129 |
| Purchased professional - educational services | 12,700 | - | 12,700 | 1,625 | 11,075 |
| Other purchased services (400-500 series) | 2,047 | - | 2,047 | - | 2,047 |
| General supplies | 170,412 | 1 | 170,413 | 126,093 | 44,320 |
| Textbooks | 3,500 | - | 3,500 | 3,500 | - |
| Total regular programs - undistributed instruction | <u>304,038</u> | <u>1</u> | <u>304,039</u> | <u>230,468</u> | <u>73,571</u> |
| Total regular programs | <u>2,486,385</u> | <u>1</u> | <u>2,486,386</u> | <u>2,315,309</u> | <u>171,077</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 62,874 | 31 | 62,905 | 62,905 | - |
| Other salaries for instruction | 28,997 | (31) | 28,966 | 27,664 | 1,302 |
| General supplies | 2,832 | - | 2,832 | 2,832 | - |
| Total learning/language disabilities | <u>94,703</u> | <u>-</u> | <u>94,703</u> | <u>93,401</u> | <u>1,302</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 175,261 | 20,850 | 196,111 | 196,111 | - |
| General supplies | 3,230 | - | 3,230 | 3,200 | 30 |
| Total resource room/resource center | <u>178,491</u> | <u>20,850</u> | <u>199,341</u> | <u>199,311</u> | <u>30</u> |
| Total special education - instruction | <u>273,194</u> | <u>20,850</u> | <u>294,044</u> | <u>292,712</u> | <u>1,332</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 192,006 | (55,569) | 136,437 | 131,750 | 4,687 |
| General supplies | 44,827 | - | 44,827 | 41,724 | 3,103 |
| Total bilingual education | <u>236,833</u> | <u>(55,569)</u> | <u>181,264</u> | <u>173,474</u> | <u>7,790</u> |
| Other instructional: | | | | | |
| Before/after school programs: | | | | | |
| Salaries of teachers | 52,218 | 60,000 | 112,218 | 111,472 | 746 |
| Other salaries for instruction | 50,190 | - | 50,190 | 49,777 | 413 |
| 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) | 17,000 | - | 17,000 | 11,869 | 5,131 |
| Total other instructional | <u>120,679</u> | <u>60,000</u> | <u>180,679</u> | <u>174,048</u> | <u>6,631</u> |
| Total - instruction | <u>3,117,091</u> | <u>25,282</u> | <u>3,142,373</u> | <u>2,955,543</u> | <u>186,830</u> |
| Attendance and social work services: | | | | | |
| Salary drop out prevention officer | 47,204 | - | 47,204 | 16,870 | 30,334 |
| Family/parent liaison salary | 77,213 | 605 | 77,818 | 77,818 | - |
| Total attendance and social work services | <u>124,417</u> | <u>605</u> | <u>125,022</u> | <u>94,688</u> | <u>30,334</u> |
| Health services: | | | | | |
| Salaries | 45,285 | 1,788 | 47,073 | 47,073 | - |
| Salaries of social services coordinators | 177,403 | - | 177,403 | 140,757 | 36,646 |
| Supplies and materials | 2,400 | - | 2,400 | 1,874 | 526 |
| Total health services | <u>225,088</u> | <u>1,788</u> | <u>226,876</u> | <u>189,704</u> | <u>37,172</u> |
| Other support services - students-regular: | | | | | |
| Salaries of other professional staff | 117,300 | 2,326 | 119,626 | 119,626 | - |
| Total other support services - students-regular | <u>117,300</u> | <u>2,326</u> | <u>119,626</u> | <u>119,626</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, 2016

| | <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 | \$ 11,997 | \$ - | \$ 11,997 | \$ 9,173 | \$ 2,824 |
| Total improvement of instructional services | <u>11,997</u> | <u>-</u> | <u>11,997</u> | <u>9,173</u> | <u>2,824</u> |
| Educational media services/school library: | | | | | |
| Salaries of technology coordinators | 21,964 | - | 21,964 | 14,173 | 7,791 |
| Purchased professional - technical services | 118,094 | (30,000) | 88,094 | 74,262 | 13,832 |
| Supplies and materials | 103,000 | - | 103,000 | - | 103,000 |
| Total educational media services/school library | <u>243,058</u> | <u>(30,000)</u> | <u>213,058</u> | <u>88,435</u> | <u>124,623</u> |
| Instruction staff training services: | | | | | |
| Other purchased professional services - educational | 3,500 | - | 3,500 | 1,500 | 2,000 |
| Total instruction staff training services | <u>3,500</u> | <u>-</u> | <u>3,500</u> | <u>1,500</u> | <u>2,000</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 170,087 | - | 170,087 | 160,973 | 9,114 |
| Salaries of secretarial and clerical assistants | 49,078 | 32,348 | 81,426 | 81,426 | - |
| Other purchased services (400-500 series) | 9,000 | - | 9,000 | 1,485 | 7,515 |
| Other objects | 2,000 | - | 2,000 | - | 2,000 |
| Total support services - school administration | <u>230,165</u> | <u>32,348</u> | <u>262,513</u> | <u>243,884</u> | <u>18,629</u> |
| Security: | | | | | |
| Salaries | 274,106 | (32,349) | 241,757 | 168,590 | 73,167 |
| Total security | <u>274,106</u> | <u>(32,349)</u> | <u>241,757</u> | <u>168,590</u> | <u>73,167</u> |
| Student transportation services: | | | | | |
| Contracted services - (other than between home and school) - vendors | 1,800 | - | 1,800 | - | 1,800 |
| Total student transportation services | <u>1,800</u> | <u>-</u> | <u>1,800</u> | <u>-</u> | <u>1,800</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 936,196 | - | 936,196 | 936,196 | - |
| Total unallocated employee benefits | <u>936,196</u> | <u>-</u> | <u>936,196</u> | <u>936,196</u> | <u>-</u> |
| Total undistributed expenditures | <u>2,167,627</u> | <u>(25,282)</u> | <u>2,142,345</u> | <u>1,851,796</u> | <u>290,549</u> |
| Total expenditures - current expense | <u>5,284,718</u> | <u>-</u> | <u>5,284,718</u> | <u>4,807,339</u> | <u>477,379</u> |
| District-wide school based expenditures | <u>5,284,718</u> | <u>-</u> | <u>5,284,718</u> | <u>4,807,339</u> | <u>477,379</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 5,259,059 | - | 5,259,059 | 4,900,200 | 358,859 |
| Total other financing sources | <u>5,259,059</u> | <u>-</u> | <u>5,259,059</u> | <u>4,900,200</u> | <u>358,859</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (25,659) | - | (25,659) | 92,861 | (118,520) |
| Fund balances, July 1 | 25,659 | - | 25,659 | 25,659 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 118,520</u> | <u>\$ (118,520)</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, 2016

| | <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 | \$ 406,973 | \$ - | \$ 406,973 | \$ 385,275 | \$ 21,698 |
| Other salaries for instruction: | | | | | |
| Preschool/kindergarten | 247,203 | - | 247,203 | 203,746 | 43,457 |
| Total regular programs - instruction | <u>654,176</u> | <u>-</u> | <u>654,176</u> | <u>589,021</u> | <u>65,155</u> |
| Regular programs - undistributed instruction: | | | | | |
| Purchased professional - educational services | 12,000 | - | 12,000 | - | 12,000 |
| Other purchased services (400-500 series) | 9,000 | - | 9,000 | - | 9,000 |
| General supplies | 86,694 | - | 86,694 | 1,633 | 85,061 |
| Total regular programs - undistributed instruction | <u>107,694</u> | <u>-</u> | <u>107,694</u> | <u>1,633</u> | <u>106,061</u> |
| Total regular programs | <u>761,870</u> | <u>-</u> | <u>761,870</u> | <u>590,654</u> | <u>171,216</u> |
| Other instructional: | | | | | |
| Before/after school programs: | | | | | |
| Salaries of teachers | 43,500 | (6,000) | 37,500 | 30,348 | 7,152 |
| Other salaries for instruction | 16,500 | 6,000 | 22,500 | 22,500 | - |
| Total other instructional | <u>60,000</u> | <u>-</u> | <u>60,000</u> | <u>52,848</u> | <u>7,152</u> |
| Total - instruction | <u>821,870</u> | <u>-</u> | <u>821,870</u> | <u>643,502</u> | <u>178,368</u> |
| Attendance and social work services: | | | | | |
| Supplies and materials | 41,200 | - | 41,200 | - | 41,200 |
| Total attendance and social work services | <u>41,200</u> | <u>-</u> | <u>41,200</u> | <u>-</u> | <u>41,200</u> |
| Health services: | | | | | |
| Salaries | 75,720 | - | 75,720 | - | 75,720 |
| Salaries of social services coordinators | 70,245 | - | 70,245 | 69,079 | 1,166 |
| Purchased professional and technical services | 7,600 | - | 7,600 | - | 7,600 |
| Supplies and materials | 10,000 | - | 10,000 | - | 10,000 |
| Total health services | <u>163,565</u> | <u>-</u> | <u>163,565</u> | <u>69,079</u> | <u>94,486</u> |
| Other support services - students-regular: | | | | | |
| Supplies and materials | 9,300 | - | 9,300 | - | 9,300 |
| Total other support services - students-regular | <u>9,300</u> | <u>-</u> | <u>9,300</u> | <u>-</u> | <u>9,300</u> |
| Improvement of instructional services: | | | | | |
| Salaries of supervisors of instructions | 61,930 | (8,355) | 53,575 | - | 53,575 |
| Salaries of principals/assistant principals | - | 8,355 | 8,355 | 8,355 | - |
| Salaries of other professional staff | 58,259 | - | 58,259 | 4,780 | 53,479 |
| Supplies and materials | 9,000 | - | 9,000 | - | 9,000 |
| Total improvement of instructional services | <u>129,189</u> | <u>-</u> | <u>129,189</u> | <u>13,135</u> | <u>116,054</u> |
| Educational media services/school library: | | | | | |
| Salaries | 74,460 | - | 74,460 | 65,805 | 8,655 |
| Salaries of technology coordinators | 21,964 | - | 21,964 | 14,173 | 7,791 |
| Purchased professional - technical services | 100,000 | - | 100,000 | 67,713 | 32,287 |
| Supplies and materials | 100,000 | - | 100,000 | 100,000 | - |
| Total educational media services/school library | <u>296,424</u> | <u>-</u> | <u>296,424</u> | <u>247,691</u> | <u>48,733</u> |
| Support services - school administration: | | | | | |
| Supplies and materials | 11,200 | - | 11,200 | - | 11,200 |
| Total support services - school administration | <u>11,200</u> | <u>-</u> | <u>11,200</u> | <u>-</u> | <u>11,200</u> |
| Security: | | | | | |
| Salaries | 163,360 | - | 163,360 | 116,833 | 46,527 |
| Total security | <u>163,360</u> | <u>-</u> | <u>163,360</u> | <u>116,833</u> | <u>46,527</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, 2016

| | <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 | \$ 355,513 | \$ - | \$ 355,513 | \$ 355,513 | \$ - |
| Total unallocated employee benefits | <u>355,513</u> | <u>-</u> | <u>355,513</u> | <u>355,513</u> | <u>-</u> |
| Total undistributed expenditures | <u>1,169,751</u> | <u>-</u> | <u>1,169,751</u> | <u>802,251</u> | <u>367,500</u> |
| Total expenditures - current expense | <u>1,991,621</u> | <u>-</u> | <u>1,991,621</u> | <u>1,445,753</u> | <u>545,868</u> |
| District-wide school based expenditures | <u>1,991,621</u> | <u>-</u> | <u>1,991,621</u> | <u>1,445,753</u> | <u>545,868</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | <u>1,991,096</u> | <u>-</u> | <u>1,991,096</u> | <u>1,445,228</u> | <u>545,868</u> |
| Total other financing sources | <u>1,991,096</u> | <u>-</u> | <u>1,991,096</u> | <u>1,445,228</u> | <u>545,868</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (525) | - | (525) | (525) | - |
| Fund balances, July 1 | 525 | - | 525 | 525 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</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, 2016

| | <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> | | | | | |
| CURRENT EXPENSE | | | | | |
| Regular programs - instruction: | | | | | |
| Salaries of teachers: | | | | | |
| Grades 9-12 | \$ 10,038,043 | \$ 438,457 | \$ 10,476,500 | \$ 10,476,500 | \$ - |
| Total regular programs - instruction | <u>10,038,043</u> | <u>438,457</u> | <u>10,476,500</u> | <u>10,476,500</u> | <u>-</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 46,124 | - | 46,124 | 44,202 | 1,922 |
| Other purchased services (400-500 series) | 400 | - | 400 | 185 | 215 |
| General supplies | 195,209 | - | 195,209 | 189,739 | 5,470 |
| Other objects | 59,173 | - | 59,173 | 52,687 | 6,486 |
| Total regular programs - undistributed instruction | <u>300,906</u> | <u>-</u> | <u>300,906</u> | <u>286,813</u> | <u>14,093</u> |
| Total regular programs | <u>10,338,949</u> | <u>438,457</u> | <u>10,777,406</u> | <u>10,763,313</u> | <u>14,093</u> |
| Cognitive - moderate: | | | | | |
| Salaries of teachers | 116,429 | (30,584) | 85,845 | 85,845 | - |
| General supplies | 66,820 | - | 66,820 | 51,124 | 15,696 |
| Total cognitive - moderate | <u>183,249</u> | <u>(30,584)</u> | <u>152,665</u> | <u>136,969</u> | <u>15,696</u> |
| Multiple disabilities: | | | | | |
| Salaries of teachers | 90,806 | - | 90,806 | 88,130 | 2,676 |
| Other salaries for instruction | 53,187 | 50,000 | 103,187 | 100,027 | 3,160 |
| General supplies | 12,531 | - | 12,531 | 5,370 | 7,161 |
| Total multiple disabilities | <u>156,524</u> | <u>50,000</u> | <u>206,524</u> | <u>193,527</u> | <u>12,997</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 1,651,901 | 97,892 | 1,749,793 | 1,749,793 | - |
| General supplies | 29,665 | - | 29,665 | 15,864 | 13,801 |
| Total resource room/resource center | <u>1,681,566</u> | <u>97,892</u> | <u>1,779,458</u> | <u>1,765,657</u> | <u>13,801</u> |
| Autism: | | | | | |
| Salaries of teachers | 141,350 | - | 141,350 | 138,115 | 3,235 |
| General supplies | 10,000 | - | 10,000 | - | 10,000 |
| Total autism | <u>151,350</u> | <u>-</u> | <u>151,350</u> | <u>138,115</u> | <u>13,235</u> |
| Total special education - instruction | <u>2,172,689</u> | <u>117,308</u> | <u>2,289,997</u> | <u>2,234,268</u> | <u>55,729</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 852,831 | (80,291) | 772,540 | 772,540 | - |
| Other salaries for instruction | 30,826 | - | 30,826 | 29,432 | 1,394 |
| Other purchased services (400-500 series) | 12,069 | - | 12,069 | 11,125 | 944 |
| General supplies | 63,931 | - | 63,931 | 19,018 | 44,913 |
| Textbooks | 29,860 | - | 29,860 | 13,383 | 16,477 |
| Other objects | 3,300 | - | 3,300 | 1,018 | 2,282 |
| Total bilingual education | <u>992,817</u> | <u>(80,291)</u> | <u>912,526</u> | <u>846,516</u> | <u>66,010</u> |
| Other instructional: | | | | | |
| School-sponsored cocurricular activities: | | | | | |
| Other purchase services (300-500 series) | 38,000 | - | 38,000 | 38,000 | - |
| Other Objects | 5,250 | - | 5,250 | 4,888 | 362 |
| School-sponsored athletics: | | | | | |
| Purchased services (300-500 series) | 21,391 | - | 21,391 | 21,391 | - |
| Supplies and materials | 162,563 | - | 162,563 | 162,381 | 182 |
| Other objects | 12,350 | - | 12,350 | 12,350 | - |
| Before/after school programs: | | | | | |
| Salaries of teachers | 131,765 | (60,000) | 71,765 | 71,765 | - |
| Other salaries for instruction | 59,999 | - | 59,999 | 59,999 | - |
| Student assistants video productions | - | 60,000 | 60,000 | 60,000 | - |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 503,200 | (48,713) | 454,487 | 454,487 | - |
| Total other instructional | <u>934,518</u> | <u>(48,713)</u> | <u>885,805</u> | <u>885,261</u> | <u>544</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|-------------------|---------------------|
| School: Union City High School | | | | | |
| Total - instruction | \$ 14,438,973 | \$ 426,761 | \$ 14,865,734 | \$ 14,729,358 | \$ 136,376 |
| Attendance and social work services: | | | | | |
| Salaries | 121,117 | 29,696 | 150,813 | 150,813 | - |
| Salary drop out prevention officer | 147,783 | (139,633) | 8,150 | 8,150 | - |
| Salaries of family support team | 51,547 | 1,315 | 52,862 | 52,862 | - |
| Family/parent liaison salary | 81,209 | 2,322 | 83,531 | 83,530 | 1 |
| Total attendance and social work services | <u>401,656</u> | <u>(106,300)</u> | <u>295,356</u> | <u>295,355</u> | <u>1</u> |
| Health services: | | | | | |
| Salaries | 550,955 | (71,143) | 479,812 | 447,292 | 32,520 |
| Salaries of social services coordinators | 35,200 | - | 35,200 | 26,974 | 8,226 |
| Supplies and materials | 6,989 | - | 6,989 | 3,440 | 3,549 |
| Total health services | <u>593,144</u> | <u>(71,143)</u> | <u>522,001</u> | <u>477,706</u> | <u>44,295</u> |
| Other support services - students-regular: | | | | | |
| Salaries of other professional staff | 740,040 | (188,041) | 551,999 | 550,356 | 1,643 |
| Salaries of secretarial and clerical assistants | 69,174 | 794 | 69,968 | 69,968 | - |
| Total other support services - students-regular | <u>809,214</u> | <u>(187,247)</u> | <u>621,967</u> | <u>620,324</u> | <u>1,643</u> |
| Improvement of instructional services: | | | | | |
| Salaries of other professional staff | 117,300 | 520 | 117,820 | 117,820 | - |
| Salaries of secretarial and clerical assistants | 149,896 | (33,651) | 116,245 | 116,245 | - |
| Other purchased services (400-500 series) | 120 | - | 120 | 120 | - |
| Supplies and materials | 175,084 | - | 175,084 | 143,271 | 31,813 |
| Total improvement of instructional services | <u>442,400</u> | <u>(33,131)</u> | <u>409,269</u> | <u>377,456</u> | <u>31,813</u> |
| Educational media services/school library: | | | | | |
| Salaries | 108,205 | 7,230 | 115,435 | 108,621 | 6,814 |
| Salaries of technology coordinators | 74,990 | (32,633) | 42,357 | 36,644 | 5,713 |
| Other purchased services (400-500 series) | 252 | - | 252 | - | 252 |
| Supplies and materials | 226,200 | - | 226,200 | 24,570 | 201,630 |
| Total educational media services/school library | <u>409,647</u> | <u>(25,403)</u> | <u>384,244</u> | <u>169,835</u> | <u>214,409</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 895,392 | 72,443 | 967,835 | 967,835 | - |
| Salaries of secretarial and clerical assistants | 365,557 | (46,543) | 319,014 | 310,295 | 8,719 |
| Supplies and materials | 177,267 | - | 177,267 | 92,620 | 84,647 |
| Other objects | 72,280 | (238) | 72,042 | 20,416 | 51,626 |
| Total support services - school administration | <u>1,510,496</u> | <u>25,662</u> | <u>1,536,158</u> | <u>1,391,166</u> | <u>144,992</u> |
| Security: | | | | | |
| Salaries | 1,391,034 | 238 | 1,391,272 | 1,391,272 | - |
| Total security | <u>1,391,034</u> | <u>238</u> | <u>1,391,272</u> | <u>1,391,272</u> | <u>-</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 3,651,819 | (29,437) | 3,622,382 | 3,622,382 | - |
| Total unallocated employee benefits | <u>3,651,819</u> | <u>(29,437)</u> | <u>3,622,382</u> | <u>3,622,382</u> | <u>-</u> |
| Total undistributed expenditures | <u>9,209,410</u> | <u>(426,761)</u> | <u>8,782,649</u> | <u>8,345,496</u> | <u>437,153</u> |
| Total expenditures - current expense | <u>23,648,383</u> | <u>-</u> | <u>23,648,383</u> | <u>23,074,854</u> | <u>573,529</u> |
| District-wide school based expenditures | <u>23,648,383</u> | <u>-</u> | <u>23,648,383</u> | <u>23,074,854</u> | <u>573,529</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 23,552,977 | - | 23,552,977 | 23,256,809 | 296,168 |
| Total other financing sources | <u>23,552,977</u> | <u>-</u> | <u>23,552,977</u> | <u>23,256,809</u> | <u>296,168</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (95,406) | - | (95,406) | 181,955 | (277,361) |
| Fund balances, July 1 | 95,406 | - | 95,406 | 95,406 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 277,361</u> | <u>\$ (277,361)</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, 2016

| | <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 | \$ 263,878 | \$ 24,685 | \$ 288,563 | \$ 288,563 | \$ - |
| Grades 1-5 | 2,989,288 | (94,120) | 2,895,168 | 2,600,365 | 294,803 |
| Total regular programs - instruction | <u>3,253,166</u> | <u>(69,435)</u> | <u>3,183,731</u> | <u>2,888,928</u> | <u>294,803</u> |
| Regular programs - undistributed instruction: | | | | | |
| Other salaries for instruction | 242,335 | 19,632 | 261,967 | 261,967 | - |
| General supplies | 155,267 | 28,672 | 183,939 | 169,997 | 13,942 |
| Total regular programs - undistributed instruction | <u>397,602</u> | <u>48,304</u> | <u>445,906</u> | <u>431,964</u> | <u>13,942</u> |
| Total regular programs | <u>3,650,768</u> | <u>(21,131)</u> | <u>3,629,637</u> | <u>3,320,892</u> | <u>308,745</u> |
| Cognitive - moderate: | | | | | |
| Salaries of teachers | 64,914 | - | 64,914 | 45,850 | 19,064 |
| Other salaries for instruction | 30,826 | - | 30,826 | 20,602 | 10,224 |
| General supplies | 8,785 | - | 8,785 | 8,785 | - |
| Total cognitive - moderate | <u>104,525</u> | <u>-</u> | <u>104,525</u> | <u>75,237</u> | <u>29,288</u> |
| Learning/language disabilities: | | | | | |
| Salaries of teachers | 173,558 | - | 173,558 | 71,820 | 101,738 |
| Other salaries for instruction | 35,987 | - | 35,987 | 25,487 | 10,500 |
| General supplies | 1,882 | - | 1,882 | 1,882 | - |
| Total learning/language disabilities | <u>211,427</u> | <u>-</u> | <u>211,427</u> | <u>99,189</u> | <u>112,238</u> |
| Multiple disabilities: | | | | | |
| Salaries of teachers | 231,410 | (82,654) | 148,756 | 46,235 | 102,521 |
| Other salaries for instruction | 51,688 | - | 51,688 | 46,249 | 5,439 |
| Other purchased services (400-500 series) | 1,000 | - | 1,000 | 1,000 | - |
| General supplies | 3,800 | - | 3,800 | 3,800 | - |
| Other objects | 1,000 | - | 1,000 | 1,000 | - |
| Total multiple disabilities | <u>288,898</u> | <u>(82,654)</u> | <u>206,244</u> | <u>98,284</u> | <u>107,960</u> |
| Resource room/resource center: | | | | | |
| Salaries of teachers | 531,767 | - | 531,767 | 387,721 | 144,046 |
| Other purchased services (400-500 series) | 3,500 | - | 3,500 | 3,500 | - |
| General supplies | 3,500 | - | 3,500 | 3,500 | - |
| Total resource room/resource center | <u>538,767</u> | <u>-</u> | <u>538,767</u> | <u>394,721</u> | <u>144,046</u> |
| Total special education - instruction | <u>1,143,617</u> | <u>(82,654)</u> | <u>1,060,963</u> | <u>667,431</u> | <u>393,532</u> |
| Bilingual education: | | | | | |
| Salaries of teachers | 1,141,792 | - | 1,141,792 | 1,048,208 | 93,584 |
| Other salaries for instruction | 105,594 | - | 105,594 | 97,867 | 7,727 |
| Other purchased services (400-500 series) | 5,000 | - | 5,000 | 4,958 | 42 |
| General supplies | 46,460 | 531 | 46,991 | 46,846 | 145 |
| Total bilingual education | <u>1,298,846</u> | <u>531</u> | <u>1,299,377</u> | <u>1,197,879</u> | <u>101,498</u> |
| Other instructional: | | | | | |
| Before/after school programs: | | | | | |
| Salaries of teachers | 232,280 | (25,564) | 206,716 | 206,716 | - |
| Other salaries for instruction | 51,720 | 125,480 | 177,200 | 177,200 | - |
| Purchased professional and technical services | 558 | - | 558 | 558 | - |
| Other supplemental/at-risk programs: | | | | | |
| Salaries of teachers | 11,484 | (11,360) | 124 | 124 | - |
| Total other instructional | <u>296,042</u> | <u>88,556</u> | <u>384,598</u> | <u>384,598</u> | <u>-</u> |
| Total - instruction | <u>6,389,273</u> | <u>(14,698)</u> | <u>6,374,575</u> | <u>5,570,800</u> | <u>803,775</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, 2016

| | <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 | \$ 68,621 | \$ - | \$ 68,621 | \$ 24,100 | \$ 44,521 |
| Salaries of family support team | 43,496 | 4,106 | 47,602 | 47,602 | - |
| Family/parent liaison salary | 111,136 | - | 111,136 | 86,740 | 24,396 |
| Other purchased services (400-500 series) | 1,300 | - | 1,300 | 1,300 | - |
| Supplies and materials | 3,000 | - | 3,000 | 1,623 | 1,377 |
| Total attendance and social work services | <u>227,553</u> | <u>4,106</u> | <u>231,659</u> | <u>161,365</u> | <u>70,294</u> |
| Health services: | | | | | |
| Salaries | 151,874 | 5,704 | 157,578 | 95,537 | 62,041 |
| Supplies and materials | 1,300 | - | 1,300 | 1,300 | - |
| Total health services | <u>153,174</u> | <u>5,704</u> | <u>158,878</u> | <u>96,837</u> | <u>62,041</u> |
| Other support services - students-regular: | | | | | |
| Purchased professional - educational services | 12,019 | - | 12,019 | 12,019 | - |
| Other purchased services (400-500 series) | 1,000 | - | 1,000 | 999 | 1 |
| Supplies and materials | 3,500 | - | 3,500 | 3,500 | - |
| Total other support services - students-regular | <u>16,519</u> | <u>-</u> | <u>16,519</u> | <u>16,518</u> | <u>1</u> |
| Improvement of instructional services: | | | | | |
| Salaries of secretarial and clerical assistants | 80,722 | 1,575 | 82,297 | 82,297 | - |
| Purchased professional - educational services | 4,500 | - | 4,500 | 2,671 | 1,829 |
| Supplies and materials | 4,431 | - | 4,431 | 3,679 | 752 |
| Total improvement of instructional services | <u>89,653</u> | <u>1,575</u> | <u>91,228</u> | <u>88,647</u> | <u>2,581</u> |
| Educational media services/school library: | | | | | |
| Salaries | 125,211 | - | 125,211 | 85,284 | 39,927 |
| Purchased professional - technical services | 309,815 | (20,000) | 289,815 | 269,454 | 20,361 |
| Other purchased services (400-500 series) | 10,738 | - | 10,738 | 10,135 | 603 |
| Supplies and materials | 104,755 | - | 104,755 | 54,755 | 50,000 |
| Total educational media services/school library | <u>550,519</u> | <u>(20,000)</u> | <u>530,519</u> | <u>419,628</u> | <u>110,891</u> |
| Instruction staff training services: | | | | | |
| Supplies and materials | 1,644 | - | 1,644 | 1,644 | - |
| Total instruction staff training services | <u>1,644</u> | <u>-</u> | <u>1,644</u> | <u>1,644</u> | <u>-</u> |
| Support services - school administration: | | | | | |
| Salaries of principals/assistant principals | 303,466 | 26,395 | 329,861 | 319,502 | 10,359 |
| Salaries of secretarial and clerical assistants | 260,918 | - | 260,918 | 149,382 | 111,536 |
| Other professional and technical services | 3,500 | (3,082) | 418 | 417 | 1 |
| Other purchased services (400-500 series) | 2,500 | - | 2,500 | 2,242 | 258 |
| Supplies and materials | 13,000 | - | 13,000 | 12,884 | 116 |
| Other objects | 300 | - | 300 | 300 | - |
| Total support services - school administration | <u>583,684</u> | <u>23,313</u> | <u>606,997</u> | <u>484,727</u> | <u>122,270</u> |
| Security: | | | | | |
| Salaries | 368,139 | - | 368,139 | 304,123 | 64,016 |
| General supplies | 200 | - | 200 | - | 200 |
| Total security | <u>368,339</u> | <u>-</u> | <u>368,339</u> | <u>304,123</u> | <u>64,216</u> |
| Unallocated employee benefits: | | | | | |
| Health benefits | 1,648,125 | - | 1,648,125 | 1,648,125 | - |
| Total unallocated employee benefits | <u>1,648,125</u> | <u>-</u> | <u>1,648,125</u> | <u>1,648,125</u> | <u>-</u> |
| Total undistributed expenditures | <u>3,639,210</u> | <u>14,698</u> | <u>3,653,908</u> | <u>3,221,614</u> | <u>432,294</u> |
| Total expenditures - current expense | <u>10,028,483</u> | <u>-</u> | <u>10,028,483</u> | <u>8,792,414</u> | <u>1,236,069</u> |
| District-wide school based expenditures | <u>10,028,483</u> | <u>-</u> | <u>10,028,483</u> | <u>8,792,414</u> | <u>1,236,069</u> |
| OTHER FINANCING SOURCES | | | | | |
| Transfers in - contribution to school based budgeting | 9,895,793 | - | 9,895,793 | 8,747,324 | 1,148,469 |
| Total other financing sources | <u>9,895,793</u> | <u>-</u> | <u>9,895,793</u> | <u>8,747,324</u> | <u>1,148,469</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|---|----------------------------|-----------------------------|-------------------------|------------------|--------------------|
| <u>School: Colin Powell School</u> | | | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | \$ (132,690) | \$ - | \$ (132,690) | \$ (45,090) | \$ (87,600) |
| Fund balances, July 1 | 132,690 | - | 132,690 | 132,690 | - |
| Fund balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 87,600</u> | <u>\$ (87,600)</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, 2016

| | Total Brought Forward (Ex. E-1a) | Adult Basic Skills | No Child Left Behind Title I, Part A |
|--|---|-----------------------|--|
| REVENUES | | | |
| Federal sources | \$ 1,139,044 | \$ 1,668,662 | \$ 6,051,549 |
| State sources | 30,659,662 | - | - |
| Total revenues | <u>31,798,706</u> | <u>1,668,662</u> | <u>6,051,549</u> |
| EXPENDITURES | | | |
| Instruction: | | | |
| Salaries of teachers | 2,684,788 | 543,178 | - |
| Other salaries for instruction | 664,224 | - | - |
| Purchased prof. & tech. services | 470,423 | - | 452,182 |
| Other purchased services (400-500 series) | 6,411 | 931,437 | - |
| General supplies | 96,628 | - | - |
| Textbooks | 71,208 | - | - |
| Other objects | 17,990 | 12,310 | 46,143 |
| Total instruction | <u>4,011,672</u> | <u>1,486,925</u> | <u>498,325</u> |
| Support services: | | | |
| Salaries | 521,801 | 33,588 | 761,546 |
| Salaries of supervisors of instruction | 459,217 | - | - |
| Salaries of program directors | 175,925 | - | - |
| Salaries of other professional staff | 626,261 | - | - |
| Salaries of secretarial & clerical staff | 170,991 | - | - |
| Other salaries | 134,831 | - | - |
| Salaries of family/parent liaison | 74,724 | - | - |
| Salaries of facilitators and math and literacy coaches | 1,019,414 | - | - |
| Personal services-employee benefits | 1,620,096 | 134,835 | 130,017 |
| Purchased educational services - Contracted Pre-K | 20,863,600 | - | - |
| Purchased professional - educational services | 1,029,525 | - | - |
| Other purchased professional services | 628,239 | - | - |
| Cleaning, repair and maintenance services | 199 | - | - |
| Contracted services (other than between home and school) - grant agreements | 76,699 | - | - |
| Travel | 1,837 | - | - |
| Other purchased services (400-500 series) | 2,146 | - | - |
| Supplies and materials | 725,181 | 13,314 | 337,151 |
| Other objects | 78,520 | - | - |
| Total support services | <u>28,209,206</u> | <u>181,737</u> | <u>1,228,714</u> |
| Facilities acquisition and construction services: | | | |
| Instructional equipment | - | - | 254,972 |
| Noninstructional equipment | 4,200 | - | - |
| Total facilities acquisition and construction services | <u>4,200</u> | <u>-</u> | <u>254,972</u> |
| Total expenditures | <u>32,225,078</u> | <u>1,668,662</u> | <u>1,982,011</u> |
| OTHER FINANCING (USES) | | | |
| Transfer In from General Fund | 426,372 | - | - |
| Transfer out to school based budgeting - general fund | - | - | (4,069,538) |
| Total other financing (uses) | <u>426,372</u> | <u>-</u> | <u>(4,069,538)</u> |
| Total outflows | <u>31,798,706</u> | <u>1,668,662</u> | <u>6,051,549</u> |
| Excess of revenues over expenditures and other financing (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Exhibit E-1

| No Child Left Behind | | | | |
|----------------------|-------------------|--------------------------------|--------------------|--------------------|
| Title II, Part A | Title III, Part A | Title III, Part A Immigrant | I.D.E.A., Basic | Totals 2016 |
| \$ 993,967 | \$ 881,275 | \$ 214,327 | \$ 3,228,927 | \$ 14,177,751 |
| - | - | - | - | 30,659,662 |
| <u>993,967</u> | <u>881,275</u> | <u>214,327</u> | <u>3,228,927</u> | <u>44,837,413</u> |
| - | - | - | - | 3,227,966 |
| - | - | - | - | 664,224 |
| 8,638 | - | - | 94,569 | 1,025,812 |
| - | - | - | - | 937,848 |
| - | 30,150 | 1,713 | - | 128,491 |
| - | - | - | - | 71,208 |
| - | - | - | - | 76,443 |
| <u>8,638</u> | <u>30,150</u> | <u>1,713</u> | <u>94,569</u> | <u>6,131,992</u> |
| 662,693 | - | 124,080 | 3,134,358 | 5,238,066 |
| - | - | - | - | 459,217 |
| - | - | - | - | 175,925 |
| - | - | - | - | 626,261 |
| - | - | - | - | 170,991 |
| - | - | - | - | 134,831 |
| - | - | - | - | 74,724 |
| - | - | - | - | 1,019,414 |
| 165,312 | - | 30,338 | - | 2,080,598 |
| - | - | - | - | 20,863,600 |
| 39,622 | 84,372 | - | - | 1,153,519 |
| - | - | - | - | 628,239 |
| - | - | - | - | 199 |
| - | - | - | - | 76,699 |
| - | - | - | - | 1,837 |
| - | - | - | - | 2,146 |
| - | 379,280 | 58,196 | - | 1,513,122 |
| - | - | - | - | 78,520 |
| <u>867,627</u> | <u>463,652</u> | <u>212,614</u> | <u>3,134,358</u> | <u>34,297,908</u> |
| - | - | - | - | 254,972 |
| - | - | - | - | 4,200 |
| - | - | - | - | 259,172 |
| <u>876,265</u> | <u>493,802</u> | <u>214,327</u> | <u>3,228,927</u> | <u>40,689,072</u> |
| - | - | - | - | 426,372 |
| (117,702) | (387,473) | - | - | (4,574,713) |
| <u>(117,702)</u> | <u>(387,473)</u> | <u>-</u> | <u>-</u> | <u>(4,148,341)</u> |
| <u>993,967</u> | <u>881,275</u> | <u>214,327</u> | <u>3,228,927</u> | <u>44,837,413</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, 2016

| | <u>Total Brought Forward (Ex. E-1b)</u> | <u>I.D.E.A., Preschool</u> | <u>P.L. 101-392 (Vocational Education) - Perkins</u> |
|--|---|--------------------------------|--|
| REVENUES | | | |
| Federal sources | \$ - | \$ 73,460 | \$ 152,440 |
| State sources | 30,466,784 | - | - |
| Total revenues | <u>\$ 30,466,784</u> | <u>73,460</u> | <u>152,440</u> |
| EXPENDITURES | | | |
| Instruction: | | | |
| Salaries of teachers | 2,684,788 | - | - |
| Other salaries for instruction | 664,224 | - | - |
| Purchased prof. & tech. services | 283,894 | 73,460 | 47,709 |
| Other purchased services (400-500 series) | - | - | 5,400 |
| General supplies | 75,758 | - | - |
| Textbooks | 71,208 | - | - |
| Other objects | 5,001 | - | - |
| Total instruction | <u>3,784,873</u> | <u>73,460</u> | <u>53,109</u> |
| Support services: | | | |
| Salaries | 27,295 | - | - |
| Salaries of supervisors of instruction | 266,339 | - | - |
| Salaries of program directors | 175,925 | - | - |
| Salaries of other professional staff | 626,261 | - | - |
| Salaries of secretarial & clerical staff | 170,991 | - | - |
| Other salaries | 134,831 | - | - |
| Salaries of family/parent liaison | 74,724 | - | - |
| Salaries of facilitators and math and literacy coaches | 1,019,414 | - | - |
| Personal services-employee benefits | 1,587,831 | - | - |
| Purchased educational services - Contracted Pre-K | 20,863,600 | - | - |
| Purchased professional - educational services | 1,029,525 | - | - |
| Other purchased professional services | 620,561 | - | - |
| Cleaning, repair and maintenance services | 199 | - | - |
| Contracted services (other than between home and school) - grant agreements | 76,699 | - | - |
| Travel | - | - | - |
| Other purchased services (400-500 series) | 2,146 | - | - |
| Supplies and materials | 349,222 | - | 99,331 |
| Other objects | 78,520 | - | - |
| Total support services | <u>27,104,083</u> | <u>-</u> | <u>99,331</u> |
| Facilities acquisition and construction services: | | | |
| Instructional equipment | - | - | - |
| Noninstructional equipment | 4,200 | - | - |
| Total facilities acquisition and construction services | <u>4,200</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>30,893,156</u> | <u>73,460</u> | <u>152,440</u> |
| OTHER FINANCING (USES) | | | |
| Transfer In from General Fund | 426,372 | - | - |
| Transfer out to school based budgeting - general fund | - | - | - |
| Total other financing (uses) | <u>426,372</u> | <u>-</u> | <u>-</u> |
| Total outflows | <u>30,466,784</u> | <u>73,460</u> | <u>152,440</u> |
| Excess of revenues over expenditures and other financing (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Exhibit E-1a

| 21st Century Community Center of Learning | PARCC Assessment Assistance for Secondary Education (PAASE) | Race to the Top Phase 3 (RTTT3) | Wraparound Reimbursement | Total Carried Forward |
|--|--|---------------------------------------|-----------------------------|-----------------------------|
| \$ 601,240 | \$ 28,548 | \$ 283,356 | \$ - | \$ 1,139,044 |
| - | - | - | 192,878 | 30,659,662 |
| <u>601,240</u> | <u>28,548</u> | <u>283,356</u> | <u>192,878</u> | <u>31,798,706</u> |
| - | - | - | - | 2,684,788 |
| - | - | - | - | 664,224 |
| 58,600 | - | 6,760 | - | 470,423 |
| 1,011 | - | - | - | 6,411 |
| - | 20,870 | - | - | 96,628 |
| - | - | - | - | 71,208 |
| 12,989 | - | - | - | 17,990 |
| <u>72,600</u> | <u>20,870</u> | <u>6,760</u> | <u>-</u> | <u>4,011,672</u> |
| 478,151 | - | 16,355 | - | 521,801 |
| - | - | - | 192,878 | 459,217 |
| - | - | - | - | 175,925 |
| - | - | - | - | 626,261 |
| - | - | - | - | 170,991 |
| - | - | - | - | 134,831 |
| - | - | - | - | 74,724 |
| - | - | - | - | 1,019,414 |
| 31,013 | - | 1,252 | - | 1,620,096 |
| - | - | - | - | 20,863,600 |
| - | - | - | - | 1,029,525 |
| - | 7,678 | - | - | 628,239 |
| - | - | - | - | 199 |
| - | - | - | - | 76,699 |
| 1,837 | - | - | - | 1,837 |
| - | - | - | - | 2,146 |
| 17,639 | - | 258,989 | - | 725,181 |
| - | - | - | - | 78,520 |
| <u>528,640</u> | <u>7,678</u> | <u>276,596</u> | <u>192,878</u> | <u>28,209,206</u> |
| - | - | - | - | - |
| - | - | - | - | 4,200 |
| - | - | - | - | 4,200 |
| <u>601,240</u> | <u>28,548</u> | <u>283,356</u> | <u>192,878</u> | <u>32,225,078</u> |
| - | - | - | - | 426,372 |
| - | - | - | - | - |
| - | - | - | - | 426,372 |
| <u>601,240</u> | <u>28,548</u> | <u>283,356</u> | <u>192,878</u> | <u>31,798,706</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, 2016

| | <u>Total Brought Forward (Ex. E-1c)</u> | <u>Preschool Education Aid</u> | <u>N.J. Nonpublic Textbook Aid</u> |
|--|---|--|--|
| REVENUES | | | |
| Federal sources | \$ - | \$ - | \$ - |
| State sources | <u>1,238,135</u> | <u>28,708,099</u> | <u>71,208</u> |
| Total revenues | <u><u>1,238,135</u></u> | <u><u>28,708,099</u></u> | <u><u>71,208</u></u> |
| EXPENDITURES | | | |
| Instruction: | | | |
| Salaries of teachers | 638,184 | 2,046,604 | - |
| Other salaries for instruction | - | 664,224 | - |
| Purchased prof. & tech. services | 283,894 | - | - |
| Other purchased services (400-500 series) | - | - | - |
| General supplies | 75,758 | - | - |
| Textbooks | - | - | 71,208 |
| Other objects | <u>5,001</u> | <u>-</u> | <u>-</u> |
| Total instruction | <u><u>1,002,837</u></u> | <u><u>2,710,828</u></u> | <u><u>71,208</u></u> |
| Support services: | | | |
| Salaries | 27,295 | - | - |
| Salaries of supervisors of instruction | - | 266,339 | - |
| Salaries of program directors | - | 175,925 | - |
| Salaries of other professional staff | 58,502 | 567,759 | - |
| Salaries of secretarial & clerical staff | - | 170,991 | - |
| Other salaries | - | 134,831 | - |
| Salaries of family/parent liaison | - | 74,724 | - |
| Salaries of facilitators and math and literacy coaches | - | 1,019,414 | - |
| Personal services-employee benefits | - | 1,587,831 | - |
| Purchased educational services - Contracted Pre-K | - | 20,863,600 | - |
| Purchased professional - educational services | - | 1,029,525 | - |
| Other purchased professional services | 66,604 | 104,615 | - |
| Cleaning, repair and maintenance services | - | 199 | - |
| Contracted services (other than between home and school) - grant agreements | - | 76,699 | - |
| Travel | - | - | - |
| Other purchased services (400-500 series) | - | 2,146 | - |
| Supplies and materials | 4,377 | 344,845 | - |
| Other objects | <u>78,520</u> | <u>-</u> | <u>-</u> |
| Total support services | <u><u>235,298</u></u> | <u><u>26,419,443</u></u> | <u><u>-</u></u> |
| Facilities acquisition and construction services: | | | |
| Instructional equipment | - | - | - |
| Noninstructional equipment | - | 4,200 | - |
| Total facilities acquisition and construction services | <u><u>-</u></u> | <u><u>4,200</u></u> | <u><u>-</u></u> |
| Total expenditures | <u><u>1,238,135</u></u> | <u><u>29,134,471</u></u> | <u><u>71,208</u></u> |
| OTHER FINANCING (USES) | | | |
| Transfer In from General Fund | - | 426,372 | - |
| Transfer out to school based budgeting - general fund | - | - | - |
| Total other financing (uses) | <u><u>-</u></u> | <u><u>426,372</u></u> | <u><u>-</u></u> |
| Total outflows | <u><u>1,238,135</u></u> | <u><u>28,708,099</u></u> | <u><u>71,208</u></u> |
| Excess of revenues over expenditures and other financing (uses) | <u><u>\$ -</u></u> | <u><u>\$ -</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 | | |
| \$ - | \$ - | \$ - | \$ - | \$ - |
| 113,760 | 223,682 | 55,817 | 56,083 | 30,466,784 |
| <u>113,760</u> | <u>223,682</u> | <u>55,817</u> | <u>56,083</u> | <u>30,466,784</u> |
| - | - | - | - | 2,684,788 |
| - | - | - | - | 664,224 |
| - | - | - | - | 283,894 |
| - | - | - | - | - |
| - | - | - | - | 75,758 |
| - | - | - | - | 71,208 |
| - | - | - | - | 5,001 |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,784,873</u> |
| - | - | - | - | 27,295 |
| - | - | - | - | 266,339 |
| - | - | - | - | 175,925 |
| - | - | - | - | 626,261 |
| - | - | - | - | 170,991 |
| - | - | - | - | 134,831 |
| - | - | - | - | 74,724 |
| - | - | - | - | 1,019,414 |
| - | - | - | - | 1,587,831 |
| - | - | - | - | 20,863,600 |
| - | - | - | - | 1,029,525 |
| 113,760 | 223,682 | 55,817 | 56,083 | 620,561 |
| - | - | - | - | 199 |
| - | - | - | - | 76,699 |
| - | - | - | - | - |
| - | - | - | - | 2,146 |
| - | - | - | - | 349,222 |
| - | - | - | - | 78,520 |
| <u>113,760</u> | <u>223,682</u> | <u>55,817</u> | <u>56,083</u> | <u>27,104,083</u> |
| - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>4,200</u> |
| - | - | - | - | 4,200 |
| <u>113,760</u> | <u>223,682</u> | <u>55,817</u> | <u>56,083</u> | <u>30,893,156</u> |
| - | - | - | - | 426,372 |
| - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>426,372</u> |
| <u>113,760</u> | <u>223,682</u> | <u>55,817</u> | <u>56,083</u> | <u>30,466,784</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, 2016

| | Total Brought Forward (Ex. E-1d) | N.J. Nonpublic Handicapped Aid Ch. 193 | |
|--|---|---|-----------------------------|
| | | Speech Instruction | Supplemental Instruction |
| REVENUES | | | |
| Federal sources | \$ - | \$ - | \$ - |
| State sources | 538,390 | 23,910 | 42,694 |
| Total revenues | <u>538,390</u> | <u>23,910</u> | <u>42,694</u> |
| EXPENDITURES | | | |
| Instruction: | | | |
| Salaries of teachers | 157,900 | - | - |
| Other salaries for instruction | - | - | - |
| Purchased prof. & tech. services | 283,894 | - | - |
| Other purchased services (400-500 series) | - | - | - |
| General supplies | - | - | - |
| Textbooks | - | - | - |
| Other objects | 5,001 | - | - |
| Total instruction | <u>446,795</u> | <u>-</u> | <u>-</u> |
| Support services: | | | |
| Salaries | 5,651 | - | - |
| Salaries of supervisors of instruction | - | - | - |
| Salaries of program directors | - | - | - |
| Salaries of other professional staff | 58,502 | - | - |
| 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 | - | 23,910 | 42,694 |
| Cleaning, repair and maintenance services | - | - | - |
| Contracted services (other than between home and school) - grant agreements | - | - | - |
| Travel | - | - | - |
| Other purchased services (400-500 series) | - | - | - |
| Supplies and materials | 3,419 | - | - |
| Other objects | 24,023 | - | - |
| Total support services | <u>91,595</u> | <u>23,910</u> | <u>42,694</u> |
| Facilities acquisition and construction services: | | | |
| Instructional equipment | - | - | - |
| Noninstructional equipment | - | - | - |
| Total facilities acquisition and construction services | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>538,390</u> | <u>23,910</u> | <u>42,694</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>538,390</u> | <u>23,910</u> | <u>42,694</u> |
| Excess of revenues over expenditures and other financing (uses) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

Exhibit E-1c

| N.J. Nonpublic Technology Initiative | N.J. Nonpublic Security Aid | Family Friendly Center | School Based Youth - High School | Total Carried Forward |
|--|-----------------------------------|---------------------------|--|-----------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| 32,132 | 27,653 | 46,396 | 526,960 | 1,238,135 |
| <u>32,132</u> | <u>27,653</u> | <u>46,396</u> | <u>526,960</u> | <u>1,238,135</u> |
| - | - | 40,955 | 439,329 | 638,184 |
| - | - | - | - | - |
| - | - | - | - | 283,894 |
| - | - | - | - | - |
| 32,132 | 32,132 | - | 11,494 | 75,758 |
| - | - | - | - | - |
| - | - | - | - | 5,001 |
| <u>32,132</u> | <u>32,132</u> | <u>40,955</u> | <u>450,823</u> | <u>1,002,837</u> |
| - | - | - | 21,644 | 27,295 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 58,502 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 66,604 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | (4,479) | 5,437 | - | 4,377 |
| - | - | 4 | 54,493 | 78,520 |
| <u>-</u> | <u>(4,479)</u> | <u>5,441</u> | <u>76,137</u> | <u>235,298</u> |
| - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>32,132</u> | <u>27,653</u> | <u>46,396</u> | <u>526,960</u> | <u>1,238,135</u> |
| - | - | - | - | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>32,132</u> | <u>27,653</u> | <u>46,396</u> | <u>526,960</u> | <u>1,238,135</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, 2016

| | School Based Youth - | | |
|--|----------------------|---------------------------|-------------------------|
| | Middle School | Parent Linking Program | Pregnancy Prevention |
| REVENUES | | | |
| Federal sources | \$ - | \$ - | \$ - |
| State sources | 178,857 | 283,894 | 67,139 |
| Total revenues | <u>178,857</u> | <u>283,894</u> | <u>67,139</u> |
| EXPENDITURES | | | |
| Instruction: | | | |
| Salaries of teachers | 154,038 | - | - |
| Other salaries for instruction | - | - | - |
| Purchased prof. & tech. services | - | 283,894 | - |
| Other purchased services (400-500 series) | - | - | - |
| General supplies | - | - | - |
| Textbooks | - | - | - |
| Other objects | - | - | 5,001 |
| Total instruction | <u>154,038</u> | <u>283,894</u> | <u>5,001</u> |
| Support services: | | | |
| Salaries | 3,448 | - | 2,203 |
| Salaries of supervisors of instruction | - | - | - |
| Salaries of program directors | - | - | - |
| Salaries of other professional staff | - | - | 58,502 |
| 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 | - | - | - |
| Other purchased services (400-500 series) | - | - | - |
| Supplies and materials | 1,986 | - | 1,433 |
| Other objects | 19,385 | - | - |
| Total support services | <u>24,819</u> | <u>-</u> | <u>62,138</u> |
| Facilities acquisition and construction services: | | | |
| Instructional equipment | - | - | - |
| Noninstructional equipment | - | - | - |
| Total facilities acquisition and construction services | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>178,857</u> | <u>283,894</u> | <u>67,139</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>178,857</u> | <u>283,894</u> | <u>67,139</u> |
| Excess of revenues over expenditures and other financing (uses) | <u>\$ -</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, 2016

| | <u>Original Budget</u> | <u>Budget Transfers</u> | <u>Final Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--|----------------------------|-----------------------------|-------------------------|----------------------|---------------------|
| EXPENDITURES | | | | | |
| Instruction: | | | | | |
| Salaries of teachers | \$ 1,869,993 | \$ 176,611 | \$ 2,046,604 | \$ 2,046,604 | \$ - |
| Other salaries for instruction | 782,891 | - | 782,891 | 664,224 | 118,667 |
| Total instruction | <u>2,652,884</u> | <u>176,611</u> | <u>2,829,495</u> | <u>2,710,828</u> | <u>118,667</u> |
| Support services: | | | | | |
| Salaries of supervisors of instruction | 220,859 | 45,480 | 266,339 | 266,339 | - |
| Salaries of program directors | 167,433 | 8,492 | 175,925 | 175,925 | - |
| Salaries of other professional staff | 688,500 | - | 688,500 | 567,759 | 120,741 |
| Salaries of secretarial & clerical staff | 134,913 | 36,078 | 170,991 | 170,991 | - |
| Other salaries | 288,125 | - | 288,125 | 134,831 | 153,294 |
| Salaries of family/parent liaison | 57,224 | 17,500 | 74,724 | 74,724 | - |
| Salaries of facilitators and math and literacy coaches | 1,028,586 | - | 1,028,586 | 1,019,414 | 9,172 |
| Personal services-employee benefits | 4,159,043 | - | 4,159,043 | 1,587,831 | 2,571,212 |
| Purchased educational services - Contracted Pre-K | 21,378,496 | - | 21,378,496 | 20,863,600 | 514,896 |
| Purchased professional - educational services | 1,101,775 | - | 1,101,775 | 1,029,525 | 72,250 |
| Other purchased professional services | 618,318 | (284,161) | 334,157 | 104,615 | 229,542 |
| Cleaning, repair and maintenance services | 55,000 | - | 55,000 | 199 | 54,801 |
| and school) - grant agreements | 169,356 | - | 169,356 | 76,699 | 92,657 |
| Travel | 15,000 | - | 15,000 | - | 15,000 |
| Other purchased services (400-500 series) | 7,600 | - | 7,600 | 2,146 | 5,454 |
| Supplies and materials | 639,205 | - | 639,205 | 344,845 | 294,360 |
| Total support services | <u>30,729,433</u> | <u>(176,611)</u> | <u>30,552,822</u> | <u>26,419,443</u> | <u>4,133,379</u> |
| Facilities acquisition and construction services: | | | | | |
| Instructional equipment | 15,500 | - | 15,500 | - | 15,500 |
| Noninstructional equipment | 23,000 | - | 23,000 | 4,200 | 18,800 |
| Total facilities acquisition and construction services | <u>38,500</u> | <u>-</u> | <u>38,500</u> | <u>4,200</u> | <u>34,300</u> |
| Total expenditures | <u>\$ 33,420,817</u> | <u>\$ -</u> | <u>\$ 33,420,817</u> | <u>\$ 29,134,471</u> | <u>\$ 4,286,346</u> |

CALCULATION OF BUDGET & CARRYOVER

| | |
|---|---------------------|
| Total revised 2015-16 Preschool Education Aid | \$ 27,492,327 |
| Add: 2014-15 Actual Carryover - Preschool Education Aid | 7,225,308 |
| Add: Budgeted Transfer from the General Fund 2015-16 | 426,372 |
| Total Preschool Education Aid Funds Available for 2015-16 Budget | <u>35,144,007</u> |
| Less: 2015-16 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover) | <u>(33,420,817)</u> |
| Available & Unbudgeted Funds as of June 30, 2016 | 1,723,190 |
| Add: June 30, 2016 Unexpended Preschool Education Aid | 4,286,346 |
| 2015-16 Actual Carryover - Preschool Education Aid | <u>\$ 6,009,536</u> |
| 2015-16 Preschool Education Aid Carryover Budgeted for Preschool Programs 2016-17 | <u>\$ 3,328,777</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
Capital Projects Fund
Summary Schedule of Project Expenditures
for the Fiscal Year Ended June 30, 2016

| Project Title/Issue | Original Date | Appropriations | Expenditures to Date | | Unexpended Balance June 30, 2016 |
|--|---------------|-----------------------|-----------------------|---------------------|--|
| | | | Prior Years | Current Year | |
| New Elementary School - Columbus School Replacement | 12/12/01 | \$ 66,051,930 | \$ 65,751,667 | \$ 224,823 | \$ 75,440 |
| High School #1 Demonstration Project | 03/22/04 | 173,966,169 | 168,237,394 | 461,007 | 5,267,768 |
| Jose Marti Middle School | 09/11/02 | 34,964,656 | 33,942,594 | 7,978 | 1,014,084 |
| Roosevelt School Facilities Project | 07/02/08 | 182,082 | 33,674 | 37,852 | 110,556 |
| Washington School Health and Safety Improvements | 08/24/00 | 1,377,896 | 1,240,236 | 36,715 | 100,945 |
| Jefferson School Health and Safety Improvements | 08/24/00 | 305,891 | 202,571 | 28,330 | 74,990 |
| Construction of New Middle School - Predevelopment | 2015-2016 | 116,809 | - | 16,809 | 100,000 |
| Hudson School Project - Architectural and Engineering | 2012-2013 | 1,702,289 | 1,742,177 | (93,065) | 53,177 |
| Gilmore School Project - Architectural and Engineering | 2012-2013 | 2,858,041 | 2,082,402 | 314,934 | 460,705 |
| Union Hill Middle School - Roof Replacement Project | 2012-2013 | 750,000 | 705,232 | 44,768 | - |
| Video Security Upgrade Project | 2012-2013 | 2,609,600 | 2,603,893 | 5,707 | - |
| Hudson School Project - Construction | 2013-2014 | 13,170,202 | 11,653,527 | 1,372,677 | 143,998 |
| Central Warehouse Project Manager | 2013-2014 | 370,050 | 292,270 | 77,780 | - |
| Jose Marti Athletic Field Wall | 2013-2014 | 445,600 | 298,085 | 147,515 | - |
| Gilmore School Project - Construction | 2015-2016 | 27,976,678 | - | 3,578,388 | 24,398,290 |
| Jefferson School Emergent Project | 2015-2016 | 118,320 | - | 98,287 | 20,033 |
| Washington School Emergent Project | 2015-2016 | 152,660 | - | 114,194 | 38,466 |
| Roosevelt School Emergent Project | 2015-2016 | 163,408 | - | 120,899 | 42,509 |
| | | <u>\$ 327,282,281</u> | <u>\$ 288,785,722</u> | <u>\$ 6,595,598</u> | <u>\$ 31,900,961</u> |
| Reconciliation to Government Funds (GAAP) | | | | | |
| Unexpended Grant balances not recognized as Revenue on GAAP Basis | | | | | (6,844,791) |
| Fund balance per Governmental Funds (GAAP) | | | | | <u>\$ 25,056,170</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, 2016

REVENUES AND OTHER FINANCING SOURCES

| | |
|--|-------------------|
| State Sources - SDA Grant | \$ 1,520,864 |
| Transfer from Capital Reserve | 29,000,000 |
| Total Revenues and Other Financing Sources | <u>30,520,864</u> |

EXPENDITURES AND OTHER FINANCING USES

| | |
|---|------------------|
| Transfer to General Fund | 227,741 |
| Construction services | 6,367,857 |
| Total Expenditures and Other Financing Uses | <u>6,595,598</u> |

| | |
|--|------------|
| Excess of revenues and other financing sources over expenditures | 23,925,266 |
|--|------------|

| | |
|-----------------------|----------------------|
| Fund Balance, July 1 | 7,975,695 |
| Fund Balance, June 30 | <u>\$ 31,900,961</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 Properties
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|----------------|--------------|---------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ 65,847,947 | \$ 203,983 | \$ 66,051,930 | \$ 66,051,930 |
| Total Revenues and Other Financing Sources | 65,847,947 | 203,983 | 66,051,930 | 66,051,930 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | 65,751,667 | 224,823 | 65,976,490 | 66,051,930 |
| Total Expenditures and Other Financing Uses | 65,751,667 | 224,823 | 65,976,490 | 66,051,930 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ 96,280 | \$ (20,840) | \$ 75,440 | \$ - |
| 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 | \$ (3,465,731) | | | |
| Revised Authorized Cost | \$ 66,051,930 | | | |
| Percentage Increase over Original Authorized Cost | -4.99% | | | |
| Percentage of Completion | 99.89% | | | |
| 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, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|----------------|--------------|----------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ 173,597,851 | \$ 368,318 | \$ 173,966,169 | \$ 173,966,169 |
| Total Revenues and Other Financing Sources | 173,597,851 | 368,318 | 173,966,169 | 173,966,169 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | 168,237,394 | 461,007 | 168,698,401 | 173,966,169 |
| Total Expenditures and Other Financing Uses | 168,237,394 | 461,007 | 168,698,401 | 173,966,169 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ 5,360,457 | \$ (92,689) | \$ 5,267,768 | \$ - |
| 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 | \$ 374,009 | | | |
| Revised Authorized Cost | \$ 173,966,169 | | | |
| Percentage Increase over Original Authorized Cost | 0.22% | | | |
| Percentage of Completion | 96.97% | | | |
| 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, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|---------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ 33,699,702 | \$ 7,978 | \$ 33,707,680 | \$ 33,707,680 |
| Transfer from Capital Reserve | 1,256,976 | - | 1,256,976 | 1,256,976 |
| Total Revenues and Other Financing Sources | 34,956,678 | 7,978 | 34,964,656 | 34,964,656 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | 33,942,594 | 7,978 | 33,950,572 | 34,964,656 |
| Total Expenditures and Other Financing Uses | 33,942,594 | 7,978 | 33,950,572 | 34,964,656 |
| 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 | \$ 3,777,192 | | | |
| Revised Authorized Cost | \$ 34,964,656 | | | |
| Percentage Increase over Original Authorized Cost | 12.11% | | | |
| 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, 2016

| | <u>Prior Periods</u> | <u>Current Year</u> | <u>Totals</u> | <u>Revised Authorized Cost</u> |
|---|----------------------|---------------------|-------------------|--|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ 33,674 | \$ 148,408 | \$ 182,082 | \$ 182,082 |
| Total Revenues and Other Financing Sources | <u>33,674</u> | <u>148,408</u> | <u>182,082</u> | <u>182,082</u> |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | 33,674 | 37,852 | 71,526 | 182,082 |
| Total Expenditures and Other Financing Uses | <u>33,674</u> | <u>37,852</u> | <u>71,526</u> | <u>182,082</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | <u>\$ -</u> | <u>\$ 110,556</u> | <u>\$ 110,556</u> | <u>\$ -</u> |
| 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 | 39.28% | | | |
| Original Target Completion Date | * | | | |
| Revised Target Completion Date | * | | | |

* - Information not available

N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Washington Elementary School
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|--------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ 1,240,236 | \$ 137,660 | \$ 1,377,896 | \$ 1,377,896 |
| Total Revenues and Other Financing Sources | 1,240,236 | 137,660 | 1,377,896 | 1,377,896 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | 1,240,236 | 36,715 | 1,276,951 | 1,377,896 |
| Total Expenditures and Other Financing Uses | 1,240,236 | 36,715 | 1,276,951 | 1,377,896 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ - | \$ 100,945 | \$ 100,945 | \$ - |
| 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 | \$ 237,300 | | | |
| Revised Authorized Cost | \$ 1,377,896 | | | |
| Percentage Increase over Original Authorized Cost | 20.80% | | | |
| Percentage of Completion | 92.67% | | | |
| 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, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ 202,571 | \$ 103,320 | \$ 305,891 | \$ 305,891 |
| Total Revenues and Other Financing Sources | 202,571 | 103,320 | 305,891 | 305,891 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | 202,571 | 28,330 | 230,901 | 305,891 |
| Total Expenditures and Other Financing Uses | 202,571 | 28,330 | 230,901 | 305,891 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ - | \$ 74,990 | \$ 74,990 | \$ - |
| 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 | \$ 122,274 | | | |
| Revised Authorized Cost | \$ 305,891 | | | |
| Percentage Increase over Original Authorized Cost | 66.59% | | | |
| Percentage of Completion | 75.48% | | | |
| 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
Construction of New Middle School - Predevelopment
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ - | \$ 116,809 | \$ 116,809 | \$ 116,809 |
| Total Revenues and Other Financing Sources | - | 116,809 | 116,809 | 116,809 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | - | 16,809 | 16,809 | 116,809 |
| Total Expenditures and Other Financing Uses | - | 16,809 | 16,809 | 116,809 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ - | \$ 100,000 | \$ 100,000 | \$ - |
| Additional Project Information: | | | | |
| Project Number | 17-5240-N10 | | | |
| Grant Date | 2015-2016 | | | |
| Bond Authorization Date | N/A | | | |
| Bonds Authorized | N/A | | | |
| Bonds Issued | N/A | | | |
| Original Authorized Cost | \$ - | | | |
| Additional Authorized Cost | \$ 116,809 | | | |
| Revised Authorized Cost | \$ 116,809 | | | |
| Percentage Increase over Original Authorized Cost | N/A | | | |
| Percentage of Completion | 14.39% | | | |
| 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, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|--------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| Transfer from Capital Reserve | \$ 1,742,177 | \$ (39,888) | \$ 1,702,289 | \$ 1,702,289 |
| Total Revenues and Other Financing Sources | 1,742,177 | (39,888) | 1,702,289 | 1,702,289 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | 1,742,177 | (93,065) | 1,649,112 | 1,702,289 |
| Total Expenditures and Other Financing Uses | 1,742,177 | (93,065) | 1,649,112 | 1,702,289 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ - | \$ 53,177 | \$ 53,177 | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-330-334-04 | | | |
| 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 | \$ 220,112 | | | |
| Revised Authorized Cost | \$ 1,702,289 | | | |
| Percentage Increase over Original Authorized Cost | 14.85% | | | |
| Percentage of Completion | 96.88% | | | |
| 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, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|--------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| Transfer from Capital Reserve Fund | \$ 2,750,433 | \$ 107,608 | \$ 2,858,041 | \$ 2,858,041 |
| Total Revenues and Other Financing Sources | 2,750,433 | 107,608 | 2,858,041 | 2,858,041 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | 2,082,402 | 314,934 | 2,397,336 | 2,858,041 |
| Total Expenditures and Other Financing Uses | 2,082,402 | 314,934 | 2,397,336 | 2,858,041 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ 668,031 | \$ (207,326) | \$ 460,705 | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-330-334-05 | | | |
| 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 | \$ 194,608 | | | |
| Revised Authorized Cost | \$ 2,858,041 | | | |
| Percentage Increase over Original Authorized Cost | 7.31% | | | |
| Percentage of Completion | 83.88% | | | |
| 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, 2016

| | 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: | | | | |
| Transfer to General Fund | - | 44,768 | 44,768 | - |
| Construction Services | 705,232 | - | 705,232 | 750,000 |
| Total Expenditures and Other Financing Uses | 705,232 | 44,768 | 750,000 | 750,000 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ 44,768 | \$ (44,768) | \$ - | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-400-450-01 | | | |
| 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 | 0.00% | | | |
| 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
Video Security Upgrade Project
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|--------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| Transfer from Capital Reserve Fund | \$ 2,609,600 | \$ - | \$ 2,609,600 | \$ 2,609,600 |
| Total Revenues and Other Financing Sources | 2,609,600 | - | 2,609,600 | 2,609,600 |
| Expenditures and Other Financing Uses: | | | | |
| Transfer to General Fund | - | 285 | 285 | - |
| Construction Services | 2,603,893 | 5,422 | 2,609,315 | 2,609,600 |
| Total Expenditures and Other Financing Uses | 2,603,893 | 5,707 | 2,609,600 | 2,609,600 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | | | | |
| | \$ 5,707 | \$ (5,707) | \$ - | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-400-450-02 | | | |
| 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 | | | | |
| | 0.00% | | | |
| 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
Hudson School Project - Construction
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|---------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| Transfer from Capital Reserve Fund | \$ 12,244,200 | \$ 926,002 | \$ 13,170,202 | \$ 13,170,202 |
| Total Revenues and Other Financing Sources | 12,244,200 | 926,002 | 13,170,202 | 13,170,202 |
| Expenditures and Other Financing Uses: | | | | |
| Transfer to General Fund | - | 140,898 | 140,898 | - |
| Construction Services | 11,653,527 | 1,231,779 | 12,885,306 | 13,170,202 |
| Total Expenditures and Other Financing Uses | 11,653,527 | 1,372,677 | 13,026,204 | 13,170,202 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ 590,673 | \$ (446,675) | \$ 143,998 | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-400-450-04 | | | |
| 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 | \$ 1,950,002 | | | |
| Revised Authorized Cost | \$ 13,170,202 | | | |
| Percentage Increase over Original Authorized Cost | 17.38% | | | |
| Percentage of Completion | 98.91% | | | |
| 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, 2016

| | <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 | \$ 370,050 | \$ - | \$ 370,050 | \$ 370,050 |
| Total Revenues and Other Financing Sources | <u>370,050</u> | <u>-</u> | <u>370,050</u> | <u>370,050</u> |
| Expenditures and Other Financing Uses: | | | | |
| Transfer to General Fund | - | 2,550 | 2,550 | - |
| Construction Services | 292,270 | 75,230 | 367,500 | 370,050 |
| Total Expenditures and Other Financing Uses | <u>292,270</u> | <u>77,780</u> | <u>370,050</u> | <u>370,050</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | <u>\$ 77,780</u> | <u>\$ (77,780)</u> | <u>\$ -</u> | <u>\$ -</u> |
| Additional Project Information: | | | | |
| Project Number | 30-330-334-12 | | | |
| 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 | 0.01% | | | |
| 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
Jose Marti Athletic Field Wall
From Inception and for the Fiscal Year Ended June 30, 2016

| | <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 | \$ 416,000 | \$ 29,600 | \$ 445,600 | \$ 445,600 |
| Total Revenues and Other Financing Sources | <u>416,000</u> | <u>29,600</u> | <u>445,600</u> | <u>445,600</u> |
| Expenditures and Other Financing Uses: | | | | |
| Transfer to General Fund | - | 39,240 | 39,240 | - |
| Construction Services | 298,085 | 108,275 | 406,360 | 445,600 |
| Total Expenditures and Other Financing Uses | <u>298,085</u> | <u>147,515</u> | <u>445,600</u> | <u>445,600</u> |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | <u>\$ 117,915</u> | <u>\$ (117,915)</u> | <u>\$ -</u> | <u>\$ -</u> |
| Additional Project Information: | | | | |
| Project Number | 30-400-450-10 | | | |
| 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 | \$ 95,600 | | | |
| Revised Authorized Cost | \$ 445,600 | | | |
| Percentage Increase over Original Authorized Cost | \$ (254,400) | | | |
| 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 - Construction
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|---------------|---------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| Transfer from Capital Reserve Fund | \$ - | \$ 27,976,678 | \$ 27,976,678 | \$ 27,976,678 |
| Total Revenues and Other Financing Sources | - | 27,976,678 | 27,976,678 | 27,976,678 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | - | 3,578,388 | 3,578,388 | 27,976,678 |
| Total Expenditures and Other Financing Uses | - | 3,578,388 | 3,578,388 | 27,976,678 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ - | \$ 24,398,290 | \$ 24,398,290 | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-400-450-05 | | | |
| Grant Date | N/A | | | |
| Bond Authorization Date | N/A | | | |
| Bonds Authorized | N/A | | | |
| Bonds Issued | N/A | | | |
| Original Authorized Cost | \$ 27,976,678 | | | |
| Additional Authorized Cost | \$ - | | | |
| Revised Authorized Cost | \$ 27,976,678 | | | |
| Percentage Increase over Original Authorized Cost | 0.00% | | | |
| Percentage of Completion | 12.79% | | | |
| 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
Jefferson School Emergent Project
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ - | \$ 118,320 | \$ 118,320 | \$ 118,320 |
| Total Revenues and Other Financing Sources | - | 118,320 | 118,320 | 118,320 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | - | 98,287 | 98,287 | 118,320 |
| Total Expenditures and Other Financing Uses | - | 98,287 | 98,287 | 118,320 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ - | \$ 20,033 | \$ 20,033 | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-330-334-07 | | | |
| Grant Date | 2015-2016 | | | |
| Bond Authorization Date | N/A | | | |
| Bonds Authorized | N/A | | | |
| Bonds Issued | N/A | | | |
| Original Authorized Cost | \$ 118,320 | | | |
| Additional Authorized Cost | \$ - | | | |
| Revised Authorized Cost | \$ 118,320 | | | |
| Percentage Increase over Original Authorized Cost | 0.00% | | | |
| Percentage of Completion | 83.07% | | | |
| 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
Washington School Emergent Project
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ - | \$ 152,660 | \$ 152,660 | \$ 152,660 |
| Total Revenues and Other Financing Sources | - | 152,660 | 152,660 | 152,660 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | - | 114,194 | 114,194 | 152,660 |
| Total Expenditures and Other Financing Uses | - | 114,194 | 114,194 | 152,660 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ - | \$ 38,466 | \$ 38,466 | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-330-334-08 | | | |
| Grant Date | 2015-2016 | | | |
| Bond Authorization Date | N/A | | | |
| Bonds Authorized | N/A | | | |
| Bonds Issued | N/A | | | |
| Original Authorized Cost | \$ 152,660 | | | |
| Additional Authorized Cost | \$ - | | | |
| Revised Authorized Cost | \$ 152,660 | | | |
| Percentage Increase over Original Authorized Cost | 0.00% | | | |
| Percentage of Completion | 74.80% | | | |
| 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
Roosevelt School Emergent Project
From Inception and for the Fiscal Year Ended June 30, 2016

| | Prior Periods | Current Year | Totals | Revised Authorized Cost |
|---|---------------|--------------|------------|-------------------------------|
| Revenues and Other Financing Sources: | | | | |
| State Sources - SDA Grant | \$ - | \$ 163,408 | \$ 163,408 | \$ 163,408 |
| Total Revenues and Other Financing Sources | - | 163,408 | 163,408 | 163,408 |
| Expenditures and Other Financing Uses: | | | | |
| Construction Services | - | 120,899 | 120,899 | 163,408 |
| Total Expenditures and Other Financing Uses | - | 120,899 | 120,899 | 163,408 |
| Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses | \$ - | \$ 42,509 | \$ 42,509 | \$ - |
| Additional Project Information: | | | | |
| Project Number | 30-330-334-09 | | | |
| Grant Date | 2015-2016 | | | |
| Bond Authorization Date | N/A | | | |
| Bonds Authorized | N/A | | | |
| Bonds Issued | N/A | | | |
| Original Authorized Cost | \$ 163,408 | | | |
| Additional Authorized Cost | \$ - | | | |
| Revised Authorized Cost | \$ 163,408 | | | |
| Percentage Increase over Original Authorized Cost | 0.00% | | | |
| Percentage of Completion | 73.99% | | | |
| 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, 2016

| | <u>Food Service Fund</u> |
|----------------------------------|---|
| ASSETS | |
| Current assets: | |
| Cash and cash equivalents | \$ 56,786 |
| Intergovernmental receivable | 1,649,293 |
| Inventory | 138,519 |
| Total current assets | <u>1,844,598</u> |
| Noncurrent assets: | |
| Equipment | 1,704,837 |
| Less: accumulated depreciation | <u>(842,500)</u> |
| Total noncurrent assets | <u>862,337</u> |
| Total assets | <u>2,706,935</u> |
| LIABILITIES | |
| Current liabilities: | |
| Interfund payable | 218,225 |
| Accounts payable | <u>1,788,063</u> |
| Total liabilities | <u>2,006,288</u> |
| NET POSITION | |
| Net investment in capital assets | 862,337 |
| Unrestricted | <u>(161,690)</u> |
| Total net position | <u><u>\$ 700,647</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, 2016

| | <u>Food Service Fund</u> |
|--|---|
| OPERATING REVENUES | |
| Charges for services: | |
| Daily sales - reimbursable programs | \$ 385,092 |
| Special functions | 102,569 |
| Miscellaneous | 1,066 |
| Total operating revenues | <u>488,727</u> |
| OPERATING EXPENSES | |
| Cost of sales | 4,829,182 |
| Salaries and wages | 2,117,399 |
| Employee benefits | 502,797 |
| Supplies and materials | 103,048 |
| Insurance - Other | 240,530 |
| Uniforms | 33,730 |
| Training | 31,613 |
| Miscellaneous | 78,004 |
| Management fees | 580,052 |
| Lease of equipment | 15,700 |
| Depreciation expense | 110,528 |
| Total operating expenses | <u>8,642,583</u> |
| Operating (loss) | <u>(8,153,856)</u> |
| NONOPERATING REVENUES | |
| State sources: | |
| State school lunch program | 101,521 |
| Federal sources: | |
| Food distribution program | 486,694 |
| Supplemental nutrition assistance program: | |
| Healthy hunger-free kids act | 103,495 |
| School breakfast program | 2,624,873 |
| National school lunch program | 4,863,093 |
| Fresh fruit and vegetables program | 295,569 |
| Total nonoperating revenues | <u>8,475,245</u> |
| Change in net position | 321,389 |
| Net position, July 1 | <u>379,258</u> |
| Net position, June 30 | <u><u>\$ 700,647</u></u> |

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2016

| | <u>Food Service Fund</u> |
|--|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Receipts from customers | \$ 488,727 |
| Payments to employees | (2,117,399) |
| Payments for employee benefits | (502,797) |
| Payments to suppliers | (4,725,569) |
| Net cash (used for) operating activities | <u>(6,857,038)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | |
| State sources | 85,139 |
| Federal sources | 6,940,194 |
| Net cash provided by non-capital financing activities | <u>7,025,333</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Acquisition of Assets | (191,910) |
| Net cash (used for) capital and related financing activities | <u>(191,910)</u> |
| Net decrease in cash and cash equivalents | (23,615) |
| Balance, July 1 | 80,401 |
| Balance, June 30 | <u>\$ 56,786</u> |
| RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES: | |
| Operating (loss) | <u>\$ (8,153,856)</u> |
| Adjustment to reconcile operating (loss) to net cash (used for) operating activities: | |
| Depreciation | 110,528 |
| Food distribution program | 486,694 |
| (Increase) in inventories | (84,499) |
| (Decrease) in interfund payable | (698,460) |
| Increase in accounts payable | 1,482,555 |
| Total adjustments | <u>1,296,818</u> |
| Net cash (used for) operating activities | <u>\$ (6,857,038)</u> |
| NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES | |
| Food distribution program | <u>\$ 486,694</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, 2016

| | Expendable Trust Funds | | Agency Funds | | | Total Fiduciary Funds |
|---|---|--|---------------------|--------------|-------------------|-----------------------------|
| | Private Purpose Scholarship Trust Funds | Unemployment Compensation Trust Fund | Student Activity | Payroll | Board Activity | |
| ASSETS | | | | | | |
| Cash and cash equivalents | \$ 394,191 | \$ 133,638 | \$ 308,109 | \$ 6,336,970 | \$ 525,282 | \$ 7,170,361 |
| LIABILITIES | | | | | | |
| Payroll (Net) | - | - | - | 103,897 | - | 103,897 |
| Payroll deductions and withholdings | - | - | - | 1,569,554 | - | 1,569,554 |
| Summer pay | - | - | - | 4,663,519 | - | 4,663,519 |
| Due to student groups | - | - | 308,109 | - | 525,282 | 833,391 |
| Total liabilities | - | - | 308,109 | 6,336,970 | 525,282 | 7,170,361 |
| NET POSITION | | | | | | |
| Reserved for scholarships | 394,191 | - | - | - | - | 394,191 |
| Held in trust for unemployment claims and other purposes | - | 133,638 | - | - | - | 133,638 |
| Total net position | \$ 394,191 | \$ 133,638 | \$ - | \$ - | \$ - | \$ 527,829 |

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2016

| | Private Purpose Scholarship Trust Funds | | Total Private | | |
|-------------------------|--|---------------------|----------------------|---------------------|--------------------|
| | Union City | Washington | Purpose | Unemployment | Total |
| | High School | Grammar | Scholarship | Compensation | Expendable |
| | Scholarships | School | Trust Funds | Trust Fund | Trust Funds |
| | | Scholarships | | | |
| ADDITIONS | | | | | |
| Local sources: | | | | | |
| Contributions | \$ 299,980 | \$ - | \$ 299,980 | \$ 159,415 | \$ 459,395 |
| Interest on investment | - | - | - | 142 | 142 |
| Total additions | <u>299,980</u> | <u>-</u> | <u>299,980</u> | <u>159,557</u> | <u>459,537</u> |
| DEDUCTIONS | | | | | |
| Scholarships awarded | 39,500 | - | 39,500 | - | 39,500 |
| Unemployment claims | - | - | - | 95,314 | 95,314 |
| Administrative expenses | 4,200 | 463 | 4,663 | - | 4,663 |
| Total deductions | <u>43,700</u> | <u>463</u> | <u>44,163</u> | <u>95,314</u> | <u>139,477</u> |
| Changes in net position | 256,280 | (463) | 255,817 | 64,243 | 320,060 |
| Transfers | - | - | - | - | - |
| Net position, July 1 | 131,291 | 7,083 | 138,374 | 69,395 | 207,769 |
| Net position, June 30 | <u>\$ 387,571</u> | <u>\$ 6,620</u> | <u>\$ 394,191</u> | <u>\$ 133,638</u> | <u>\$ 527,829</u> |

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Agency Funds Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2016

| | <u>Balance, June 30, 2015</u> | <u>Cash Receipts</u> | <u>Cash Disbursements</u> | <u>Balance, June 30, 2016</u> |
|--|-----------------------------------|--------------------------|-------------------------------|-----------------------------------|
| <u>STUDENT ACTIVITY AGENCY FUND</u> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 275,896 | \$ 797,666 | \$ 765,453 | \$ 308,109 |
| LIABILITIES | | | | |
| Due to student groups | \$ 275,896 | \$ 797,666 | \$ 765,453 | \$ 308,109 |
| <u>PAYROLL AGENCY FUND</u> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 5,726,620 | \$ 151,614,512 | \$ 151,004,162 | \$ 6,336,970 |
| LIABILITIES | | | | |
| Payroll (Net) | 14,867 | 78,612,428 | 78,523,398 | 103,897 |
| Payroll deductions and withholdings | 1,521,080 | 68,353,224 | 68,304,750 | 1,569,554 |
| Summer pay | 4,190,673 | 4,648,860 | 4,176,014 | 4,663,519 |
| Total liabilities | <u>\$ 5,726,620</u> | <u>\$ 151,614,512</u> | <u>\$ 151,004,162</u> | <u>\$ 6,336,970</u> |
| <u>OTHER BOARD ACTIVITY FUND</u> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 505,488 | \$ 20,000 | \$ 206 | \$ 525,282 |
| LIABILITIES | | | | |
| Due to student groups | \$ 505,488 | \$ 20,000 | \$ 206 | \$ 525,282 |
| <u>TOTAL AGENCY FUNDS</u> | | | | |
| ASSETS | | | | |
| Cash and cash equivalents | \$ 6,508,004 | \$ 152,432,178 | \$ 151,769,821 | \$ 7,170,361 |
| LIABILITIES | | | | |
| Payroll (Net) | 14,867 | 78,612,428 | 78,523,398 | 103,897 |
| Payroll deductions and withholdings | 1,521,080 | 68,353,224 | 68,304,750 | 1,569,554 |
| Summer pay | 4,190,673 | 4,648,860 | 4,176,014 | 4,663,519 |
| Due to student groups | 781,384 | 817,666 | 765,659 | 833,391 |
| Total liabilities | <u>\$ 6,508,004</u> | <u>\$ 152,432,178</u> | <u>\$ 151,769,821</u> | <u>\$ 7,170,361</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, 2016

| Purpose | Date of Lease | Term of Lease | Amount of Original Lease | | Interest Rate | Balance, June 30, 2015 | Issued | Retired | Balance, June 30, 2016 |
|------------------|---------------|---------------|--------------------------|----------|---------------|------------------------|---------------------|---------------------|------------------------|
| | | | Principal | Interest | | | | | |
| Computers # 9 | 02/20/14 | 3 years | \$ 491,101 | \$ - | 0.000% | \$ 259,192 | \$ - | \$ 163,701 | \$ 95,491 |
| Computers # 10 | 07/01/14 | 3 years | 2,593,360 | - | 0.000% | 1,728,907 | - | 864,453 | 864,454 |
| Copiers # 7 | 12/23/10 | 5 years | 248,492 | 32,731 | 4.980% | 23,145 | - | 23,145 | - |
| Copiers # 8 | 12/20/11 | 5 years | 126,750 | 16,695 | 4.980% | 39,164 | - | 27,358 | 11,806 |
| Computers # 11 | 08/01/15 | 3 years | 1,729,903 | - | 0.000% | - | 1,729,903 | 576,634 | 1,153,269 |
| School Buses # 1 | 10/06/15 | 5 years | 1,214,988 | 36,689 | 1.510% | - | 1,214,988 | 250,335 | 964,653 |
| Computers # 12 | 01/18/16 | 3 years | 510,000 | - | 0.000% | - | 510,000 | 170,000 | 340,000 |
| | | | | | | <u>\$ 2,050,408</u> | <u>\$ 3,454,891</u> | <u>\$ 2,075,626</u> | <u>\$ 3,429,673</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> | 197 - 202 |
| <p>Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</p> | 203 - 206 |
| <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> | 207 - 210 |
| <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> | 211 - 212 |
| <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> | 213 - 219 |

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, | | | | | | | | | |
|--|-----------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015* | 2016 |
| Governmental activities | | | | | | | | | | |
| Net invested in capital assets | \$ 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 | \$ 286,737,140 |
| Restricted | 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 | 56,110,414 |
| Unrestricted | (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) | (57,579,499) |
| Total governmental activities net position | \$ 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 | \$ 285,268,055 |
| Business-type activity | | | | | | | | | | |
| Net invested in capital assets | \$ 2,261 | \$ 1,507 | \$ 6,104 | \$ 50,840 | \$ 360,323 | \$ 290,605 | \$ 539,814 | \$ 527,775 | \$ 780,955 | \$ 862,337 |
| Unrestricted | (1,670) | 45,233 | (4,072) | (23,826) | (56,591) | (250,696) | (291,651) | (129,504) | (401,697) | (161,690) |
| Total business-type activities net position | \$ 591 | \$ 46,740 | \$ 2,032 | \$ 27,014 | \$ 303,732 | \$ 39,909 | \$ 248,163 | \$ 398,271 | \$ 379,258 | \$ 700,647 |
| Government-wide | | | | | | | | | | |
| Net invested in capital assets | \$ 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 | \$ 287,599,477 |
| Restricted | 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 | 56,110,414 |
| Unrestricted | (14,892,191) | (15,604,692) | (24,823,058) | (17,233,559) | (22,789,379) | (15,722,644) | (11,117,015) | 33,388,969 | (51,716,538) | (57,741,189) |
| Total government-wide net position | \$ 96,537,098 | \$ 97,222,160 | \$ 100,725,763 | \$ 301,253,404 | \$ 315,965,002 | \$ 355,452,905 | \$ 329,573,016 | \$ 344,836,565 | \$ 284,735,340 | \$ 285,968,702 |

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, | | | | | | | | | |
|---|----------------------------|------------------------|------------------------|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015* | 2016 |
| Expenses | | | | | | | | | | |
| Governmental activities | | | | | | | | | | |
| Instruction | | | | | | | | | | |
| Regular | \$ 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 | \$ 90,087,557 |
| Special education | 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 | 18,133,593 |
| Other special instruction | 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 | 14,130,202 |
| Vocational | 260,632 | 260,829 | 269,936 | 285,731 | 175,811 | 39,991 | 68,039 | 35,026 | 25,414 | 34,574 |
| Other instruction | 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 | 7,258,299 |
| Support Services: | | | | | | | | | | |
| Tuition | 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 | 8,964,663 |
| Student & instruction related services | 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 | 71,400,911 |
| School administrative services | 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 | 10,648,498 |
| General and business administrative services | 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 | 13,307,468 |
| Plant operations and maintenance | 19,882,321 | 22,790,561 | 23,504,710 | 28,933,119 | 32,114,915 | 31,437,587 | 36,254,631 | 33,890,960 | 37,725,180 | 37,833,687 |
| Pupil transportation | 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 | 4,306,925 |
| Food services | - | 2,796,000 | 2,480,230 | 2,297,989 | 1,748,080 | 1,787,434 | 1,978,788 | 1,553,436 | 1,802,097 | 1,818,568 |
| Charter Schools | 75,604 | 81,140 | 128,169 | 95,206 | 181,883 | 177,011 | 202,266 | 87,691 | 308,088 | 300,218 |
| Interest on long-term liabilities | - | - | - | - | - | - | - | 23,696 | 8,682 | 1,621 |
| Total governmental activities expenses | <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> | <u>278,284,560</u> |
| Business-type activity: | | | | | | | | | | |
| Food service | 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 | 8,642,583 |
| Total business-type activities expense | <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> | <u>8,642,583</u> |
| Total government-wide expenses | <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> | <u>\$ 286,927,143</u> |
| Program Revenues | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Operating grants and contributions | \$ 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 | \$ 256,497,452 |
| Capital grants and contributions | - | - | - | 226,824,828 | 11,964,153 | 15,871,693 | 8,117,569 | 1,766,299 | 82,065 | 1,283,337 |
| Total governmental activities program revenues | <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> | <u>257,780,789</u> |
| Business-type activity: | | | | | | | | | | |
| Charges for services | | | | | | | | | | |
| Food service | 186,578 | 186,021 | 239,556 | 294,268 | 313,404 | 444,174 | 531,934 | 556,393 | 451,797 | 488,727 |
| Operating grants and contributions | 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 | 8,475,245 |
| Capital grants and contributions | - | - | - | 16,960 | - | - | - | - | 14,217 | - |
| Total business-type activities program revenues | <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> | <u>8,963,972</u> |
| Total government-wide program revenues | <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> | <u>\$ 266,744,761</u> |
| Net (Expense)/Revenue | | | | | | | | | | |
| Governmental activities | \$ (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) | \$ (20,503,771) |
| Business-type activity | (184,964) | (203,851) | (44,708) | 24,982 | (132,880) | (263,823) | (202,596) | (151,113) | (19,013) | 321,389 |
| Total government-wide net expense | <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> | <u>\$ (20,182,382)</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, | | | | | | | | | |
|---|----------------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015* | 2016 |
| General Revenues and Other Changes in Net Position | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Property taxes levied for general purposes, net | \$ 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 | \$ 15,418,637 |
| Unrestricted grants and contributions | 11,449,094 | 12,487,185 | 5,460,935 | 229,624 | 66,767 | 6,962 | 17,363 | 154,945 | 850,430 | 224,540 |
| Investment earnings | 2,446,507 | 1,943,086 | 699,997 | 404,462 | 2,737,378 | 492,149 | 994,153 | 523,435 | 1,817,262 | 1,144,736 |
| Miscellaneous income | 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 | 4,627,831 |
| Special items | 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 | <u>30,970,314</u> | <u>30,380,089</u> | <u>22,412,720</u> | <u>46,981,431</u> | <u>26,386,026</u> | <u>24,637,420</u> | <u>(34,368,397)</u> | <u>17,969,981</u> | <u>23,184,476</u> | <u>21,415,744</u> |
| Business-type activity | | | | | | | | | | |
| Special items | - | - | - | - | - | - | 308,347 | - | - | - |
| Transfers | - | 250,000 | - | - | - | - | 102,503 | 301,221 | - | - |
| Total business-type activities | <u>-</u> | <u>250,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>410,850</u> | <u>301,221</u> | <u>-</u> | <u>-</u> |
| Total government-wide | <u>\$ 30,970,314</u> | <u>\$ 30,630,089</u> | <u>\$ 22,412,720</u> | <u>\$ 46,981,431</u> | <u>\$ 26,386,026</u> | <u>\$ 24,637,420</u> | <u>\$ (33,957,547)</u> | <u>\$ 18,271,202</u> | <u>\$ 23,184,476</u> | <u>\$ 21,415,744</u> |
| Change in Net Position | | | | | | | | | | |
| Governmental activities | \$ 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 | \$ 911,973 |
| Business-type activity | (184,964) | 46,149 | (44,708) | 24,982 | (132,880) | (263,823) | 208,254 | 150,108 | (19,013) | 321,389 |
| Total government-wide | <u>\$ 10,636,557</u> | <u>\$ 685,062</u> | <u>\$ 3,503,603</u> | <u>\$ 201,613,347</u> | <u>\$ 14,302,000</u> | <u>\$ 39,487,903</u> | <u>\$ (25,879,889)</u> | <u>\$ 15,263,549</u> | <u>\$ 3,346,534</u> | <u>\$ 1,233,362</u> |

* 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, | | | | | | | | | |
|------------------------------------|-----------------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| General Fund | | | | | | | | | | |
| Restricted | \$ 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 | \$ 56,110,414 |
| Committed | - | - | - | - | 39,403,848 | 76,142,738 | 73,947,262 | 48,543,471 | 46,989,575 | 23,007,304 |
| Assigned | - | - | - | - | - | - | 302,491 | - | - | - |
| Unassigned | (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) | (13,014,891) |
| Total general fund | <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> | <u>\$ 66,102,827</u> |
| All Other Governmental Funds | | | | | | | | | | |
| Restricted | \$ 83,996 | - | - | - | - | - | - | - | - | - |
| Committed | - | - | - | - | - | - | 5,330,445 | 8,206,086 | 1,428,280 | 25,056,170 |
| Assigned: | | | | | | | | | | |
| Capital projects fund | 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) | (1,348,880) | (2,416,277) | (2,540,521) | (2,534,066) | (2,605,276) | (2,707,939) | (2,768,403) | (2,749,233) |
| Total all other governmental funds | <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> | <u>\$ 22,306,937</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 | | | | | | | | | |
|---|----------------------------|---------------|---------------|-----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| Revenues | | | | | | | | | | |
| Tax levy | \$ 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 | \$ 15,418,637 |
| Interest Earnings | 2,446,507 | 1,943,086 | 699,997 | 229,624 | 66,767 | 6,962 | 17,363 | 154,945 | 850,430 | 224,540 |
| Miscellaneous | 1,109,298 | 146,816 | 319,573 | 404,462 | 2,737,378 | 492,149 | 994,153 | 523,435 | 1,817,262 | 1,144,736 |
| State sources | 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 | 227,605,354 |
| Federal sources | 11,117,464 | 12,150,744 | 14,402,465 | 42,622,739 | 19,406,980 | 18,627,181 | 12,563,327 | 11,704,905 | 12,433,720 | 13,876,173 |
| Total revenue | 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 | 258,269,440 |
| Expenditures | | | | | | | | | | |
| Instruction | | | | | | | | | | |
| Regular | 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 | 53,287,619 |
| Special | 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 | 11,008,209 |
| Other special instruction | 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 | 7,937,974 |
| Vocational instruction | 189,518 | 181,656 | 194,012 | 205,552 | 165,022 | 37,176 | 47,187 | 33,740 | 24,500 | 33,939 |
| School-sponsored/other instructional | 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 | 4,809,788 |
| Support Services | | | | | | | | | | |
| Tuition | 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 | 8,800,113 |
| Student & instruction related services | 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 | 55,419,911 |
| School administration | 197,426 | 5,835,590 | 163,468 | 6,915,318 | 5,836,330 | 5,880,820 | 6,819,114 | 6,864,240 | 8,119,266 | 8,472,570 |
| Other administration | 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 | 4,602,740 |
| Operations and maintenance | 15,800,324 | 17,888,299 | 19,624,770 | 23,435,916 | 25,021,369 | 24,161,789 | 26,192,510 | 26,192,510 | 30,066,246 | 30,235,984 |
| Student transportation | 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 | 4,219,273 |
| Employee benefits | 38,696,649 | 44,298,062 | 46,062,203 | 47,731,605 | 46,810,833 | 49,474,489 | 51,786,800 | 51,333,642 | 53,337,399 | 58,206,639 |
| Food services | - | - | - | - | - | - | - | - | 35,502 | 36,485 |
| Special schools | 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 | 1,784,942 |
| Charter schools | 75,604 | 81,140 | 128,169 | 95,206 | 181,883 | 177,011 | 202,266 | 87,691 | 308,088 | 300,218 |
| Capital Outlay: | | | | | | | | | | |
| Equipment | 263,867 | 930,895 | 2,235,083 | 1,429,992 | 1,114,747 | 315,968 | 1,200,666 | 598,868 | 454,058 | 561,730 |
| Facilities acquisition and construction | 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 | 7,338,761 |
| Assets acquired under capital leases - (Non-budgeted) | 367,864 | 455,095 | 2,917,326 | 755,041 | 2,207,746 | 1,453,417 | - | 491,101 | 2,593,360 | 3,454,891 |
| Total Expenditures | 172,463,452 | 190,168,865 | 201,558,784 | 443,953,268 | 227,394,876 | 242,983,968 | 247,885,823 | 239,899,358 | 252,698,321 | 260,511,786 |
| Excess (Deficiency) of revenues over (under) expenditures | 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) | (2,242,346) |
| Other Financing sources (uses) | | | | | | | | | | |
| Interfund cancelled | - | (47,310) | - | - | - | - | - | - | - | - |
| Accounts payable cancelled | - | 20,593 | - | - | - | - | - | - | - | - |
| Accounts receivable cancelled | - | - | (59,172) | - | - | - | - | - | - | - |
| Reinstatement of prior years' accounts payable | - | - | - | - | - | (1,642,160) | - | - | - | - |
| Due from/(to) special revenue fund | 864,919 | 661,082 | 572,750 | 1,572,324 | 2,088,740 | 116,785 | - | (2,211,307) | - | - |
| Transfer to food service fund | - | (250,000) | - | - | - | - | (102,503) | (301,221) | - | - |
| Transfer to food service fund | 367,864 | 455,095 | 2,917,326 | 755,041 | 2,207,746 | 1,453,417 | - | 491,101 | 2,593,360 | 3,454,891 |
| Capital lease (Non-budgeted) | - | - | - | - | - | 17,209,648 | - | - | - | - |
| Capital outlay transfer to capital reserve | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources (uses) | 1,232,783 | 839,460 | 3,430,904 | 2,327,365 | 4,296,486 | 17,137,690 | (102,503) | (2,021,427) | 2,593,360 | 3,454,891 |
| Net change in fund balances | \$ 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 | \$ 1,212,545 |
| 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> | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|--|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| General fund: | | | | | | | | | | |
| Interest on investments | \$ 224,540 | \$ 850,430 | \$ 154,945 | \$ 17,363 | \$ 6,962 | \$ 30,838 | \$ 188,868 | \$ 699,997 | \$ 1,943,086 | \$ 2,446,507 |
| Prior year refunds | 65,610 | 1,615,936 | 45,055 | 77,221 | 30,311 | 258,488 | - | - | - | 882,354 |
| Other | 1,079,126 | 201,326 | 478,380 | 916,932 | 461,838 | 2,478,890 | 404,462 | 319,573 | - | 46,742 |
| Total miscellaneous | <u>1,369,276</u> | <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> |
| Interest earned on capital reserve funds | - | - | - | - | - | 35,929 | 40,756 | - | - | - |
| Total general fund | <u>\$ 1,369,276</u> | <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> |

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> |
|------------------------------------|--|---|---|
| 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% |
| 2016 | 1,478,136,215 | 3,428,590,388 | 43.11% |

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 | |
| 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 |
| 2016 | 10.43 | 46.11 | 12.36 | 68.90 |

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 | 2016 | | | 2007 | | |
|---------------------------------------|------------------------|------|--|------------------------|------|--|
| | Taxable Assessed Value | Rank | % of Total District Net Assessed Value | Taxable Assessed Value | Rank | % of Total District Net Assessed Value |
| Hudson Troy Towers | \$ 25,184,500 | 1 | 1.70% | \$ 24,907,000 | 1 | 1.73% |
| Doric Apt. Corp | 23,281,000 | 2 | 1.58% | 22,670,400 | 2 | 1.58% |
| Verizon | 6,641,616 | 3 | 0.45% | | | |
| Orlando Limited | 6,744,400 | 4 | 0.46% | 6,744,400 | 6 | 0.47% |
| Union Kennedy Assoc. C/O Mcdonald's | 5,065,000 | 5 | 0.34% | 9,355,900 | 4 | 0.65% |
| 2210-12 Kerrigan Ave LLC | 4,364,700 | 6 | 0.30% | | | |
| Castle Hill Holding, LLC | 4,167,000 | 7 | 0.28% | 4,424,800 | 10 | 0.31% |
| 3501 Bergenline Ave Realty/ACHS Mgmt | 3,546,800 | 8 | 0.24% | | | |
| 133,301,608 Madison St, C/O Walgreens | 3,132,800 | 9 | 0.21% | | | |
| JD Union, LLC & 4801 Union City, LLC | 3,075,000 | 10 | | | | |
| 500 Central Avenue Spe/Urban | | | | 5,880,000 | 7 | |
| NJ Bell Telephone Co | | | | 11,058,300 | 3 | 0.71% |
| Golden Peak SPE LLC | | | | 7,051,222 | 5 | 0.56% |
| 875 Riverview Realty, LLC | | | | 5,306,200 | 8 | |
| Total | <u>\$ 85,202,816</u> | | <u>5.56%</u> | <u>\$ 102,479,122</u> | | <u>6.01%</u> |

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> |
|------------------------------------|---------------------------|-------------------------------------|--|
| 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% |
| 2016 | 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 | | | | |
| 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 | 0.15% | 30 |
| 2016 | - | - | 3,429,673 | - | - | - | 3,429,673 | (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 | | |
| 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% | - |
| 2016 | - | - | - | 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, 2016
(UNAUDITED)**

| | Debt Outstanding | Estimated Percentage Applicable ^a | Estimated Share of Overlapping Debt |
|--|---------------------|--|--|
| Debt repaid with property taxes Hudson County General Obligation Debt | \$ 1,101,926,941 | 5.22% | 57,520,586 |
| Subtotal, overlapping debt | | | 57,520,586 |
| City of Union City District Direct Debt | | | 113,281,916 |
| Total Direct and Overlapping Debt | | | \$ 170,802,502 |

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.

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

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | Year | Equalized Valuation Basis |
|---|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------|------------------------------|
| Debt limit | \$ 94,622,370 | \$ 113,661,038 | \$ 131,776,020 | \$ 144,745,249 | \$ 148,804,298 | \$ 145,496,742 | \$ 138,947,141 | \$ 124,391,458 | \$ 122,499,610 | \$ 126,660,393 | 2013 | 2,946,125,547 |
| Total Net Debt applicable to limit | - | - | - | - | - | - | - | - | - | - | 2014 | 3,169,641,570 |
| Legal debt margin | \$ 94,622,370 | \$ 113,661,038 | \$ 131,776,020 | \$ 144,745,249 | \$ 148,804,298 | \$ 145,496,742 | \$ 138,947,141 | \$ 124,391,458 | \$ 122,499,610 | \$ 126,660,393 | 2015 | 3,383,762,365 |
| Total net debt applicable to the limit as a % of debt limit | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | | \$ 9,499,529,482 |
| | | | | | | | | | | | | \$ 3,166,509,827 |
| | | | | | | | | | | | | 126,660,393 |
| | | | | | | | | | | | | - |
| | | | | | | | | | | | | \$ 126,660,393 |

Source: Annual Debt Statements

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

| <u>Year Ended December 31,</u> | <u>Population</u> | <u>Personal Income</u> | <u>Total Per Capita Income</u> | <u>Unemployment Rate</u> |
|------------------------------------|-------------------|------------------------|------------------------------------|------------------------------|
| 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 | 69,156 | 1,371,640,104 | 19,834 | 6.40 |
| 2016 | (1) | (1) | (1) | 6.20 |

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 | 2016 | | | 2007 | | |
|---------------------------------------|--------------|--------------------|--|--------------|--------------------|--|
| | Employees | Rank (Optional) | Percentage of Total Municipal Employment | Employees | Rank (Optional) | Percentage of Total Municipal Employment |
| Union City Board of Education | 1,766 | 1 | 5.38% | 1,667 | 1 | 6.62% |
| City of Union City | 611 | 2 | 1.86% | 635 | 2 | 2.52% |
| Interim Healthcare Inc | 250 | 3 | 0.76% | 250 | 4 | 0.99% |
| Head Start North Hudson Community | 105 | 4 | 0.32% | 105 | 5 | 0.42% |
| North Hudson Regional Fire and Rescue | 105 | 5 | 0.32% | | | |
| Castle Hill Health Care Center | 100 | 6 | 0.30% | | | |
| Manhattanview Healthcare Center | 100 | 7 | 0.30% | | | |
| Labor Ready Inc. | 100 | 8 | 0.30% | | | |
| Rocha Contractors | 100 | 9 | 0.30% | | | |
| Iglesia Pentecostal El Salvador | 93 | 10 | 0.28% | | | |
| Cristi Cleaning Service | | | | 475 | 3 | 1.89% |
| EMCO | | | | 100 | 6 | 0.40% |
| El Especial | | | | 51 | 9 | 0.20% |
| IHOP | | | | 54 | 7 | 0.21% |
| Freedom Healthcare | | | | 52 | 8 | 0.21% |
| Mi Bandera | | | | 43 | 10 | 0.17% |
| | <u>3,330</u> | | <u>10.12%</u> | <u>3,432</u> | | <u>13.63%</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> | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Instruction | 753 | 717 | 780 | 720 | 730 | 569 | 587 | 371 | 684 | 701 |
| Regular | 175 | 167 | 106 | 110 | 110 | 258 | 255 | 94 | 168 | 163 |
| Special education | 95 | 90 | 106 | 89 | 100 | 1 | 1 | 30 | 102 | 106 |
| Other special education | 23 | 21 | 18 | 18 | 18 | 1 | 1 | - | - | - |
| Vocational | 16 | 15 | 10 | 11 | 11 | 12 | 18 | 25 | 2 | 1 |
| Adult/continuing education programs | | | | | | | | | | |
| Support Services: | | | | | | | | | | |
| Student & instruction related services | 96 | 92 | 110 | 101 | 105 | 202 | 192 | 939 | 274 | 341 |
| General administration | 40 | 38 | 28 | 45 | 46 | 35 | 35 | 11 | 6 | 6 |
| School administrative services | 102 | 97 | 47 | 38 | 39 | 77 | 74 | 39 | 98 | 91 |
| Central services | 91 | 86 | 84 | 28 | 28 | 11 | 9 | 3 | 10 | 10 |
| Administrative Information Technology | 19 | 19 | 20 | 21 | 23 | - | - | - | - | - |
| Plant operations and maintenance | 317 | 301 | 319 | 307 | 317 | 332 | 322 | 431 | 355 | 334 |
| Pupil transportation | 25 | 24 | 25 | 65 | 65 | - | - | - | - | - |
| Special schools | - | - | - | - | - | - | - | 63 | 12 | 13 |
| Total | 1,752 | 1,667 | 1,653 | 1,553 | 1,592 | 1,498 | 1,494 | 2,006 | 1,711 | 1,766 |

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 | | | | |
| 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 | 15.7 | 15.5 | 13.5 | 13,316 | 12,667 | 2.26% | 95.13% | |
| 2016 | 13,593 | 249,156,404 | 18,330 | 2.08% | 971 | (1) | (1) | (1) | 13,593 | 12,981 | 2.08% | 95.50% | |

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)**

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|---------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <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 | 1,540 | 1,527 | 1,527 | 1,009 | 1,020 | 1,114 | 1,164 | 1,197 | 1,201 | 1,126 |
| Gilmore | | | | | | | | | | |
| Square Feet | 29,900 | 29,900 | 29,900 | 29,900 | 29,900 | 29,900 | 29,900 | - | - | - |
| Capacity (students) | 375 | 375 | 375 | 375 | 375 | 375 | 375 | - | - | - |
| Enrollment | 383 | 380 | 380 | 374 | 365 | 387 | 387 | - | - | - |
| Hudson | | | | | | | | | | |
| Square Feet | 37,200 | 37,200 | 37,200 | 37,200 | 37,200 | 37,200 | 37,200 | - | - | 47,872 |
| Capacity (students) | 450 | 450 | 450 | 450 | 450 | 450 | 450 | - | - | 475 |
| Enrollment | 458 | 454 | 454 | 501 | 511 | 510 | 510 | - | - | 265 |
| 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 | 387 | 384 | 384 | 338 | 351 | 351 | 365 | 360 | 374 | 369 |
| 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 | 1,195 | 1,185 | 1,185 | 830 | 883 | 902 | 970 | 965 | 1,002 | 1,045 |
| 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 | 1,058 | 1,049 | 1,049 | 733 | 756 | 754 | 775 | 791 | 819 | 834 |
| 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 | 1,429 | 1,417 | 1,417 | 958 | 1,022 | 1,053 | 1,097 | 1,097 | 1,114 | 1,150 |
| 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 | 367 | 364 | 364 | 323 | 346 | 357 | 386 | 375 | 369 | 361 |
| Veterans' Memorial | | | | | | | | | | |
| Square Feet | 58,068 | 58,068 | 58,068 | 84,314 | 84,314 | 58,068 | 58,068 | 58,068 | 58,068 | 58,068 |
| Capacity (students) | 600 | 600 | 600 | 600 | 600 | 400 | 400 | 400 | 400 | 400 |
| Enrollment | 548 | 543 | 543 | 485 | 466 | 469 | 557 | 594 | 646 | 616 |
| Colin Powell | | | | | | | | | | |
| Square Feet | - | - | - | - | - | - | 121,505 | 121,505 | 121,505 | 121,505 |
| Capacity (students) | - | - | - | - | - | - | 900 | 900 | 900 | 900 |
| Enrollment | - | - | - | - | - | - | 858 | 880 | 872 | 790 |
| <u>Middle School</u> | | | | | | | | | | |
| Emerson Middle School | | | | | | | | | | |
| Square Feet | - | - | - | 110,200 | 110,200 | 110,200 | 110,200 | 110,200 | 110,200 | 110,200 |
| Capacity (students) | - | - | - | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| Enrollment | - | - | - | 824 | 856 | 847 | 871 | 953 | 1,011 | 1,008 |
| Union Hill Middle School | | | | | | | | | | |
| Square Feet | - | - | - | 114,600 | 114,600 | 114,600 | 114,600 | 114,600 | 114,600 | 114,600 |
| Capacity (students) | - | - | - | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 |
| Enrollment | - | - | - | 662 | 694 | 735 | 740 | 771 | 767 | 787 |
| <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 | 235,890 |
| Capacity (students) | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 | 700 |
| Enrollment | 647 | 640 | 640 | 583 | 576 | 369 | 580 | 600 | 657 | 699 |

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

| | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--------------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <u>District Building</u> | | | | | | | | | | |
| <u>High School</u> | | | | | | | | | | |
| Emerson High School | | | | | | | | | | |
| Square Feet | 110,200 | 110,200 | 110,200 | 110,200 | - | - | - | - | - | - |
| Capacity (students) | 1,100 | 1,100 | 1,100 | 1,100 | - | - | - | - | - | - |
| Enrollment | 1,687 | 1,673 | 1,673 | 1,352 | - | - | - | - | - | - |
| Union Hill High School | | | | | | | | | | |
| Square Feet | 114,600 | 114,600 | 114,600 | 114,600 | - | - | - | - | - | - |
| Capacity (students) | 1,100 | 1,100 | 1,100 | 1,100 | - | - | - | - | - | - |
| Enrollment | 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 | 554,773 |
| Capacity (students) | - | - | - | 2,400 | 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 | 2,714 |
| <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 | 40,397 |
| Capacity (students) | - | - | 316 | 316 | 316 | 316 | 316 | 316 | 316 | 316 |
| Enrollment | - | - | 313 | 313 | 324 | 333 | 328 | 323 | 307 | 304 |

Number of Schools at June 30, 2013
 Elementary = 9
 Middle School = 2
 Freshman Academy = 1
 Senior High School = 1
 Early Childhood Center = 1

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

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

| Project # (s) | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 |
|-----------------------------------|------------|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| * School Facilities | | | | | | | | | | |
| Edison | \$ 48,479 | \$ 27,280 | \$ 49,699 | \$ 122,013 | \$ 75,186 | \$ 231,295 | \$ 182,363 | \$ 170,787 | \$ 245,052 | \$ 202,757 |
| Gilmore | - | - | - | 31,210 | 19,231 | 59,159 | 46,644 | 43,683 | 62,678 | 51,860 |
| Hudson | 15,424 | 8,707 | 15,862 | 38,825 | 23,926 | 73,602 | 58,032 | 54,348 | 77,981 | 64,522 |
| Jefferson | 15,468 | 19,664 | 35,825 | 87,941 | 54,190 | 166,707 | 88,188 | 54,494 | 78,190 | 64,695 |
| Roosevelt | 34,942 | 21,541 | 39,244 | 96,342 | 59,364 | 182,621 | 131,439 | 123,095 | 176,622 | 146,138 |
| Washington | 38,274 | 25,765 | 46,941 | 115,221 | 71,005 | 218,433 | 143,988 | 134,847 | 193,484 | 160,090 |
| Robert Waters | 45,781 | 11,437 | 20,836 | 51,137 | 31,515 | 96,950 | 76,440 | 71,587 | 231,426 | 191,483 |
| Woodrow Wilson | 20,322 | 13,551 | 24,688 | 60,604 | 37,347 | 166,820 | 131,530 | 84,835 | 121,725 | 84,988 |
| Veterans' Memorial | 24,079 | 28,355 | 51,658 | 126,822 | 70,876 | 218,037 | 171,912 | - | - | 100,716 |
| Colin Powell | 50,387 | 25,717 | 46,852 | 115,015 | 73,706 | 226,743 | 178,776 | - | - | - |
| Emerson Middle School | 45,694 | 26,744 | 48,723 | 119,618 | 151,715 | 261,170 | 205,920 | 150,120 | 215,398 | 178,222 |
| Union Hill Middle School | 47,521 | 55,051 | 100,294 | 246,196 | - | - | - | 160,999 | 231,007 | 191,137 |
| Jose Mari Freshman Academy | 97,821 | - | - | - | - | - | - | 167,427 | 240,230 | 198,768 |
| Emerson High School | - | - | - | - | - | - | - | - | - | - |
| Union Hill High School | 230,051 | 129,472 | 235,878 | 579,041 | 356,809 | 724,153 | 570,959 | - | - | - |
| Union City High School | 16,754 | 9,427 | 17,175 | 42,155 | 25,982 | 811,210 | 639,599 | 598,996 | - | - |
| Hostos Center for Early Childhood | - | - | - | - | - | - | - | - | - | - |
| Total School Facilities | 730,997 | 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 |
| Other Facilities | - | - | - | - | - | - | - | - | - | - |
| Grand Total | \$ 730,997 | \$ 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 |

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, 2016
(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 | 25,000,000 | 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 |
| Accounts Receivable | 250,000 | Occ. | 10,000 |
| 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, 2016
(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

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
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA

EXHIBIT K-1

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

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

We have audited, 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, 2016, 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 2, 2016.

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

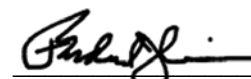
As part of obtaining reasonable assurance about whether the City of Union City School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could 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 2, 2016 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 2, 2016

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
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA

EXHIBIT K-2

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08

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) 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, 2016. 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and *New Jersey OMB's Circular 15-08, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, the Uniform Guidance and New Jersey OMB's Circular 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, 2016.

Report on Internal Control Over Compliance

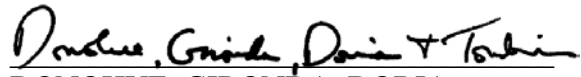
Management of the City of Union City School District is responsible for establishing and maintaining effective internal control over compliance with the type of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Union City School District's 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 the Uniform Guidance and New Jersey OMB's Circular 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.

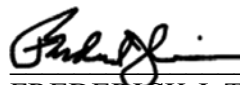
EXHIBIT K-2

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 the Uniform Guidance and New Jersey OMB's Circular 15-08. Accordingly, this report 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 2, 2016

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2016

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL CFDA NUMBER | FEDERAL FAIN NUMBER | GRANT OR STATE PROJECT NUMBER | PROGRAM OR AWARD AMOUNT | GRANT PERIOD | | BALANCE AT JUNE 30, 2015 | CASH RECEIVED |
|--|---------------------------|---------------------------|--|----------------------------------|--------------|----------|--------------------------------|----------------------|
| | | | | | FROM | TO | | |
| ENTERPRISE FUND | | | | | | | | |
| U.S. DEPARTMENT OF AGRICULTURE | | | | | | | | |
| PASSED-THROUGH STATE | | | | | | | | |
| DEPARTMENT OF EDUCATION: | | | | | | | | |
| ** School Breakfast Program | 10.553 | 16161NJ304N1099 | * | \$ 2,624,873 | 07/01/15 | 06/30/16 | \$ - | \$ 2,092,529 |
| ** School Breakfast Program | 10.553 | 16161NJ304N1099 | * | 2,274,814 | 07/01/14 | 06/30/15 | (218,180) | 218,180 |
| ** National School Lunch Program | 10.555 | 16161NJ304N1099 | * | 4,863,093 | 07/01/15 | 06/30/16 | - | 3,946,599 |
| ** National School Lunch Program | 10.555 | 16161NJ304N1099 | * | 4,243,027 | 07/01/14 | 06/30/15 | (373,189) | 373,189 |
| ** Healthy Hunger-Free Kids Act | 10.555 | 16161NJ304N1099 | * | 103,495 | 07/01/15 | 06/30/16 | - | 83,978 |
| ** Healthy Hunger-Free Kids Act <i>Child Nutrition Cluster</i> | 10.555 | 16161NJ304N1099 | * | 99,136 | 07/01/14 | 06/30/15 | (8,720) | 8,720 |
| | | | | | | | <u>(600,089)</u> | <u>6,723,195</u> |
| ** Food Distribution Program | 10.565 | 16161NJ304N1099 | * | 486,694 | 07/01/15 | 06/30/16 | - | 486,694 |
| ** National School Lunch Program Equipment Assistance Grant | 10.579 | 15151NJ354N8103 | 1705240 | 14,217 | 07/01/14 | 06/30/15 | (7,109) | 7,109 |
| ** Fresh Fruit and Vegetables Program | 10.582 | 16161NJ304L1603 | * | 295,569 | 07/01/15 | 06/30/16 | - | 138,657 |
| ** Fresh Fruit and Vegetables Program | 10.582 | 16161NJ304L1603 | * | 321,946 | 07/01/14 | 06/30/15 | (71,233) | 71,233 |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | | | | | | <u>(678,431)</u> | <u>7,426,888</u> |
| TOTAL ENTERPRISE FUND | | | | | | | <u>(678,431)</u> | <u>7,426,888</u> |
| SPECIAL REVENUE FUND | | | | | | | | |
| U.S. DEPARTMENT OF EDUCATION | | | | | | | | |
| PASSED-THROUGH STATE | | | | | | | | |
| DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT | | | | | | | | |
| Title II Adult Education and Literacy | 84.002 | V002A160031 | ABS-FY2016 | 1,591,330 | 07/01/15 | 06/30/16 | - | 1,380,105 |
| Title II Adult Education and Literacy | 84.002 | V002A160031 | ABS-FY2015 | 680,650 | 07/01/14 | 06/30/15 | (315,544) | 372,425 |
| Title II Adult Education and Literacy | 84.002 | V002A160031 | ABS-FY2014 | 1,241,805 | 07/01/13 | 06/30/14 | - | - |
| | | | | | | | <u>(315,544)</u> | <u>1,752,530</u> |
| PASSED-THROUGH STATE | | | | | | | | |
| DEPARTMENT OF EDUCATION: | | | | | | | | |
| No Child Left Behind: | | | | | | | | |
| Title I, Part A Basic | 84.010A | S010A150030 | NCLB__16 | 6,625,427 | 07/01/15 | 06/30/16 | (461,262) | 6,143,844 |
| Title II, Part A Teacher & Principal Training | 84.367A | S367A150029 | NCLB__16 | 706,195 | 07/01/15 | 06/30/16 | (637,635) | 1,239,559 |
| Title III, Part A English Language Acquisition | 84.365A | S365A150030 | NCLB__16 | 663,613 | 07/01/15 | 06/30/16 | (238,369) | 846,936 |
| Title III, Part A Immigrant | 84.365A | S365A150030 | NCLB__16 | 186,730 | 07/01/15 | 06/30/16 | (179,198) | 281,220 |
| | | | | | | | <u>(417,567)</u> | <u>1,128,156</u> |
| IDEA, Basic | 84.027 | H027A150100 | FT__16 | 3,228,927 | 07/01/15 | 06/30/16 | (1,940,206) | 3,251,635 |
| IDEA, Preschool | 84.173 | H173A150114 | FT__16 | 73,460 | 07/01/15 | 06/30/16 | - | - |
| <i>IDEA Cluster</i> | | | | | | | <u>(1,940,206)</u> | <u>3,251,635</u> |
| P.L. 101-392 (Vocational Education) - Perkins | 84.048 | V048A140030 | * | 150,933 | 07/01/15 | 06/30/16 | - | 129,003 |
| P.L. 101-392 (Vocational Education) - Perkins | 84.048 | V048A140030 | * | 173,841 | 07/01/14 | 06/30/15 | (169,148) | 172,967 |
| P.L. 101-392 (Vocational Education) - Perkins | 84.048 | V048A140030 | * | 163,542 | 07/01/13 | 06/30/14 | 3,517 | - |
| | | | | | | | <u>(165,631)</u> | <u>301,970</u> |
| 21st Century Community Center of Learning | 84.287C | S287C150030 | * | 580,000 | 07/01/15 | 06/30/16 | - | 533,471 |
| 21st Century Community Center of Learning | 84.287C | S287C150030 | * | 535,000 | 07/01/14 | 06/30/15 | 9,936 | 11,278 |
| 21st Century Community Center of Learning | 84.287C | S287C150030 | * | 535,000 | 07/01/13 | 06/30/14 | (5,019) | 5,045 |
| | | | | | | | <u>4,917</u> | <u>549,794</u> |
| Grants for State Assessments and Related Activities - PARCC Assessment Assistance for Secondary Education (PAA) | 84.369 | S369A160031 | 15000082 | 28,548 | 09/01/14 | 06/30/15 | - | 28,548 |
| ** Race to the top Phase 3 (RTTT3) | 84.416 | B413A120008 | * | 477,574 | 09/01/11 | 11/30/15 | (90,552) | 373,728 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | | | | | | <u>(4,023,480)</u> | <u>14,769,764</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 | - |
| HIV Prevention Grant | 93.079 | NU87PS004149 | * | 5,000 | 09/01/15 | 06/30/16 | - | 5,000 |
| TOTAL SPECIAL REVENUE FUND | | | | | | | <u>(3,977,604)</u> | <u>14,774,764</u> |
| GENERAL FUND | | | | | | | | |
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | | |
| PASSED-THROUGH STATE | | | | | | | | |
| DEPARTMENT OF HUMAN SERVICES: | | | | | | | | |
| Special Education Medicaid Initiative (SEMI) | 93.778 | 1605NJSMAP | * | 460,319 | 07/01/15 | 06/30/16 | - | 447,985 |
| Special Education Medicaid Initiative (SEMI) | 93.778 | 1605NJSMAP | * | 401,997 | 07/01/14 | 06/30/15 | (213,988) | 213,988 |
| | | | | | | | <u>(213,988)</u> | <u>661,973</u> |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | <u>(168,112)</u> | <u>666,973</u> |
| TOTAL GENERAL FUND | | | | | | | <u>(213,988)</u> | <u>661,973</u> |
| TOTAL FEDERAL AWARDS | | | | | | | <u>\$ (4,870,023)</u> | <u>\$ 22,863,625</u> |

* - Information Not Available
** - Denotes Major Program

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

EXHIBIT K-3
SCHEDULE A

| BUDGETARY EXPENDITURES | | | | BALANCE AT JUNE 30, 2016 | | |
|------------------------|---------------------|---------------------|---------------|--------------------------|------------------|----------------|
| PASS THROUGH FUNDS | DIRECT | TOTAL | ADJUSTMENTS | (ACCOUNTS RECEIVABLE) | UNEARNED REVENUE | DUE TO GRANTOR |
| \$ - | \$ (2,624,873) | \$ (2,624,873) | \$ - | \$ (532,344) | \$ - | \$ - |
| - | - | - | - | - | - | - |
| - | (4,863,093) | (4,863,093) | - | (916,494) | - | - |
| - | - | - | - | - | - | - |
| - | (103,495) | (103,495) | - | (19,517) | - | - |
| - | - | - | - | - | - | - |
| - | <u>(7,591,461)</u> | <u>(7,591,461)</u> | - | <u>(1,468,355)</u> | - | - |
| - | (486,694) | (486,694) | - | - | - | - |
| - | - | - | - | - | - | - |
| - | (295,569) | (295,569) | - | (156,912) | - | - |
| - | - | - | - | - | - | - |
| - | <u>(8,373,724)</u> | <u>(8,373,724)</u> | - | <u>(1,625,267)</u> | - | - |
| - | <u>(8,373,724)</u> | <u>(8,373,724)</u> | - | <u>(1,625,267)</u> | - | - |
| (818,725) | (757,923) | (1,576,648) | - | (196,543) | - | - |
| - | (92,014) | (92,014) | 35,133 | - | - | - |
| - | - | - | - | - | - | - |
| <u>(818,725)</u> | <u>(849,937)</u> | <u>(1,668,662)</u> | <u>35,133</u> | <u>(196,543)</u> | - | - |
| - | (6,277,076) | (6,277,076) | - | (594,494) | - | - |
| - | (999,129) | (999,129) | - | (397,205) | - | - |
| - | (901,417) | (901,417) | - | (292,850) | - | - |
| - | (214,327) | (214,327) | - | (112,305) | - | - |
| - | <u>(1,115,744)</u> | <u>(1,115,744)</u> | - | <u>(405,155)</u> | - | - |
| - | (3,228,927) | (3,228,927) | - | (1,917,498) | - | - |
| - | (73,460) | (73,460) | - | (73,460) | - | - |
| - | <u>(3,302,387)</u> | <u>(3,302,387)</u> | - | <u>(1,990,958)</u> | - | - |
| - | (145,104) | (145,104) | 74 (A) | (16,027) | - | - |
| - | (3,819) | (3,819) | - | - | - | - |
| - | (3,517) | (3,517) | - | - | - | - |
| - | <u>(152,440)</u> | <u>(152,440)</u> | <u>74</u> | <u>(16,027)</u> | - | - |
| - | (580,000) | (580,000) | - | (46,529) | - | - |
| - | (21,214) | (21,214) | - | - | - | - |
| - | (26) | (26) | 5,045 (A) | - | 5,045 | - |
| - | <u>(601,240)</u> | <u>(601,240)</u> | <u>5,045</u> | <u>(46,529)</u> | <u>5,045</u> | - |
| - | (28,548) | (28,548) | - | - | - | - |
| - | <u>(283,356)</u> | <u>(283,356)</u> | - | <u>(180)</u> | - | - |
| (818,725) | (13,609,857) | (14,428,582) | 40,252 | (3,647,091) | 5,045 | - |
| - | - | - | - | - | 45,876 | - |
| - | - | - | - | - | 5,000 | - |
| <u>(818,725)</u> | <u>(13,609,857)</u> | <u>(14,428,582)</u> | <u>40,252</u> | <u>(3,647,091)</u> | <u>55,921</u> | - |
| - | (460,319) | (460,319) | - | (12,334) | - | - |
| - | - | - | - | - | - | - |
| - | <u>(460,319)</u> | <u>(460,319)</u> | - | <u>(12,334)</u> | - | - |
| - | (460,319) | (460,319) | - | (12,334) | 50,876 | - |
| - | <u>(460,319)</u> | <u>(460,319)</u> | - | <u>(12,334)</u> | - | - |
| \$ (818,725) | \$ (22,443,900) | \$ (23,262,625) | \$ 40,252 | \$ (5,284,692) | \$ 55,921 | \$ - |

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, 2016

| STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | GRANT OR STATE PROGRAM NUMBER | PROGRAM OR AWARD AMOUNT | GRANT PERIOD | | BALANCE AT JUNE 30, 2015 | | CARRYOVER (WALKOVER) AMOUNT |
|--|--|----------------------------------|--------------|----------|--|-------------------|-----------------------------------|
| | | | FROM | TO | DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE) | DUE TO GRANTOR | |
| GENERAL FUND | | | | | | | |
| STATE DEPARTMENT OF EDUCATION | | | | | | | |
| ** Equalization Aid | 16-495-034-5120-078 | \$ 164,712,713 | 07/01/15 | 06/30/16 | \$ - | \$ - | \$ - |
| Transportation Aid | 16-495-034-5120-014 | 475,331 | 07/01/15 | 06/30/16 | - | - | - |
| Special Education Categorical Aid | 16-495-034-5120-089 | 6,724,737 | 07/01/15 | 06/30/16 | - | - | - |
| Security Aid | 16-495-034-5120-084 | 5,226,396 | 07/01/15 | 06/30/16 | - | - | - |
| Under Adequacy Aid | 16-495-034-5120-096 | 447,622 | 07/01/15 | 06/30/16 | - | - | - |
| Per Pupil Growth Aid | 16-495-034-5120-097 | 115,940 | 07/01/15 | 06/30/16 | - | - | - |
| PARCC Readiness Aid | 16-495-034-5120-098 | 115,940 | 07/01/15 | 06/30/16 | - | - | - |
| ** Extraordinary Aid | 16-495-034-5120-044 | 763,537 | 07/01/15 | 06/30/16 | - | - | - |
| Extraordinary Aid | 14-495-034-5120-044 | 793,778 | 07/01/14 | 06/30/15 | (793,778) | - | - |
| On-behalf TPAF Post-Retirement Medical Contributions | 16-495-034-5094-001 | 2,680,673 | 07/01/15 | 06/30/16 | - | - | - |
| On-behalf TPAF Pension Contribution | 16-495-034-5094-002 | 5,344,377 | 07/01/15 | 06/30/16 | - | - | - |
| On-behalf TPAF Non-Contributory Group Insurance | 16-495-034-5094-004 | 266,223 | 07/01/15 | 06/30/16 | - | - | - |
| Reimbursed TPAF Social Security Contributions | 16-495-034-5095-003 | 5,382,601 | 07/01/15 | 06/30/16 | - | - | - |
| TOTAL GENERAL FUND | | | | | (793,778) | - | - |
| SPECIAL REVENUE FUND | | | | | | | |
| STATE DEPARTMENT OF EDUCATION | | | | | | | |
| Preschool Education Aid | 16-495-034-5120-086 | 27,492,327 | 07/01/15 | 06/30/16 | - | - | 4,545,085 |
| Preschool Education Aid - General Fund Contribution | 16-495-034-5120-086 | 426,372 | 07/01/15 | 06/30/16 | - | - | (426,372) |
| Preschool Education Aid | 15-495-034-5120-086 | 27,684,027 | 07/01/14 | 06/30/15 | 3,106,595 | - | - |
| Preschool Education Aid | 14-495-034-5120-086 | 27,079,389 | 07/01/13 | 06/30/14 | 4,118,713 | - | (4,118,713) |
| N.J. Nonpublic Aid | | | | | | | |
| Nonpublic Textbook Aid | 16-100-034-5120-064 | 71,605 | 07/01/15 | 06/30/16 | - | - | - |
| Nonpublic Textbook Aid | 15-100-034-5120-064 | 72,329 | 07/01/14 | 06/30/15 | - | 2,693 | - |
| Nonpublic Nursing Services | 16-100-034-5120-070 | 113,760 | 07/01/15 | 06/30/16 | - | - | - |
| Nonpublic Auxiliary Services Aid Ch. 192: | | | | | | | |
| Compensation Education | 16-100-034-5120-067 | 377,329 | 07/01/15 | 06/30/16 | - | - | - |
| English as a Second Language | 16-100-034-5120-067 | 56,079 | 07/01/15 | 06/30/16 | - | - | - |
| <i>Total Nonpublic Auxiliary Services Aid Ch. 192</i> | | | | | | | |
| Nonpublic Handicapped Aid Ch. 193: | | | | | | | |
| Examination and Classification | 16-100-034-5120-066 | 67,483 | 07/01/15 | 06/30/16 | - | - | - |
| Speech Instruction | 16-100-034-5120-066 | 28,426 | 07/01/15 | 06/30/16 | - | - | - |
| Supplementary Instruction | 16-100-034-5120-066 | 44,554 | 07/01/15 | 06/30/16 | - | - | - |
| <i>Total Nonpublic Handicapped Aid Ch. 193</i> | | | | | | | |
| Nonpublic Technology Initiative | | | | | | | |
| Nonpublic Technology Initiative | 16-100-034-5120-373 | 32,604 | 07/01/15 | 06/30/16 | - | - | - |
| Nonpublic Technology Initiative | 15-100-034-5120-373 | 38,848 | 07/01/14 | 06/30/15 | - | 3,788 | - |
| Nonpublic Security Aid | 16-100-034-5120-373 | 31,600 | 07/01/15 | 06/30/16 | - | - | - |
| TOTAL STATE DEPARTMENT OF EDUCATION | | | | | 6,431,530 | 6,481 | - |
| STATE DEPARTMENT OF CHILDREN AND FAMILIES | | | | | | | |
| DIVISION OF PREVENTION AND COMMUNITY PARTNERSHIPS | | | | | | | |
| Family Friendly Center | 16-100-054-7500-068 | 45,463 | 07/01/15 | 06/30/16 | - | - | - |
| Family Friendly Center | 15-100-054-7500-068 | 45,463 | 07/01/14 | 06/30/15 | 945 | - | - |
| <i>Total Family Friendly Center</i> | | | | | | | |
| <i>945</i> | | | | | | | |
| School Based Youth - High School | 16-100-054-7500-068 | 579,550 | 07/01/15 | 06/30/16 | - | - | - |
| School Based Youth - High School | 15-100-054-7500-068 | 597,500 | 07/01/14 | 06/30/15 | 103,777 | - | - |
| School Based Youth - High School | 14-100-054-7500-068 | 576,500 | 07/01/13 | 06/30/14 | 7 | - | - |
| School Based Youth - Middle School | 16-100-054-7500-068 | 180,905 | 07/01/15 | 06/30/16 | - | - | - |
| School Based Youth - Middle School | 15-100-054-7500-068 | 188,505 | 07/01/14 | 06/30/15 | 13,106 | - | - |
| School Based Youth - Parent Linking Program | 16-100-054-7500-068 | 283,894 | 07/01/15 | 06/30/16 | - | - | - |
| School Based Youth - Pregnancy Prevention | 16-100-054-7500-068 | 62,778 | 07/01/15 | 06/30/16 | - | - | - |
| School Based Youth - Pregnancy Prevention | 15-100-054-7500-068 | 68,778 | 07/01/14 | 06/30/15 | 4,428 | - | - |
| <i>Total School Based Youth Services Program</i> | | | | | | | |
| <i>121,318</i> | | | | | | | |
| TOTAL STATE DEPARTMENT OF CHILDREN AND FAMILIES | | | | | 122,263 | - | - |
| STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | | | |
| PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY | | | | | | | |
| Wraparound reimbursement | 16-999-999-9999-967 | 40,397 | 07/01/15 | 06/30/16 | 432,405 | - | - |
| PASSED-THROUGH THE CENTER FOR PREVENTION AND COUNSELING | | | | | | | |
| Sustainable Jersey for Schools and Wellness Grant | * | 4,000 | 07/01/15 | 06/30/16 | - | - | - |
| Sustainable Jersey for Schools and Wellness Grant | * | 4,500 | 07/01/14 | 06/30/15 | 5,444 | - | - |
| <i>Total Sustainable Jersey for Schools and Wellness Grant</i> | | | | | | | |
| <i>5,444</i> | | | | | | | |
| TOTAL STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | | 437,849 | - | - |
| TOTAL SPECIAL REVENUE FUND | | | | | 7,785,420 | 6,481 | - |

* - 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, 2016 | | | MEMO | |
|--------------------|------------------------|--------------|------------------------------------|--------------------------|------------------|----------------|----------------------|-------------------------------|
| | | | | (ACCOUNTS RECEIVABLE) | UNEARNED REVENUE | DUE TO GRANTOR | BUDGETARY RECEIVABLE | CUMULATIVE TOTAL EXPENDITURES |
| \$ 164,712,713 | \$ (164,712,713) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,337,336 | \$ 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 |
| 115,940 | (115,940) | - | - | - | - | - | 11,594 | 5,104,580 |
| 115,940 | (115,940) | - | - | - | - | - | 11,594 | 5,104,580 |
| - | (763,537) | - | - | (763,537) | - | - | - | 750,119 |
| 793,778 | - | - | - | - | - | - | - | 774,072 |
| 2,680,673 | (2,680,673) | - | - | - | - | - | - | 5,220,570 |
| 5,344,377 | (5,344,377) | - | - | - | - | - | - | 4,386,147 |
| 266,223 | (266,223) | - | - | - | - | - | - | 4,386,147 |
| 5,382,601 | (5,382,601) | - | - | - | - | - | - | 5,270,538 |
| <u>192,286,331</u> | <u>(192,256,090)</u> | <u>-</u> | <u>-</u> | <u>(763,537)</u> | <u>-</u> | <u>-</u> | <u>17,647,933</u> | |
| 27,492,327 | (29,134,471) | - | - | - | 2,902,941 | - | 2,749,233 | (29,134,471) |
| 426,372 | - | - | - | - | - | - | - | (426,372) |
| - | - | - | - | - | 3,106,595 | - | - | (24,577,432) |
| - | - | - | - | - | - | - | - | (27,079,389) |
| 71,605 | (71,208) | - | - | - | - | 397 | - | (71,208) |
| - | - | - | (2,693) | - | - | - | - | (72,329) |
| 113,760 | (113,760) | - | - | - | - | - | - | (113,760) |
| 377,329 | (223,682) | - | - | - | - | 153,647 | - | (223,682) |
| 56,079 | (55,817) | - | - | - | - | 262 | - | (55,817) |
| <u>433,408</u> | <u>(279,499)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>153,909</u> | <u>-</u> | |
| 67,483 | (56,083) | - | - | - | - | 11,400 | - | (56,083) |
| 28,426 | (23,910) | - | - | - | - | 4,516 | - | (23,910) |
| 44,554 | (42,694) | - | - | - | - | 1,860 | - | (42,694) |
| <u>140,463</u> | <u>(122,687)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>17,776</u> | <u>-</u> | |
| 32,604 | (32,132) | - | - | - | - | 472 | - | (32,132) |
| - | - | - | (3,788) | - | - | - | - | (38,848) |
| 31,600 | (27,653) | - | - | - | - | 3,947 | - | (27,653) |
| <u>221,028,470</u> | <u>(222,037,500)</u> | <u>-</u> | <u>(6,481)</u> | <u>(763,537)</u> | <u>6,009,536</u> | <u>176,501</u> | <u>20,397,166</u> | |
| 45,463 | (45,451) | - | - | - | 12 | - | - | (45,451) |
| - | (945) | - | - | - | - | - | - | (45,463) |
| 45,463 | (46,396) | - | - | - | 12 | - | - | |
| 579,550 | (423,176) | - | - | - | 156,374 | - | - | (423,176) |
| - | (103,777) | - | - | - | - | - | - | (597,500) |
| - | (7) | - | - | - | - | - | - | (576,500) |
| 180,905 | (165,751) | - | - | - | 15,154 | - | - | (165,751) |
| - | (13,106) | - | - | - | - | - | - | (188,505) |
| 283,894 | (283,894) | - | - | - | - | - | - | (283,894) |
| 62,778 | (62,711) | - | - | - | 67 | - | - | (62,711) |
| - | (4,428) | - | - | - | - | - | - | (68,778) |
| <u>1,107,127</u> | <u>(1,056,850)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>171,595</u> | <u>-</u> | <u>-</u> | |
| <u>1,152,590</u> | <u>(1,103,246)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>171,607</u> | <u>-</u> | <u>-</u> | |
| 40,397 | (192,878) | - | - | - | 279,924 | - | - | (192,878) |
| 4,000 | (4,000) | - | - | - | - | - | - | (4,000) |
| - | (4,500) | (944) (A) | - | - | - | - | - | (4,500) |
| <u>4,000</u> | <u>(8,500)</u> | <u>(944)</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | |
| 44,397 | (201,378) | (944) | - | - | 279,924 | - | - | |
| <u>29,939,126</u> | <u>(31,086,034)</u> | <u>(944)</u> | <u>(6,481)</u> | <u>-</u> | <u>6,461,067</u> | <u>176,501</u> | <u>2,749,233</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, 2016

| STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | GRANT OR STATE PROGRAM NUMBER | PROGRAM OR AWARD AMOUNT | GRANT PERIOD | | BALANCE AT JUNE 30, 2015 | | CARRYOVER (WALKOVER) AMOUNT |
|---|--|----------------------------------|--------------|------------|--|-------------------|-----------------------------------|
| | | | FROM | TO | DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE) | DUE TO GRANTOR | |
| ENTERPRISE FUND | | | | | | | |
| STATE DEPARTMENT OF AGRICULTURE | | | | | | | |
| State School Lunch Aid | 16-100-010-3350-023 | \$ 101,521 | 07/01/15 | 06/30/16 | \$ - | \$ - | \$ - |
| State School Lunch Aid | 15-100-010-3350-023 | 86,909 | 07/01/14 | 06/30/15 | (7,644) | - | - |
| TOTAL ENTERPRISE FUND | | | | | (7,644) | - | - |
| CAPITAL PROJECTS FUND | | | | | | | |
| School Development Authority ("SDA") | | | | | | | |
| On-behalf SDA Managed Projects: | | | | | | | |
| New Elementary School - Columbus School Replacement | 17-5240-N03 | 66,051,930 | 12/12/01 | Completion | - | - | - |
| High School #1 Demonstration Project | 17-5240-x07 | 173,966,169 | 03/22/04 | Completion | - | - | - |
| Jose Marti Middle School | 17-5240-n01 | 34,964,656 | 09/11/02 | Completion | - | - | - |
| Roosevelt School Facilities Project | 17-5240-110 | 182,082 | 07/02/08 | Completion | - | - | - |
| Washington School Health and Safety Improvements | 17-5240-120 | 1,377,896 | 08/24/00 | Completion | - | - | - |
| Jefferson School Health and Safety Improvements | 17-5240-100 | 305,891 | 08/24/00 | Completion | - | - | - |
| SDA District Managed Projects: | | | | | | | |
| Jefferson School Emergent Project | * | 118,320 | 07/01/15 | Completion | - | - | - |
| Washington School Emergent Project | * | 152,660 | 07/01/15 | Completion | - | - | - |
| Roosevelt School Emergent Project | * | 163,408 | 07/01/15 | Completion | - | - | - |
| TOTAL CAPITAL PROJECTS FUND | | | | | - | - | - |
| TOTAL STATE FINANCIAL ASSISTANCE | | | | | \$ 6,983,998 | \$ 6,481 | \$ - |
| LESS: | | | | | | | |
| On-behalf TPAF Post-Retirement Medical Contributions | 16-495-034-5094-001 | 2,680,673 | 07/01/15 | 06/30/16 | | | |
| On-behalf TPAF Pension Contribution | 16-495-034-5094-002 | 5,344,377 | 07/01/15 | 06/30/16 | | | |
| On-behalf TPAF Non-Contributory Group Insurance | 16-495-034-5094-004 | 266,223 | 07/01/15 | 06/30/16 | | | |
| On-behalf SDA Managed Projects | Various | 276,848,624 | Various | Various | | | |
| TOTAL STATE FINANCIAL ASSISTANCE SUBJECT TO SINGLE AUDIT | | | | | | | |

* - Information Not Available
** - Denotes Major Program

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

| CASH RECEIVED | BUDGETARY EXPENDITURES | ADJUSTMENTS/ | REPAYMENT OF PRIOR YEARS' BALANCES | BALANCE AT JUNE 30, 2016 | | | MEMO | |
|-----------------------|-------------------------|-----------------|------------------------------------|--------------------------|---------------------|-------------------|----------------------|-------------------------------|
| | | | | (ACCOUNTS RECEIVABLE) | UNEARNED REVENUE | DUE TO GRANTOR | BUDGETARY RECEIVABLE | CUMULATIVE TOTAL EXPENDITURES |
| \$ 77,495 | \$ (101,521) | \$ - | \$ - | \$ (24,026) | \$ - | \$ - | \$ - | \$ 101,521 |
| 7,644 | - | - | - | - | - | - | - | 86,909 |
| 85,139 | (101,521) | - | - | (24,026) | - | - | - | |
| 224,823 | (224,823) | - | - | - | - | - | - | 65,976,490 |
| 461,007 | (461,007) | - | - | - | - | - | - | 168,698,401 |
| 7,978 | (7,978) | - | - | - | - | - | - | 33,950,572 |
| 37,852 | (37,852) | - | - | - | - | - | - | 71,526 |
| 36,715 | (36,715) | - | - | - | - | - | - | 1,276,951 |
| 28,330 | (28,330) | - | - | - | - | - | - | 230,901 |
| 796,705 | (796,705) | - | - | - | - | - | - | |
| 28,330 | (103,680) | - | - | (75,350) | - | - | - | 98,287 |
| 36,715 | (121,920) | - | - | (85,205) | - | - | - | 114,194 |
| 37,852 | (127,240) | - | - | (89,388) | - | - | - | 120,899 |
| (102,897) | 352,840 | - | - | (249,943) | - | - | - | |
| 899,602 | (1,149,545) | - | - | (249,943) | - | - | - | |
| <u>\$ 223,210,198</u> | <u>\$ (224,593,190)</u> | <u>\$ (944)</u> | <u>\$ (6,481)</u> | <u>\$ (1,037,506)</u> | <u>\$ 6,461,067</u> | <u>\$ 176,501</u> | <u>\$ 20,397,166</u> | |
| | 2,680,673 | | | | | | | |
| | 5,344,377 | | | | | | | |
| | 266,223 | | | | | | | |
| | 796,705 | | | | | | | |
| | <u>\$ (215,505,212)</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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). 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 – INDIRECT COST RATE

The District has elected not to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE 4 - 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.

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

NOTE 4 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

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.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is \$13,918 for the General Fund, (\$1,278,308) for the Special Revenue Fund and \$2,651 for the Capital Projects 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:

| | <u>Federal</u> | <u>State</u> | <u>Total</u> |
|---------------------------------------|----------------------|-----------------------|-----------------------|
| General Fund | \$ 460,319 | \$ 196,315,209 | \$ 196,775,528 |
| Special Revenue Fund | 13,415,854 | 30,143,251 | 43,559,105 |
| Capital Projects Fund | - | 1,146,894 | 1,146,894 |
| Food Service Fund | 8,373,724 | 101,521 | 8,475,245 |
| Total Awards and Financial Assistance | <u>\$ 22,249,897</u> | <u>\$ 227,706,875</u> | <u>\$ 249,956,772</u> |

NOTE 5 - 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.

**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 - OTHER

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. The amount of \$5,344,377 reported as TPAF Pension Contributions and \$2,680,673 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 \$5,382,601 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 \$796,705 represent amounts paid by the SDA on behalf of the District for SDA administered facility for the year ended June 30, 2015.

NOTE 7 – 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 8 - SCHOOLWIDE PROGRAM FUNDS

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

| <u>Program</u> | <u>Total</u> |
|---|---------------------|
| Title I, Part A: Improving Basic Programs | \$ 3,844,011 |
| Title I, Part A - June 30, 2015 Deferred Revenue | 225,527 |
| Title II - Part A: Teachers and Principal Training and Recruiting | 112,540 |
| Title III - Part A: English Language Instruction | 367,331 |
| Title III - Part A - June 30, 2015 Deferred Revenue | 20,142 |
| | <u>\$ 4,574,713</u> |

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Section 1 - Summary of Auditors' Results

Financial Statement Section

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

Federal Awards Section

- D) Internal Control over major programs:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- E) Type of auditor's report on compliance for major program Unmodified
- F) Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200 section .516(a) of ? Yes ✓ No

G) Identification of major programs:

| <u>CFDA Number(s)</u> | <u>FEIN Number(s)</u> | <u>Name of Federal Program or Cluster</u> |
|-----------------------|------------------------|---|
| <u>10.553, 10.555</u> | <u>16161NJ304N1099</u> | <u>Child Nutrition Cluster</u> |
| <u>10.550</u> | <u>16161NJ304N1099</u> | <u>Food Distribution Program</u> |
| <u>10.582</u> | <u>16161NJ304L1603</u> | <u>Fresh Fruit and Vegetable Program</u> |
| <u>84.413A</u> | <u>B413A120008</u> | <u>Race to the top Phase 3 (RTTT3)</u> |

- H) Dollar threshold used to distinguish between Type A and Type B Programs. \$750,000
- 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, 2016**

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 15-08 as applicable? Yes ✓ No

O) Identification of major programs:

| <u>State Grant/Project Number(s)</u> | <u>Name of State Program</u> |
|--------------------------------------|------------------------------|
| 16-495-034-5120-078 | Equalization Aid |
| 16-495-034-5120-044 | Extraordinary Aid |

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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.)

No matters were reported.

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

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

(This section identifies audit findings required to be reported by by 2 CFR 200 Section .516 of the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and New Jersey OMB Circular Letter 15-08, as applicable.)

FEDERAL AWARDS

No matters were reported.

STATE FINANCIAL ASSISTANCE

No matters were 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, 2016**

(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 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. (¶.511 (a)(b)) and New Jersey OMB's Circular 04-04 and/or 15-08, as applicable.)

STATUS OF PRIOR YEAR FINDINGS

BASIC FINANCIAL STATEMENT

No matters were reported in prior year.

FEDERAL AWARDS

No matters were reported in prior year.

STATE FINANCIAL ASSISTANCE

No matters were reported in prior year.