

Comprehensive Annual Financial Report

of the

Union City Board of Education Union City, New Jersey



**Gilmore Elementary School
September 2017 Grand Opening**

For the Fiscal Year Ending June 30, 2017

**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, 2017

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 1, 2017

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, 2017, 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 2016-2017 fiscal year with an average daily enrollment of 11,996 students, (not including 1,820 in Early Childhood students), which is 2.26% more than the previous year’s enrollment. The District sent 26 students to charter schools, a decrease of 2 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 2,497 students.

Average Daily Enrollment

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2016-2017	13,816	3.75%
2015-2016	13,593	4.38%
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%

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. The local budget capital reserve funds were used for school construction of Gilmore School, which is scheduled for completion in August 2017. The District further purchased the property at 210 Kerrigan Avenue, the site of the Academy for Enrichment and Achievement. Through the continued working with the New Jersey Schools Development Authority, approval for an Uptown Middle School. The City of Union City Parking Authority has provided the land in exchange for the District constructing a six story parking deck. The Union City Board of Education will use funds from bond sales by the Hudson County Improvement Authority.

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 2016-2017 budget in the amount of \$237,828,973 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$ 33,640,845
2. Contribution to Whole School Reform	\$ 119,871,903
3. No Child Left Behind	\$ 4,557,373

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, 2017.

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 related Uniform Guidance 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 2016. 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 fourteenth consecutive year and will apply for it again for fiscal year ended June 30, 2017.

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
is presented to**

City of Union City School District

**for its Comprehensive Annual Financial Report (CAFR)
for the Fiscal Year Ended June 30, 2016.**

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



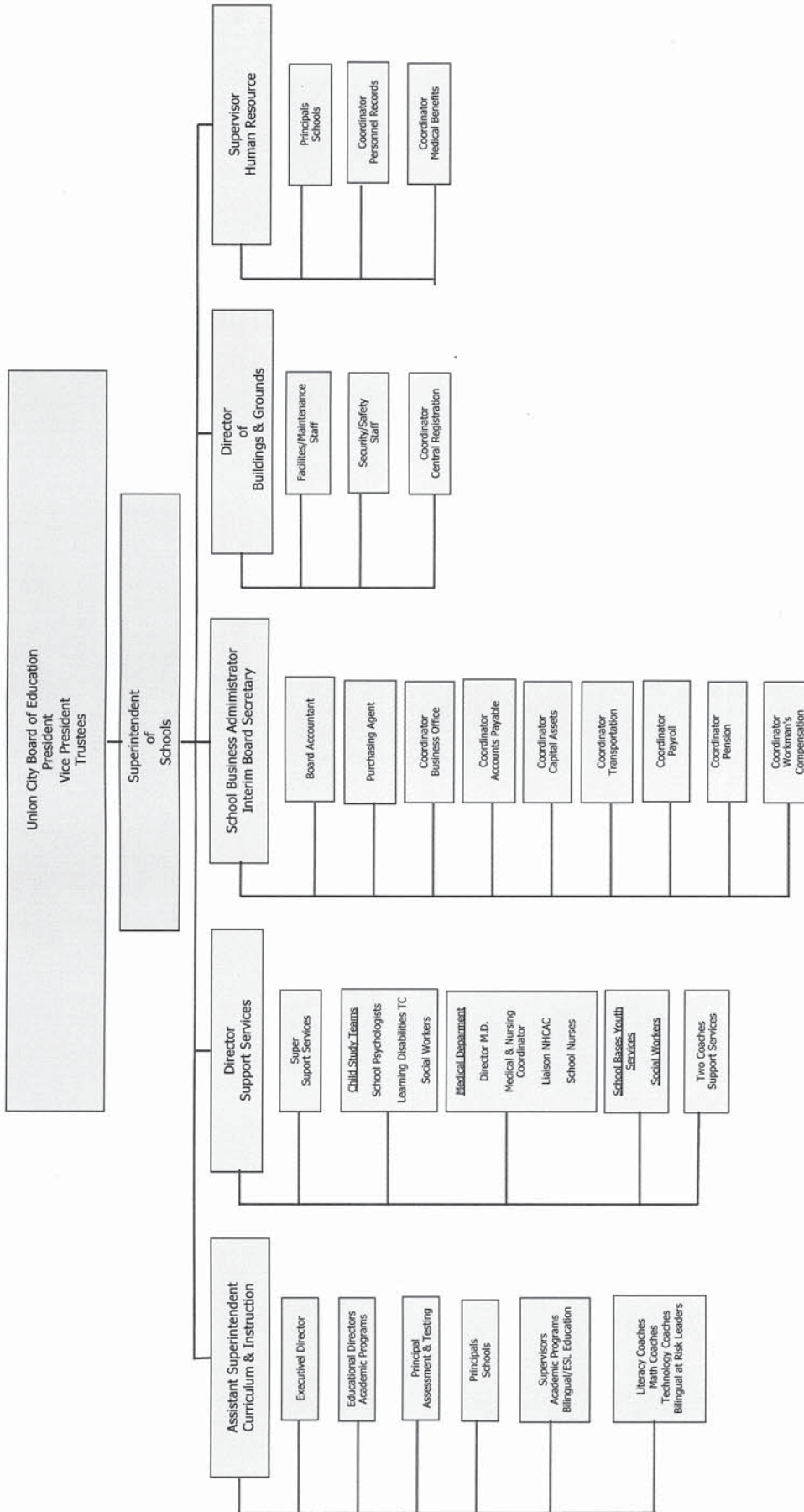
A handwritten signature in black ink, appearing to read 'Anthony N. Dragona', written over a horizontal line.

Anthony N. Dragona, Ed.D., RSBA
President

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

John D. Musso, CAE
Executive Director

UNION CITY SCHOOL DISTRICT



**CITY OF UNION CITY SCHOOL DISTRICT
Roster of Officials
June 30, 2017**

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, 2020
Alejandro Velazquez	May 15, 2020

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

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

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Linda P. Kish, CPA, RMA
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA
Mauricio Canto, CPA, RMA

INDEPENDENT AUDITOR'S REPORT

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

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, 2017, 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, 2017, 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 84 through 103, and pages 105 through 107 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 1, 2017, 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, Gironde, Doria & Tomkins LLC
DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants



MAURICIO CANTO
Certified Public Accountant
Licensed Public School Accountant
No. 2541

Bayonne, New Jersey
December 1, 2017

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, 2017**

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, 2017. 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 2017 and 2016 are as follows, respectively:

- In total, net positions are \$275,603,858 and \$285,968,702. Net positions of governmental activities are \$274,260,800 and \$285,268,055. Net positions of the business-type activity, which represents food service, are \$1,343,058 and \$700,647. This reflects a (decrease) increase in net positions in the amount of (\$10,364,844) and \$1,233,362
- Total general revenues accounted for \$22,974,430 and \$21,415,743 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 \$277,756,818 and \$256,497,453 and Federal and State Aid not restricted are \$4,178,818 and \$4,627,830.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2017 was 13,816, which includes 1,820 in Early Childhood students located at various Daycare locations, and reflects a 1.64% increase from the previous year. The City of Union City School District enrollment has increased by 2,342 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, 2016. 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, 2017**

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 2017?" 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, 2017**

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, 2017**

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 2017 and 2016, respectively.

Total assets equal \$385,614,710 and \$393,408,486. Total assets for Governmental Activities are \$383,304,751 and \$390,701,551. Total assets for Business Type Activities are \$2,309,959 and \$2,706,935.

**Table 1
Net Position**

	Governmental Activities		Business Type Activity		Total	
	2017	2016	2017	2016	2017	2016
ASSETS						
Current and Other Assets	\$ 76,435,946	\$ 100,534,738	\$ 1,562,375	\$ 1,844,598	\$ 77,998,321	\$ 102,379,336
Capital Assets, Net	306,868,805	290,166,813	747,584	862,337	307,616,389	291,029,150
Total Assets	<u>383,304,751</u>	<u>390,701,551</u>	<u>2,309,959</u>	<u>2,706,935</u>	<u>385,614,710</u>	<u>393,408,486</u>
DEFERRED OUTFLOWS OF RESOURCES						
	<u>43,205,148</u>	<u>25,457,389</u>	<u>-</u>	<u>-</u>	<u>43,205,148</u>	<u>25,457,389</u>
LIABILITIES						
Current and Other Liabilities	17,416,108	21,788,159	966,901	2,006,288	18,383,009	23,794,447
Long-Term Liabilities	15,646,018	17,161,280	-	-	15,646,018	17,161,280
Net Pension Liability	<u>118,944,733</u>	<u>90,486,596</u>	<u>-</u>	<u>-</u>	<u>118,944,733</u>	<u>90,486,596</u>
Total Liabilities	<u>152,006,859</u>	<u>129,436,035</u>	<u>966,901</u>	<u>2,006,288</u>	<u>152,973,760</u>	<u>131,442,323</u>
DEFERRED INFLOWS OF RESOURCES						
	<u>242,240</u>	<u>1,454,850</u>	<u>-</u>	<u>-</u>	<u>242,240</u>	<u>1,454,850</u>
NET POSITION						
Net Investment in Capital Assc	305,393,286	286,737,140	747,584	862,337	306,140,870	287,599,477
Restricted	57,538,501	56,110,414	-	-	57,538,501	56,110,414
Unrestricted	<u>(88,670,987)</u>	<u>(57,579,499)</u>	<u>595,474</u>	<u>(161,690)</u>	<u>(88,075,513)</u>	<u>(57,741,189)</u>
Total Net Position	<u>\$ 274,260,800</u>	<u>\$ 285,268,055</u>	<u>\$ 1,343,058</u>	<u>\$ 700,647</u>	<u>\$ 275,603,858</u>	<u>\$ 285,968,702</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Table 2 reflects the change in net position for fiscal years 2017 and 2016, respectively.

**Table 2
Net Position**

	Governmental Activities		Business Type Activity		Total	
	2017	2016	2017	2016	2017	2016
REVENUES						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 641,982	\$ 488,727	\$ 641,982	\$ 488,727
Operating Grants	277,756,818	256,497,453	9,209,247	8,475,245	286,966,065	264,972,698
Capital Grants	688,969	1,283,337	-	-	688,969	1,283,337
Total Program Revenues	278,445,787	257,780,790	9,851,229	8,963,972	288,297,016	266,744,762
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	4,178,818	4,627,830	-	-	4,178,818	4,627,830
Interest	254,984	224,540	-	-	254,984	224,540
Miscellaneous	3,121,991	1,144,736	-	-	3,121,991	1,144,736
Total General Revenues	22,974,430	21,415,743	-	-	22,974,430	21,415,743
Total Revenues	301,420,217	279,196,533	9,851,229	8,963,972	311,271,446	288,160,505
EXPENSES						
Instruction	146,814,212	129,644,225	-	-	146,814,212	129,644,225
Support Services:						
Pupils and Instructional Staff	92,273,811	80,365,574	-	-	92,273,811	80,365,574
General and Business						
Administrative Services	28,003,750	23,955,966	-	-	28,003,750	23,955,966
Plant Operations and Maintenance	37,647,086	37,833,687	-	-	37,647,086	37,833,687
Pupil Transportation	5,447,946	4,306,925	-	-	5,447,946	4,306,925
Special Schools	1,838,753	1,818,568	-	-	1,838,753	1,818,568
Charter Schools	387,200	300,218	-	-	387,200	300,218
Interest on Long-Term Liabilities	14,714	1,621	-	-	14,714	1,621
Food Service	-	57,776	9,208,818	8,642,583	9,208,818	8,700,359
Total Expenses	312,427,472	278,284,560	9,208,818	8,642,583	321,636,290	286,927,143
Change in Net Position	(11,007,255)	911,973	642,411	321,389	(10,364,844)	1,233,362
Net Position, July 1	285,268,055	284,356,082	700,647	379,258	285,968,702	284,735,340
Net Position, June 30	\$ 274,260,800	\$ 285,268,055	\$ 1,343,058	\$ 700,647	\$ 275,603,858	\$ 285,968,702

The total (decrease) increase in Net Position for the fiscal years 2017 and 2016 for Governmental Activities is (11,007,255) and \$911,973 . The total increase in Net Position for the Business-Type Activity is \$642,411 and \$321,389 . The total (decrease) increase in Net Position is (10,364,844) and \$1,233,362 .

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Instruction	\$ 146,814,212	\$ 129,644,225	47.00%	46.58%
Support Services:				
Pupils and Instructional Staff	92,273,811	80,365,574	29.54%	28.88%
General and Business				
Administrative Services	28,003,750	23,955,966	8.96%	8.61%
Plant Operations and Maintenance	37,647,086	37,833,687	12.05%	13.60%
Pupil Transportation	5,447,946	4,306,925	1.74%	1.55%
Food Service	-	57,776	0.00%	0.02%
Special Schools	1,838,753	1,818,568	0.59%	0.65%
Charter Schools	387,200	300,218	0.12%	0.11%
Interest on Long-Term Liabilities	14,714	1,621	0.00%	0.00%
Total Expenses	\$ 312,427,472	\$ 278,284,560	100.00%	100.00%

Total expenses for governmental activities for fiscal years 2017 and 2016 were \$312,427,472 and \$278,284,560. Total expenses for the general fund increased \$29,525,024 to \$268,554,433 in 2017 from \$239,029,409 in 2016 due mainly to an increase in instruction expenses of \$16,715,465 from 2017 to 2016. Total expenses for the special revenue fund increased \$4,617,888 to \$43,873,039 in 2017 from \$39,255,151 in 2016 due to an increase in instruction expenses of \$465,736 and support services expenses of \$4,152,152 from 2017 to 2016.

The Governmental Activities in the above chart demonstrates that for fiscal years 2017 and 2016 \$146,814,212 and \$129,644,225 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$92,273,811 and \$80,365,574. Combined resources from Instruction and Pupil and Instructional Staff totals \$239,088,023 and \$210,009,799.

Together the aforementioned categories account for 76.54% of the Governmental Activities.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
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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.

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 2017 and 2016 is \$387,200 and \$300,218. The District sends a total of 23 students to two Charter Schools.

Business-Type Activity

Table 3b.
Business Activity

	Total Cost of Services		Percent of Total	
	2017	2016	2017	2016
REVENUE				
Charges for Services	\$ 641,982	\$ 488,727	6.52%	5.45%
Operating Grants	9,209,247	8,475,245	93.48%	94.55%
Total Revenue	<u>9,851,229</u>	<u>8,963,972</u>	<u>100.00%</u>	<u>100.00%</u>
EXPENSES				
Food Service	<u>9,208,818</u>	<u>8,642,583</u>	<u>100.00%</u>	<u>100.00%</u>
Total Expense	<u>9,208,818</u>	<u>8,642,583</u>	<u>100.00%</u>	<u>100.00%</u>
Change in Net Position	<u>\$ 642,411</u>	<u>\$ 321,389</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 2017 and 2016 of \$9,851,229 and \$8,963,972 and expenses of \$9,208,818 and \$8,642,583, respectively. Total revenues increased \$887,257 reflecting increased fees, grant reimbursement rates, and student enrollment. Total expenses only increased \$566,235 due to general increased costs of food commodities. The District had a \$642,411 operating excess in fiscal year 2017. 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, 2017**

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 93.76%. The community, as a whole, is 5.12% of the support and other revenue accounts for 1.12% 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
2017	\$ 15,418,637	\$ 3,376,975	\$ 277,756,818	\$ 688,969	\$ 4,178,818	\$ 301,420,217
2016	15,418,637	1,369,276	256,497,453	1,283,337	4,627,830	279,196,533

The total revenue from all governmental sources for the fiscal years 2017 and 2016 are \$301,420,217 and \$279,196,533. Revenues increased by \$22,223,684 due mainly to an increase of \$21,259,365 in operating grants. Total revenue for the general fund increased \$16,192,465 to \$238,062,597 in 2017 from \$221,870,132 in 2016 due mainly to an increase in operating grants of \$16,641,477 from 2017 to 2016. Total revenue for the special revenue fund increased \$4,702,035 to \$44,093,629 in 2017 from \$39,391,594 in 2016 due mainly to an increase in operating grants of \$4,617,888 from 2017 to 2016. Total revenue for the capital projects fund decreased (\$678,515) to \$468,379 in 2017 from \$1,146,894 in 2016 all in capital grants.

The City of Union City School District's Funds

The City of Union City School District's governmental funds are accounted for using standards established by the Governmental Accounting Standards Board Statement No. 34. Total governmental funds had revenues and other financing sources of \$301,420,217 and expenditures and other financing uses of \$312,427,472. 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 2016-2017 School Year all schools in the district operated within the boundaries of School Based Budgets. The Office of the School Business Administrator provided training and guidance to each of the fourteen schools as school management teams and school administrative teams prepared their budgets. School Based Budgets, Early Childhood Program and District Central Office account for the majority of program budgeted within the General Fund.

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

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

During the course of fiscal year 2017, the City of Union City School District amended its General Fund budget as needed. The City of Union City School District uses a site-based budget. The budgeting systems are designed to tightly control total site budgets, but provide flexibility for site management.

For the General Fund, final budgeted revenues and other financing sources in the amount of \$200,544,557 were equal to original budgeted revenues and other financing sources and final budgeted expenditures and other financing uses in the amount of \$245,415,873 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 \$57,538,501. At June 30, 2017 there was \$24,785,266 excess surplus designated for subsequent year's budget. The City of Union City School District will allocate the excess surplus remaining of \$32,753,235 in the 2018-2019 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 \$17,794,802 final state aid payment for June 30, 2017, 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, 2017**

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2017 and 2016, the City of Union City School District had \$306,868,805 and \$290,166,813, 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</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Balance at</u> <u>June 30, 2017</u>
Governmental Activities:			
Non-Depreciable	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable	<u>306,981,159</u>	<u>20,890,544</u>	<u>327,871,703</u>
Total at Historical Cost	<u>344,173,924</u>	<u>20,890,544</u>	<u>365,064,468</u>
Less Accumulated Depreciation	<u>(54,007,111)</u>	<u>(4,188,552)</u>	<u>(58,195,663)</u>
Capital Assets, Net	<u>\$ 290,166,813</u>	<u>\$ 16,701,992</u>	<u>\$ 306,868,805</u>
Business-Type Activity:			
Depreciable	\$ 1,704,837	\$ -	\$ 1,704,837
Less Accumulated Depreciation	<u>(842,500)</u>	<u>(114,753)</u>	<u>(957,253)</u>
Capital Assets, Net	<u>\$ 862,337</u>	<u>\$ (114,753)</u>	<u>\$ 747,584</u>

Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 1,679,264
Support Services	<u>2,509,288</u>
Total Depreciation Expense	<u>\$ 4,188,552</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Debt

At June 30, 2017 and 2016, the City of Union City School District had \$21,478,925 and \$23,256,638 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, 2017</u>	<u>Balance</u> <u>June 30, 2016</u>
Governmental Activities:		
Capital Lease Obligations	\$ 1,475,519	\$ 3,429,673
Compensated Absences	<u>20,003,406</u>	<u>19,826,965</u>
	<u>\$ 21,478,925</u>	<u>\$ 23,256,638</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.

At June 30, 2017 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>
	<u>School District</u>	<u>State of New Jersey</u>	<u>School District</u>	<u>State of New Jersey</u>
June 30, 2017	\$ 118,944,733	\$ -	\$ -	\$ 551,266,598

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

For the year ended June 30, 2017, the District recognized PERS pension expense of \$13,507,986. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to PERS pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and accrual experience	\$ 2,212,011	\$ -
Changes in assumptions	24,638,995	-
Net differences between projected and actual investment earnings on pension plan investments	4,535,471	-
Changes in proportion	7,808,453	242,240
District contributions subsequent to measurement date	4,010,218	-
Total	\$ 43,205,148	\$ 242,240

For the year ended June 30, 2017, the District recognized an on-behalf TPAF pension expense of \$41,420,014 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 2017 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 is scheduled to be completed in 2017. The 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. Plans for a new Uptown Middle School are underway with the New Jersey Schools Development Authority, with a projected completion of 2021.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

Fortunately, the District entered the current period maintaining a strong cash stance and continues to deploy a conservative approach toward the utilization of educational funding. During the past year the adoption of 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: adragona@union-city.k12.nj.us.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
June 30, 2017

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 46,885,797	\$ 307,017	\$ 47,192,814
Internal balances	237,783	(237,783)	-
Receivables, net	3,950,984	1,106,940	5,057,924
Inventory	-	148,418	148,418
Restricted assets:			
Cash and cash equivalents	8,513,678	-	8,513,678
Capital reserve account - cash	7,997,704	-	7,997,704
Note receivable	8,850,000	-	8,850,000
Capital assets, net:			
Depreciable	269,676,040	747,584	270,423,624
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>383,304,751</u>	<u>2,072,176</u>	<u>385,376,927</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension liabilities	<u>43,205,148</u>	<u>-</u>	<u>43,205,148</u>
LIABILITIES			
Accounts payable	4,346,656	729,118	5,075,774
Payable to local government	564,125	-	564,125
Payable to state government	418,683	-	418,683
Payable to federal government	143,100	-	143,100
Unearned revenue:	6,110,637	-	6,110,637
Noncurrent liabilities:			
Due within one year	5,832,907	-	5,832,907
Due beyond one year	15,646,018	-	15,646,018
Net pension liability	118,944,733	-	118,944,733
Total Liabilities	<u>152,006,859</u>	<u>729,118</u>	<u>152,735,977</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension liabilities	<u>242,240</u>	<u>-</u>	<u>242,240</u>
NET POSITION			
Net investment in capital assets	305,393,286	747,584	306,140,870
Restricted for:			
Other purposes	57,538,501	-	57,538,501
Unrestricted	(88,670,987)	595,474	(88,075,513)
Total net position	<u>\$ 274,260,800</u>	<u>\$ 1,343,058</u>	<u>\$ 275,603,858</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, 2017

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction:							
Regular	\$ 100,198,349	\$ -	\$ 77,993,608	\$ -	\$ (22,204,741)	\$ -	\$ (22,204,741)
Special education	20,099,132	-	16,780,548	-	(3,318,584)	-	(3,318,584)
Other special instruction	16,447,535	-	12,560,431	-	(3,887,104)	-	(3,887,104)
Vocational	45,575	-	65,635	-	20,060	-	20,060
Other instruction	10,023,621	-	8,848,411	-	(1,175,210)	-	(1,175,210)
Support services:							
Tuition	8,805,464	-	12,681,148	-	3,875,684	-	3,875,684
Student & instruction related services	83,468,347	-	74,855,385	-	(8,612,962)	-	(8,612,962)
School administrative services	11,642,362	-	12,130,693	-	488,331	-	488,331
General and business administrative services	16,361,388	-	7,412,984	-	(8,948,404)	-	(8,948,404)
Plant operations and maintenance	37,647,086	-	43,343,289	688,969	6,385,172	-	6,385,172
Pupil transportation	5,447,946	-	7,845,834	-	2,397,888	-	2,397,888
Special schools	1,838,753	-	2,648,071	-	809,318	-	809,318
Charter schools	387,200	-	569,153	-	181,953	-	181,953
Interest on long-term liabilities	14,714	-	21,628	-	6,914	-	6,914
Total governmental activities	312,427,472	-	277,756,818	688,969	(33,981,685)	-	(33,981,685)
Business-type activities:							
Food service	9,208,818	641,982	9,209,247	-	-	642,411	642,411
Total business-type activities	9,208,818	641,982	9,209,247	-	-	642,411	642,411
Total primary government	\$ 321,636,290	\$ 641,982	\$ 286,966,065	\$ 688,969	(33,981,685)	642,411	(33,339,274)
General revenues:							
Property taxes, levied for general purpose, net				15,418,637			15,418,637
Investment earnings				254,984			254,984
Miscellaneous income				3,121,991			3,121,991
State aid not restricted				4,178,818			4,178,818
Total general revenues, special items and transfers				22,974,430			22,974,430
Change in net position				(11,007,255)		642,411	(10,364,844)
Net position, July 1				285,268,055		700,647	285,968,702
Net position, June 30				\$ 274,260,800		\$ 1,343,058	\$ 275,603,858

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, 2017

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 46,885,797	\$ -	\$ -	\$ 46,885,797
Intergovernmental receivable	1,478,210	2,472,774	-	3,950,984
Restricted cash and cash equivalents	7,997,704	1,383,646	7,130,032	16,511,382
Restricted note receivable	8,850,000	-	-	8,850,000
Total assets	<u>\$ 65,211,711</u>	<u>\$ 3,856,420</u>	<u>\$ 7,130,032</u>	<u>\$ 76,198,163</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ 98,655	\$ -	\$ -	\$ 98,655
Payable to local government	564,125	-	-	564,125
Payable to state government	-	418,683	-	418,683
Payable to federal government	-	143,100	-	143,100
Unearned revenue	-	6,110,637	-	6,110,637
Total liabilities	<u>662,780</u>	<u>6,672,420</u>	<u>-</u>	<u>7,335,200</u>
Fund Balances:				
Restricted for:				
Excess surplus - prior year - designated for subsequent year's expenditures	24,785,266	-	-	24,785,266
Excess surplus - current year	32,753,235	-	-	32,753,235
Committed to:				
Capital reserve	7,997,704	-	-	7,997,704
Maintenance reserve	2,000,000	-	-	2,000,000
Year-end encumbrances	5,692,419	-	6,503,893	12,196,312
Assigned to:				
General fund:				
Designated for subsequent year's expenditures	4,746,093	-	-	4,746,093
Capital projects fund	-	-	626,139	626,139
Unassigned:				
General fund	(13,425,786)	-	-	(13,425,786)
Special revenue fund	-	(2,816,000)	-	(2,816,000)
Total fund balances	<u>64,548,931</u>	<u>(2,816,000)</u>	<u>7,130,032</u>	<u>68,862,963</u>
Total liabilities and fund balances	<u>\$ 65,211,711</u>	<u>\$ 3,856,420</u>	<u>\$ 7,130,032</u>	<u>\$ 76,198,163</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, 2017

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

Total fund balances - governmental funds (from B-1)		\$ 68,862,963
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 \$365,064,468 and the accumulated depreciation is \$58,195,663.		306,868,805
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	\$ 43,205,148	
Deferred inflows of pension liabilities	<u>(242,240)</u>	42,962,908
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities		(4,010,218)
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	(1,475,519)	
Compensated absences liability	(20,003,406)	
Net pension liability	<u>(118,944,733)</u>	<u>(140,423,658)</u>
Net position of governmental activities		<u><u>\$ 274,260,800</u></u>

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

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
for the Fiscal Year Ended June 30, 2017

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	254,984	-	-	254,984
Miscellaneous	3,121,991	-	-	3,121,991
State sources	200,184,676	34,155,989	468,379	234,809,044
Federal sources	385,858	13,730,600	-	14,116,458
Total revenues	<u>219,366,146</u>	<u>47,886,589</u>	<u>468,379</u>	<u>267,721,114</u>
EXPENDITURES				
Current:				
Regular instruction	48,504,722	6,695,598	-	55,200,320
Special education instruction	11,415,968	-	-	11,415,968
Other special instruction	8,544,982	-	-	8,544,982
Vocational education	44,652	-	-	44,652
Other instruction	6,019,659	-	-	6,019,659
Support services and undistributed costs:				
Tuition	8,627,107	-	-	8,627,107
Student & instruction related services	25,632,667	37,177,441	-	62,810,108
School administrative services	8,252,627	-	-	8,252,627
Other administrative services	5,043,124	-	-	5,043,124
Operation and maintenance of plant services	29,501,570	-	-	29,501,570
Student transportation	5,337,596	-	-	5,337,596
Employee benefits	63,390,950	-	-	63,390,950
Special schools	1,801,508	-	-	1,801,508
Capital outlay	1,275,437	220,590	19,394,517	20,890,544
Charter school	387,200	-	-	387,200
Total expenditures	<u>223,779,769</u>	<u>44,093,629</u>	<u>19,394,517</u>	<u>287,267,915</u>
Excess (deficiency) of revenues over expenditures	<u>(4,413,623)</u>	<u>3,792,960</u>	<u>(18,926,138)</u>	<u>(19,546,801)</u>
OTHER FINANCING SOURCES (USES)				
Capital reserve withdrawal to capital projects fund	(1,000,000)	-	1,000,000	-
Contribution to school based budgeting	4,454,807	(4,454,807)	-	-
Local contribution to special revenue fund	(595,080)	595,080	-	-
Total other financing sources (uses)	<u>2,859,727</u>	<u>(3,859,727)</u>	<u>1,000,000</u>	<u>-</u>
Net changes in fund balance	(1,553,896)	(66,767)	(17,926,138)	(19,546,801)
Fund balances, July 1	66,102,827	(2,749,233)	25,056,170	88,409,764
Fund balances, June 30	<u>\$ 64,548,931</u>	<u>\$ (2,816,000)</u>	<u>\$ 7,130,032</u>	<u>\$ 68,862,963</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, 2017

Total net change in fund balances - governmental funds (from B-2) \$ (19,546,801)

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.

	\$ (4,188,552)	
Depreciation expense	20,890,544	16,701,992
Capital outlays		

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

	1,954,154	1,954,154
Payment of capital leases		

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 (+).

	(4,153,614)	
Accrued compensated absences	3,977,173	
Deduction of compensated absences	(9,940,159)	
Additional PERS pension expense recognized	(33,699,103)	
Additional on-behalf TPAF pension expense	33,699,103	(10,116,600)
Additional on-behalf TPAF pension contribution		

Change in net position of governmental activities \$ (11,007,255)

PROPRIETARY FUND

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Fund
June 30, 2017

	<u>Business-type Activity - Enterprise Fund Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 307,017
Intergovernmental receivable	1,106,940
Inventory	148,418
Total current assets	<u>1,562,375</u>
Noncurrent assets:	
Equipment	1,704,837
Less: accumulated depreciation	<u>(957,253)</u>
Total noncurrent assets	<u>747,584</u>
Total assets	<u>2,309,959</u>
LIABILITIES	
Current liabilities:	
Interfund payable	237,783
Accounts payable	729,118
Total liabilities	<u>966,901</u>
NET POSITION	
Net investment in capital assets	747,584
Unrestricted	595,474
Total net position	<u><u>\$ 1,343,058</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, 2017

	<u>Business-type Activity - Enterprise Fund Food Service</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 420,644
Special functions	219,932
Miscellaneous	1,406
Total operating revenues	<u>641,982</u>
OPERATING EXPENSES	
Cost of sales - reimbursable programs	4,778,257
Cost of sales - non-reimbursable programs	252,386
Salaries and wages	2,395,883
Employee benefits	534,457
Supplies and materials	177,384
Insurance - Other	255,258
Uniforms	28,265
Training	13,467
Miscellaneous	47,160
Management fees	598,780
Lease of equipment	12,768
Depreciation Expense	114,753
Total operating expenses	<u>9,208,818</u>
Operating (loss)	<u>(8,566,836)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	93,432
Federal sources:	
Food distribution program	342,368
Child and adult care food program	417,167
Summer program	274,911
School breakfast program	2,580,864
National school lunch program	5,165,939
Fresh fruit and vegetables program	334,566
Total nonoperating revenues	<u>9,209,247</u>
Change in net position	642,411
Net position, July 1	<u>700,647</u>
Net position, June 30	<u><u>\$ 1,343,058</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, 2017

	<u>Business-type Activity - Enterprise Fund Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 641,982
Payments to employees	(2,395,883)
Payments for employee benefits	(534,457)
Payments to suppliers	(6,870,643)
Net cash (used for) operating activities	<u>(9,159,001)</u>
 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	110,021
Federal sources	9,299,211
Net cash provided by non-capital financing activities	<u>9,409,232</u>
Net decrease in cash and cash equivalents	250,231
Balance, July 1	56,786
Balance, June 30	<u>\$ 307,017</u>
 RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	<u>\$ (8,566,836)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	114,753
Food distribution program	342,368
(Increase) in inventories	(9,899)
Increase in interfund payable	19,558
(Decrease) in accounts payable	(1,058,945)
Total adjustments	<u>(592,165)</u>
Net cash (used for) operating activities	<u>\$ (9,159,001)</u>
 NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 342,368</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, 2017

	Expendable Trust Funds		
	Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Agency Funds
ASSETS			
Cash and cash equivalents	\$ 346,583	\$ 81,603	\$ 7,329,612
Interfund receivable	-	336,438	-
Total assets	346,583	418,041	7,329,612
LIABILITIES			
Payroll (Net)	-	-	134,582
Payroll deductions and withholdings	-	-	1,475,029
Summer pay	-	-	4,975,571
Due to student groups	-	-	744,430
Total liabilities	-	-	\$ 7,329,612
NET POSITION			
Reserved for scholarships	\$ 346,583		
Held in trust for unemployment claims and other purposes		\$ 418,041	

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, 2017

	Scholarship Trust Funds	Unemployment Compensation Trust Fund
ADDITIONS		
Local sources:		
Contributions	\$ 60,263	\$ -
Interest on investment	-	293
Interfund receivable		336,439
	60,263	336,732
Total additions	60,263	336,732
DEDUCTIONS		
Scholarships awarded	103,671	-
Unemployment claims	-	52,329
Administrative expenses	4,200	-
Total deductions	107,871	52,329
Change in net position	(47,608)	284,403
Net position, July 1	394,191	133,638
Net position, June 30	\$ 346,583	\$ 418,041

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, 2017**

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, 2017**

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, 2017 of 13,816 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, 2017**

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, 2017**

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, 2017**

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, 2017**

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, 2017**

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, 2017**

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 any 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, 2017**

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, 2017**

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.

	2016 - 2017
Total Revenues (Budgetary Basis)	\$ 46,287,168
Adjustments:	
Add: Prior Year Encumbrances	3,922,847
Less: Current Year Encumbrances	(2,256,659)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,749,233
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,816,000)
Total Revenues (GAAP) Basis	\$ 47,886,589
Total Expenditures (Budgetary Basis)	\$ 46,287,168
Adjustments:	
Add: Prior Year Encumbrances	3,922,847
Less: Current Year Encumbrances	(2,256,659)
Net Transfers (outflows) to General Fund	(3,859,727)
Total Expenditures (GAAP Basis)	\$ 44,093,629

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, 2017**

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, 2017**

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 2016 - 2017 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, 2017.

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, 2017**

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, 2017**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Unearned Revenue:

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

O. Long-Term Debt:

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

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

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

P. Pensions

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

Q. Deferred Outflows of Resources

Decreases in net position that relate to future periods are reported as deferred outflows of resources in a separate section the statement of net position. The only deferred 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, 2017**

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, 2017**

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, 2016 audited excess surplus that will be appropriated in the 2017-2018 original budget certified for taxes.

Restricted – For Excess Surplus - This reserve was created to represent the June 30, 2017 audited excess surplus that is required to be appropriated in the 2018-2019 original budget certified for taxes.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017**

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017, none of the District's bank balances totaling \$71,569,352 was exposed to custodial credit risk.

As of June 30, 2017, the District's deposits and investments are summarized as follows:

	Book Balance
Insured - FDIC	\$ 250,000
Insured - GUDPA	65,750,343
NJ Cash Management	5,461,651
	\$ 71,461,994
Reconciliation to Government-Wide Statement of Net Position:	
Unrestricted Cash	\$ 47,192,814
Restricted Cash	16,511,382
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	7,757,798
	\$ 71,461,994

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017, the District had \$5,461,651 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, 2017 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, 2017**

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, 2017 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, 2017 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, 2017, 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, 2017 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, 2017**

NOTE 4. RESERVE ACCOUNTS (Continued)

A. CAPITAL RESERVE (Continued)

The activity of the capital reserve for the July 1, 2016 to June 30, 2017 fiscal year is as follows:

Beginning balance, July 1, 2016	\$ 11,997,704
Withdrawals:	
Transfer to Capital Projects Fund	(1,000,000)
Local Share of 2016-2017 District Budget	<u>(3,000,000)</u>
Total Withdrawals	<u>(4,000,000)</u>
Ending balance, June 30, 2017	<u><u>\$ 7,997,704</u></u>

\$4,000,000 of the capital reserve has been committed for the local share of the 2017-2018 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.

The activity of the capital reserve for the July 1, 2016 to June 30, 2017 fiscal year is as follows:

Beginning balance, July 1, 2016	\$ 4,000,000
Withdrawals:	
Local Share of 2016-2017 District Budget	<u>(2,000,000)</u>
Total Withdrawals	<u>(2,000,000)</u>
Ending balance, June 30, 2017	<u><u>\$ 2,000,000</u></u>

\$2,000,000 of the maintenance reserve has been committed for the local share of the 2017-2018 budget. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 5. INVENTORY

Inventory in the Food Service Fund at June 30, 2017, consisted of the following:

Food and Supplies	\$ <u>148,418</u>
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The value of Federal donated commodities as reflected on Schedule A (required by the Single Audit Law of 1984) is the difference between market value and cost of the commodities at the date of purchase and has been included as an item of nonoperating revenue in the financial statements.

NOTE 6. NOTE RECEIVABLE

On October 31, 2014 the District purchased two mortgage loan/liens in the amount of \$8,850,000. 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, 2017**

NOTE 7. CAPITAL ASSETS AND DEPRECIATION (Continued)

Capital asset activity for the year ended June 30, 2017, was as follows:

	<u>Balance at July 1, 2016</u>	<u>Additions</u>	<u>Balance at June 30, 2017</u>
Governmental Activities:			
Non-Depreciable:			
Land	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable:			
Buildings and Improvements	290,232,508	20,266,412	310,498,920
Machinery & Equipment	16,748,651	624,132	17,372,783
Total at Historical Cost	<u>306,981,159</u>	<u>20,890,544</u>	<u>327,871,703</u>
Less: Accumulated Depreciation:			
Buildings and Improvements	(44,088,733)	(2,078,266)	(46,166,999)
Machinery & Equipment	(9,918,378)	(2,110,286)	(12,028,664)
Total Accumulated Depreciation	<u>(54,007,111)</u>	<u>(4,188,552) *</u>	<u>(58,195,663)</u>
Depreciable Capital Assets, Net	<u>252,974,048</u>	<u>16,701,992</u>	<u>269,676,040</u>
Governmental Activities - Capital Assets, Net	<u>\$ 290,166,813</u>	<u>\$ 16,701,992</u>	<u>\$ 306,868,805</u>
	<u>Balance at July 1,</u>	<u>Additions</u>	<u>Balance at June 30,</u>
Business-type Activity:			
Depreciable:			
Machinery & Equipment	\$ 1,704,837	\$ -	\$ 1,704,837
Total at Historical Cost	<u>1,704,837</u>	<u>-</u>	<u>1,704,837</u>
Less: Accumulated Depreciation:			
Machinery & Equipment	(842,500)	(114,753)	(957,253)
Total Accumulated Depreciation	<u>(842,500)</u>	<u>(114,753)</u>	<u>(957,253)</u>
Business-type Activity, Capital Assets, Net	<u>\$ 862,337</u>	<u>\$ (114,753)</u>	<u>\$ 747,584</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 7. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities as follows:

Instruction:	
Regular	\$ 1,141,215
Special Education	236,015
Other Special Education	176,660
Vocational Education	923
Other Instruction	124,451
Total Instruction	<u>1,679,264</u>
Support Services:	
Tuition	178,357
Student & Instruction Related Services	1,298,541
School Administrative Services	170,615
General & Business Administrative Services	104,262
Operation & Maintenance of Plant	609,918
Pupil Transportation	110,350
Special Schools	37,245
Total Support Services	<u>2,509,288</u>
Total Depreciation Expense	<u><u>\$ 4,188,552</u></u>

NOTE 8. LONG-TERM DEBT

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

Governmental Activities

As of June 30, 2017, the governmental long-term debt of the District consisted of the following:

Accrued Compensation Absences:	
Current Portion	\$ 4,846,944
Noncurrent Portion	15,156,462
Capital Lease Obligation:	
Current Portion	985,963
Noncurrent Portion	489,556
Total Governmental Activity Debt	<u><u>\$ 21,478,925</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017:

	Balance June 30, 2016	Additions	Deductions	Balance June 30, 2017	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Capital Lease Obligations	\$ 3,429,673	\$ -	\$ (1,954,154)	\$ 1,475,519	\$ 985,963	\$ 489,556
Compensated Absences	19,826,965	4,153,614	(3,977,173)	20,003,406	4,846,944	15,156,462
	<u>\$ 23,256,638</u>	<u>\$ 4,153,614</u>	<u>\$ (5,931,327)</u>	<u>\$ 21,478,925</u>	<u>\$ 5,832,907</u>	<u>\$ 15,646,018</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, 2017**

NOTE 8. LONG-TERM DEBT (Continued)

B. Capital Leases:

The District is currently leasing school buses, 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, 2017:

Machinery and Equipment:

<u>Year Ending</u>	
June 30, 2018	\$ 996,970
June 30, 2019	250,336
June 30, 2020	<u>250,336</u>
Total Minimum Lease Payments	1,497,642
Less: Amount Representing Interest	<u>22,123</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 1,475,519</u></u>

Three Year Computers Capital Lease # 11

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 8. LONG-TERM DEBT (Continued)

B. Capital Leases (Continued):

Five Year School Buses Capital Lease # 1

<u>Year Ending</u>	<u>Machinery and Equipment</u>
June 30, 2018	\$ 250,335
June 30, 2019	250,336
June 30, 2020	<u>250,336</u>
Total Minimum Lease Payments	751,007
Less: Amount Representing Interest	<u>22,123</u>
Present Value of Net Minimum Lease Payments	<u>\$ 728,884</u>

Three Year Computers Capital Lease # 12

<u>Year Ending</u>	<u>Machinery and Equipment</u>
June 30, 2018	<u>\$ 170,000</u>
Total Minimum Lease Payments	170,000
Less: Amount Representing Interest	<u>-</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 170,000</u></u>

NOTE 9. OPERATING LEASES

The District has commitments to lease certain office, garage space, public library and schools under operating leases. Total operating lease payments made during the year ended June 30, 2017 were \$2,874,357. Future minimum lease payments are as follows:

<u>Year Ending</u>	
June 30, 2018	\$ 2,884,106
June 30, 2019	2,894,147
June 30, 2020	2,904,490
June 30, 2021	<u>2,915,142</u>
	<u><u>\$ 11,597,885</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017**

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 2017. 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, 2017**

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, 2017, 2016 and 2015 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, 2017	\$ 3,567,827	\$ 2,244,912	\$ 31,038,034	\$ 7,720,911	\$ 5,897,044	\$ 80,851,175
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

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, 2017 the State's net pension liability for TPAF associated with the District was \$551,266,598. For the year ended June 30, 2017, the District recognized an on-behalf TPAF pension expense of \$41,420,014 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, 2017**

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, 2016, 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, 2016 and 2015, the District was not liable for a proportionate share of the TPAF liability.

Actuarial Assumptions

The total TPAF pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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	7.65%

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, 2015 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, 2017**

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 (7.65% at June 30, 2016) 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, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.39%
US Government Bonds	1.50%	1.28%
US Credit Bonds	13.00%	2.76%
US Mortgages	2.00%	2.38%
US Inflation-Indexed Bonds	1.50%	1.41%
US High Yield Bonds	2.00%	4.70%
US Equity Market	26.00%	5.14%
Foreign-Developed Equity	13.25%	5.91%
Emerging Markets Equity	6.50%	8.16%
Private Real Estate Property	5.25%	3.64%
Timber	1.00%	3.86%
Farmland	1.00%	4.39%
Private Equity	9.00%	8.97%
Commodities	0.50%	2.87%
Hedge Funds – MultiStrategy	5.00%	3.70%
Hedge Funds – Equity Hedge	3.75%	4.72%
Hedge Funds – Distressed	3.75%	3.49%

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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 3.22% as of June 30, 2016. This single blend discount rate was based on the long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, 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 2029. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2029, 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, 2017 the Districts net pension liability for PERS was \$118,944,733.

The net pension liability was measured as of June 30, 2016, 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, 2016, Districts PERS proportion was 0.4016%, which was a decrease of 0.0015% from its proportion measured as of June 30, 2015.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017, the District recognized PERS pension expense of \$13,507,986. At June 30, 2017, 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	\$ 2,212,011	\$ -
Changes in assumptions	24,638,995	-
Net differences between projected and actual investment earnings on pension plan investments	4,535,471	-
Changes in proportion	7,808,453	242,240
District contributions subsequent to measurement date	<u>4,010,218</u>	
Total	<u>\$ 43,205,148</u>	<u>\$ 242,240</u>

\$4,010,218 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, 2018. 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	\$ 6,915,684
June 30, 2017	6,915,684
June 30, 2018	6,915,684
June 30, 2019	7,753,365
June 30, 2020	<u>4,000,348</u>
	<u>\$ 32,500,767</u>

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 10. PENSION PLANS (Continued)

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

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2015. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	3.08%
Salary increases:	1.65 – 4.15%
Through 2026	Based on age
Thereafter	2.65 – 5.15%
	Based on age
Investment rate of return	7.65%

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, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 10. PENSION PLANS (Continued)

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

Long-Term Expected Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) 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, 2016 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	0.87%
Core Bonds	1.50%	1.74%
Intermediate-Term Bonds	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad US Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds / Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 10. PENSION PLANS (Continued)

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

Discount Rate

The discount rate used to measure the total pension liability was 3.98% as of June 30, 2016. This single blend discount rate was based on the long-term expected rate of return on pension plan investments of 7.65%, and a municipal bond rate of 2.85% as of June 30, 2016, 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, 2016, 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 (2.98%)	Current Discount Rate (3.98%)	1% Increase (4.98%)
	<hr/>	<hr/>	<hr/>
District's proportionate share of PERS net pension liability	\$ 145,752,888	\$ 118,944,733	\$ 96,812,278

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017 the District reported accounts payable to the PERS of \$4,010,218 for the required actuarially determined contribution to PERS for the year ended June 30, 2017.

H. Reimbursed TPAF Social Security Contributions

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$6,006,985 during the year ended June 30, 2017, 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, 2017**

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, 2016, there were 110,512 retirees eligible for post-retirement medical benefits, and the State contributed \$1.37 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 \$231.2 million toward Chapter 126 benefits for 20,045 eligible retired members in fiscal year 2016.

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, 2017, 2016 and 2015 were \$6,433,275, \$6,680,673 and \$5,901,826, 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, 2017**

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, 2016, the most recent actuarial valuation date, the State had a \$16.1 billion unfunded actuarial accrued liability for other postemployment benefits (OPEB) for local and \$43.8 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, 2016, 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 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 report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at <http://www.state.nj.us/treasury/pensions/pdf/financial/gasb-45-july-2016.pdf>.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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.

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 2017. 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, 2017**

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, 2017:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 237,783	\$ 336,438
Enterprise	-	237,783
Fiduciary	336,438	-
Total	\$ 574,221	\$ 574,221

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 \$4,454,807 contribution to school based budgeting to the general fund during the fiscal year ended June 2017. The general fund transferred a \$595,080 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, 2017**

NOTE 18. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$64,548,931 General Fund fund balance at June 30, 2017, \$57,538,501 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$24,785,266 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2018); \$7,997,704 is committed for capital reserve; \$2,000,000 is committed for maintenance reserve; \$5,692,419 is committed for year-end encumbrances; and a deficit of (\$13,425,786) is unassigned.

Special Revenue Fund – The (\$2,816,000) Special Revenue Fund deficit fund balance at June 30, 2017 is unassigned.

Capital Projects Fund – Of the \$7,130,032 Capital Projects Fund fund balance at June 30, 2017, \$6,503,893 is committed for year-end encumbrances.

The total Governmental Funds fund balance is \$68,862,963.

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	\$ 68,862,963	\$ 1,343,058	\$ 70,206,021
Add: Capital Assets, Net of Accumulated Depreciation	306,868,805	-	306,868,805
Deferred Outflows of Resources	43,205,148	-	43,205,148
Less: Accounts Payable for Pension	(4,010,218)	-	(4,010,218)
Long-Term Liabilities	(21,478,925)	-	(21,478,925)
Net Pension Liability	(118,944,733)	-	(118,944,733)
Deferred Inflows of Resources	(242,240)	-	(242,240)
Total Net Position	<u>\$ 274,260,800</u>	<u>\$ 1,343,058</u>	<u>\$ 275,603,858</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

NOTE 19. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$2,816,000) in the Special Revenue Fund as of June 30, 2017 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 (\$16,276,196) 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, 2017 is \$57,538,501.

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, 2017**

**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 2017, 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 \$448,919 in SDA project expenditures reported during fiscal 2017.

During fiscal year 2017, the District withdrew \$1,000,000 from its capital reserve fund to fund various projects in accordance with the LRFP as reviewed by the Department. There was \$18,926,138 in projects expenditures funded by transfers from capital reserve fund during fiscal 2017.

NOTE 22. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$1,478,210 are from state sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$2,472,774 are from federal sources.

NOTE 23. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred June 30, 2017 and December 1, 2017, 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 14, contingent liabilities, have come to the attention of the District that would require disclosure. The following subsequent events are presented for additional information:

The State of New Jersey revised the District’s projected aid, as used in their 2017-2018 budget, with an addition of \$2,126,393 over the initially projected amounts.

The District foreclosed on the note receivable referred to in note 6 and acquired ownership of the property as of July 24, 2017.

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, 2017

	<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	150,000	-	150,000	254,984	104,984
Miscellaneous	50,000	-	50,000	3,121,991	3,071,991
Total - local sources	<u>15,618,637</u>	<u>-</u>	<u>15,618,637</u>	<u>18,795,612</u>	<u>3,176,975</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	333,770	-	333,770	385,858	52,088
Total - federal sources	<u>333,770</u>	<u>-</u>	<u>333,770</u>	<u>385,858</u>	<u>52,088</u>
State sources:					
Equalization aid	165,595,041	-	165,595,041	165,595,041	-
Transportation aid	475,492	-	475,492	475,492	-
Special education aid	6,865,654	-	6,865,654	6,865,654	-
Security categorical aid	5,261,717	-	5,261,717	5,261,717	-
Educational adequacy aid	447,622	-	447,622	447,622	-
Per Pupil Growth Aid	115,940	-	115,940	115,940	-
PARCC Readiness Aid	115,940	-	115,940	115,940	-
Professional Learning Community Aid	122,720	-	122,720	122,720	-
Host District aid	5,575	-	5,575	5,575	-
Extraordinary aid	793,778	-	793,778	1,147,951	354,173
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	-	-	-	7,720,911	7,720,911
Post-retirement medical contributions	-	-	-	6,433,275	6,433,275
Long term disability insurance premium	-	-	-	16,722	16,722
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	6,006,985	6,006,985
Total - state sources	<u>179,799,479</u>	<u>-</u>	<u>179,799,479</u>	<u>200,331,545</u>	<u>20,532,066</u>
Total revenues	<u>195,751,886</u>	<u>-</u>	<u>195,751,886</u>	<u>219,513,015</u>	<u>23,761,129</u>
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	3,071,658	(60,642)	3,011,016	2,668,329	342,687
Grades 1-5	17,110,743	60,583	17,171,326	17,125,579	45,747
Grades 6-8	10,161,790	(764,243)	9,397,547	8,929,375	468,172
Grades 9-12	15,126,739	(1,060,872)	14,065,867	13,995,920	69,947
Other salaries for instruction:					
Preschool/kindergarten	272,727	(91,518)	181,209	178,382	2,827
Total regular programs - instruction	<u>45,743,657</u>	<u>(1,916,692)</u>	<u>43,826,965</u>	<u>42,897,585</u>	<u>929,380</u>
Regular programs - home instruction:					
Salaries of teachers	251,109	54,891	306,000	156,000	150,000
Other salaries for instruction	95,111	(42,997)	52,114	-	52,114
Total regular programs - home instruction	<u>346,220</u>	<u>11,894</u>	<u>358,114</u>	<u>156,000</u>	<u>202,114</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	3,831,097	(212,732)	3,618,365	2,924,250	694,115
Purchased professional - educational services	100,051	2,012	102,063	24,386	77,677
Purchased professional - technical services	25,122	-	25,122	10,322	14,800
Other purchased services (400-500 series)	194,359	-	194,359	155,121	39,238
General supplies	3,143,140	(29,981)	3,113,159	2,017,579	1,095,580
Textbooks	527,698	(15,566)	512,132	271,541	240,591
Other objects	110,264	(2,823)	107,441	47,938	59,503
Total regular programs - undistributed instruction	<u>7,931,731</u>	<u>(259,090)</u>	<u>7,672,641</u>	<u>5,451,137</u>	<u>2,221,504</u>
Total regular programs	<u>54,021,608</u>	<u>(2,163,888)</u>	<u>51,857,720</u>	<u>48,504,722</u>	<u>3,352,998</u>
Cognitive - moderate:					
Salaries of teachers	204,115	(10,662)	193,453	193,453	-
Other salaries for instruction	32,171	-	32,171	-	32,171
General supplies	70,852	-	70,852	60,631	10,221
Total cognitive - moderate	<u>307,138</u>	<u>(10,662)</u>	<u>296,476</u>	<u>254,084</u>	<u>42,392</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/language disabilities:					
Salaries of teachers	\$ 2,947,251	\$ 121,754	\$ 3,069,005	\$ 2,703,211	\$ 365,794
Other salaries for instruction	583,327	(37,557)	545,770	361,083	184,687
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
General supplies	69,941	55	69,996	36,894	33,102
Total learning/language disabilities	<u>3,606,519</u>	<u>84,252</u>	<u>3,690,771</u>	<u>3,101,188</u>	<u>589,583</u>
Multiple disabilities:					
Salaries of teachers	1,030,978	(225,097)	805,881	730,231	75,650
Other salaries for instruction	320,481	89,203	409,684	332,451	77,233
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
General supplies	31,157	(512)	30,645	27,104	3,541
Total multiple disabilities	<u>1,384,616</u>	<u>(136,406)</u>	<u>1,248,210</u>	<u>1,089,786</u>	<u>158,424</u>
Resource room/resource center:					
Salaries of teachers	5,954,280	166,970	6,121,250	5,833,366	287,884
Other salaries for instruction	107,641	36,773	144,414	144,414	-
Other purchased services (400-500 series)	3,500	-	3,500	2,799	701
General supplies	106,483	(500)	105,983	62,417	43,566
Textbooks	400	-	400	396	4
Total resource room/resource center	<u>6,172,304</u>	<u>203,243</u>	<u>6,375,547</u>	<u>6,043,392</u>	<u>332,155</u>
Autism:					
Salaries of teachers	566,780	3,572	570,352	482,041	88,311
General supplies	31,949	-	31,949	24,304	7,645
Total autism	<u>598,729</u>	<u>3,572</u>	<u>602,301</u>	<u>506,345</u>	<u>95,956</u>
Special education - home instruction:					
Salaries of teachers	310,000	106,852	416,852	416,852	-
General supplies	33,944	-	33,944	3,621	30,323
Total special education - home instruction	<u>486,944</u>	<u>(34,727)</u>	<u>452,217</u>	<u>421,173</u>	<u>31,044</u>
Total special education - instruction	<u>12,556,250</u>	<u>109,272</u>	<u>12,665,522</u>	<u>11,415,968</u>	<u>1,249,554</u>
Basic skills/remedial:					
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	7,276	-	7,276	2,014	5,262
Other objects	1,324	-	1,324	-	1,324
Total basic skills/remedial	<u>13,068</u>	<u>-</u>	<u>13,068</u>	<u>2,014</u>	<u>11,054</u>
Bilingual education:					
Salaries of teachers	8,665,045	(905,385)	7,759,660	7,429,772	329,888
Other salaries for instruction	565,321	150,793	716,114	669,764	46,350
Purchased professional - technical services	23,805	(2,193)	21,612	16,466	5,146
Other purchased services (400-500 series)	21,200	(4,000)	17,200	2,475	14,725
General supplies	566,888	(15)	566,873	410,939	155,934
Textbooks	43,980	-	43,980	10,107	33,873
Other objects	4,800	-	4,800	3,445	1,355
Total bilingual education	<u>9,891,039</u>	<u>(760,800)</u>	<u>9,130,239</u>	<u>8,542,968</u>	<u>587,271</u>
Vocational programs - local - instruction:					
Salaries of teachers	180,000	-	180,000	-	180,000
Purchased professional - educational services	2,512	-	2,512	2,512	-
General supplies	42,273	-	42,273	32,101	10,172
Textbooks	7,307	-	7,307	6,306	1,001
Other objects	4,325	-	4,325	3,733	592
Total vocational programs - local - instruction	<u>236,417</u>	<u>-</u>	<u>236,417</u>	<u>44,652</u>	<u>191,765</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<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)	\$ 84,373	\$ -	\$ 84,373	\$ 54,714	\$ 29,659
Supplies and materials	10,588	-	10,588	10,512	76
Other Objects	7,000	-	7,000	-	7,000
School-sponsored athletics:					
Salaries	151,174	24,816	175,990	175,990	-
Salaries of teachers	329,800	100,151	429,951	313,303	116,648
Purchased services (300-500 series)	20,529	-	20,529	-	20,529
Supplies and materials	428,351	41,000	469,351	299,451	169,900
Other objects	115,850	(32,500)	83,350	37,093	46,257
Before/after school programs:					
Salaries of teachers	1,467,069	(28,838)	1,438,231	1,325,895	112,336
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	852,143	647,006	1,499,149	1,436,502	62,647
Student assistants video productions	120,000	166,538	286,538	237,146	49,392
Purchased professional and technical services	35,429	(3,603)	31,826	3,814	28,012
Other Objects	180,500	-	180,500	6,108	174,392
Alternative education programs:					
Purchased technical services	10,056	-	10,056	313	9,743
Purchased services (300-500 series)	2,573	-	2,573	518	2,055
General Supplies	67,342	-	67,342	31,907	35,435
Other objects	11,590	-	11,590	1,497	10,093
Other supplemental/at-risk programs:					
Salaries of teachers	687,517	50,475	737,992	614,562	123,430
Other salaries for instruction	30,462	(10,775)	19,687	19,687	-
Other special schools:					
Other purchase services (300-500 series)	10,000	-	10,000	-	10,000
General Supplies	1,146	-	1,146	993	153
Other state projects:					
Other purchase services (300-500 series)	17,000	-	17,000	-	17,000
Community service programs:					
Salaries	250,000	-	250,000	179,227	70,773
Purchased services (300-500 series)	1,519,050	(250,590)	1,268,460	1,268,460	-
Total other instructional	<u>6,422,506</u>	<u>703,680</u>	<u>7,126,186</u>	<u>6,019,659</u>	<u>1,106,527</u>
Total - instruction	<u>83,140,888</u>	<u>(2,111,736)</u>	<u>81,029,152</u>	<u>74,529,983</u>	<u>6,499,169</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	610,837	-	610,837	409,382	201,455
Tuition to CSSD & regional day schools	1,551,391	-	1,551,391	1,405,215	146,176
Tuition to private schools for the handicapped-within state	7,749,138	-	7,749,138	6,812,510	936,628
Tuition to private schools - handicapped other LEA's-outside state	42,070	-	42,070	-	42,070
Tuition - state facilities	48,965	-	48,965	-	48,965
Total undistributed expenditures - instruction	<u>10,002,401</u>	<u>-</u>	<u>10,002,401</u>	<u>8,627,107</u>	<u>1,375,294</u>
Attendance and social work services:					
Salaries	1,958,851	(307,000)	1,651,851	1,217,263	434,588
Other salaries	302,193	-	302,193	278,847	23,346
Salary drop out prevention officer	639,327	59,791	699,118	487,378	211,740
Salaries of family support team	673,284	99,468	772,752	496,045	276,707
Family/parent liaison salary	734,777	(122,378)	612,399	539,801	72,598
Purchase professional & technical services	29,863	-	29,863	1,200	28,663
Other purchased services (400-500 series)	1,590	-	1,590	1,135	455
Supplies and materials	51,217	-	51,217	3,228	47,989
General supplies	4,000	-	4,000	3,422	578
Other objects	1,608	-	1,608	300	1,308
Total attendance and social work services	<u>4,396,710</u>	<u>(270,119)</u>	<u>4,126,591</u>	<u>3,028,619</u>	<u>1,097,972</u>
Health services:					
Salaries	2,181,249	(8,586)	2,172,663	1,740,586	432,077
Family/parent liaison salary	66,275	-	66,275	38,409	27,866
Salaries of social services coordinators	907,184	(93,041)	814,143	441,853	372,290
Purchased professional and technical services	49,000	-	49,000	41,809	7,191
Other purchased services (400-500 series)	5,815	(2,600)	3,215	2,981	234
Supplies and materials	119,275	7,030	126,305	73,131	53,174
Other objects	19,561	2,600	22,161	18,956	3,205
Total health services	<u>3,349,859</u>	<u>(94,597)</u>	<u>3,255,262</u>	<u>2,357,725</u>	<u>897,537</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<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	\$ 1,931,601	\$ (47,128)	\$ 1,884,473	\$ 1,783,858	\$ 100,615
Salaries of secretarial and clerical assistants	186,900	141,518	328,418	327,555	863
Other salaries	794,353	-	794,353	644,570	149,783
Purchased professional - educational services	50,599	(4,549)	46,050	23,607	22,443
Purchased professional - technical services	8,500	-	8,500	1,532	6,968
Other purchased services (400-500 series)	14,970	-	14,970	14,920	50
Supplies and materials	14,712	-	14,712	1,000	13,712
Other objects	493,352	-	493,352	298,550	194,802
Total other support services - students-regular	<u>3,494,987</u>	<u>89,841</u>	<u>3,584,828</u>	<u>3,095,592</u>	<u>489,236</u>
Other support services - students - special services:					
Salaries of other professional staff	3,480,562	(488,567)	2,991,995	2,967,560	24,435
Salaries of secretarial and clerical assistants	895,082	524,337	1,419,419	1,419,419	-
Total other support services - students-special services	<u>4,375,644</u>	<u>35,770</u>	<u>4,411,414</u>	<u>4,386,979</u>	<u>24,435</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	2,956,702	(167,373)	2,789,329	1,764,653	1,024,676
Salaries of principals/assistant principals	-	23,905	23,905	23,905	-
Salaries of other professional staff	607,365	2,000	609,365	514,351	95,014
Salaries of secretarial and clerical assistants	1,490,061	8,068	1,498,129	1,373,699	124,430
Other salaries	1,637,209	924	1,638,133	1,374,004	264,129
Purchased professional - educational services	182,648	-	182,648	39,851	142,797
Purchased professional - technical services	6,743	-	6,743	-	6,743
Other purchased services (400-500 series)	2,097,911	3,375	2,101,286	1,486,930	614,356
Supplies and materials	371,327	(20,995)	350,332	233,845	116,487
Textbooks	48,895	-	48,895	-	48,895
Other objects	1,390	-	1,390	-	1,390
Total improvement of instructional services	<u>9,400,251</u>	<u>(150,096)</u>	<u>9,250,155</u>	<u>6,811,238</u>	<u>2,438,917</u>
Educational media services/school library:					
Salaries	887,678	160,284	1,047,962	877,993	169,969
Salaries of technology coordinators	187,747	(116,912)	70,835	1,180	69,655
Purchased professional - technical services	1,547,932	(55,920)	1,492,012	1,103,391	388,621
Other purchased services (400-500 series)	180,577	-	180,577	98,485	82,092
Supplies and materials	2,349,960	(77,665)	2,272,295	1,860,670	411,625
Total educational media services/school library	<u>5,153,894</u>	<u>(90,213)</u>	<u>5,063,681</u>	<u>3,941,719</u>	<u>1,121,962</u>
Instruction staff training services:					
Salaries of supervisors of instruction	748,899	1,369,407	2,118,306	2,006,956	111,350
Other purchased professional services - educational	37,218	-	37,218	3,218	34,000
Supplies and materials	6,233	-	6,233	621	5,612
Total instruction staff training services	<u>792,350</u>	<u>1,369,407</u>	<u>2,161,757</u>	<u>2,010,795</u>	<u>150,962</u>
Support services - general administration:					
Salaries	494,013	(2)	494,011	301,598	192,413
Salaries of other professional staff	490,963	(59,307)	431,656	416,612	15,044
Other purchased professional services - educational	94,400	-	94,400	81,038	13,362
Legal services	829,379	6,917	836,296	672,902	163,394
Other purchased professional services	537,664	-	537,664	426,484	111,180
Purchased Technical services	606,084	(1,625)	604,459	406,099	198,360
Communications/telephone	718,426	-	718,426	229,230	489,196
Miscellaneous purchased services	607,878	(7,070)	600,808	545,006	55,802
General Supplies	40,395	-	40,395	15,755	24,640
Miscellaneous expenditures	163,814	27,950	191,764	131,403	60,361
Total support services - general administration	<u>4,583,016</u>	<u>(33,137)</u>	<u>4,549,879</u>	<u>3,226,127</u>	<u>1,323,752</u>
Support services - school administration:					
Salaries of principals/assistant principals	2,981,741	1,229,980	4,211,721	3,717,176	494,545
Salaries of other professional staff	-	162,798	162,798	162,798	-
Salaries of secretarial and clerical assistants	3,115,228	237,276	3,352,504	2,783,034	569,470
Other professional and technical services	2,229,794	(5,648)	2,224,146	1,162,157	1,061,989
Other purchased services (400-500 series)	13,986	-	13,986	7,775	6,211
Supplies and materials	568,841	(119)	568,722	330,093	238,629
Other objects	136,166	3,250	139,416	89,594	49,822
Total support services - school administration	<u>9,045,756</u>	<u>1,627,537</u>	<u>10,673,293</u>	<u>8,252,627</u>	<u>2,420,666</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Central services:					
Salaries	\$ 1,006,617	\$ 67,157	\$ 1,073,774	\$ 1,072,312	\$ 1,462
Purchased profession services	70,698	-	70,698	37,243	33,455
Purchased technical services	709,850	-	709,850	217,845	492,005
Supplies and materials	213,289	-	213,289	91,096	122,193
Miscellaneous expenditures	209,559	14,300	223,859	170,046	53,813
Total central services:	<u>2,210,013</u>	<u>81,457</u>	<u>2,291,470</u>	<u>1,588,542</u>	<u>702,928</u>
Administrative Information Technology:					
Purchased profession services	22,936	5,580	28,516	13,714	14,802
Purchased technical services	622,454	-	622,454	214,741	407,713
Total administrative information technology:	<u>645,390</u>	<u>5,580</u>	<u>650,970</u>	<u>228,455</u>	<u>422,515</u>
Required maintenance for school facilities:					
Salaries	2,286,090	(1,801,785)	484,305	484,228	77
Cleaning, repair and maintenance services	876,235	-	876,235	233,548	642,687
General supplies	235,407	-	235,407	169,635	65,772
Other objects	27,880	(1,625)	26,255	19,689	6,566
Total required maintenance for school facilities	<u>3,425,612</u>	<u>(1,803,410)</u>	<u>1,622,202</u>	<u>907,100</u>	<u>715,102</u>
Other operating and maintenance of plant services:					
Salaries	10,339,836	840,110	11,179,946	10,920,553	259,393
Other salaries	48,127	-	48,127	26,977	21,150
Purchased professional and technical services	4,053,899	(41,000)	4,012,899	1,279,245	2,733,654
Cleaning, repair and maintenance services	4,607,378	2,366	4,609,744	3,577,722	1,032,022
Rental of land and buildings other than lease purchase	3,971,342	534	3,971,876	2,092,244	1,879,632
Other purchased property	758,909	-	758,909	573,178	185,731
General supplies	1,237,011	-	1,237,011	1,198,512	38,499
Energy	4,015,620	-	4,015,620	3,400,079	615,541
Other objects	188,684	1,625	190,309	150,840	39,469
Total other operating and maintenance of plant services:	<u>29,220,806</u>	<u>803,635</u>	<u>30,024,441</u>	<u>23,219,350</u>	<u>6,805,091</u>
Security:					
Salaries	6,002,531	(251,849)	5,750,682	5,372,777	377,905
General supplies	4,150	-	4,150	2,343	1,807
Total security	<u>6,006,681</u>	<u>(251,849)</u>	<u>5,754,832</u>	<u>5,375,120</u>	<u>379,712</u>
Student transportation services:					
Salaries of non-instruction aides	400,000	92,951	492,951	492,951	-
Management Fee - ESC & CTSA Trans Program	131,003	-	131,003	93,659	37,344
Cleaning, repair and maintenance services	40,000	-	40,000	-	40,000
Contracted services - (other than between home and school) - vendors	5,560	-	5,560	-	5,560
Contracted services - (Special education students) - joint agreement	3,895,560	1,200,000	5,095,560	4,687,875	407,685
General supplies	4,547	-	4,547	1,069	3,478
Miscellaneous purchased services	974,001	(200,000)	774,001	62,042	711,959
Total student transportation services	<u>5,450,671</u>	<u>1,092,951</u>	<u>6,543,622</u>	<u>5,337,596</u>	<u>1,206,026</u>
Unallocated employee benefits:					
Group insurance	6,040	-	6,040	-	6,040
Social Security contribution	3,200,000	190,228	3,390,228	3,383,207	7,021
TPAF contribution - ERIP	2,300,231	(190,227)	2,110,004	3,587	2,106,417
Other retirement contributions - regular	3,245,000	487,890	3,732,890	3,732,890	-
Other retirement contributions - ERIP	1,501,259	-	1,501,259	1,189,920	311,339
Workers' compensation	2,750,230	-	2,750,230	2,737,282	12,948
Unemployment compensation	400,000	(12,890)	387,110	-	387,110
Health benefits	37,661,531	(57,803)	37,603,728	31,759,379	5,844,349
Tuition reimbursement	786,607	-	786,607	406,792	379,815
Total unallocated employee benefits	<u>51,850,898</u>	<u>417,198</u>	<u>52,268,096</u>	<u>43,213,057</u>	<u>9,055,039</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<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	\$ -	\$ -	\$ -	\$ 7,720,911	\$ (7,720,911)
Post-retirement medical contributions	-	-	-	6,433,275	(6,433,275)
Long term disability insurance premium	-	-	-	16,722	(16,722)
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	6,006,985	(6,006,985)
Total on-behalf contributions	-	-	-	20,177,893	(20,177,893)
Total undistributed expenditures	153,404,939	2,829,955	156,234,894	145,785,641	10,449,253
Total expenditures - current expense	236,545,827	718,219	237,264,046	220,315,624	16,948,422
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	23,000	-	23,000	-	23,000
Instruction - instructional equipment	7,000	-	7,000	-	7,000
General administration	2,059,165	(1,000,000)	1,059,165	153,542	905,623
Student transportation - noninstructional equipment	250,000	-	250,000	250,000	-
Special schools (all programs)	24,435	-	24,435	-	24,435
Total equipment	2,363,600	(1,000,000)	1,363,600	403,542	960,058
Facilities acquisition and construction services:					
Construction services	3,425,637	-	3,425,637	871,895	2,553,742
Infrastructure	181,650	-	181,650	-	181,650
Total facilities acquisition and construction services	3,607,287	-	3,607,287	871,895	2,735,392
Total capital outlay	5,970,887	(1,000,000)	4,970,887	1,275,437	3,695,450
SPECIAL SCHOOLS					
Other special schools - instructions:					
Salaries of teachers	212,813	539,181	751,994	751,994	-
Other salaries - instruction	290,250	(290,250)	-	-	-
General supplies	23,150	(23,150)	-	-	-
Total other special schools - instructions	526,213	225,781	751,994	751,994	-
Accredited evening/adult high school - instruction:					
Salaries of teachers	69,944	34,486	104,430	104,430	-
Other salaries for instruction	14,689	-	14,689	7,796	6,893
General supplies	13,033	-	13,033	996	12,037
Textbooks	1,629	-	1,629	-	1,629
Total accredited evening/adult high school - instruction	99,295	34,486	133,781	113,222	20,559
Accredited evening/adult high school - support services:					
Salaries	7,696	75,881	83,577	83,577	-
Purchased professional and technical services	8,147	(1,625)	6,522	-	6,522
Other purchased services (400-500 series)	815	-	815	-	815
Total accredited evening/adult high school - support services	16,658	74,256	90,914	83,577	7,337
Adult education - local - instruction:					
Salaries	165,136	-	165,136	148,741	16,395
Salaries of teachers	1,127,058	(110,367)	1,016,691	692,037	324,654
General supplies	36,164	-	36,164	11,712	24,452
Total adult education - local - instruction	1,328,358	(108,742)	1,219,616	852,715	366,901
Adult education - local - support services:					
Other objects	1,629	-	1,629	-	1,629
Total adult education - local - support services	1,629	-	1,629	-	1,629
Total special schools	1,972,153	225,781	2,197,934	1,801,508	396,426
Charter schools	331,926	56,000	387,926	387,200	726
Total expenditures	244,820,793	-	244,820,793	223,779,769	21,041,024
Excess (deficiency) of revenues over (under) expenditures	\$ (49,068,907)	\$ -	\$ (49,068,907)	\$ (4,266,754)	\$ 44,802,153

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
OTHER FINANCING SOURCES (USES)					
Transfer out - capital reserve withdrawal capital projects fund	\$ -	\$ -	\$ -	\$ (1,000,000)	\$ (1,000,000)
Transfers in - contribution to school based budgeting - general fund	119,556,289	315,614	119,871,903	111,139,555	(8,732,348)
Transfers in - contribution to school based budgeting - special revenue fund	5,108,285	(315,614)	4,792,671	4,454,807	(337,864)
Operating transfers out - transfer to special revenue- local contribution to preschool - inclusion	(595,080)	-	(595,080)	(595,080)	-
Transfers out - contribution to school based budgeting	(119,556,289)	-	(119,556,289)	(111,139,555)	8,416,734
Total other financing sources (uses)	<u>4,513,205</u>	<u>-</u>	<u>4,513,205</u>	<u>2,859,727</u>	<u>(1,653,478)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(44,555,702)	-	(44,555,702)	(1,407,027)	43,148,675
Fund balances, July 1	83,750,760	-	83,750,760	83,750,760	-
Fund balances, June 30	<u>\$ 39,195,058</u>	<u>\$ -</u>	<u>\$ 39,195,058</u>	<u>\$ 82,343,733</u>	<u>\$ 43,148,675</u>
<u>Recapitulation:</u>					
Restricted for:					
Excess Surplus - prior year - designated for subsequent year's expenditures				\$ 24,785,266	
Excess Surplus - current year				32,753,235	
Capital reserve				7,997,704	
Maintenance reserve				2,000,000	
Assigned to:					
Year-end encumbrances				5,692,419	
Designated for subsequent year's expenditures				4,746,093	
Unassigned				<u>4,369,016</u>	
				82,343,733	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(17,794,802)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 64,548,931</u>	

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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	150,000	-	150,000	-	-	-
Miscellaneous	50,000	-	50,000	-	-	-
Total - local sources	15,618,637	-	15,618,637	-	-	-
Federal sources:						
Special Education Medicare Reimbursement Initiative	333,770	-	333,770	-	-	-
Total - federal sources	333,770	-	333,770	-	-	-
State sources:						
Equalization aid	165,595,041	-	165,595,041	-	-	-
Transportation aid	475,492	-	475,492	-	-	-
Special education aid	6,865,654	-	6,865,654	-	-	-
Security categorical aid	5,261,717	-	5,261,717	-	-	-
Educational adequacy aid	447,622	-	447,622	-	-	-
Per Pupil Growth Aid	115,940	-	115,940	-	-	-
PARCC Readiness Aid	115,940	-	115,940	-	-	-
Professional Learning Community Aid	122,720	-	122,720	-	-	-
Host District aid	5,575	-	5,575	-	-	-
Perkins	-	-	-	-	-	-
Extraordinary aid	793,778	-	793,778	-	-	-
On-behalf TPAF contributions (Non-budgeted)	-	-	-	-	-	-
Pension contribution	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-
Long term disability insurance premium	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	-	-	-
Total - state sources	179,799,479	-	179,799,479	-	-	-
Total revenues	195,751,886	-	195,751,886	-	-	-
EXPENDITURES -						
CURRENT EXPENSE						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	-	3,071,658	3,071,658	-	(60,642)	(60,642)
Grades 1-5	-	17,110,743	17,110,743	-	60,583	60,583
Grades 6-8	236,205	9,925,585	10,161,790	(82,403)	(681,840)	(764,243)
Grades 9-12	24,450	15,102,289	15,126,739	-	(1,060,872)	(1,060,872)
Other salaries for instruction:	-	272,727	272,727	-	(91,518)	(91,518)
Preschool/kindergarten	-	272,727	272,727	-	(91,518)	(91,518)
Total regular programs - instruction	260,655	45,483,002	45,743,657	(82,403)	(1,834,289)	(1,916,692)
Regular programs - home instruction:						
Salaries of teachers	251,109	-	251,109	54,891	-	54,891
Other salaries for instruction	95,111	-	95,111	(42,997)	-	(42,997)
Total regular programs - home instruction	346,220	-	346,220	11,894	-	11,894
Regular programs - undistributed instruction:						
Other salaries for instruction	1,933,813	1,897,284	3,831,097	(801,297)	588,565	(212,732)
Purchased professional - educational services	56,026	44,025	100,051	3,312	(1,300)	2,012
Purchased professional - technical services	-	25,122	25,122	-	-	-
Other purchased services (400-500 series)	135,233	59,126	194,359	-	-	-
General supplies	1,181,608	1,961,532	3,143,140	(3,312)	(26,669)	(29,981)
Textbooks	234,430	293,268	527,698	-	(15,566)	(15,566)
Other objects	17,030	93,234	110,264	-	(2,823)	(2,823)
Total regular programs - undistributed instruction	3,558,140	4,373,591	7,931,731	(801,297)	542,207	(259,090)
Total regular programs	4,165,015	49,856,593	54,021,608	(871,806)	(1,292,082)	(2,163,888)
Cognitive - moderate:						
Salaries of teachers	-	204,115	204,115	-	(10,662)	(10,662)
Other salaries for instruction	-	32,171	32,171	-	-	-
General supplies	-	70,852	70,852	-	-	-
Total cognitive - moderate	-	307,138	307,138	-	(10,662)	(10,662)
Learning/language disabilities:						
Salaries of teachers	-	2,947,251	2,947,251	-	121,754	121,754
Other salaries for instruction	-	583,327	583,327	-	(37,557)	(37,557)
Other purchased services (400-500 series)	-	3,000	3,000	-	-	-
General supplies	-	69,941	69,941	-	55	55
Total learning/language disabilities	-	3,606,519	3,606,519	-	84,252	84,252
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
150,000	-	150,000	254,984	-	254,984
50,000	-	50,000	3,121,991	-	3,121,991
<u>15,618,637</u>	<u>-</u>	<u>15,618,637</u>	<u>18,795,612</u>	<u>-</u>	<u>18,795,612</u>
333,770	-	333,770	385,858	-	385,858
<u>333,770</u>	<u>-</u>	<u>333,770</u>	<u>385,858</u>	<u>-</u>	<u>385,858</u>
165,595,041	-	165,595,041	165,595,041	-	165,595,041
475,492	-	475,492	475,492	-	475,492
6,865,654	-	6,865,654	6,865,654	-	6,865,654
5,261,717	-	5,261,717	5,261,717	-	5,261,717
447,622	-	447,622	447,622	-	447,622
115,940	-	115,940	115,940	-	115,940
115,940	-	115,940	115,940	-	115,940
122,720	-	122,720	122,720	-	122,720
5,575	-	5,575	5,575	-	5,575
-	-	-	-	-	-
793,778	-	793,778	1,147,951	-	1,147,951
-	-	-	7,720,911	-	7,720,911
-	-	-	6,433,275	-	6,433,275
-	-	-	16,722	-	16,722
-	-	-	6,006,985	-	6,006,985
<u>179,799,479</u>	<u>-</u>	<u>179,799,479</u>	<u>200,331,545</u>	<u>-</u>	<u>200,331,545</u>
195,751,886	-	195,751,886	219,513,015	-	219,513,015
-	3,011,016	3,011,016	-	2,668,329	2,668,329
-	17,171,326	17,171,326	-	17,125,579	17,125,579
153,802	9,243,745	9,397,547	42,405	8,886,970	8,929,375
24,450	14,041,417	14,065,867	23,365	13,972,555	13,995,920
-	181,209	181,209	-	178,382	178,382
<u>178,252</u>	<u>43,648,713</u>	<u>43,826,965</u>	<u>65,770</u>	<u>42,831,815</u>	<u>42,897,585</u>
306,000	-	306,000	156,000	-	156,000
52,114	-	52,114	-	-	-
<u>358,114</u>	<u>-</u>	<u>358,114</u>	<u>156,000</u>	<u>-</u>	<u>156,000</u>
1,132,516	2,485,849	3,618,365	852,804	2,071,446	2,924,250
59,338	42,725	102,063	13,336	11,050	24,386
-	25,122	25,122	-	10,322	10,322
135,233	59,126	194,359	113,058	42,063	155,121
1,178,296	1,934,863	3,113,159	643,465	1,374,114	2,017,579
234,430	277,702	512,132	41,904	229,637	271,541
17,030	90,411	107,441	-	47,938	47,938
<u>2,756,843</u>	<u>4,915,798</u>	<u>7,672,641</u>	<u>1,664,567</u>	<u>3,786,570</u>	<u>5,451,137</u>
3,293,209	48,564,511	51,857,720	1,886,337	46,618,385	48,504,722
-	193,453	193,453	-	193,453	193,453
-	32,171	32,171	-	-	-
-	70,852	70,852	-	60,631	60,631
<u>-</u>	<u>296,476</u>	<u>296,476</u>	<u>-</u>	<u>254,084</u>	<u>254,084</u>
-	3,069,005	3,069,005	-	2,703,211	2,703,211
-	545,770	545,770	-	361,083	361,083
-	3,000	3,000	-	-	-
-	69,996	69,996	-	36,894	36,894
<u>-</u>	<u>3,690,771</u>	<u>3,690,771</u>	<u>-</u>	<u>3,101,188</u>	<u>3,101,188</u>

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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	\$ -	\$ 1,030,978	\$ 1,030,978	\$ -	\$ (225,097)	\$ (225,097)
Other salaries for instruction	-	320,481	320,481	-	89,203	89,203
Other purchased services (400-500 series)	-	2,000	2,000	-	-	-
General supplies	-	31,157	31,157	-	(512)	(512)
Other objects	-	-	-	-	-	-
Total multiple disabilities	-	1,384,616	1,384,616	-	(136,406)	(136,406)
Resource room/resource center:						
Salaries of teachers	-	5,954,280	5,954,280	-	166,970	166,970
Other salaries for instruction	-	107,641	107,641	-	36,773	36,773
Other purchased services (400-500 series)	-	3,500	3,500	-	-	-
General supplies	-	106,483	106,483	-	(500)	(500)
Textbooks	-	400	400	-	-	-
Total resource room/resource center	-	6,172,304	6,172,304	-	203,243	203,243
Autism:						
Salaries of teachers	-	566,780	566,780	-	3,572	3,572
General supplies	-	31,949	31,949	-	-	-
Total autism	-	598,729	598,729	-	3,572	3,572
Special education - home instruction:						
Salaries of teachers	310,000	-	310,000	106,852	-	106,852
General supplies	33,944	-	33,944	-	-	-
Total special education - home instruction	486,944	-	486,944	(34,727)	-	(34,727)
Total special education - instruction	486,944	12,069,306	12,556,250	(34,727)	143,999	109,272
Basic skills/remedial:						
Salaries of teachers	-	-	-	-	-	-
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	1,356	7,276	-	-	-
Other objects	1,324	-	1,324	-	-	-
Total basic skills/remedial	11,712	1,356	13,068	-	-	-
Bilingual education:						
Salaries of teachers	149,244	8,515,801	8,665,045	-	(905,385)	(905,385)
Other salaries for instruction	-	565,321	565,321	-	150,793	150,793
Purchased professional - technical services	-	23,805	23,805	-	(2,193)	(2,193)
Other purchased services (400-500 series)	1,200	20,000	21,200	-	(4,000)	(4,000)
General supplies	50,972	515,916	566,888	-	(15)	(15)
Textbooks	-	43,980	43,980	-	-	-
Other objects	-	4,800	4,800	-	-	-
Total bilingual education	201,416	9,689,623	9,891,039	-	(760,800)	(760,800)
Vocational programs - local - instruction:						
Salaries of teachers	180,000	-	180,000	-	-	-
Purchased professional - educational services	2,512	-	2,512	-	-	-
General supplies	42,273	-	42,273	-	-	-
Textbooks	7,307	-	7,307	-	-	-
Other objects	4,325	-	4,325	-	-	-
Total vocational programs - local - instruction	236,417	-	236,417	-	-	-

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
\$ -	\$ 805,881	\$ 805,881	\$ -	\$ 730,231	\$ 730,231
-	409,684	409,684	-	332,451	332,451
-	2,000	2,000	-	-	-
-	30,645	30,645	-	27,104	27,104
-	-	-	-	-	-
-	1,248,210	1,248,210	-	1,089,786	1,089,786
-	6,121,250	6,121,250	-	5,833,366	5,833,366
-	144,414	144,414	-	144,414	144,414
-	3,500	3,500	-	2,799	2,799
-	105,983	105,983	-	62,417	62,417
-	400	400	-	396	396
-	6,375,547	6,375,547	-	6,043,392	6,043,392
-	570,352	570,352	-	482,041	482,041
-	31,949	31,949	-	24,304	24,304
-	602,301	602,301	-	506,345	506,345
416,852	-	416,852	416,852	-	416,852
33,944	-	33,944	3,621	-	3,621
452,217	-	452,217	421,173	-	421,173
452,217	12,213,305	12,665,522	421,173	10,994,795	11,415,968
-	-	-	-	-	-
1,324	-	1,324	-	-	-
2,002	-	2,002	-	-	-
1,142	-	1,142	-	-	-
5,920	1,356	7,276	666	1,348	2,014
1,324	-	1,324	-	-	-
11,712	1,356	13,068	666	1,348	2,014
149,244	7,610,416	7,759,660	148,602	7,281,170	7,429,772
-	716,114	716,114	-	669,764	669,764
-	21,612	21,612	-	16,466	16,466
1,200	16,000	17,200	-	2,475	2,475
50,972	515,901	566,873	50,831	360,108	410,939
-	43,980	43,980	-	10,107	10,107
-	4,800	4,800	-	3,445	3,445
201,416	8,928,823	9,130,239	199,433	8,343,535	8,542,968
180,000	-	180,000	-	-	-
2,512	-	2,512	2,512	-	2,512
42,273	-	42,273	32,101	-	32,101
7,307	-	7,307	6,306	-	6,306
4,325	-	4,325	3,733	-	3,733
236,417	-	236,417	44,652	-	44,652

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other instructional:						
School-sponsored cocurricular activities:						
Other purchase services (300-500 series)	\$ -	\$ 84,373	\$ 84,373	\$ -	\$ -	\$ -
Supplies and materials	-	10,588	10,588	-	-	-
Other Objects	-	7,000	7,000	-	-	-
School-sponsored athletics:						
Salaries	151,174	-	151,174	24,816	-	24,816
Salaries of teachers	329,800	-	329,800	100,151	-	100,151
Purchased services (300-500 series)	-	20,529	20,529	-	-	-
Supplies and materials	262,606	165,745	428,351	41,000	-	41,000
Other objects	111,725	4,125	115,850	(32,500)	-	(32,500)
Before/after school programs:						
Salaries of teachers	128,857	1,338,212	1,467,069	1,728	(30,566)	(28,838)
Salaries of professional staff	7,331	-	7,331	-	-	-
Salaries of secretarial and clerical assistants	3,666	-	3,666	-	-	-
Other salaries for instruction	-	852,143	852,143	-	647,006	647,006
Student assistants video productions	120,000	-	120,000	80,956	85,582	166,538
Purchased professional and technical services	8,574	26,855	35,429	-	(3,603)	(3,603)
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	67,342	-	67,342	-	-	-
Other objects	11,590	-	11,590	-	-	-
Other supplemental/at-risk programs:						
Salaries of teachers	-	687,517	687,517	-	50,475	50,475
Other salaries for instruction	-	30,462	30,462	-	(10,775)	(10,775)
Other special schools:						
Other purchase services (300-500 series)	-	10,000	10,000	-	-	-
General Supplies	-	1,146	1,146	-	-	-
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)	1,519,050	-	1,519,050	(250,590)	-	(250,590)
Total other instructional	3,164,844	3,257,662	6,422,506	(34,439)	738,119	703,680
Total - instruction	8,266,348	74,874,540	83,140,888	(940,972)	(1,170,764)	(2,111,736)
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - special	610,837	-	610,837	-	-	-
Tuition to CSSD & regional day schools	1,551,391	-	1,551,391	-	-	-
Tuition to private schools for the handicapped-within state	7,749,138	-	7,749,138	-	-	-
Tuition to private schools - handicapped other LEA's-outside state	42,070	-	42,070	-	-	-
Tuition - state facilities	48,965	-	48,965	-	-	-
Total undistributed expenditures - instruction	10,002,401	-	10,002,401	-	-	-
Attendance and social work services:						
Salaries	-	1,958,851	1,958,851	11,518	(318,518)	(307,000)
Other salaries	302,193	-	302,193	-	-	-
Salary drop out prevention officer	-	639,327	639,327	-	59,791	59,791
Salaries of family support team	-	673,284	673,284	-	99,468	99,468
Family/parent liaison salary	-	734,777	734,777	-	(122,378)	(122,378)
Purchase professional & technical services	20,363	9,500	29,863	-	-	-
Other purchased services (400-500 series)	-	1,590	1,590	-	-	-
Supplies and materials	4,457	46,760	51,217	-	-	-
General supplies	-	4,000	4,000	-	-	-
Other objects	1,308	300	1,608	-	-	-
Total attendance and social work services	328,321	4,068,389	4,396,710	11,518	(281,637)	(270,119)
Health services:						
Salaries	321,654	1,859,595	2,181,249	252	(8,838)	(8,586)
Family/parent liaison salary	-	66,275	66,275	-	-	-
Salaries of social services coordinators	-	907,184	907,184	-	(93,041)	(93,041)
Purchased professional and technical services	49,000	-	49,000	-	-	-
Other purchased services (400-500 series)	5,815	-	5,815	(2,600)	-	(2,600)
Supplies and materials	89,350	29,925	119,275	-	7,030	7,030
Other objects	19,561	-	19,561	2,600	-	2,600
Total health services	485,380	2,864,479	3,349,859	252	(94,849)	(94,597)
Other support services - students-regular:						
Salaries of other professional staff	712,816	1,218,785	1,931,601	(93,994)	46,866	(47,128)
Salaries of secretarial and clerical assistants	-	186,900	186,900	-	141,518	141,518
Other salaries	794,353	-	794,353	-	-	-
Purchased professional - educational services	-	50,599	50,599	-	(4,549)	(4,549)
Purchased professional - technical services	-	8,500	8,500	-	-	-
Other purchased services (400-500 series)	-	14,970	14,970	-	-	-
Supplies and materials	-	14,712	14,712	-	-	-
Other objects	492,352	1,000	493,352	-	-	-
Total other support services - students-regular	1,999,521	1,495,466	3,494,987	(93,994)	183,835	89,841

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
\$ -	\$ 84,373	\$ 84,373	\$ -	\$ 54,714	\$ 54,714
-	10,588	10,588	-	10,512	10,512
-	7,000	7,000	-	-	-
175,990	-	175,990	175,990	-	175,990
429,951	-	429,951	313,303	-	313,303
-	20,529	20,529	-	-	-
303,606	165,745	469,351	298,304	1,147	299,451
79,225	4,125	83,350	37,093	-	37,093
130,585	1,307,646	1,438,231	113,436	1,212,459	1,325,895
7,331	-	7,331	-	-	-
3,666	-	3,666	-	-	-
-	1,499,149	1,499,149	-	1,436,502	1,436,502
200,956	85,582	286,538	192,006	45,140	237,146
8,574	23,252	31,826	-	3,814	3,814
180,500	-	180,500	6,108	-	6,108
10,056	-	10,056	313	-	313
2,573	-	2,573	518	-	518
67,342	-	67,342	31,907	-	31,907
11,590	-	11,590	1,497	-	1,497
-	737,992	737,992	-	614,562	614,562
-	19,687	19,687	-	19,687	19,687
-	10,000	10,000	-	-	-
-	1,146	1,146	-	993	993
-	17,000	17,000	-	-	-
250,000	-	250,000	179,227	-	179,227
1,268,460	-	1,268,460	1,268,460	-	1,268,460
<u>3,130,405</u>	<u>3,995,781</u>	<u>7,126,186</u>	<u>2,618,162</u>	<u>3,401,497</u>	<u>6,019,659</u>
<u>7,325,376</u>	<u>73,703,776</u>	<u>81,029,152</u>	<u>5,170,423</u>	<u>69,359,560</u>	<u>74,529,983</u>
610,837	-	610,837	409,382	-	409,382
1,551,391	-	1,551,391	1,405,215	-	1,405,215
7,749,138	-	7,749,138	6,812,510	-	6,812,510
42,070	-	42,070	-	-	-
48,965	-	48,965	-	-	-
<u>10,002,401</u>	<u>-</u>	<u>10,002,401</u>	<u>8,627,107</u>	<u>-</u>	<u>8,627,107</u>
11,518	1,640,333	1,651,851	11,518	1,205,745	1,217,263
302,193	-	302,193	278,847	-	278,847
-	699,118	699,118	-	487,378	487,378
-	772,752	772,752	-	496,045	496,045
-	612,399	612,399	-	539,801	539,801
20,363	9,500	29,863	-	1,200	1,200
-	1,590	1,590	-	1,135	1,135
4,457	46,760	51,217	2,544	684	3,228
-	4,000	4,000	-	3,422	3,422
1,308	300	1,608	-	300	300
<u>339,839</u>	<u>3,786,752</u>	<u>4,126,591</u>	<u>292,909</u>	<u>2,735,710</u>	<u>3,028,619</u>
321,906	1,850,757	2,172,663	243,908	1,496,678	1,740,586
-	66,275	66,275	-	38,409	38,409
-	814,143	814,143	-	441,853	441,853
49,000	-	49,000	41,809	-	41,809
3,215	-	3,215	2,981	-	2,981
89,350	36,955	126,305	50,162	22,969	73,131
22,161	-	22,161	18,956	-	18,956
<u>485,632</u>	<u>2,769,630</u>	<u>3,255,262</u>	<u>357,816</u>	<u>1,999,909</u>	<u>2,357,725</u>
618,822	1,265,651	1,884,473	598,030	1,185,828	1,783,858
-	328,418	328,418	-	327,555	327,555
794,353	-	794,353	644,570	-	644,570
-	46,050	46,050	-	23,607	23,607
-	8,500	8,500	-	1,532	1,532
-	14,970	14,970	-	14,920	14,920
-	14,712	14,712	-	1,000	1,000
492,352	1,000	493,352	298,172	378	298,550
<u>1,905,527</u>	<u>1,679,301</u>	<u>3,584,828</u>	<u>1,540,772</u>	<u>1,554,820</u>	<u>3,095,592</u>

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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	\$ 3,480,562	\$ -	\$ 3,480,562	\$ (488,567)	\$ -	\$ (488,567)
Salaries of secretarial and clerical assistants	895,082	-	895,082	524,337	-	524,337
Total other support services - students-special services	<u>4,375,644</u>	<u>-</u>	<u>4,375,644</u>	<u>35,770</u>	<u>-</u>	<u>35,770</u>
Improvement of instructional services:						
Salaries of supervisors of instructions	2,956,702	-	2,956,702	(167,373)	-	(167,373)
Salaries of principals/assistant principals	-	-	-	-	23,905	23,905
Salaries of other professional staff	493,065	114,300	607,365	-	2,000	2,000
Salaries of secretarial and clerical assistants	1,076,459	413,602	1,490,061	(65,015)	73,083	8,068
Other salaries	1,637,209	-	1,637,209	924	-	924
Purchased professional - educational services	115,899	66,749	182,648	-	-	-
Purchased professional - technical services	6,743	-	6,743	-	-	-
Other purchased services (400-500 series)	2,052,911	45,000	2,097,911	(1,625)	5,000	3,375
Supplies and materials	-	371,327	371,327	-	(20,995)	(20,995)
Textbooks	48,895	-	48,895	-	-	-
Other objects	1,390	-	1,390	-	-	-
Total improvement of instructional services	<u>8,389,273</u>	<u>1,010,978</u>	<u>9,400,251</u>	<u>(233,089)</u>	<u>82,993</u>	<u>(150,096)</u>
Educational media services/school library:						
Salaries	-	887,678	887,678	-	160,284	160,284
Salaries of technology coordinators	-	187,747	187,747	-	(116,912)	(116,912)
Purchased professional - technical services	210,621	1,337,311	1,547,932	(56,000)	80	(55,920)
Other purchased services (400-500 series)	25,200	155,377	180,577	-	-	-
Supplies and materials	179,619	2,170,341	2,349,960	-	(77,665)	(77,665)
Other objects	-	-	-	-	-	-
Total educational media services/school library	<u>415,440</u>	<u>4,738,454</u>	<u>5,153,894</u>	<u>(56,000)</u>	<u>(34,213)</u>	<u>(90,213)</u>
Instruction staff training services:						
Salaries of supervisors of instruction	748,899	-	748,899	1,369,407	-	1,369,407
Other purchased professional services - educational	25,218	12,000	37,218	-	-	-
Supplies and materials	2,033	4,200	6,233	-	-	-
Total instruction staff training services	<u>776,150</u>	<u>16,200</u>	<u>792,350</u>	<u>1,369,407</u>	<u>-</u>	<u>1,369,407</u>
Support services - general administration:						
Salaries	494,013	-	494,013	(2)	-	(2)
Salaries of other professional staff	490,963	-	490,963	(59,307)	-	(59,307)
Other purchased professional services - educational	94,400	-	94,400	-	-	-
Legal services	829,379	-	829,379	6,917	-	6,917
Other purchased professional services	537,664	-	537,664	-	-	-
Purchased Technical services	606,084	-	606,084	(1,625)	-	(1,625)
Communications/telephone	718,426	-	718,426	-	-	-
Miscellaneous purchased services	607,878	-	607,878	(7,070)	-	(7,070)
General Supplies	40,395	-	40,395	-	-	-
Miscellaneous expenditures	163,814	-	163,814	27,950	-	27,950
Total support services - general administration	<u>4,583,016</u>	<u>-</u>	<u>4,583,016</u>	<u>(33,137)</u>	<u>-</u>	<u>(33,137)</u>
Support services - school administration:						
Salaries of principals/assistant principals	-	2,981,741	2,981,741	-	1,229,980	1,229,980
Salaries of other professional staff	-	-	-	-	162,798	162,798
Salaries of secretarial and clerical assistants	-	3,115,228	3,115,228	-	237,276	237,276
Other professional and technical services	2,204,263	25,531	2,229,794	-	(5,648)	(5,648)
Other purchased services (400-500 series)	-	13,986	13,986	-	-	-
Supplies and materials	82,500	486,341	568,841	-	(119)	(119)
Other objects	39,551	96,615	136,166	3,250	-	3,250
Total support services - school administration	<u>2,326,314</u>	<u>6,719,442</u>	<u>9,045,756</u>	<u>3,250</u>	<u>1,624,287</u>	<u>1,627,537</u>
Central services:						
Salaries	1,006,617	-	1,006,617	67,157	-	67,157
Purchased profession services	70,698	-	70,698	-	-	-
Purchased technical services	709,850	-	709,850	-	-	-
Supplies and materials	213,289	-	213,289	-	-	-
Miscellaneous expenditures	209,559	-	209,559	14,300	-	14,300
Total central services:	<u>2,210,013</u>	<u>-</u>	<u>2,210,013</u>	<u>81,457</u>	<u>-</u>	<u>81,457</u>
Administrative Information Technology:						
Purchased profession services	22,936	-	22,936	5,580	-	5,580
Purchased technical services	622,454	-	622,454	-	-	-
Total administrative information technology:	<u>645,390</u>	<u>-</u>	<u>645,390</u>	<u>5,580</u>	<u>-</u>	<u>5,580</u>
Required maintenance for school facilities:						
Salaries	2,286,090	-	2,286,090	(1,801,785)	-	(1,801,785)
Cleaning, repair and maintenance services	876,235	-	876,235	-	-	-
General supplies	235,407	-	235,407	-	-	-
Other objects	27,880	-	27,880	(1,625)	-	(1,625)
Total required maintenance for school facilities	<u>3,425,612</u>	<u>-</u>	<u>3,425,612</u>	<u>(1,803,410)</u>	<u>-</u>	<u>(1,803,410)</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
\$ 2,991,995	\$ -	\$ 2,991,995	\$ 2,967,560	\$ -	\$ 2,967,560
1,419,419	-	1,419,419	1,419,419	-	1,419,419
4,411,414	-	4,411,414	4,386,979	-	4,386,979
2,789,329	-	2,789,329	1,764,653	-	1,764,653
-	23,905	23,905	-	23,905	23,905
493,065	116,300	609,365	398,051	116,300	514,351
1,011,444	486,685	1,498,129	983,450	390,249	1,373,699
1,638,133	-	1,638,133	1,374,004	-	1,374,004
115,899	66,749	182,648	36,713	3,138	39,851
6,743	-	6,743	-	-	-
2,051,286	50,000	2,101,286	1,443,712	43,218	1,486,930
-	350,332	350,332	-	233,845	233,845
48,895	-	48,895	-	-	-
1,390	-	1,390	-	-	-
8,156,184	1,093,971	9,250,155	6,000,583	810,655	6,811,238
-	1,047,962	1,047,962	-	877,993	877,993
-	70,835	70,835	-	1,180	1,180
154,621	1,337,391	1,492,012	457	1,102,934	1,103,391
25,200	155,377	180,577	14,232	84,253	98,485
179,619	2,092,676	2,272,295	117,223	1,743,447	1,860,670
-	-	-	-	-	-
359,440	4,704,241	5,063,681	131,912	3,809,807	3,941,719
2,118,306	-	2,118,306	2,006,956	-	2,006,956
25,218	12,000	37,218	3,218	-	3,218
2,033	4,200	6,233	621	-	621
2,145,557	16,200	2,161,757	2,010,795	-	2,010,795
494,011	-	494,011	301,598	-	301,598
431,656	-	431,656	416,612	-	416,612
94,400	-	94,400	81,038	-	81,038
836,296	-	836,296	672,902	-	672,902
537,664	-	537,664	426,484	-	426,484
604,459	-	604,459	406,099	-	406,099
718,426	-	718,426	229,230	-	229,230
600,808	-	600,808	545,006	-	545,006
40,395	-	40,395	15,755	-	15,755
191,764	-	191,764	131,403	-	131,403
4,549,879	-	4,549,879	3,226,127	-	3,226,127
-	4,211,721	4,211,721	-	3,717,176	3,717,176
-	162,798	162,798	-	162,798	162,798
-	3,352,504	3,352,504	-	2,783,034	2,783,034
2,204,263	19,883	2,224,146	1,147,940	14,217	1,162,157
-	13,986	13,986	-	7,775	7,775
82,500	486,222	568,722	58,618	271,475	330,093
42,801	96,615	139,416	18,886	70,708	89,594
2,329,564	8,343,729	10,673,293	1,225,444	7,027,183	8,252,627
1,073,774	-	1,073,774	1,072,312	-	1,072,312
70,698	-	70,698	37,243	-	37,243
709,850	-	709,850	217,845	-	217,845
213,289	-	213,289	91,096	-	91,096
223,859	-	223,859	170,046	-	170,046
2,291,470	-	2,291,470	1,588,542	-	1,588,542
28,516	-	28,516	13,714	-	13,714
622,454	-	622,454	214,741	-	214,741
650,970	-	650,970	228,455	-	228,455
484,305	-	484,305	484,228	-	484,228
876,235	-	876,235	233,548	-	233,548
235,407	-	235,407	169,635	-	169,635
26,255	-	26,255	19,689	-	19,689
1,622,202	-	1,622,202	907,100	-	907,100

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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	\$ 10,339,836	\$ -	\$ 10,339,836	\$ 840,110	\$ -	\$ 840,110
Other salaries	48,127	-	48,127	-	-	-
Purchased professional and technical services	4,053,899	-	4,053,899	(41,000)	-	(41,000)
Cleaning, repair and maintenance services	4,607,378	-	4,607,378	2,366	-	2,366
Rental of land and buildings other than lease purchase	3,971,342	-	3,971,342	534	-	534
Other purchased property	758,909	-	758,909	-	-	-
General supplies	1,237,011	-	1,237,011	-	-	-
Energy	4,015,620	-	4,015,620	-	-	-
Other objects	188,684	-	188,684	1,625	-	1,625
Total other operating and maintenance of plant services:	29,220,806	-	29,220,806	803,635	-	803,635
Security:						
Salaries	469,752	5,532,779	6,002,531	-	(251,849)	(251,849)
General supplies	-	4,150	4,150	-	-	-
Total security	469,752	5,536,929	6,006,681	-	(251,849)	(251,849)
Student transportation services:						
Salaries of non-instruction aides	400,000	-	400,000	92,951	-	92,951
Management Fee - ESC & CTSA Trans Program	131,003	-	131,003	-	-	-
Cleaning, repair and maintenance services	40,000	-	40,000	-	-	-
Contracted services -						
(other than between home and school) - vendors	-	5,560	5,560	-	-	-
Contracted services -						
(Special education students) - joint agreement	3,895,560	-	3,895,560	1,200,000	-	1,200,000
General supplies	4,547	-	4,547	-	-	-
Miscellaneous purchased services	974,001	-	974,001	(200,000)	-	(200,000)
Total student transportation services	5,445,111	5,560	5,450,671	1,092,951	-	1,092,951
Unallocated employee benefits:						
Group insurance	6,040	-	6,040	-	-	-
Social Security contribution	3,200,000	-	3,200,000	190,228	-	190,228
TPAF contribution - ERIP	2,300,231	-	2,300,231	(190,227)	-	(190,227)
Other retirement contributions - regular	3,245,000	-	3,245,000	487,890	-	487,890
Other retirement contributions - ERIP	1,501,259	-	1,501,259	-	-	-
Workers' compensation	2,750,230	-	2,750,230	-	-	-
Unemployment compensation	400,000	-	400,000	(12,890)	-	(12,890)
Health benefits	13,016,344	24,645,187	37,661,531	-	(57,803)	(57,803)
Tuition reimbursement	786,607	-	786,607	-	-	-
Total unallocated employee benefits	27,205,711	24,645,187	51,850,898	475,001	(57,803)	417,198
Food services:						
Other salaries	-	-	-	-	-	-
Total food services	-	-	-	-	-	-
On-behalf TPAF contributions (Non-budgeted)						
Pension contribution	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-
Long term disability insurance premium	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-
Total undistributed expenditures	102,303,855	51,101,084	153,404,939	1,659,191	1,170,764	2,829,955
Total expenditures - current expense	110,570,203	125,975,624	236,545,827	718,219	-	718,219
CAPITAL OUTLAY						
Equipment:						
Grades 1 - 5	23,000	-	23,000	-	-	-
Undistributed expenditures:						
Instruction - instructional equipment	7,000	-	7,000	-	-	-
General administration	2,059,165	-	2,059,165	(1,000,000)	-	(1,000,000)
Student transportation - noninstructional equipment	250,000	-	250,000	-	-	-
Special schools (all programs)	24,435	-	24,435	-	-	-
Total equipment	2,363,600	-	2,363,600	(1,000,000)	-	(1,000,000)
Facilities acquisition and construction services:						
Architect/engineering services	-	-	-	-	-	-
Other professional/technical services	-	-	-	-	-	-
Construction services	3,425,637	-	3,425,637	-	-	-
Infrastructure	181,650	-	181,650	-	-	-
Total facilities acquisition and construction services	3,607,287	-	3,607,287	-	-	-
Assets acquired under capital leases (Non-budgeted)	-	-	-	-	-	-
Total capital outlay	5,970,887	-	5,970,887	(1,000,000)	-	(1,000,000)

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
\$ 11,179,946	\$ -	\$ 11,179,946	\$ 10,920,553	\$ -	\$ 10,920,553
48,127	-	48,127	26,977	-	26,977
4,012,899	-	4,012,899	1,279,245	-	1,279,245
4,609,744	-	4,609,744	3,577,722	-	3,577,722
3,971,876	-	3,971,876	2,092,244	-	2,092,244
758,909	-	758,909	573,178	-	573,178
1,237,011	-	1,237,011	1,198,512	-	1,198,512
4,015,620	-	4,015,620	3,400,079	-	3,400,079
190,309	-	190,309	150,840	-	150,840
30,024,441	-	30,024,441	23,219,350	-	23,219,350
469,752	5,280,930	5,750,682	462,915	4,909,862	5,372,777
-	4,150	4,150	-	2,343	2,343
469,752	5,285,080	5,754,832	462,915	4,912,205	5,375,120
492,951	-	492,951	492,951	-	492,951
131,003	-	131,003	93,659	-	93,659
40,000	-	40,000	-	-	-
-	5,560	5,560	-	-	-
5,095,560	-	5,095,560	4,687,875	-	4,687,875
4,547	-	4,547	1,069	-	1,069
774,001	-	774,001	62,042	-	62,042
6,538,062	5,560	6,543,622	5,337,596	-	5,337,596
6,040	-	6,040	-	-	-
3,390,228	-	3,390,228	3,383,207	-	3,383,207
2,110,004	-	2,110,004	3,587	-	3,587
3,732,890	-	3,732,890	3,732,890	-	3,732,890
1,501,259	-	1,501,259	1,189,920	-	1,189,920
2,750,230	-	2,750,230	2,737,282	-	2,737,282
387,110	-	387,110	-	-	-
13,016,344	24,587,384	37,603,728	7,600,811	24,158,568	31,759,379
786,607	-	786,607	406,792	-	406,792
27,680,712	24,587,384	52,268,096	19,054,489	24,158,568	43,213,057
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,720,911	-	7,720,911
-	-	-	6,433,275	-	6,433,275
-	-	-	16,722	-	16,722
-	-	-	6,006,985	-	6,006,985
-	-	-	20,177,893	-	20,177,893
103,963,046	52,271,848	156,234,894	98,776,784	47,008,857	145,785,641
111,288,422	125,975,624	237,264,046	103,947,207	116,368,417	220,315,624
23,000	-	23,000	-	-	-
7,000	-	7,000	-	-	-
1,059,165	-	1,059,165	153,542	-	153,542
250,000	-	250,000	250,000	-	250,000
24,435	-	24,435	-	-	-
1,363,600	-	1,363,600	403,542	-	403,542
-	-	-	-	-	-
-	-	-	-	-	-
3,425,637	-	3,425,637	871,895	-	871,895
181,650	-	181,650	-	-	-
3,607,287	-	3,607,287	871,895	-	871,895
-	-	-	-	-	-
4,970,887	-	4,970,887	1,275,437	-	1,275,437

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2017

	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	\$ 539,181	\$ -	\$ 539,181
Other salaries - instruction	290,250	-	290,250	(290,250)	-	(290,250)
General supplies	23,150	-	23,150	(23,150)	-	(23,150)
Total other special schools - instructions	<u>526,213</u>	<u>-</u>	<u>526,213</u>	<u>225,781</u>	<u>-</u>	<u>225,781</u>
Accredited evening/adult high school - instruction:						
Salaries of teachers	69,944	-	69,944	34,486	-	34,486
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>34,486</u>	<u>-</u>	<u>34,486</u>
Accredited evening/adult high school - support services:						
Salaries	7,696	-	7,696	75,881	-	75,881
Purchased professional and technical services	8,147	-	8,147	(1,625)	-	(1,625)
Other purchased services (400-500 series)	815	-	815	-	-	-
Total accredited evening/adult high school - support services	<u>16,658</u>	<u>-</u>	<u>16,658</u>	<u>74,256</u>	<u>-</u>	<u>74,256</u>
Adult education - local - instruction:						
Salaries	165,136	-	165,136	-	-	-
Salaries of teachers	1,127,058	-	1,127,058	(110,367)	-	(110,367)
General supplies	36,164	-	36,164	-	-	-
Total adult education - local - instruction	<u>1,328,358</u>	<u>-</u>	<u>1,328,358</u>	<u>(108,742)</u>	<u>-</u>	<u>(108,742)</u>
Adult education - local - support services:						
Purchased technical services	-	-	-	-	-	-
Other objects	1,629	-	1,629	-	-	-
Total adult education - local - support services	<u>1,629</u>	<u>-</u>	<u>1,629</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special schools	<u>1,972,153</u>	<u>-</u>	<u>1,972,153</u>	<u>225,781</u>	<u>-</u>	<u>225,781</u>
Charter schools	<u>331,926</u>	<u>-</u>	<u>331,926</u>	<u>56,000</u>	<u>-</u>	<u>56,000</u>
Total expenditures	<u>118,845,169</u>	<u>125,975,624</u>	<u>244,820,793</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>76,906,717</u>	<u>(125,975,624)</u>	<u>(49,068,907)</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	-	119,556,289	119,556,289	-	315,614	315,614
Transfers in - contribution to school based budgeting - special revenue fund	-	5,108,285	5,108,285	-	(315,614)	(315,614)
Operating transfers out - transfer to special revenue - local contribution to preschool - inclusion	(595,080)	-	(595,080)	-	-	-
Transfers out - contribution to school based budgeting	(119,556,289)	-	(119,556,289)	-	-	-
Total other financing sources (uses)	<u>(120,151,369)</u>	<u>124,664,574</u>	<u>4,513,205</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(43,244,652)</u>	<u>(1,311,050)</u>	<u>(44,555,702)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, July 1	<u>82,439,710</u>	<u>1,311,050</u>	<u>83,750,760</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ 39,195,058</u>	<u>\$ -</u>	<u>\$ 39,195,058</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
\$ 751,994	\$ -	\$ 751,994	\$ 751,994	\$ -	\$ 751,994
-	-	-	-	-	-
-	-	-	-	-	-
<u>751,994</u>	<u>-</u>	<u>751,994</u>	<u>751,994</u>	<u>-</u>	<u>751,994</u>
104,430	-	104,430	104,430	-	104,430
14,689	-	14,689	7,796	-	7,796
13,033	-	13,033	996	-	996
1,629	-	1,629	-	-	-
<u>133,781</u>	<u>-</u>	<u>133,781</u>	<u>113,222</u>	<u>-</u>	<u>113,222</u>
83,577	-	83,577	83,577	-	83,577
6,522	-	6,522	-	-	-
815	-	815	-	-	-
<u>90,914</u>	<u>-</u>	<u>90,914</u>	<u>83,577</u>	<u>-</u>	<u>83,577</u>
165,136	-	165,136	148,741	-	148,741
1,016,691	-	1,016,691	692,037	-	692,037
36,164	-	36,164	11,712	-	11,712
<u>1,219,616</u>	<u>-</u>	<u>1,219,616</u>	<u>852,715</u>	<u>-</u>	<u>852,715</u>
-	-	-	-	-	-
1,629	-	1,629	-	-	-
<u>1,629</u>	<u>-</u>	<u>1,629</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,197,934	-	2,197,934	1,801,508	-	1,801,508
387,926	-	387,926	387,200	-	387,200
<u>118,845,169</u>	<u>125,975,624</u>	<u>244,820,793</u>	<u>107,411,352</u>	<u>116,368,417</u>	<u>223,779,769</u>
<u>76,906,717</u>	<u>(125,975,624)</u>	<u>(49,068,907)</u>	<u>112,101,663</u>	<u>(116,368,417)</u>	<u>(4,266,754)</u>
-	-	-	-	-	-
-	-	-	(1,000,000)	-	(1,000,000)
-	-	-	-	-	-
-	119,871,903	119,871,903	-	111,139,555	111,139,555
-	4,792,671	4,792,671	-	4,454,807	4,454,807
(595,080)	-	(595,080)	(595,080)	-	(595,080)
<u>(119,556,289)</u>	<u>-</u>	<u>(119,556,289)</u>	<u>(111,139,555)</u>	<u>-</u>	<u>(111,139,555)</u>
<u>(120,151,369)</u>	<u>124,664,574</u>	<u>4,513,205</u>	<u>(112,734,635)</u>	<u>115,594,362</u>	<u>2,859,727</u>
(43,244,652)	(1,311,050)	(44,555,702)	(632,972)	(774,055)	(1,407,027)
82,439,710	1,311,050	83,750,760	82,439,710	1,311,050	83,750,760
<u>\$ 39,195,058</u>	<u>\$ -</u>	<u>\$ 39,195,058</u>	<u>\$ 81,806,738</u>	<u>\$ 536,995</u>	<u>\$ 82,343,733</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Federal sources	\$ 13,375,580	\$ 2,399,925	\$ 15,775,505	\$ 13,656,159	\$ 2,119,346
State sources	34,132,440	2,667,493	36,799,933	32,631,009	4,168,924
Total revenues	<u>\$ 47,508,020</u>	<u>\$ 5,067,418</u>	<u>\$ 52,575,438</u>	<u>\$ 46,287,168</u>	<u>\$ 6,288,270</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 6,234,796	\$ (3,081,588)	\$ 3,153,208	\$ 3,134,238	\$ 18,970
Other salaries for instruction	790,736	314,276	1,105,012	1,100,011	5,001
Purchased prof. & tech. services	140,918	1,633,862	1,774,780	1,364,810	409,970
Other purchased services (400-500 series)	48,902	856,419	905,321	841,399	63,922
General supplies	55,249	162,730	217,979	162,599	55,380
Textbooks	21,857	71,704	93,561	58,121	35,440
Other objects	20,209	148,910	169,119	92,785	76,334
Total Instruction	<u>7,312,667</u>	<u>106,313</u>	<u>7,418,980</u>	<u>6,753,963</u>	<u>665,017</u>
Support services:					
Salaries	3,302,387	2,224,721	5,527,108	5,527,108	-
Salaries of supervisors of instruction	274,396	338,098	612,494	521,124	91,370
Salaries of program directors	177,482	-	177,482	176,933	549
Salaries of other professional staff	803,048	(157,018)	646,030	645,161	869
Salaries of secretarial & clerical staff	139,500	113,649	253,149	253,149	-
Other salaries	322,800	(192,120)	130,680	130,680	-
Salaries of family/parent liaison	35,850	(9,870)	25,980	-	25,980
Salaries of facilitators and math and literacy coaches	1,040,720	-	1,040,720	966,216	74,504
Personal services-employee benefits	5,262,807	567,935	5,830,742	3,225,957	2,604,785
Purchased educational services - Contracted Pre-K	20,942,197	215,362	21,157,559	21,129,941	27,618
Purchased professional - educational services	1,615,511	1,305,728	2,921,239	1,865,704	1,055,535
Other purchased professional services	442,335	(47,038)	395,297	124,947	270,350
Contracted services (other than between home and school) - grant agreements	27,070	-	27,070	-	27,070
Travel	-	2,544	2,544	2,215	329
Other purchased services (400-500 series)	2,146	-	2,146	-	2,146
Supplies and materials	1,159,104	511,475	1,670,579	808,877	861,702
Other objects	7,125	65,236	72,361	60,085	12,276
Total support services	<u>35,554,478</u>	<u>4,938,702</u>	<u>40,493,180</u>	<u>35,438,097</u>	<u>5,055,083</u>
Facilities acquisition and construction services:					
Instructional equipment	127,670	338,017	465,687	235,381	230,306
Total facilities acquisition and construction services	<u>127,670</u>	<u>338,017</u>	<u>465,687</u>	<u>235,381</u>	<u>230,306</u>
Total expenditures	<u>42,994,815</u>	<u>5,383,032</u>	<u>48,377,847</u>	<u>42,427,441</u>	<u>5,950,406</u>
OTHER FINANCING (USES)					
Transfer In from General Fund	595,080	-	595,080	595,080	-
Transfer out to school based budgeting - general fund	(5,108,285)	315,614	(4,792,671)	(4,454,807)	337,864
Total other financing (uses)	<u>(4,513,205)</u>	<u>315,614</u>	<u>(4,197,591)</u>	<u>(3,859,727)</u>	<u>337,864</u>
Total outflows	<u>47,508,020</u>	<u>5,067,418</u>	<u>52,575,438</u>	<u>46,287,168</u>	<u>6,288,270</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, 2017

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

	General Fund	Special Revenue Fund
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 219,513,015	[C-2] \$ 46,287,168
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	1,666,188
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	17,647,933	2,749,233
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	(17,794,802)	(2,816,000)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ 219,366,146	[B-2] \$ 47,886,589
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 223,779,769	[C-2] \$ 46,287,168
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.	-	1,666,188
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	-	(3,859,727)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ 223,779,769	[B-2] \$ 44,093,629

REQUIRED SUPPLEMENTARY INFORMATION

PART III

**SCHEDULES RELATED TO ACCOUNTING AND REPORTING
FOR PENSIONS (GASB 68)**

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

	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
District's proportion of the net pension liability	0.4016078750%	0.4030943120%	0.3793578014%	0.0331978870%
District's proportionate share of the net pension liability	\$ 118,944,733	\$ 90,486,596	\$ 71,026,156	\$ 63,447,759
District's covered-employee payroll	\$ 31,038,034	\$ 29,651,614	\$ 27,248,240	\$ 25,930,027
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	383.22%	332.08%	259.75%	244.69%
Plan fiduciary net position as a percentage of the total pension liability	40.14%	47.93%	52.08%	48.72%

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

	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Contractually required contribution	\$ 3,567,827	\$ 3,465,530	\$ 3,127,371	\$ 2,501,393
Contributions in relation to the contractually required contribution	<u>3,567,827</u>	<u>3,465,530</u>	<u>3,127,371</u>	<u>2,501,393</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 31,038,034	\$ 29,651,614	\$ 27,248,240	25,930,027
Contributions as a percentage of covered-employee payroll	11.50%	11.69%	11.48%	9.65%

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

	<u>June 30, 2017</u>	<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%	0.00%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 80,851,175	\$ 76,868,385	\$ 69,970,972	\$ 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%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	22.33%	28.71%	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, 2015 to the rate as of June 30, 2016, in accordance with GASB Statement No. 68.

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>
Actuarial cost method	Entry Age Normal	Entry Age Normal
Amortization method	Level Dollar, open	Level Dollar, open
Remaining amortization period	30 years	30 years
Asset valuation method	Five-year average of market values	20% of the difference between the expected Actuarial Value and market value is recognized each year
Inflation	3.08%	2.50%
Projected salary increase		
Through 2026	1.65 - 4.15% based on age	Varies based on experience
Thereafter	2.65 - 5.15% based on age	Varies based on experience
Projected COLAs	N/A*	N/A*
Investment rate of return	7.65%	7.65%

* 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, 2017

	Operating Fund Fund 11-13	Blended Resource Fund Fund 15	Total General Fund
ASSETS			
Cash and cash equivalents	\$ 46,885,797	\$ -	\$ 46,885,797
Intrafund receivable	-	536,995	536,995
Intergovernmental receivable	1,478,210	-	1,478,210
Restricted cash and cash equivalents	7,997,704	-	7,997,704
Restricted note receivable	8,850,000	-	8,850,000
Total assets	<u>\$ 65,211,711</u>	<u>\$ 536,995</u>	<u>\$ 65,748,706</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund accounts payable	\$ 536,995	\$ -	\$ 536,995
Interfund payable	98,655	-	98,655
Payable to local government	564,125	-	564,125
Total liabilities	<u>1,199,775</u>	<u>-</u>	<u>1,199,775</u>
Fund balances:			
Restricted for:			
Excess surplus - prior year - designated for subsequent year's expenditures	24,785,266	-	24,785,266
Excess surplus - current year	32,753,235	-	32,753,235
Capital reserve	7,997,704	-	7,997,704
Maintenance reserve	2,000,000	-	2,000,000
Assigned to:			
Year-end encumbrances	5,155,424	536,995	5,692,419
Designated for subsequent year's expenditures	4,746,093	-	4,746,093
Unassigned	(13,425,786)	-	(13,425,786)
Total fund balances	<u>64,011,936</u>	<u>536,995</u>	<u>64,548,931</u>
Total liabilities and fund balances	<u>\$ 65,211,711</u>	<u>\$ 536,995</u>	<u>\$ 65,748,706</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, 2017

	<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	\$ 119,871,903		\$ 110,602,560	\$ 9,269,343
General Fund Reserve for Encumbrances at June 30, 2016	1,311,050		1,311,050	-
	<u>121,182,953</u>		<u>111,913,610</u>	<u>9,269,343</u>
Combined General Fund and State Resources	<u>121,182,953</u>	<u>96.20%</u>	<u>111,913,610</u>	<u>9,269,343</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	3,853,678	3.36%	3,555,713	297,965
Title I, Part A - June 30, 2016 Deferred Revenue	376,007		376,007	-
Title II - Part A: Teachers and Principal Training and Recruiting	118,498	0.10%	107,884	10,614
Title II - Part A - June 30, 2016 Deferred Revenue	13,488		13,488	-
Title III - Part A: English Language Instruction	389,192	0.34%	359,907	29,285
Title III - Part A - June 30, 2016 Deferred Revenue	41,808		41,808	-
Total Restricted Federal Resources	<u>4,792,671</u>	<u>3.80%</u>	<u>4,454,807</u>	<u>337,864</u>
Totals	<u>\$ 125,975,624</u>	<u>100.00%</u>	<u>\$ 116,368,417</u>	<u>\$ 9,607,207</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, 2017

	<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	\$ 9,261,343		\$ 8,380,962	\$ 880,381
General Fund Reserve for Encumbrances at June 30, 2016	130,638		130,638	-
	<u>9,391,981</u>		<u>8,511,600</u>	<u>880,381</u>
Combined General Fund and State Resources	<u>9,391,981</u>	<u>95.20%</u>	<u>8,511,600</u>	<u>880,381</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	407,135	4.24%	368,161	38,974
Title I, Part A - June 30, 2016 Deferred Revenue	10,927		10,927	-
Title II - Part A: Teachers and Principal Training and Recruiting	13,003	0.13%	11,581	1,422
Title II - Part A - June 30, 2016 Deferred Revenue	42		42	-
Title III - Part A: English Language Instruction	41,683	0.43%	37,528	4,155
Title III - Part A - June 30, 2016 Deferred Revenue	917		917	-
Total Restricted Federal Resources	<u>473,707</u>	<u>4.80%</u>	<u>429,156</u>	<u>44,551</u>
Totals	<u>\$ 9,865,688</u>	<u>100.00%</u>	<u>\$ 8,940,756</u>	<u>\$ 924,932</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, 2017

	<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	\$ 9,076,834		\$ 8,987,646	\$ 89,188
General Fund Reserve for Encumbrances at June 30, 2016	145,181		145,181	-
	<u>9,222,015</u>		<u>9,132,827</u>	<u>89,188</u>
Combined General Fund and State Resources	<u>9,222,015</u>	<u>95.39%</u>	<u>9,132,827</u>	<u>89,188</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	365,042	4.07%	361,103	3,939
Title I, Part A - June 30, 2016 Deferred Revenue	28,568		28,568	-
Title II - Part A: Teachers and Principal Training and Recruiting	11,263	0.13%	11,426	(163)
Title II - Part A - June 30, 2016 Deferred Revenue	1,020		1,020	-
Title III - Part A: English Language Instruction	37,697	0.41%	36,842	855
Title III - Part A - June 30, 2016 Deferred Revenue	2,412		2,412	-
Total Restricted Federal Resources	<u>446,002</u>	<u>4.61%</u>	<u>441,371</u>	<u>4,631</u>
Totals	<u>\$ 9,668,017</u>	<u>100.00%</u>	<u>\$ 9,574,198</u>	<u>\$ 93,819</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, 2017

	<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	\$ 10,958,499		\$ 10,387,982	\$ 570,517
General Fund Reserve for Encumbrances at June 30, 2016	39,702		39,702	-
	<u>10,998,201</u>		<u>10,427,684</u>	<u>570,517</u>
Combined General Fund and State Resources	<u>10,998,201</u>	<u>95.86%</u>	<u>10,427,684</u>	<u>570,517</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	380,853	3.66%	359,901	20,952
Title I, Part A - June 30, 2016 Deferred Revenue	38,235		38,235	-
Title II - Part A: Teachers and Principal Training and Recruiting	12,652	0.11%	11,541	1,111
Title II - Part A - June 30, 2016 Deferred Revenue	425		425	-
Title III - Part A: English Language Instruction	38,835	0.37%	36,381	2,454
Title III - Part A - June 30, 2016 Deferred Revenue	3,868		3,868	-
Total Restricted Federal Resources	<u>474,868</u>	<u>4.14%</u>	<u>450,351</u>	<u>24,517</u>
Totals	<u>\$ 11,473,069</u>	<u>100.00%</u>	<u>\$ 10,878,035</u>	<u>\$ 595,034</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, 2017

	<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	\$ 4,721,462		\$ 3,028,593	\$ 1,692,869
General Fund Reserve for Encumbrances at June 30, 2016	5,847		5,847	-
	<u>4,727,309</u>		<u>3,034,440</u>	<u>1,692,869</u>
Combined General Fund and State Resources	<u>4,727,309</u>	<u>97.01%</u>	<u>3,034,440</u>	<u>1,692,869</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	48,206	2.64%	2,242	45,964
Title I, Part A - June 30, 2016 Deferred Revenue	80,336		80,336	-
Title II - Part A: Teachers and Principal Training and Recruiting	2,512	0.08%	1,003	1,509
Title II - Part A - June 30, 2016 Deferred Revenue	1,499		1,499	-
Title III - Part A: English Language Instruction	5,673	0.27%	1,021	4,652
Title III - Part A - June 30, 2016 Deferred Revenue	7,425		7,425	-
Total Restricted Federal Resources	<u>145,651</u>	<u>2.99%</u>	<u>93,526</u>	<u>52,125</u>
Totals	<u>\$ 4,872,960</u>	<u>100.00%</u>	<u>\$ 3,127,966</u>	<u>\$ 1,744,994</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, 2017

	<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	\$ 10,249,256		\$ 9,755,255	\$ 494,001
General Fund Reserve for Encumbrances at June 30, 2016	167,740		167,740	-
	<u>10,416,996</u>		<u>9,922,995</u>	<u>494,001</u>
Combined General Fund and State Resources	<u>10,416,996</u>	<u>95.65%</u>	<u>9,922,995</u>	<u>494,001</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	394,477	3.84%	374,349	20,128
Title I, Part A - June 30, 2016 Deferred Revenue	24,023		24,023	-
Title II - Part A: Teachers and Principal Training and Recruiting	12,661	0.12%	12,051	610
Title II - Part A - June 30, 2016 Deferred Revenue	398		398	-
Title III - Part A: English Language Instruction	40,307	0.39%	38,124	2,183
Title III - Part A - June 30, 2016 Deferred Revenue	2,336		2,336	-
Total Restricted Federal Resources	<u>474,202</u>	<u>4.35%</u>	<u>451,281</u>	<u>22,921</u>
Totals	<u>\$ 10,891,198</u>	<u>100.00%</u>	<u>\$ 10,374,276</u>	<u>\$ 516,922</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, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Jefferson</u>				
Resources:				
General Fund Contribution	\$ 3,925,542		\$ 3,330,749	\$ 594,793
General Fund Reserve for Encumbrances at June 30, 2016	27,781		27,781	-
	<u>3,953,323</u>		<u>3,358,530</u>	<u>594,793</u>
Combined General Fund and State Resources	<u>3,953,323</u>	<u>96.01%</u>	<u>3,358,530</u>	<u>594,793</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	119,109	3.52%	97,299	21,810
Title I, Part A - June 30, 2016 Deferred Revenue	25,886		25,886	-
Title II - Part A: Teachers and Principal Training and Recruiting	2,813	0.11%	2,085	728
Title II - Part A - June 30, 2016 Deferred Revenue	1,711		1,711	-
Title III - Part A: English Language Instruction	7,127	0.36%	4,945	2,182
Title III - Part A - June 30, 2016 Deferred Revenue	7,648		7,648	-
Total Restricted Federal Resources	<u>164,294</u>	<u>3.99%</u>	<u>139,574</u>	<u>24,720</u>
Totals	<u>\$ 4,117,617</u>	<u>100.00%</u>	<u>\$ 3,498,104</u>	<u>\$ 619,513</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, 2017

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Washington</u>				
Resources:				
General Fund Contribution	\$ 8,021,623		\$ 7,904,226	\$ 117,397
General Fund Reserve for Encumbrances at June 30, 2016	24,723		24,723	-
	<u>8,046,346</u>		<u>7,928,949</u>	<u>117,397</u>
Combined General Fund and State Resources	<u>8,046,346</u>	<u>93.92%</u>	<u>7,928,949</u>	<u>117,397</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	418,683	5.36%	411,088	7,595
Title I, Part A - June 30, 2016 Deferred Revenue	41,416		41,416	-
Title II - Part A: Teachers and Principal Training and Recruiting	13,399	0.17%	13,394	5
Title II - Part A - June 30, 2016 Deferred Revenue	958		958	-
Title III - Part A: English Language Instruction	43,880	0.55%	43,428	452
Title III - Part A - June 30, 2016 Deferred Revenue	3,004		3,004	-
Total Restricted Federal Resources	<u>521,340</u>	<u>6.08%</u>	<u>513,288</u>	<u>8,052</u>
Totals	<u>\$ 8,567,686</u>	<u>100.00%</u>	<u>\$ 8,442,237</u>	<u>\$ 125,449</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, 2017

	<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	\$ 8,740,899		\$ 8,330,820	\$ 410,079
General Fund Reserve for Encumbrances at June 30, 2016	143,079		143,079	-
	<u>8,883,978</u>		<u>8,473,899</u>	<u>410,079</u>
Combined General Fund and State Resources	<u>8,883,978</u>	<u>94.03%</u>	<u>8,473,899</u>	<u>410,079</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	469,059	5.27%	445,906	23,153
Title I, Part A - June 30, 2016 Deferred Revenue	29,022		29,022	-
Title II - Part A: Teachers and Principal Training and Recruiting	14,771	0.16%	13,647	1,124
Title II - Part A - June 30, 2016 Deferred Revenue	772		772	-
Title III - Part A: English Language Instruction	48,646	0.54%	46,555	2,091
Title III - Part A - June 30, 2016 Deferred Revenue	2,109		2,109	-
Total Restricted Federal Resources	<u>564,379</u>	<u>5.97%</u>	<u>538,011</u>	<u>26,368</u>
Totals	<u>\$ 9,448,357</u>	<u>100.00%</u>	<u>\$ 9,011,910</u>	<u>\$ 436,447</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, 2017

	<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	\$ 8,298,531		\$ 7,333,636	\$ 964,895
General Fund Reserve for Encumbrances at June 30, 2016	24,253		24,253	-
	<u>8,322,784</u>		<u>7,357,889</u>	<u>964,895</u>
Combined General Fund and State Resources	<u>8,322,784</u>	<u>96.67%</u>	<u>7,357,889</u>	<u>964,895</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	243,317	2.94%	213,847	29,470
Title I, Part A - June 30, 2016 Deferred Revenue	10,024		10,024	-
Title II - Part A: Teachers and Principal Training and Recruiting	7,337	0.09%	6,184	1,153
Title II - Part A - June 30, 2016 Deferred Revenue	569		569	-
Title III - Part A: English Language Instruction	24,326	0.30%	21,343	2,983
Title III - Part A - June 30, 2016 Deferred Revenue	1,491		1,491	-
Total Restricted Federal Resources	<u>287,064</u>	<u>3.33%</u>	<u>253,458</u>	<u>33,606</u>
Totals	<u>\$ 8,609,848</u>	<u>100.00%</u>	<u>\$ 7,611,347</u>	<u>\$ 998,501</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, 2017

	<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	\$ 4,136,758		\$ 3,862,071	\$ 274,687
General Fund Reserve for Encumbrances at June 30, 2016	118,625		118,625	-
	<u>4,255,383</u>		<u>3,980,696</u>	<u>274,687</u>
Combined General Fund and State Resources	<u>4,255,383</u>	<u>97.72%</u>	<u>3,980,696</u>	<u>274,687</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	76,796	2.01%	70,976	5,820
Title I, Part A - June 30, 2016 Deferred Revenue	10,902		10,902	-
Title II - Part A: Teachers and Principal Training and Recruiting	1,762	0.06%	1,470	292
Title II - Part A - June 30, 2016 Deferred Revenue	974		974	-
Title III - Part A: English Language Instruction	7,531	0.21%	7,151	380
Title III - Part A - June 30, 2016 Deferred Revenue	1,404		1,404	-
Total Restricted Federal Resources	<u>99,369</u>	<u>2.28%</u>	<u>92,877</u>	<u>6,492</u>
Totals	<u>\$ 4,354,752</u>	<u>100.00%</u>	<u>\$ 4,073,573</u>	<u>\$ 281,179</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, 2017

	<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	\$ 5,522,310		\$ 5,114,408	\$ 407,902
General Fund Reserve for Encumbrances at June 30, 2016	118,520		118,520	-
	<u>5,640,830</u>		<u>5,232,928</u>	<u>407,902</u>
Combined General Fund and State Resources	<u>5,640,830</u>	<u>96.94%</u>	<u>5,232,928</u>	<u>407,902</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	143,129	2.70%	131,620	11,509
Title I, Part A - June 30, 2016 Deferred Revenue	14,129		14,129	-
Title II - Part A: Teachers and Principal Training and Recruiting	4,111	0.08%	3,522	589
Title II - Part A - June 30, 2016 Deferred Revenue	796		796	-
Title III - Part A: English Language Instruction	13,102	0.28%	12,192	910
Title III - Part A - June 30, 2016 Deferred Revenue	2,923		2,923	-
Total Restricted Federal Resources	<u>178,190</u>	<u>3.06%</u>	<u>165,182</u>	<u>13,008</u>
Totals	<u>\$ 5,819,020</u>	<u>100.00%</u>	<u>\$ 5,398,110</u>	<u>\$ 420,910</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, 2017

	<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	\$ 1,883,623		\$ 1,575,059	\$ 308,564
	<u>1,883,623</u>		<u>1,575,059</u>	<u>308,564</u>
Combined General Fund and State Resources	<u>1,883,623</u>	<u>94.28%</u>	<u>1,575,059</u>	<u>308,564</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	80,292	5.05%	63,841	16,451
Title I, Part A - June 30, 2016 Deferred Revenue	20,525		20,525	-
Title II - Part A: Teachers and Principal Training and Recruiting	1,610	0.16%	1,136	474
Title II - Part A - June 30, 2016 Deferred Revenue	1,537		1,537	-
Title III - Part A: English Language Instruction	7,852	0.51%	6,097	1,755
Title III - Part A - June 30, 2016 Deferred Revenue	2,423		2,423	-
Total Restricted Federal Resources	<u>114,239</u>	<u>5.72%</u>	<u>95,559</u>	<u>18,680</u>
Totals	<u>\$ 1,997,862</u>	<u>100.00%</u>	<u>\$ 1,670,618</u>	<u>\$ 327,244</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, 2017

	<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	\$ 25,829,190		\$ 23,725,825	\$ 2,103,365
General Fund Reserve for Encumbrances at June 30, 2016	277,361		277,361	-
	<u>26,106,551</u>		<u>24,003,186</u>	<u>2,103,365</u>
Combined General Fund and State Resources	<u>26,106,551</u>	<u>97.81%</u>	<u>24,003,186</u>	<u>2,103,365</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	504,169	1.93%	461,912	42,257
Title I, Part A - June 30, 2016 Deferred Revenue	12,197		12,197	-
Title II - Part A: Teachers and Principal Training and Recruiting	14,484	0.06%	12,621	1,863
Title II - Part A - June 30, 2016 Deferred Revenue	1,629		1,629	-
Title III - Part A: English Language Instruction	51,746	0.20%	48,211	3,535
Title III - Part A - June 30, 2016 Deferred Revenue	870		870	-
Total Restricted Federal Resources	<u>585,095</u>	<u>2.19%</u>	<u>537,440</u>	<u>47,655</u>
Totals	<u>\$ 26,691,646</u>	<u>100.00%</u>	<u>\$ 24,540,626</u>	<u>\$ 2,151,020</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, 2017

	<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	\$ 9,246,033		\$ 8,885,328	\$ 360,705
General Fund Reserve for Encumbrances at June 30, 2016	87,600		87,600	-
	<u>9,333,633</u>		<u>8,972,928</u>	<u>360,705</u>
Combined General Fund and State Resources	<u>9,333,633</u>	<u>97.25%</u>	<u>8,972,928</u>	<u>360,705</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	203,411	2.42%	193,468	9,943
Title I, Part A - June 30, 2016 Deferred Revenue	29,817		29,817	-
Title II - Part A: Teachers and Principal Training and Recruiting	6,120	0.08%	6,223	(103)
Title II - Part A - June 30, 2016 Deferred Revenue	1,158		1,158	-
Title III - Part A: English Language Instruction	20,787	0.25%	20,089	698
Title III - Part A - June 30, 2016 Deferred Revenue	2,978		2,978	-
Total Restricted Federal Resources	<u>264,271</u>	<u>2.75%</u>	<u>253,733</u>	<u>10,538</u>
Totals	<u>\$ 9,597,904</u>	<u>100.00%</u>	<u>\$ 9,226,661</u>	<u>\$ 371,243</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Government-Wide					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 3,071,658	\$ (60,642)	\$ 3,011,016	\$ 2,668,329	\$ 342,687
Grades 1-5	17,110,743	60,583	17,171,326	17,125,579	45,747
Grades 6-8	9,925,585	(681,840)	9,243,745	8,886,970	356,775
Grades 9-12	15,102,289	(1,060,872)	14,041,417	13,972,555	68,862
Other salaries for instruction:					
Preschool/kindergarten	272,727	(91,518)	181,209	178,382	2,827
Total regular programs - instruction	<u>45,483,002</u>	<u>(1,834,289)</u>	<u>43,648,713</u>	<u>42,831,815</u>	<u>816,898</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	1,897,284	588,565	2,485,849	2,071,446	414,403
Purchased professional - educational services	44,025	(1,300)	42,725	11,050	31,675
Purchased professional - technical services	25,122	-	25,122	10,322	14,800
Other purchased services (400-500 series)	59,126	-	59,126	42,063	17,063
General supplies	1,961,532	(26,669)	1,934,863	1,374,114	560,749
Textbooks	293,268	(15,566)	277,702	229,637	48,065
Other objects	93,234	(2,823)	90,411	47,938	42,473
Total regular programs - undistributed instruction	<u>4,373,591</u>	<u>542,207</u>	<u>4,915,798</u>	<u>3,786,570</u>	<u>1,129,228</u>
Total regular programs	<u>49,856,593</u>	<u>(1,292,082)</u>	<u>48,564,511</u>	<u>46,618,385</u>	<u>1,946,126</u>
Cognitive - moderate:					
Salaries of teachers	204,115	(10,662)	193,453	193,453	-
Other salaries for instruction	32,171	-	32,171	-	32,171
General supplies	70,852	-	70,852	60,631	10,221
Total cognitive - moderate	<u>307,138</u>	<u>(10,662)</u>	<u>296,476</u>	<u>254,084</u>	<u>42,392</u>
Learning/language disabilities:					
Salaries of teachers	2,947,251	121,754	3,069,005	2,703,211	365,794
Other salaries for instruction	583,327	(37,557)	545,770	361,083	184,687
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
General supplies	69,941	55	69,996	36,894	33,102
Total learning/language disabilities	<u>3,606,519</u>	<u>84,252</u>	<u>3,690,771</u>	<u>3,101,188</u>	<u>589,583</u>
Multiple disabilities:					
Salaries of teachers	1,030,978	(225,097)	805,881	730,231	75,650
Other salaries for instruction	320,481	89,204	409,685	332,451	77,234
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
General supplies	31,157	(512)	30,645	27,104	3,541
Other objects	-	-	-	-	-
Total multiple disabilities	<u>1,384,616</u>	<u>(136,405)</u>	<u>1,248,211</u>	<u>1,089,786</u>	<u>158,425</u>
Resource room/resource center:					
Salaries of teachers	5,954,280	166,970	6,121,250	5,833,366	287,884
Other salaries for instruction	107,641	36,773	144,414	144,414	-
Other purchased services (400-500 series)	3,500	-	3,500	2,799	701
General supplies	106,483	(500)	105,983	62,417	43,566
Textbooks	400	-	400	396	4
Total resource room/resource center	<u>6,172,304</u>	<u>203,243</u>	<u>6,375,547</u>	<u>6,043,392</u>	<u>332,155</u>
Autism:					
Salaries of teachers	566,780	3,572	570,352	482,041	88,311
General supplies	31,949	-	31,949	24,304	7,645
Total autism	<u>598,729</u>	<u>3,572</u>	<u>602,301</u>	<u>506,345</u>	<u>95,956</u>
Total special education - instruction	<u>12,069,306</u>	<u>144,000</u>	<u>12,213,306</u>	<u>10,994,795</u>	<u>1,218,511</u>
Basic skills/remedial:					
General supplies	1,356	-	1,356	1,348	8
Total basic skills/remedial	<u>1,356</u>	<u>-</u>	<u>1,356</u>	<u>1,348</u>	<u>8</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, 2017

	<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	\$ 8,515,801	\$ (905,384)	\$ 7,610,417	\$ 7,281,169	\$ 329,248
Other salaries for instruction	565,321	150,792	716,113	669,764	46,349
Purchased professional - technical services	23,805	(2,193)	21,612	16,466	5,146
Other purchased services (400-500 series)	20,000	(4,000)	16,000	2,475	13,525
General supplies	515,916	(15)	515,901	360,108	155,793
Textbooks	43,980	-	43,980	10,107	33,873
Other objects	4,800	-	4,800	3,445	1,355
Total bilingual education	<u>9,689,623</u>	<u>(760,800)</u>	<u>8,928,823</u>	<u>8,343,534</u>	<u>585,289</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	84,373	-	84,373	54,714	29,659
Supplies and materials	10,588	-	10,588	10,512	76
Other Objects	7,000	-	7,000	-	7,000
School-sponsored athletics:					
Purchased services (300-500 series)	20,529	-	20,529	-	20,529
Supplies and materials	165,745	-	165,745	1,147	164,598
Other objects	4,125	-	4,125	-	4,125
Before/after school programs:					
Salaries of teachers	1,338,212	(30,566)	1,307,646	1,212,459	95,187
Other salaries for instruction	852,143	647,007	1,499,150	1,436,502	62,648
Student assistants video productions	-	85,582	85,582	45,140	40,442
Purchased professional and technical services	26,855	(3,603)	23,252	3,814	19,438
Other supplemental/at-risk programs:					
Salaries of teachers	687,518	50,474	737,992	614,562	123,430
Other salaries for instruction	30,462	(10,775)	19,687	19,687	-
Other special schools:					
Other purchase services (300-500 series)	10,000	-	10,000	-	10,000
General Supplies	1,146	-	1,146	993	153
Other state projects:					
Other purchase services (300-500 series)	17,000	-	17,000	-	17,000
Total other instructional	<u>3,257,663</u>	<u>738,119</u>	<u>3,995,782</u>	<u>3,401,497</u>	<u>594,285</u>
Total - instruction	<u>74,874,541</u>	<u>(1,170,763)</u>	<u>73,703,778</u>	<u>69,359,559</u>	<u>4,344,219</u>
Attendance and social work services:					
Salaries	1,958,851	(318,518)	1,640,333	1,205,745	434,588
Salary drop out prevention officer	639,327	59,791	699,118	487,378	211,740
Salaries of family support team	673,284	99,468	772,752	496,045	276,707
Family/parent liaison salary	734,777	(122,378)	612,399	539,801	72,598
Purchase professional & technical services	9,500	-	9,500	1,200	8,300
Other purchased services (400-500 series)	1,590	-	1,590	1,135	455
Supplies and materials	46,760	-	46,760	684	46,076
General supplies	4,000	-	4,000	3,422	578
Other objects	300	-	300	300	-
Total attendance and social work services	<u>4,068,389</u>	<u>(281,637)</u>	<u>3,786,752</u>	<u>2,735,710</u>	<u>1,051,042</u>
Health services:					
Salaries	1,859,595	(8,838)	1,850,757	1,496,678	354,079
Family/parent liaison salary	66,275	-	66,275	38,409	27,866
Salaries of social services coordinators	907,184	(93,041)	814,143	441,853	372,290
Purchased professional and technical services	-	-	-	-	-
Supplies and materials	29,925	7,030	36,955	22,969	13,986
Total health services	<u>2,864,479</u>	<u>(94,849)</u>	<u>2,769,630</u>	<u>1,999,909</u>	<u>769,721</u>
Other support services - students-regular:					
Salaries of other professional staff	1,218,785	46,866	1,265,651	1,185,828	79,823
Salaries of secretarial and clerical assistants	186,900	141,518	328,418	327,555	863
Purchased professional - educational services	50,599	(4,549)	46,050	23,607	22,443
Purchased professional - technical services	8,500	-	8,500	1,532	6,968
Other purchased services (400-500 series)	14,970	-	14,970	14,920	50
Supplies and materials	14,712	-	14,712	1,000	13,712
Other objects	1,000	-	1,000	378	622
Total other support services - students-regular	<u>1,495,466</u>	<u>183,835</u>	<u>1,679,301</u>	<u>1,554,820</u>	<u>124,481</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
Improvement of instructional services:					
Salaries of supervisors of instructions	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries of principals/assistant principals	-	23,905	23,905	23,905	-
Salaries of other professional staff	114,300	2,000	116,300	116,300	-
Salaries of secretarial and clerical assistants	413,602	73,082	486,684	390,249	96,435
Purchased professional - educational services	66,749	-	66,749	3,138	63,611
Other purchased services (400-500 series)	45,000	5,000	50,000	43,218	6,782
Supplies and materials	371,327	(20,995)	350,332	233,845	116,487
Total improvement of instructional services	<u>1,010,978</u>	<u>82,992</u>	<u>1,093,970</u>	<u>810,655</u>	<u>283,315</u>
Educational media services/school library:					
Salaries	887,678	160,284	1,047,962	877,994	169,968
Salaries of technology coordinators	187,747	(116,912)	70,835	1,180	69,655
Purchased professional - technical services	1,337,311	80	1,337,391	1,102,934	234,457
Other purchased services (400-500 series)	155,377	-	155,377	84,253	71,124
Supplies and materials	2,170,341	(77,666)	2,092,675	1,743,447	349,228
Other objects	-	-	-	-	-
Total educational media services/school library	<u>4,738,454</u>	<u>(34,214)</u>	<u>4,704,240</u>	<u>3,809,808</u>	<u>894,432</u>
Instruction staff training services:					
Other purchased professional services - educational	12,000	-	12,000	-	12,000
Supplies and materials	4,200	-	4,200	-	4,200
Total instruction staff training services	<u>16,200</u>	<u>-</u>	<u>16,200</u>	<u>-</u>	<u>16,200</u>
Support services - school administration:					
Salaries of principals/assistant principals	2,981,741	1,229,980	4,211,721	3,717,176	494,545
Salaries of other professional staff	-	162,798	162,798	162,798	-
Salaries of secretarial and clerical assistants	3,115,227	237,277	3,352,504	2,783,034	569,470
Other professional and technical services	25,531	(5,648)	19,883	14,217	5,666
Other purchased services (400-500 series)	13,986	-	13,986	7,775	6,211
Supplies and materials	486,341	(119)	486,222	271,475	214,747
Other objects	96,615	-	96,615	70,708	25,907
Total support services - school administration	<u>6,719,441</u>	<u>1,624,288</u>	<u>8,343,729</u>	<u>7,027,183</u>	<u>1,316,546</u>
Security:					
Salaries	5,532,779	(251,849)	5,280,930	4,909,862	371,068
General supplies	4,150	-	4,150	2,343	1,807
Total security	<u>5,536,929</u>	<u>(251,849)</u>	<u>5,285,080</u>	<u>4,912,205</u>	<u>372,875</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,560	-	5,560	-	5,560
Total student transportation services	<u>5,560</u>	<u>-</u>	<u>5,560</u>	<u>-</u>	<u>5,560</u>
Unallocated employee benefits:					
Health benefits	24,645,187	(57,803)	24,587,384	24,158,568	428,816
Total unallocated employee benefits	<u>24,645,187</u>	<u>(57,803)</u>	<u>24,587,384</u>	<u>24,158,568</u>	<u>428,816</u>
Total undistributed expenditures	<u>51,101,083</u>	<u>1,170,763</u>	<u>52,271,846</u>	<u>47,008,858</u>	<u>5,262,988</u>
Total expenditures - current expense	<u>125,975,624</u>	<u>-</u>	<u>125,975,624</u>	<u>116,368,417</u>	<u>9,607,207</u>
District-wide school based expenditures	<u>125,975,624</u>	<u>-</u>	<u>125,975,624</u>	<u>116,368,417</u>	<u>9,607,207</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 124,664,574	\$ -	\$ 124,664,574	\$ 115,594,362	\$ 9,070,212
Total other financing sources	<u>124,664,574</u>	<u>-</u>	<u>124,664,574</u>	<u>115,594,362</u>	<u>9,070,212</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,311,050)	-	(1,311,050)	(774,055)	(536,995)
Fund balances, July 1	1,311,050	-	1,311,050	1,311,050	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 536,995</u>	<u>\$ (536,995)</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, 2017

	<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	\$ 2,966,350	\$ (29,415)	\$ 2,936,935	\$ 2,927,695	\$ 9,240
Total regular programs - instruction	<u>2,966,350</u>	<u>(29,415)</u>	<u>2,936,935</u>	<u>2,927,695</u>	<u>9,240</u>
Regular programs - undistributed instruction:					
Purchased professional - technical services	1,200	-	1,200	-	1,200
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
General supplies	103,903	-	103,903	46,441	57,462
Textbooks	26,800	-	26,800	26,542	258
Other objects	25,250	-	25,250	8,680	16,570
Total regular programs - undistributed instruction	<u>168,653</u>	<u>-</u>	<u>168,653</u>	<u>81,663</u>	<u>86,990</u>
Total regular programs	<u>3,135,003</u>	<u>(29,415)</u>	<u>3,105,588</u>	<u>3,009,358</u>	<u>96,230</u>
Cognitive - moderate:					
Salaries of teachers	66,050	-	66,050	66,050	-
General supplies	8,000	-	8,000	8,000	-
Total cognitive - moderate	<u>74,050</u>	<u>-</u>	<u>74,050</u>	<u>74,050</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	1,132,291	-	1,132,291	941,257	191,034
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
General supplies	27,240	-	27,240	10,402	16,838
Total learning/language disabilities	<u>1,165,531</u>	<u>-</u>	<u>1,165,531</u>	<u>951,659</u>	<u>213,872</u>
Resource room/resource center:					
Salaries of teachers	372,550	8,575	381,125	381,125	-
General supplies	17,915	-	17,915	7,453	10,462
Total resource room/resource center	<u>390,465</u>	<u>8,575</u>	<u>399,040</u>	<u>388,578</u>	<u>10,462</u>
Total special education - instruction	<u>1,630,046</u>	<u>8,575</u>	<u>1,638,621</u>	<u>1,414,287</u>	<u>224,334</u>
Bilingual education:					
Salaries of teachers	702,550	(311,110)	391,440	391,440	-
Other salaries for instruction	85,162	-	85,162	85,162	-
Purchased professional - technical services	4,742	-	4,742	1,742	3,000
General supplies	62,461	-	62,461	13,831	48,630
Textbooks	-	-	-	-	-
Total bilingual education	<u>856,915</u>	<u>(311,110)</u>	<u>545,805</u>	<u>492,175</u>	<u>53,630</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	2,000	-	2,000	286	1,714
Before/after school programs:					
Salaries of teachers	110,296	-	110,296	106,566	3,730
Other salaries for instruction	39,544	-	39,544	35,861	3,683
Other supplemental/at-risk programs:					
Salaries of teachers	30,197	-	30,197	-	30,197
Total other instructional	<u>182,037</u>	<u>-</u>	<u>182,037</u>	<u>142,713</u>	<u>39,324</u>
Total - instruction	<u>5,804,001</u>	<u>(331,950)</u>	<u>5,472,051</u>	<u>5,058,533</u>	<u>413,518</u>
Attendance and social work services:					
Salary drop out prevention officer	179,992	-	179,992	123,504	56,488
Family/parent liaison salary	40,508	-	40,508	11,815	28,693
Purchase professional & technical services	5,000	-	5,000	-	5,000
Supplies and materials	500	-	500	-	500
Total attendance and social work services	<u>226,000</u>	<u>67,940</u>	<u>293,940</u>	<u>203,259</u>	<u>90,681</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, 2017

	<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	\$ 63,128	\$ 135	\$ 63,263	\$ 63,263	\$ -
Family/parent liaison salary	66,275	-	66,275	38,409	27,866
Salaries of social services coordinators	143,273	-	143,273	141,170	2,103
Supplies and materials	5,403	-	5,403	2,174	3,229
Total health services	<u>278,079</u>	<u>135</u>	<u>278,214</u>	<u>245,016</u>	<u>33,198</u>
Other support services - students-regular:					
Salaries of other professional staff	124,278	27,994	152,272	152,272	-
Salaries of secretarial and clerical assistants	72,515	-	72,515	71,652	863
Purchased professional - educational services	1,000	-	1,000	-	1,000
Purchased professional - technical services	7,500	-	7,500	1,293	6,207
Supplies and materials	1,000	-	1,000	-	1,000
Total other support services - students-regular	<u>206,293</u>	<u>27,994</u>	<u>234,287</u>	<u>225,217</u>	<u>9,070</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	-	73,083	73,083	73,083	-
Purchased professional - educational services	10,000	-	10,000	1,445	8,555
Supplies and materials	94,840	-	94,840	68,027	26,813
Total improvement of instructional services	<u>104,840</u>	<u>73,083</u>	<u>177,923</u>	<u>142,555</u>	<u>35,368</u>
Educational media services/school library:					
Salaries	-	-	-	-	-
Purchased professional - technical services	103,266	-	103,266	89,102	14,164
Other purchased services (400-500 series)	3,000	-	3,000	716	2,284
Supplies and materials	206,412	-	206,412	172,335	34,077
Total educational media services/school library	<u>312,678</u>	<u>-</u>	<u>312,678</u>	<u>262,153</u>	<u>50,525</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	-	2,000
Supplies and materials	3,500	-	3,500	-	3,500
Total instruction staff training services	<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
Support services - school administration:					
Salaries of principals/assistant principals	276,213	-	276,213	165,230	110,983
Salaries of other professional staff	-	162,798	162,798	162,798	-
Salaries of secretarial and clerical assistants	332,533	-	332,533	232,953	99,580
Other purchased services (400-500 series)	-	-	-	-	-
Supplies and materials	32,054	-	32,054	22,107	9,947
Other objects	2,430	-	2,430	644	1,786
Total support services - school administration	<u>643,230</u>	<u>162,798</u>	<u>806,028</u>	<u>583,732</u>	<u>222,296</u>
Security:					
Salaries	319,563	-	319,563	293,596	25,967
Total security	<u>319,563</u>	<u>-</u>	<u>319,563</u>	<u>293,596</u>	<u>25,967</u>
Unallocated employee benefits:					
Health benefits	1,965,504	-	1,965,504	1,926,695	38,809
Total unallocated employee benefits	<u>1,965,504</u>	<u>-</u>	<u>1,965,504</u>	<u>1,926,695</u>	<u>38,809</u>
Total undistributed expenditures	<u>4,061,687</u>	<u>331,950</u>	<u>4,393,637</u>	<u>3,882,223</u>	<u>511,414</u>
Total expenditures - current expense	<u>9,865,688</u>	<u>-</u>	<u>9,865,688</u>	<u>8,940,756</u>	<u>924,932</u>
District-wide school based expenditures	<u>9,865,688</u>	<u>-</u>	<u>9,865,688</u>	<u>8,940,756</u>	<u>924,932</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, 2017**

	<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>					
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 9,735,050	\$ -	\$ 9,735,050	\$ 8,842,454	\$ 892,596
Total other financing sources	<u>9,735,050</u>	<u>-</u>	<u>9,735,050</u>	<u>8,842,454</u>	<u>892,596</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(130,638)	-	(130,638)	(98,302)	(32,336)
Fund balances, July 1	130,638	-	130,638	130,638	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,336</u>	<u>\$ (32,336)</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, 2017

	<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	\$ 3,207,050	\$ (47,483)	\$ 3,159,567	\$ 3,159,567	\$ -
Grades 9-12	-	54,800	54,800	54,800	-
Total regular programs - instruction	<u>3,207,050</u>	<u>7,317</u>	<u>3,214,367</u>	<u>3,214,367</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	2,500	(1,300)	1,200	1,200	-
General supplies	136,695	(10,118)	126,577	101,400	25,177
Textbooks	84,040	(8,486)	75,554	70,456	5,098
Other objects	32,961	(2,823)	30,138	30,035	103
Total regular programs - undistributed instruction	<u>256,196</u>	<u>(22,727)</u>	<u>233,469</u>	<u>203,091</u>	<u>30,378</u>
Total regular programs	<u>3,463,246</u>	<u>(15,410)</u>	<u>3,447,836</u>	<u>3,417,458</u>	<u>30,378</u>
Learning/language disabilities:					
Salaries of teachers	287,156	193,758	480,914	480,914	-
General supplies	3,000	55	3,055	2,841	214
Total learning/language disabilities	<u>290,156</u>	<u>193,813</u>	<u>483,969</u>	<u>483,755</u>	<u>214</u>
Resource room/resource center:					
Salaries of teachers	851,090	(142,191)	708,899	708,899	-
Other salaries for instruction	49,968	36,773	86,741	86,741	-
General supplies	4,500	-	4,500	4,222	278
Textbooks	400	-	400	396	4
Total resource room/resource center	<u>905,958</u>	<u>(105,418)</u>	<u>800,540</u>	<u>800,258</u>	<u>282</u>
Total special education - instruction	<u>1,196,114</u>	<u>88,395</u>	<u>1,284,509</u>	<u>1,284,013</u>	<u>496</u>
Bilingual education:					
Salaries of teachers	1,096,394	(421,782)	674,612	674,612	-
General supplies	19,698	-	19,698	19,313	385
Total bilingual education	<u>1,120,092</u>	<u>(425,782)</u>	<u>694,310</u>	<u>693,925</u>	<u>385</u>
Other instructional:					
School-sponsored cocurricular activities:					
Supplies and materials	10,006	-	10,006	10,006	-
School-sponsored athletics:					
Supplies and materials	1,000	-	1,000	861	139
Before/after school programs:					
Salaries of teachers	109,480	11,643	121,123	121,123	-
Other salaries for instruction	98,234	8,892	107,126	106,187	939
Other supplemental/at-risk programs:					
Other salaries for instruction	30,462	(10,775)	19,687	19,687	-
Other special schools:					
General Supplies	1,146	-	1,146	993	153
Total other instructional	<u>250,328</u>	<u>9,760</u>	<u>260,088</u>	<u>258,857</u>	<u>1,231</u>
Total - instruction	<u>6,029,780</u>	<u>(343,037)</u>	<u>5,686,743</u>	<u>5,654,253</u>	<u>32,490</u>
Attendance and social work services:					
Salaries	49,626	30,053	79,679	79,679	-
Salary drop out prevention officer	139,116	(3,220)	135,896	135,896	-
General supplies	4,000	-	4,000	3,422	578
Total attendance and social work services	<u>192,742</u>	<u>26,833</u>	<u>219,575</u>	<u>218,997</u>	<u>578</u>
Health services:					
Salaries	128,233	47,504	175,737	175,737	-
Supplies and materials	4,000	-	4,000	2,767	1,233
Total health services	<u>132,233</u>	<u>47,504</u>	<u>179,737</u>	<u>178,504</u>	<u>1,233</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Emerson Middle School</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 157,116	\$ 18,872	\$ 175,988	\$ 175,988	\$ -
Salaries of secretarial and clerical assistants	-	141,518	141,518	141,518	-
Other purchased services (400-500 series)	11,970	-	11,970	11,970	-
Supplies and materials	662	-	662	-	662
Other objects	1,000	-	1,000	378	622
Total other support services - students-regular	<u>212,848</u>	<u>157,340</u>	<u>370,188</u>	<u>350,073</u>	<u>20,115</u>
Improvement of instructional services:					
Supplies and materials	606	-	606	413	193
Total improvement of instructional services	<u>45,606</u>	<u>5,000</u>	<u>50,606</u>	<u>43,631</u>	<u>6,975</u>
Educational media services/school library:					
Salaries of technology coordinators	-	-	-	-	-
Purchased professional - technical services	113,006	178	113,184	103,151	10,033
Supplies and materials	205,660	(10,253)	195,407	191,764	3,643
Total educational media services/school library	<u>318,666</u>	<u>(10,075)</u>	<u>308,591</u>	<u>294,915</u>	<u>13,676</u>
Instruction staff training services:					
Other purchased professional services - educational	-	-	-	-	-
Total instruction staff training services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	257,769	26,950	284,719	284,719	-
Salaries of secretarial and clerical assistants	299,745	43,565	343,310	343,310	-
Other professional and technical services	5,948	(5,648)	300	300	-
Supplies and materials	25,290	-	25,290	18,517	6,773
Total support services - school administration	<u>588,752</u>	<u>64,867</u>	<u>653,619</u>	<u>646,846</u>	<u>6,773</u>
Security:					
Salaries	327,424	77,022	404,446	404,446	-
General supplies	3,000	-	3,000	1,443	1,557
Total security	<u>330,424</u>	<u>77,022</u>	<u>407,446</u>	<u>405,889</u>	<u>1,557</u>
Unallocated employee benefits:					
Health benefits	1,816,966	(25,454)	1,791,512	1,781,090	10,422
Total unallocated employee benefits	<u>1,816,966</u>	<u>(25,454)</u>	<u>1,791,512</u>	<u>1,781,090</u>	<u>10,422</u>
Total undistributed expenditures	<u>3,638,237</u>	<u>343,037</u>	<u>3,981,274</u>	<u>3,919,945</u>	<u>61,329</u>
Total expenditures - current expense	<u>9,668,017</u>	<u>-</u>	<u>9,668,017</u>	<u>9,574,198</u>	<u>93,819</u>
District-wide school based expenditures	<u>9,668,017</u>	<u>-</u>	<u>9,668,017</u>	<u>9,574,198</u>	<u>93,819</u>
<u>OTHER FINANCING SOURCES</u>					
Transfers in - contribution to school based budgeting	9,522,836	-	9,522,836	9,497,219	25,617
Total other financing sources	<u>9,522,836</u>	<u>-</u>	<u>9,522,836</u>	<u>9,497,219</u>	<u>25,617</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(145,181)	-	(145,181)	(76,979)	(68,202)
Fund balances, July 1	145,181	-	145,181	145,181	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,202</u>	<u>\$ (68,202)</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Thomas A. Edison					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 549,108	\$ (109,695)	\$ 439,413	\$ 430,085	\$ 9,328
Grades 1-5	3,342,690	(145,329)	3,197,361	3,196,224	1,137
Grades 6-8	794,590	(155,037)	639,553	560,665	78,888
Total regular programs - instruction	<u>4,686,388</u>	<u>(410,061)</u>	<u>4,276,327</u>	<u>4,186,974</u>	<u>89,353</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	462,308	(13,238)	449,070	284,645	164,425
Purchased professional - educational services	2,000	-	2,000	-	2,000
General supplies	148,369	-	148,369	101,309	47,060
Textbooks	23,000	-	23,000	22,339	661
Total regular programs - undistributed instruction	<u>635,677</u>	<u>(13,238)</u>	<u>622,439</u>	<u>408,293</u>	<u>214,146</u>
Total regular programs	<u>5,322,065</u>	<u>(423,299)</u>	<u>4,898,766</u>	<u>4,595,267</u>	<u>303,499</u>
Learning/language disabilities:					
Salaries of teachers	404,550	-	404,550	348,677	55,873
Other salaries for instruction	192,341	-	192,341	134,669	57,672
General supplies	5,800	-	5,800	5,713	87
Total learning/language disabilities	<u>602,691</u>	<u>-</u>	<u>602,691</u>	<u>489,059</u>	<u>113,632</u>
Resource room/resource center:					
Salaries of teachers	333,720	(133,506)	200,214	188,110	12,104
General supplies	8,624	-	8,624	8,548	76
Total resource room/resource center	<u>342,344</u>	<u>(133,506)</u>	<u>208,838</u>	<u>196,658</u>	<u>12,180</u>
Total special education - instruction	<u>945,035</u>	<u>(133,506)</u>	<u>811,529</u>	<u>685,717</u>	<u>125,812</u>
Bilingual education:					
Salaries of teachers	801,844	119,297	921,141	921,141	-
Other salaries for instruction	-	57,673	57,673	57,673	-
General supplies	80,853	-	80,853	75,381	5,472
Total bilingual education	<u>882,697</u>	<u>176,970</u>	<u>1,059,667</u>	<u>1,054,195</u>	<u>5,472</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	179,500	-	179,500	178,364	1,136
Other salaries for instruction	58,500	72,364	130,864	130,864	-
Purchased professional and technical services	4,060	-	4,060	-	4,060
Other supplemental/at-risk programs:					
Salaries of teachers	9,656	-	9,656	3,600	6,056
Total other instructional	<u>259,216</u>	<u>72,364</u>	<u>331,580</u>	<u>313,304</u>	<u>18,276</u>
Total - instruction	<u>7,409,013</u>	<u>(307,471)</u>	<u>7,101,542</u>	<u>6,648,483</u>	<u>453,059</u>
Attendance and social work services:					
Salaries	280,084	(40,497)	239,587	231,686	7,901
Salary drop out prevention officer	-	80,557	80,557	80,557	-
Purchase professional & technical services	1,500	-	1,500	1,200	300
Other purchased services (400-500 series)	200	-	200	-	200
Supplies and materials	1,300	-	1,300	284	1,016
Total attendance and social work services	<u>363,642</u>	<u>(40,497)</u>	<u>323,145</u>	<u>313,727</u>	<u>9,418</u>
Health services:					
Salaries	85,108	136,908	222,016	222,016	-
Supplies and materials	1,975	-	1,975	1,037	938
Total health services	<u>87,083</u>	<u>136,908</u>	<u>223,991</u>	<u>223,053</u>	<u>938</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Thomas A. Edison					
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	\$ 44,982	\$ -	\$ 44,982	\$ 44,982	\$ -
Total other support services - students-regular	<u>44,982</u>	<u>-</u>	<u>44,982</u>	<u>44,982</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	11,500	-	11,500	11,457	43
Total improvement of instructional services	<u>11,500</u>	<u>-</u>	<u>11,500</u>	<u>11,457</u>	<u>43</u>
Educational media services/school library:					
Salaries	106,378	-	106,378	105,520	858
Salaries of technology coordinators	-	-	-	-	-
Purchased professional - technical services	103,266	-	103,266	89,102	14,164
Other purchased services (400-500 series)	16,580	-	16,580	7,474	9,106
Supplies and materials	117,453	-	117,453	79,453	38,000
Total educational media services/school library	<u>343,677</u>	<u>-</u>	<u>343,677</u>	<u>281,549</u>	<u>62,128</u>
Support services - school administration:					
Salaries of principals/assistant principals	128,650	109,695	238,345	237,428	917
Salaries of secretarial and clerical assistants	158,661	101,364	260,025	260,025	-
Other professional and technical services	5,625	-	5,625	2,288	3,337
Other purchased services (400-500 series)	5,000	-	5,000	850	4,150
Supplies and materials	1,950	-	1,950	-	1,950
Other objects	2,000	-	2,000	-	2,000
Total support services - school administration	<u>301,886</u>	<u>211,059</u>	<u>512,945</u>	<u>500,591</u>	<u>12,354</u>
Security:					
Salaries	395,206	1	395,207	387,792	7,415
Total security	<u>395,206</u>	<u>1</u>	<u>395,207</u>	<u>387,792</u>	<u>7,415</u>
Unallocated employee benefits:					
Health benefits	2,516,080	-	2,516,080	2,466,401	49,679
Total unallocated employee benefits	<u>2,516,080</u>	<u>-</u>	<u>2,516,080</u>	<u>2,466,401</u>	<u>49,679</u>
Total undistributed expenditures	<u>4,064,056</u>	<u>307,471</u>	<u>4,371,527</u>	<u>4,229,552</u>	<u>141,975</u>
Total expenditures - current expense	<u>11,473,069</u>	<u>-</u>	<u>11,473,069</u>	<u>10,878,035</u>	<u>595,034</u>
District-wide school based expenditures	<u>11,473,069</u>	<u>-</u>	<u>11,473,069</u>	<u>10,878,035</u>	<u>595,034</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,433,367	-	11,433,367	10,880,661	552,706
Total other financing sources	<u>11,433,367</u>	<u>-</u>	<u>11,433,367</u>	<u>10,880,661</u>	<u>552,706</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(39,702)	-	(39,702)	2,626	(42,328)
Fund balances, July 1	39,702	-	39,702	39,702	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,328</u>	<u>\$ (42,328)</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, 2017

	<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	\$ 298,590	\$ -	\$ 298,590	\$ -	\$ 298,590
Grades 1-5	382,210	211,619	593,829	593,829	-
Total regular programs - instruction	<u>900,800</u>	<u>211,619</u>	<u>1,112,419</u>	<u>593,829</u>	<u>518,590</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	107,823	86,030	193,853	143,704	50,149
Purchased professional - educational services	-	-	-	-	-
Purchased professional - technical services	2,600	-	2,600	-	2,600
General supplies	115,210	1	115,211	82,745	32,466
Textbooks	-	-	-	-	-
Total regular programs - undistributed instruction	<u>225,633</u>	<u>86,031</u>	<u>311,664</u>	<u>226,449</u>	<u>85,215</u>
Total regular programs	<u>1,126,433</u>	<u>297,650</u>	<u>1,424,083</u>	<u>820,278</u>	<u>603,805</u>
Learning/language disabilities:					
Salaries of teachers	24,700	-	24,700	-	24,700
General supplies	3,000	-	3,000	-	3,000
Total learning/language disabilities	<u>27,700</u>	<u>-</u>	<u>27,700</u>	<u>-</u>	<u>27,700</u>
Multiple disabilities:					
Salaries of teachers	55,800	-	55,800	-	55,800
Other salaries for instruction	24,700	-	24,700	-	24,700
General supplies	3,000	-	3,000	2,333	667
Total multiple disabilities	<u>83,500</u>	<u>-</u>	<u>83,500</u>	<u>2,333</u>	<u>81,167</u>
Resource room/resource center:					
Salaries of teachers	129,400	-	129,400	50,901	78,499
General supplies	3,000	-	3,000	2,498	502
Total resource room/resource center	<u>132,400</u>	<u>-</u>	<u>132,400</u>	<u>53,399</u>	<u>79,001</u>
Total special education - instruction	<u>243,600</u>	<u>-</u>	<u>243,600</u>	<u>55,732</u>	<u>187,868</u>
Bilingual education:					
Salaries of teachers	255,553	-	255,553	53,830	201,723
Other salaries for instruction	23,150	-	23,150	-	23,150
General supplies	41,666	-	41,666	30,651	11,015
Total bilingual education	<u>320,369</u>	<u>-</u>	<u>320,369</u>	<u>84,481</u>	<u>235,888</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	100,000	-	100,000	59,903	40,097
Other salaries for instruction	40,500	70,383	110,883	110,883	-
Total other instructional	<u>140,500</u>	<u>70,383</u>	<u>210,883</u>	<u>170,786</u>	<u>40,097</u>
Total - instruction	<u>1,830,902</u>	<u>368,033</u>	<u>2,198,935</u>	<u>1,131,277</u>	<u>1,067,658</u>
Attendance and social work services:					
Salaries	62,628	-	62,628	-	62,628
Salary drop out prevention officer	61,778	14,369	76,147	76,147	-
Family/parent liaison salary	35,300	-	35,300	-	35,300
Total attendance and social work services	<u>159,706</u>	<u>14,369</u>	<u>174,075</u>	<u>76,147</u>	<u>97,928</u>
Health services:					
Salaries	61,778	-	61,778	-	61,778
Total health services	<u>63,778</u>	<u>-</u>	<u>63,778</u>	<u>204</u>	<u>63,574</u>
Educational media services/school library:					
Salaries	58,400	-	58,400	-	58,400
Supplies and materials	50,000	-	50,000	18,139	31,861
Total educational media services/school library	<u>161,625</u>	<u>-</u>	<u>161,625</u>	<u>68,139</u>	<u>93,486</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Hudson					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 150,726	\$ -	\$ 150,726	\$ -	\$ 150,726
Salaries of secretarial and clerical assistants	210,952	-	210,952	36,517	174,435
Supplies and materials	72,329	-	72,329	21,629	50,700
Other objects	2,000	-	2,000	-	2,000
Total support services - school administration	<u>436,007</u>	<u>-</u>	<u>436,007</u>	<u>58,146</u>	<u>377,861</u>
Security:					
Salaries	387,752	(382,402)	5,350	-	5,350
Total security	<u>387,752</u>	<u>(382,402)</u>	<u>5,350</u>	<u>-</u>	<u>5,350</u>
Unallocated employee benefits:					
Health benefits	1,830,190	-	1,830,190	1,794,053	36,137
Total unallocated employee benefits	<u>1,830,190</u>	<u>-</u>	<u>1,830,190</u>	<u>1,794,053</u>	<u>36,137</u>
Total undistributed expenditures	<u>3,042,058</u>	<u>(368,033)</u>	<u>2,674,025</u>	<u>1,996,689</u>	<u>677,336</u>
Total expenditures - current expense	<u>4,872,960</u>	<u>-</u>	<u>4,872,960</u>	<u>3,127,966</u>	<u>1,744,994</u>
District-wide school based expenditures	<u>4,872,960</u>	<u>-</u>	<u>4,872,960</u>	<u>3,127,966</u>	<u>1,744,994</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,867,113	-	4,867,113	3,128,611	1,738,502
Total other financing sources	<u>4,867,113</u>	<u>-</u>	<u>4,867,113</u>	<u>3,128,611</u>	<u>1,738,502</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(5,847)	-	(5,847)	645	(6,492)
Fund balances, July 1	5,847	-	5,847	5,847	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,492</u>	<u>\$ (6,492)</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, 2017

	<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	\$ 260,460	\$ -	\$ 260,460	\$ 237,957	\$ 22,503
Grades 1-5	2,694,790	178,420	2,873,210	2,873,210	-
Grades 6-8	627,145	(99,708)	527,437	498,491	28,946
Total regular programs - instruction	<u>3,582,395</u>	<u>78,712</u>	<u>3,661,107</u>	<u>3,609,658</u>	<u>51,449</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	343,698	99,708	443,406	443,405	1
General supplies	269,587	-	269,587	205,936	63,651
Total regular programs - undistributed instruction	<u>615,760</u>	<u>99,708</u>	<u>715,468</u>	<u>649,341</u>	<u>66,127</u>
Total regular programs	<u>4,198,155</u>	<u>178,420</u>	<u>4,376,575</u>	<u>4,258,999</u>	<u>117,576</u>
Learning/language disabilities:					
Salaries of teachers	361,910	52,812	414,722	414,722	-
Other salaries for instruction	146,241	-	146,241	108,814	37,427
General supplies	5,000	-	5,000	4,829	171
Total learning/language disabilities	<u>513,151</u>	<u>52,812</u>	<u>565,963</u>	<u>528,365</u>	<u>37,598</u>
Resource room/resource center:					
Salaries of teachers	254,460	3,595	258,055	258,055	-
General supplies	9,000	-	9,000	5,076	3,924
Total resource room/resource center	<u>263,460</u>	<u>3,595</u>	<u>267,055</u>	<u>263,131</u>	<u>3,924</u>
Autism:					
Salaries of teachers	356,370	-	356,370	334,609	21,761
General supplies	21,949	-	21,949	19,944	2,005
Total autism	<u>378,319</u>	<u>-</u>	<u>378,319</u>	<u>354,553</u>	<u>23,766</u>
Total special education - instruction	<u>1,154,930</u>	<u>56,407</u>	<u>1,211,337</u>	<u>1,146,049</u>	<u>65,288</u>
Bilingual education:					
Salaries of teachers	620,160	-	620,160	589,610	30,550
Other salaries for instruction	-	51,595	51,595	51,595	-
General supplies	41,648	-	41,648	26,747	14,901
Total bilingual education	<u>661,808</u>	<u>51,595</u>	<u>713,403</u>	<u>667,952</u>	<u>45,451</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	70,000	-	70,000	32,540	37,460
Other salaries for instruction	70,500	-	70,500	54,941	15,559
Total other instructional	<u>148,375</u>	<u>(3,603)</u>	<u>144,772</u>	<u>91,295</u>	<u>53,477</u>
Total - instruction	<u>6,163,268</u>	<u>282,819</u>	<u>6,446,087</u>	<u>6,164,295</u>	<u>281,792</u>
Attendance and social work services:					
Salaries	303,462	(172,254)	131,208	131,208	-
Salaries of family support team	131,956	-	131,956	65,978	65,978
Family/parent liaison salary	74,212	-	74,212	65,609	8,603
Total attendance and social work services	<u>509,630</u>	<u>(172,254)</u>	<u>337,376</u>	<u>262,795</u>	<u>74,581</u>
Health services:					
Salaries of social services coordinators	78,378	-	78,378	78,378	-
Supplies and materials	2,500	-	2,500	2,272	228
Total health services	<u>159,256</u>	<u>(69,402)</u>	<u>89,854</u>	<u>80,650</u>	<u>9,204</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	53,418	-	53,418	51,095	2,323
Purchased professional - educational services	35,000	-	35,000	-	35,000
Total improvement of instructional services	<u>98,418</u>	<u>-</u>	<u>98,418</u>	<u>51,095</u>	<u>47,323</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, 2017

	<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	\$ 157,934	\$ 9,975	\$ 167,909	\$ 167,909	\$ -
Salaries of technology coordinators	116,300	(116,000)	300	-	300
Purchased professional - technical services	103,267	(1)	103,266	89,102	14,164
Supplies and materials	211,889	(41,559)	170,330	166,686	3,644
Total educational media services/school library	<u>589,390</u>	<u>(147,585)</u>	<u>441,805</u>	<u>423,697</u>	<u>18,108</u>
Support services - school administration:					
Salaries of principals/assistant principals	320,620	106,422	427,042	427,042	-
Salaries of secretarial and clerical assistants	389,371	(19,746)	369,625	331,194	38,431
Other purchased services (400-500 series)	-	-	-	-	-
Supplies and materials	15,500	-	15,500	13,692	1,808
Total support services - school administration	<u>725,491</u>	<u>86,676</u>	<u>812,167</u>	<u>771,928</u>	<u>40,239</u>
Security:					
Salaries	332,497	19,746	352,243	352,243	-
Total security	<u>332,497</u>	<u>19,746</u>	<u>352,243</u>	<u>352,243</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,313,248	-	2,313,248	2,267,573	45,675
Total unallocated employee benefits	<u>2,313,248</u>	<u>-</u>	<u>2,313,248</u>	<u>2,267,573</u>	<u>45,675</u>
Total undistributed expenditures	<u>4,727,930</u>	<u>(282,819)</u>	<u>4,445,111</u>	<u>4,209,981</u>	<u>235,130</u>
Total expenditures - current expense	<u>10,891,198</u>	<u>-</u>	<u>10,891,198</u>	<u>10,374,276</u>	<u>516,922</u>
District-wide school based expenditures	<u>10,891,198</u>	<u>-</u>	<u>10,891,198</u>	<u>10,374,276</u>	<u>516,922</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,723,458	-	10,723,458	10,229,982	493,476
Total other financing sources	<u>10,723,458</u>	<u>-</u>	<u>10,723,458</u>	<u>10,229,982</u>	<u>493,476</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(167,740)	-	(167,740)	(144,294)	(23,446)
Fund balances, July 1	167,740	-	167,740	167,740	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,446</u>	<u>\$ (23,446)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<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	\$ 120,180	\$ 9,079	\$ 129,259	\$ 129,259	\$ -
Grades 1-5	850,450	39,740	890,190	845,580	44,610
Total regular programs - instruction	<u>970,630</u>	<u>48,819</u>	<u>1,019,449</u>	<u>974,839</u>	<u>44,610</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	116,348	-	116,348	43,270	73,078
General supplies	73,553	(1)	73,552	57,579	15,973
Total regular programs - undistributed instruction	<u>189,901</u>	<u>(1)</u>	<u>189,900</u>	<u>100,849</u>	<u>89,051</u>
Total regular programs	<u>1,160,531</u>	<u>48,818</u>	<u>1,209,349</u>	<u>1,075,688</u>	<u>133,661</u>
Learning/language disabilities:					
Salaries of teachers	124,994	25,031	150,025	150,025	-
Other salaries for instruction	176,590	(37,557)	139,033	88,220	50,813
General supplies	15,169	-	15,169	11,509	3,660
Total learning/language disabilities	<u>316,753</u>	<u>(12,526)</u>	<u>304,227</u>	<u>249,754</u>	<u>54,473</u>
Resource room/resource center:					
Salaries of teachers	240,760	-	240,760	174,726	66,034
Other salaries for instruction	-	-	-	-	-
General supplies	13,086	-	13,086	13,077	9
Total resource room/resource center	<u>253,846</u>	<u>-</u>	<u>253,846</u>	<u>187,803</u>	<u>66,043</u>
Total special education - instruction	<u>637,149</u>	<u>(12,526)</u>	<u>624,623</u>	<u>437,557</u>	<u>187,066</u>
Bilingual education:					
Salaries of teachers	203,860	-	203,860	179,966	23,894
Purchased professional - technical services	6,575	-	6,575	6,079	496
Other purchased services (400-500 series)	-	-	-	-	-
General supplies	18,656	-	18,656	16,697	1,959
Total bilingual education	<u>229,091</u>	<u>-</u>	<u>229,091</u>	<u>202,742</u>	<u>26,349</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	37,038	5,530	42,568	42,568	-
Other salaries for instruction	51,380	37,558	88,938	85,961	2,977
Other supplemental/at-risk programs:					
Salaries of teachers	7,000	-	7,000	5,567	1,433
Total other instructional	<u>97,385</u>	<u>43,088</u>	<u>140,473</u>	<u>136,063</u>	<u>4,410</u>
Total - instruction	<u>2,124,156</u>	<u>79,380</u>	<u>2,203,536</u>	<u>1,852,050</u>	<u>351,486</u>
Attendance and social work services:					
Salaries	87,108	-	87,108	87,108	-
Salary drop out prevention officer	-	34,492	34,492	34,492	-
Salaries of family support team	37,485	-	37,485	-	37,485
Family/parent liaison salary	-	-	-	-	-
Total attendance and social work services	<u>124,593</u>	<u>34,492</u>	<u>159,085</u>	<u>121,600</u>	<u>37,485</u>
Health services:					
Salaries	63,128	-	63,128	-	63,128
Total health services	<u>63,128</u>	<u>-</u>	<u>63,128</u>	<u>-</u>	<u>63,128</u>
Educational media services/school library:					
Salaries of technology coordinators	-	-	-	-	-
Purchased professional - technical services	103,266	-	103,266	89,102	14,164
Supplies and materials	100,000	-	100,000	65,229	34,771
Total educational media services/school library	<u>203,266</u>	<u>-</u>	<u>203,266</u>	<u>154,331</u>	<u>48,935</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<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	\$ 164,037	\$ (138,709)	\$ 25,328	\$ -	\$ 25,328
Salaries of secretarial and clerical assistants	268,453	-	268,453	197,694	70,759
Other professional and technical services	10,958	-	10,958	9,486	1,472
Other purchased services (400-500 series)	1,500	-	1,500	1,268	232
Supplies and materials	23,006	-	23,006	20,898	2,108
Total support services - school administration	<u>467,954</u>	<u>(138,709)</u>	<u>329,245</u>	<u>229,346</u>	<u>99,899</u>
Security:					
Salaries	193,540	24,837	218,377	218,377	-
Total security	<u>193,540</u>	<u>24,837</u>	<u>218,377</u>	<u>218,377</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	940,980	-	940,980	922,400	18,580
Total unallocated employee benefits	<u>940,980</u>	<u>-</u>	<u>940,980</u>	<u>922,400</u>	<u>18,580</u>
Total undistributed expenditures	<u>1,993,461</u>	<u>(79,380)</u>	<u>1,914,081</u>	<u>1,646,054</u>	<u>268,027</u>
Total expenditures - current expense	<u>4,117,617</u>	<u>-</u>	<u>4,117,617</u>	<u>3,498,104</u>	<u>619,513</u>
District-wide school based expenditures	<u>4,117,617</u>	<u>-</u>	<u>4,117,617</u>	<u>3,498,104</u>	<u>619,513</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 4,089,836	\$ -	\$ 4,089,836	\$ 3,492,268	\$ 597,568
Total other financing sources	<u>4,089,836</u>	<u>-</u>	<u>4,089,836</u>	<u>3,492,268</u>	<u>597,568</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(27,781)	-	(27,781)	(5,836)	(21,945)
Fund balances, July 1	27,781	-	27,781	27,781	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,945</u>	<u>\$ (21,945)</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, 2017

	<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	\$ 308,590	\$ (187,344)	\$ 121,246	\$ 108,980	\$ 12,266
Grades 1-5	1,754,646	477,384	2,232,030	2,232,030	-
Grades 6-8	729,460	(344,471)	384,989	384,989	-
Total regular programs - instruction	<u>2,792,696</u>	<u>(54,431)</u>	<u>2,738,265</u>	<u>2,725,999</u>	<u>12,266</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	113,606	7,874	121,480	121,480	-
Other purchased services (400-500 series)	-	-	-	-	-
General supplies	130,986	(16,551)	114,435	111,718	2,717
Textbooks	94,409	(7,080)	87,329	87,152	177
Total regular programs - undistributed instruction	<u>339,001</u>	<u>(15,757)</u>	<u>323,244</u>	<u>320,350</u>	<u>2,894</u>
Total regular programs	<u>3,131,697</u>	<u>(70,188)</u>	<u>3,061,509</u>	<u>3,046,349</u>	<u>15,160</u>
Multiple disabilities:					
Salaries of teachers	53,830	(53,830)	-	-	-
Other salaries for instruction	124,029	51,030	175,059	175,059	-
General supplies	1,027	(512)	515	515	-
Total multiple disabilities	<u>178,886</u>	<u>(3,312)</u>	<u>175,574</u>	<u>175,574</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	162,530	220,268	382,798	382,798	-
General supplies	1,114	(500)	614	614	-
Total resource room/resource center	<u>163,644</u>	<u>219,768</u>	<u>383,412</u>	<u>383,412</u>	<u>-</u>
Total special education - instruction	<u>342,530</u>	<u>216,456</u>	<u>558,986</u>	<u>558,986</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,448,160	(119,036)	1,329,124	1,329,124	-
Other salaries for instruction	193,914	-	193,914	193,914	-
Purchased professional - technical services	12,488	(2,193)	10,295	8,645	1,650
General supplies	8,000	(15)	7,985	7,927	58
Total bilingual education	<u>1,662,562</u>	<u>(121,244)</u>	<u>1,541,318</u>	<u>1,539,610</u>	<u>1,708</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other Objects	7,000	-	7,000	-	7,000
Before/after school programs:					
Other salaries for instruction	71,500	65,958	137,458	122,064	15,394
Purchased professional and technical services	8,000	-	8,000	-	8,000
Other supplemental/at-risk programs:					
Salaries of teachers	48,600	-	48,600	-	48,600
Other special schools:					
Other purchase services (300-500 series)	10,000	-	10,000	-	10,000
Total other instructional	<u>145,100</u>	<u>65,958</u>	<u>211,058</u>	<u>122,064</u>	<u>88,994</u>
Total - instruction	<u>5,281,889</u>	<u>90,982</u>	<u>5,372,871</u>	<u>5,267,009</u>	<u>105,862</u>
Attendance and social work services:					
Salaries	94,708	(30,830)	63,878	63,878	-
Salaries of family support team	47,142	52,218	99,360	99,360	-
Family/parent liaison salary	132,354	(63,879)	68,475	68,475	-
Total attendance and social work services	<u>274,204</u>	<u>(42,491)</u>	<u>231,713</u>	<u>231,713</u>	<u>-</u>
Health services:					
Salaries	157,886	(49,408)	108,478	108,478	-
Salaries of social services coordinators	49,005	(2,222)	46,783	46,783	-
Total health services	<u>206,891</u>	<u>(51,630)</u>	<u>155,261</u>	<u>155,261</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Washington</u>					
Improvement of instructional services:					
Supplies and materials	\$ 40,660	\$ (20,995)	\$ 19,665	\$ 19,630	\$ 35
Total improvement of instructional services	<u>40,660</u>	<u>(20,995)</u>	<u>19,665</u>	<u>19,630</u>	<u>35</u>
Educational media services/school library:					
Salaries	132,778	540	133,318	133,318	-
Salaries of technology coordinators	2,092	(912)	1,180	1,180	-
Purchased professional - technical services	103,267	(475)	102,792	89,102	13,690
Supplies and materials	100,553	(24,175)	76,378	70,516	5,862
Total educational media services/school library	<u>338,690</u>	<u>(25,022)</u>	<u>313,668</u>	<u>294,116</u>	<u>19,552</u>
Support services - school administration:					
Salaries of principals/assistant principals	165,137	131,239	296,376	296,376	-
Salaries of secretarial and clerical assistants	256,667	(11,898)	244,769	244,769	-
Supplies and materials	330	(119)	211	211	-
Total support services - school administration	<u>422,134</u>	<u>119,222</u>	<u>541,356</u>	<u>541,356</u>	<u>-</u>
Security:					
Salaries	363,397	(36,218)	327,179	327,179	-
Total security	<u>363,397</u>	<u>(36,218)</u>	<u>327,179</u>	<u>327,179</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,638,322	(32,349)	1,605,973	1,605,973	-
Total unallocated employee benefits	<u>1,638,322</u>	<u>(32,349)</u>	<u>1,605,973</u>	<u>1,605,973</u>	<u>-</u>
Total undistributed expenditures	<u>3,285,797</u>	<u>(90,982)</u>	<u>3,194,815</u>	<u>3,175,228</u>	<u>19,587</u>
Total expenditures - current expense	<u>8,567,686</u>	<u>-</u>	<u>8,567,686</u>	<u>8,442,237</u>	<u>125,449</u>
District-wide school based expenditures	<u>8,567,686</u>	<u>-</u>	<u>8,567,686</u>	<u>8,442,237</u>	<u>125,449</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	8,542,963	-	8,542,963	8,440,426	102,537
Total other financing sources	<u>8,542,963</u>	<u>-</u>	<u>8,542,963</u>	<u>8,440,426</u>	<u>102,537</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(24,723)	-	(24,723)	(1,811)	(22,912)
Fund balances, July 1	24,723	-	24,723	24,723	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,912</u>	<u>\$ (22,912)</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Roosevelt					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 427,810	\$ 91,663	\$ 519,473	\$ 519,473	\$ -
Grades 1-5	2,080,825	90,665	2,171,490	2,171,490	-
Grades 6-8	610,830	-	610,830	607,260	3,570
Total regular programs - instruction	<u>3,119,465</u>	<u>182,328</u>	<u>3,301,793</u>	<u>3,298,223</u>	<u>3,570</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	194,711	90,819	285,530	263,970	21,560
Purchased professional - technical services	21,322	-	21,322	10,322	11,000
General supplies	160,461	-	160,461	153,208	7,253
Other objects	-	-	-	-	-
Total regular programs - undistributed instruction	<u>376,494</u>	<u>90,819</u>	<u>467,313</u>	<u>427,500</u>	<u>39,813</u>
Total regular programs	<u>3,495,959</u>	<u>273,147</u>	<u>3,769,106</u>	<u>3,725,723</u>	<u>43,383</u>
Multiple disabilities:					
Salaries of teachers	564,200	-	564,200	544,350	19,850
Other salaries for instruction	102,906	-	102,906	96,269	6,637
General supplies	8,849	-	8,849	8,792	57
Total multiple disabilities	<u>675,955</u>	<u>-</u>	<u>675,955</u>	<u>649,411</u>	<u>26,544</u>
Resource room/resource center:					
Salaries of teachers	336,110	(122,734)	213,376	198,730	14,646
General supplies	7,500	-	7,500	7,483	17
Total resource room/resource center	<u>343,610</u>	<u>(122,734)</u>	<u>220,876</u>	<u>206,213</u>	<u>14,663</u>
Total special education - instruction	<u>1,019,565</u>	<u>(122,734)</u>	<u>896,831</u>	<u>855,624</u>	<u>41,207</u>
Bilingual education:					
Salaries of teachers	904,200	(215,755)	688,445	688,444	1
Other salaries for instruction	150,455	-	150,455	127,256	23,199
General supplies	94,053	-	94,053	91,676	2,377
Textbooks	13,020	-	13,020	325	12,695
Total bilingual education	<u>1,161,728</u>	<u>(215,755)</u>	<u>945,973</u>	<u>907,701</u>	<u>38,272</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	71,300	-	71,300	70,107	1,193
Other salaries for instruction	74,500	37,952	112,452	112,452	-
Total other instructional	<u>153,310</u>	<u>37,952</u>	<u>191,262</u>	<u>182,559</u>	<u>8,703</u>
Total - instruction	<u>5,830,562</u>	<u>(27,390)</u>	<u>5,803,172</u>	<u>5,671,607</u>	<u>131,565</u>
Attendance and social work services:					
Salaries	348,687	(157,156)	191,531	159,045	32,486
Salaries of family support team	122,778	-	122,778	122,778	-
Family/parent liaison salary	61,545	-	61,545	61,545	-
Other purchased services (400-500 series)	390	-	390	135	255
Supplies and materials	400	-	400	400	-
Other objects	300	-	300	300	-
Total attendance and social work services	<u>534,100</u>	<u>(157,156)</u>	<u>376,944</u>	<u>344,203</u>	<u>32,741</u>
Health services:					
Salaries	130,756	(30,941)	99,815	65,378	34,437
Salaries of social services coordinators	122,778	(90,819)	31,959	31,959	-
Supplies and materials	2,000	-	2,000	1,663	337
Total health services	<u>257,034</u>	<u>(121,760)</u>	<u>135,274</u>	<u>99,000</u>	<u>36,274</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Roosevelt					
Other support services - students-regular:					
Purchased professional - educational services	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies and materials	2,750	-	2,750	-	2,750
Total other support services - students-regular	<u>2,750</u>	<u>-</u>	<u>2,750</u>	<u>-</u>	<u>2,750</u>
Educational media services/school library:					
Salaries	57,400	-	57,400	-	57,400
Salaries of technology coordinators	-	-	-	-	-
Purchased professional - technical services	120,612	-	120,612	89,608	31,004
Supplies and materials	213,677	-	213,677	146,161	67,516
Total educational media services/school library	<u>391,689</u>	<u>-</u>	<u>391,689</u>	<u>235,769</u>	<u>155,920</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	-	5,000	-	5,000
Total instruction staff training services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	164,036	306,306	470,342	469,884	458
Salaries of secretarial and clerical assistants	152,659	-	152,659	150,058	2,601
Supplies and materials	19,150	-	19,150	14,578	4,572
Total support services - school administration	<u>335,845</u>	<u>306,306</u>	<u>642,151</u>	<u>634,520</u>	<u>7,631</u>
Security:					
Salaries	283,847	-	283,847	255,051	28,796
General supplies	1,000	-	1,000	900	100
Total security	<u>284,847</u>	<u>-</u>	<u>284,847</u>	<u>255,951</u>	<u>28,896</u>
Unallocated employee benefits:					
Health benefits	1,806,530	-	1,806,530	1,770,860	35,670
Total unallocated employee benefits	<u>1,806,530</u>	<u>-</u>	<u>1,806,530</u>	<u>1,770,860</u>	<u>35,670</u>
Total undistributed expenditures	<u>3,617,795</u>	<u>27,390</u>	<u>3,645,185</u>	<u>3,340,303</u>	<u>304,882</u>
Total expenditures - current expense	<u>9,448,357</u>	<u>-</u>	<u>9,448,357</u>	<u>9,011,910</u>	<u>436,447</u>
District-wide school based expenditures	<u>9,448,357</u>	<u>-</u>	<u>9,448,357</u>	<u>9,011,910</u>	<u>436,447</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,305,278	-	9,305,278	8,887,783	417,495
Total other financing sources	<u>9,305,278</u>	<u>-</u>	<u>9,305,278</u>	<u>8,887,783</u>	<u>417,495</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(143,079)	-	(143,079)	(124,127)	(18,952)
Fund balances, July 1	143,079	-	143,079	143,079	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,952</u>	<u>\$ (18,952)</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, 2017

	<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	\$ 3,201,248	\$ (294,474)	\$ 2,906,774	\$ 2,841,339	\$ 65,435
Total regular programs - instruction	<u>3,201,248</u>	<u>(294,474)</u>	<u>2,906,774</u>	<u>2,841,339</u>	<u>65,435</u>
Regular programs - undistributed instruction:					
General supplies	160,361	-	160,361	64,093	96,268
Textbooks	11,000	-	11,000	2,036	8,964
Other objects	2,000	-	2,000	396	1,604
Total regular programs - undistributed instruction	<u>173,361</u>	<u>100,000</u>	<u>273,361</u>	<u>87,444</u>	<u>185,917</u>
Total regular programs	<u>3,374,609</u>	<u>(194,474)</u>	<u>3,180,135</u>	<u>2,928,783</u>	<u>251,352</u>
Learning/language disabilities:					
Salaries of teachers	369,090	-	369,090	288,570	80,520
General supplies	6,300	-	6,300	-	6,300
Total learning/language disabilities	<u>375,390</u>	<u>-</u>	<u>375,390</u>	<u>288,570</u>	<u>86,820</u>
Resource room/resource center:					
Salaries of teachers	777,000	-	777,000	712,261	64,739
General supplies	3,800	-	3,800	-	3,800
Total resource room/resource center	<u>780,800</u>	<u>-</u>	<u>780,800</u>	<u>712,261</u>	<u>68,539</u>
Total special education - instruction	<u>1,156,190</u>	<u>-</u>	<u>1,156,190</u>	<u>1,000,831</u>	<u>155,359</u>
Bilingual education:					
Salaries of teachers	282,220	64,978	347,198	347,198	-
General supplies	13,530	-	13,530	5,193	8,337
Total bilingual education	<u>295,750</u>	<u>64,978</u>	<u>360,728</u>	<u>352,391</u>	<u>8,337</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	56,873	-	56,873	54,238	2,635
Before/after school programs:					
Salaries of teachers	58,800	-	58,800	56,271	2,529
Other salaries for instruction	66,355	-	66,355	61,051	5,304
Purchased professional and technical services	2,000	-	2,000	-	2,000
Other supplemental/at-risk programs:					
Salaries of teachers	8,200	-	8,200	-	8,200
Total other instructional	<u>192,228</u>	<u>-</u>	<u>192,228</u>	<u>171,560</u>	<u>20,668</u>
Total - instruction	<u>5,018,777</u>	<u>(129,496)</u>	<u>4,889,281</u>	<u>4,453,565</u>	<u>435,716</u>
Attendance and social work services:					
Salaries	125,156	-	125,156	39,177	85,979
Family/parent liaison salary	56,862	-	56,862	56,862	-
Total attendance and social work services	<u>318,863</u>	<u>-</u>	<u>318,863</u>	<u>96,039</u>	<u>222,824</u>
Health services:					
Salaries	275,291	(4,962)	270,329	270,329	-
Supplies and materials	-	7,030	7,030	2,810	4,220
Total health services	<u>275,291</u>	<u>2,068</u>	<u>277,359</u>	<u>273,139</u>	<u>4,220</u>
Other support services - students-regular:					
Salaries of other professional staff	203,686	-	203,686	155,586	48,100
Total other support services - students-regular	<u>203,686</u>	<u>-</u>	<u>203,686</u>	<u>155,586</u>	<u>48,100</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	129,665	-	129,665	116,112	13,553
Purchased professional - educational services	56	-	56	-	56
Total improvement of instructional services	<u>129,721</u>	<u>-</u>	<u>129,721</u>	<u>116,112</u>	<u>13,609</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<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>					
Educational media services/school library:					
Salaries	\$ 80,558	\$ 24,499	\$ 105,057	\$ 105,057	\$ -
Salaries of technology coordinators	-	-	-	-	-
Purchased professional - technical services	-	-	-	-	-
Supplies and materials	103,810	-	103,810	68,266	35,544
Total educational media services/school library	<u>184,368</u>	<u>24,499</u>	<u>208,867</u>	<u>173,323</u>	<u>35,544</u>
Support services - school administration:					
Salaries of principals/assistant principals	267,082	-	267,082	124,129	142,953
Salaries of secretarial and clerical assistants	200,995	57,026	258,021	258,021	-
Supplies and materials	88,347	-	88,347	22,774	65,573
Total support services - school administration	<u>556,424</u>	<u>57,026</u>	<u>613,450</u>	<u>404,924</u>	<u>208,526</u>
Security:					
Salaries	405,252	45,903	451,155	451,155	-
Total security	<u>405,252</u>	<u>45,903</u>	<u>451,155</u>	<u>451,155</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,517,466	-	1,517,466	1,487,504	29,962
Total unallocated employee benefits	<u>1,517,466</u>	<u>-</u>	<u>1,517,466</u>	<u>1,487,504</u>	<u>29,962</u>
Total undistributed expenditures	<u>3,591,071</u>	<u>129,496</u>	<u>3,720,567</u>	<u>3,157,782</u>	<u>562,785</u>
Total expenditures - current expense	<u>8,609,848</u>	<u>-</u>	<u>8,609,848</u>	<u>7,611,347</u>	<u>998,501</u>
District-wide school based expenditures	<u>8,609,848</u>	<u>-</u>	<u>8,609,848</u>	<u>7,611,347</u>	<u>998,501</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	8,585,595	-	8,585,595	7,596,880	988,715
Total other financing sources	<u>8,585,595</u>	<u>-</u>	<u>8,585,595</u>	<u>7,596,880</u>	<u>988,715</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(24,253)	-	(24,253)	(14,467)	(9,786)
Fund balances, July 1	24,253	-	24,253	24,253	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,786</u>	<u>\$ (9,786)</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Woodrow Wilson					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 1,187,040	\$ (277,270)	\$ 909,770	\$ 909,770	\$ -
Grades 6-8	770,160	(75,001)	695,159	679,028	16,131
Total regular programs - instruction	<u>1,957,200</u>	<u>(352,271)</u>	<u>1,604,929</u>	<u>1,588,798</u>	<u>16,131</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	144,725	-	144,725	144,725	-
Purchased professional - educational services	10,000	-	10,000	6,000	4,000
Other purchased services (400-500 series)	46,249	-	46,249	40,628	5,621
General supplies	92,014	-	92,014	71,329	20,685
Textbooks	31,019	-	31,019	21,112	9,907
Other objects	16,711	-	16,711	1,385	15,326
Total regular programs - undistributed instruction	<u>340,718</u>	<u>-</u>	<u>340,718</u>	<u>285,179</u>	<u>55,539</u>
Total regular programs	<u>2,297,918</u>	<u>(352,271)</u>	<u>1,945,647</u>	<u>1,873,977</u>	<u>71,670</u>
Resource room/resource center:					
Salaries of teachers	64,730	80,230	144,960	144,960	-
Other salaries for instruction	57,673	-	57,673	57,673	-
General supplies	1,949	-	1,949	481	1,468
Total resource room/resource center	<u>124,352</u>	<u>80,230</u>	<u>204,582</u>	<u>203,114</u>	<u>1,468</u>
Total special education - instruction	<u>124,352</u>	<u>80,230</u>	<u>204,582</u>	<u>203,114</u>	<u>1,468</u>
Basic skills/remedial:					
Salaries of teachers	-	-	-	-	-
General supplies	1,356	-	1,356	1,348	8
Total basic skills/remedial	<u>1,356</u>	<u>-</u>	<u>1,356</u>	<u>1,348</u>	<u>8</u>
Other instructional:					
School-sponsored cocurricular activities:					
Supplies and materials	582	-	582	506	76
Before/after school programs:					
Salaries of teachers	57,680	4,339	62,019	62,019	-
Other salaries for instruction	65,220	-	65,220	46,429	18,791
Other supplemental/at-risk programs:					
Salaries of teachers	11,655	-	11,655	7,721	3,934
Total other instructional	<u>138,637</u>	<u>4,339</u>	<u>142,976</u>	<u>116,675</u>	<u>26,301</u>
Total - instruction	<u>2,562,263</u>	<u>(267,702)</u>	<u>2,294,561</u>	<u>2,195,114</u>	<u>99,447</u>
Attendance and social work services:					
Salaries	50,706	115,629	166,335	166,335	-
Salaries of family support team	140,216	-	140,216	103,817	36,399
Total attendance and social work services	<u>190,922</u>	<u>115,629</u>	<u>306,551</u>	<u>270,152</u>	<u>36,399</u>
Health services:					
Supplies and materials	3,547	-	3,547	2,920	627
Total health services	<u>3,547</u>	<u>-</u>	<u>3,547</u>	<u>2,920</u>	<u>627</u>
Educational media services/school library:					
Salaries	63,008	-	63,008	61,862	1,146
Salaries of technology coordinators	-	-	-	-	-
Purchased professional - technical services	8,697	-	8,697	6,422	2,275
Supplies and materials	203,000	-	203,000	188,920	14,080
Other objects	-	-	-	-	-
Total educational media services/school library	<u>274,705</u>	<u>-</u>	<u>274,705</u>	<u>257,204</u>	<u>17,501</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Woodrow Wilson					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 164,037	\$ 152,073	\$ 316,110	\$ 315,651	\$ 459
Salaries of secretarial and clerical assistants	186,192	1	186,193	131,652	54,541
Other professional and technical services	-	-	-	-	-
Supplies and materials	4,847	-	4,847	3,411	1,436
Other objects	7,367	-	7,367	2,198	5,169
Total support services - school administration	<u>362,443</u>	<u>152,074</u>	<u>514,517</u>	<u>452,912</u>	<u>61,605</u>
Security:					
Salaries	303,529	(1)	303,528	254,593	48,935
Total security	<u>303,529</u>	<u>(1)</u>	<u>303,528</u>	<u>254,593</u>	<u>48,935</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,760	-	3,760	-	3,760
Total student transportation services	<u>3,760</u>	<u>-</u>	<u>3,760</u>	<u>-</u>	<u>3,760</u>
Unallocated employee benefits:					
Health benefits	653,583	-	653,583	640,678	12,905
Total unallocated employee benefits	<u>653,583</u>	<u>-</u>	<u>653,583</u>	<u>640,678</u>	<u>12,905</u>
Total undistributed expenditures	<u>1,792,489</u>	<u>267,702</u>	<u>2,060,191</u>	<u>1,878,459</u>	<u>181,732</u>
Total expenditures - current expense	<u>4,354,752</u>	<u>-</u>	<u>4,354,752</u>	<u>4,073,573</u>	<u>281,179</u>
District-wide school based expenditures	<u>4,354,752</u>	<u>-</u>	<u>4,354,752</u>	<u>4,073,573</u>	<u>281,179</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 4,236,127	\$ -	\$ 4,236,127	\$ 3,977,392	\$ 258,735
Total other financing sources	<u>4,236,127</u>	<u>-</u>	<u>4,236,127</u>	<u>3,977,392</u>	<u>258,735</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(118,625)	-	(118,625)	(96,181)	(22,444)
Fund balances, July 1	118,625	-	118,625	118,625	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,444</u>	<u>\$ (22,444)</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, 2017

	<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	\$ 231,790	\$ -	\$ 231,790	\$ 231,790	\$ -
Grades 1-5	2,194,697	(126,346)	2,068,351	2,068,351	-
Total regular programs - instruction	<u>2,426,487</u>	<u>(126,346)</u>	<u>2,300,141</u>	<u>2,300,141</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	142,610	50,810	193,420	167,310	26,110
Purchased professional - educational services	12,050	-	12,050	3,850	8,200
Other purchased services (400-500 series)	2,877	-	2,877	1,436	1,441
General supplies	168,245	-	168,245	108,133	60,112
Textbooks	3,500	-	3,500	-	3,500
Total regular programs - undistributed instruction	<u>329,282</u>	<u>50,810</u>	<u>380,092</u>	<u>280,729</u>	<u>99,363</u>
Total regular programs	<u>2,755,769</u>	<u>(75,536)</u>	<u>2,680,233</u>	<u>2,580,870</u>	<u>99,363</u>
Learning/language disabilities:					
Salaries of teachers	64,730	-	64,730	52,131	12,599
Other salaries for instruction	29,380	-	29,380	29,380	-
General supplies	2,832	-	2,832	-	2,832
Total learning/language disabilities	<u>96,942</u>	<u>-</u>	<u>96,942</u>	<u>81,511</u>	<u>15,431</u>
Resource room/resource center:					
Salaries of teachers	171,860	151,451	323,311	323,311	-
General supplies	3,230	-	3,230	200	3,030
Total resource room/resource center	<u>175,090</u>	<u>151,451</u>	<u>326,541</u>	<u>323,511</u>	<u>3,030</u>
Total special education - instruction	<u>272,032</u>	<u>151,451</u>	<u>423,483</u>	<u>405,022</u>	<u>18,461</u>
Bilingual education:					
Salaries of teachers	195,090	-	195,090	122,160	72,930
General supplies	46,492	-	46,492	21,787	24,705
Total bilingual education	<u>241,582</u>	<u>-</u>	<u>241,582</u>	<u>143,947</u>	<u>97,635</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	60,218	25,588	85,806	85,806	-
Other salaries for instruction	59,190	66,408	125,598	125,597	1
Purchased professional and technical services	620	-	620	-	620
Other supplemental/at-risk programs:					
Salaries of teachers	1,600	-	1,600	-	1,600
Other state projects:					
Other purchase services (300-500 series)	17,000	-	17,000	-	17,000
Total other instructional	<u>138,628</u>	<u>91,996</u>	<u>230,624</u>	<u>211,403</u>	<u>19,221</u>
Total - instruction	<u>3,408,011</u>	<u>167,911</u>	<u>3,575,922</u>	<u>3,341,242</u>	<u>234,680</u>
Attendance and social work services:					
Salary drop out prevention officer	101,858	(66,407)	35,451	-	35,451
Family/parent liaison salary	80,558	-	80,558	80,557	1
Total attendance and social work services	<u>230,431</u>	<u>(66,407)</u>	<u>164,024</u>	<u>80,557</u>	<u>83,467</u>
Health services:					
Salaries	47,574	-	47,574	47,574	-
Salaries of social services coordinators	71,208	-	71,208	71,208	-
Supplies and materials	2,400	-	2,400	2,029	371
Total health services	<u>121,182</u>	<u>-</u>	<u>121,182</u>	<u>120,811</u>	<u>371</u>
Other support services - students-regular:					
Salaries of other professional staff	116,300	-	116,300	116,300	-
Total other support services - students-regular	<u>116,300</u>	<u>-</u>	<u>116,300</u>	<u>116,300</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, 2017

	<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>					
Improvement of instructional services:					
Supplies and materials	\$ 10,800	\$ -	\$ 10,800	\$ 8,767	\$ 2,033
Total improvement of instructional services	<u>10,800</u>	<u>-</u>	<u>10,800</u>	<u>8,767</u>	<u>2,033</u>
Educational media services/school library:					
Salaries of technology coordinators	-	-	-	-	-
Purchased professional - technical services	108,539	-	108,539	89,103	19,436
Supplies and materials	203,000	-	203,000	165,000	38,000
Total educational media services/school library	<u>311,539</u>	<u>-</u>	<u>311,539</u>	<u>254,103</u>	<u>57,436</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	-	2,000
Total instruction staff training services	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	164,037	-	164,037	163,578	459
Salaries of secretarial and clerical assistants	131,048	-	131,048	122,459	8,589
Other purchased services (400-500 series)	5,486	-	5,486	3,657	1,829
Other objects	2,000	-	2,000	-	2,000
Total support services - school administration	<u>302,571</u>	<u>-</u>	<u>302,571</u>	<u>289,694</u>	<u>12,877</u>
Security:					
Salaries	228,398	(101,504)	126,894	122,091	4,803
Total security	<u>228,398</u>	<u>(101,504)</u>	<u>126,894</u>	<u>122,091</u>	<u>4,803</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	1,085,988	-	1,085,988	1,064,545	21,443
Total unallocated employee benefits	<u>1,085,988</u>	<u>-</u>	<u>1,085,988</u>	<u>1,064,545</u>	<u>21,443</u>
Total undistributed expenditures	<u>2,411,009</u>	<u>(167,911)</u>	<u>2,243,098</u>	<u>2,056,868</u>	<u>186,230</u>
Total expenditures - current expense	<u>5,819,020</u>	<u>-</u>	<u>5,819,020</u>	<u>5,398,110</u>	<u>420,910</u>
District-wide school based expenditures	<u>5,819,020</u>	<u>-</u>	<u>5,819,020</u>	<u>5,398,110</u>	<u>420,910</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	5,700,500	-	5,700,500	5,317,577	382,923
Total other financing sources	<u>5,700,500</u>	<u>-</u>	<u>5,700,500</u>	<u>5,317,577</u>	<u>382,923</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(118,520)	-	(118,520)	(80,533)	(37,987)
Fund balances, July 1	118,520	-	118,520	118,520	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,987</u>	<u>\$ (37,987)</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, 2017

	<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	\$ 470,340	\$ 54,075	\$ 524,415	\$ 524,415	\$ -
Other salaries for instruction:					
Preschool/kindergarten	272,727	(91,518)	181,209	178,382	2,827
Total regular programs - instruction	<u>743,067</u>	<u>(37,443)</u>	<u>705,624</u>	<u>702,797</u>	<u>2,827</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	4,500	-	4,500	-	4,500
Other purchased services (400-500 series)	9,000	-	9,000	-	9,000
General supplies	84,069	-	84,069	1,397	82,672
Total regular programs - undistributed instruction	<u>117,069</u>	<u>-</u>	<u>117,069</u>	<u>1,397</u>	<u>115,672</u>
Total regular programs	<u>860,136</u>	<u>(37,443)</u>	<u>822,693</u>	<u>704,194</u>	<u>118,499</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	53,700	-	53,700	44,658	9,042
Other salaries for instruction	25,500	37,443	62,943	62,943	-
Total other instructional	<u>79,200</u>	<u>37,443</u>	<u>116,643</u>	<u>107,601</u>	<u>9,042</u>
Total - instruction	<u>939,336</u>	<u>-</u>	<u>939,336</u>	<u>811,795</u>	<u>127,541</u>
Attendance and social work services:					
Supplies and materials	41,200	-	41,200	-	41,200
Total attendance and social work services	<u>44,200</u>	<u>-</u>	<u>44,200</u>	<u>-</u>	<u>44,200</u>
Health services:					
Salaries	61,278	(38,673)	22,605	-	22,605
Salaries of social services coordinators	99,491	-	99,491	36,105	63,386
Purchased professional and technical services	-	-	-	-	-
Supplies and materials	-	-	-	-	-
Total health services	<u>160,769</u>	<u>(38,673)</u>	<u>122,096</u>	<u>36,105</u>	<u>85,991</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	-	-	-	-	-
Salaries of principals/assistant principals	-	23,905	23,905	23,905	-
Salaries of other professional staff	-	-	-	-	-
Supplies and materials	3,000	-	3,000	-	3,000
Total improvement of instructional services	<u>3,000</u>	<u>23,905</u>	<u>26,905</u>	<u>23,905</u>	<u>3,000</u>
Educational media services/school library:					
Salaries	100,501	(23,905)	76,596	75,423	1,173
Salaries of technology coordinators	-	-	-	-	-
Purchased professional - technical services	100,000	-	100,000	98,804	1,196
Supplies and materials	100,000	-	100,000	65,000	35,000
Total educational media services/school library	<u>300,501</u>	<u>(23,905)</u>	<u>276,596</u>	<u>239,227</u>	<u>37,369</u>
Support services - school administration:					
Supplies and materials	11,700	-	11,700	-	11,700
Total support services - school administration	<u>11,700</u>	<u>-</u>	<u>11,700</u>	<u>-</u>	<u>11,700</u>
Security:					
Salaries	116,661	38,673	155,334	155,334	-
Total security	<u>116,661</u>	<u>38,673</u>	<u>155,334</u>	<u>155,334</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, 2017

	<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	\$ 412,395	\$ -	\$ 412,395	\$ 404,252	\$ 8,143
Total unallocated employee benefits	<u>412,395</u>	<u>-</u>	<u>412,395</u>	<u>404,252</u>	<u>8,143</u>
Total undistributed expenditures	<u>1,058,526</u>	<u>-</u>	<u>1,058,526</u>	<u>858,823</u>	<u>199,703</u>
Total expenditures - current expense	<u>1,997,862</u>	<u>-</u>	<u>1,997,862</u>	<u>1,670,618</u>	<u>327,244</u>
District-wide school based expenditures	<u>1,997,862</u>	<u>-</u>	<u>1,997,862</u>	<u>1,670,618</u>	<u>327,244</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	<u>1,997,862</u>	<u>-</u>	<u>1,997,862</u>	<u>1,670,618</u>	<u>327,244</u>
Total other financing sources	<u>1,997,862</u>	<u>-</u>	<u>1,997,862</u>	<u>1,670,618</u>	<u>327,244</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-	-
Fund balances, July 1	-	-	-	-	-
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, 2017

	<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	\$ 11,901,041	\$ (821,198)	\$ 11,079,843	\$ 11,076,416	\$ 3,427
Total regular programs - instruction	<u>11,901,041</u>	<u>(821,198)</u>	<u>11,079,843</u>	<u>11,076,416</u>	<u>3,427</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	46,375	182	46,557	46,557	-
Other purchased services (400-500 series)	-	-	-	-	-
General supplies	187,299	-	187,299	151,813	35,486
Other objects	16,312	-	16,312	7,442	8,870
Total regular programs - undistributed instruction	<u>249,986</u>	<u>182</u>	<u>250,168</u>	<u>205,812</u>	<u>44,356</u>
Total regular programs	<u>12,151,027</u>	<u>(821,016)</u>	<u>11,330,011</u>	<u>11,282,228</u>	<u>47,783</u>
Cognitive - moderate:					
Salaries of teachers	71,203	56,200	127,403	127,403	-
General supplies	56,352	-	56,352	47,278	9,074
Total cognitive - moderate	<u>127,555</u>	<u>56,200</u>	<u>183,755</u>	<u>174,681</u>	<u>9,074</u>
Multiple disabilities:					
Salaries of teachers	118,795	67,086	185,881	185,881	-
Other salaries for instruction	-	61,123	61,123	61,123	-
General supplies	15,761	-	15,761	13,170	2,591
Total multiple disabilities	<u>134,556</u>	<u>128,209</u>	<u>262,765</u>	<u>260,174</u>	<u>2,591</u>
Resource room/resource center:					
Salaries of teachers	1,761,110	-	1,761,110	1,709,248	51,862
General supplies	29,665	-	29,665	9,665	20,000
Total resource room/resource center	<u>1,790,775</u>	<u>-</u>	<u>1,790,775</u>	<u>1,718,913</u>	<u>71,862</u>
Autism:					
Salaries of teachers	143,860	3,572	147,432	147,432	-
General supplies	10,000	-	10,000	4,360	5,640
Total autism	<u>153,860</u>	<u>3,572</u>	<u>157,432</u>	<u>151,792</u>	<u>5,640</u>
Total special education - instruction	<u>2,206,746</u>	<u>214,896</u>	<u>2,421,642</u>	<u>2,332,475</u>	<u>89,167</u>
Bilingual education:					
Salaries of teachers	852,790	83,604	936,394	936,394	-
Other salaries for instruction	32,171	(1)	32,170	32,170	-
Other purchased services (400-500 series)	10,000	-	10,000	1,875	8,125
General supplies	61,646	-	61,646	24,254	37,392
Textbooks	30,960	-	30,960	9,782	21,178
Other objects	3,800	-	3,800	3,445	355
Total bilingual education	<u>991,367</u>	<u>83,603</u>	<u>1,074,970</u>	<u>1,007,920</u>	<u>67,050</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	20,000	-	20,000	-	20,000
Other Objects	-	-	-	-	-
School-sponsored athletics:					
Purchased services (300-500 series)	20,529	-	20,529	-	20,529
Supplies and materials	162,745	-	162,745	-	162,745
Other objects	4,125	-	4,125	-	4,125
Before/after school programs:					
Salaries of teachers	161,040	(33,152)	127,888	127,888	-
Other salaries for instruction	69,000	83,580	152,580	152,580	-
Student assistants video productions	-	85,582	85,582	45,140	40,442
Other supplemental/at-risk programs:					
Salaries of teachers	547,200	50,474	597,674	597,674	-
Total other instructional	<u>984,639</u>	<u>186,484</u>	<u>1,171,123</u>	<u>923,282</u>	<u>247,841</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, 2017

	<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>					
Total - instruction	\$ 16,333,779	\$ (336,033)	\$ 15,997,746	\$ 15,545,905	\$ 451,841
Attendance and social work services:					
Salaries	304,838	-	304,838	154,639	150,199
Salary drop out prevention officer	156,583	-	156,583	36,782	119,801
Salaries of family support team	56,862	-	56,862	56,862	-
Family/parent liaison salary	81,054	-	81,054	81,054	-
Total attendance and social work services	<u>599,337</u>	<u>-</u>	<u>599,337</u>	<u>329,337</u>	<u>270,000</u>
Health services:					
Salaries	616,450	-	616,450	453,295	163,155
Salaries of social services coordinators	343,051	-	343,051	36,250	306,801
Supplies and materials	5,000	-	5,000	3,993	1,007
Total health services	<u>964,501</u>	<u>-</u>	<u>964,501</u>	<u>493,538</u>	<u>470,963</u>
Other support services - students-regular:					
Salaries of other professional staff	617,405	-	617,405	585,682	31,723
Salaries of secretarial and clerical assistants	69,403	-	69,403	69,403	-
Total other support services - students-regular	<u>686,808</u>	<u>-</u>	<u>686,808</u>	<u>655,085</u>	<u>31,723</u>
Improvement of instructional services:					
Salaries of other professional staff	114,300	2,000	116,300	116,300	-
Salaries of secretarial and clerical assistants	149,961	-	149,961	69,402	80,559
Other purchased services (400-500 series)	-	-	-	-	-
Supplies and materials	197,669	-	197,669	123,540	74,129
Total improvement of instructional services	<u>461,930</u>	<u>2,000</u>	<u>463,930</u>	<u>309,242</u>	<u>154,688</u>
Educational media services/school library:					
Salaries	76,041	93,960	170,001	119,010	50,991
Salaries of technology coordinators	69,355	-	69,355	-	69,355
Other purchased services (400-500 series)	123,077	-	123,077	67,000	56,077
Supplies and materials	201,587	-	201,587	201,587	-
Total educational media services/school library	<u>570,060</u>	<u>94,338</u>	<u>664,398</u>	<u>474,286</u>	<u>190,112</u>
Support services - school administration:					
Salaries of principals/assistant principals	619,087	239,696	858,783	798,080	60,703
Salaries of secretarial and clerical assistants	394,253	-	394,253	273,719	120,534
Supplies and materials	182,338	-	182,338	128,083	54,255
Other objects	80,518	-	80,518	67,761	12,757
Total support services - school administration	<u>1,276,196</u>	<u>239,696</u>	<u>1,515,892</u>	<u>1,267,643</u>	<u>248,249</u>
Security:					
Salaries	1,562,925	(1)	1,562,924	1,313,122	249,802
Total security	<u>1,562,925</u>	<u>(1)</u>	<u>1,562,924</u>	<u>1,313,122</u>	<u>249,802</u>
Unallocated employee benefits:					
Health benefits	4,236,110	-	4,236,110	4,152,468	83,642
Total unallocated employee benefits	<u>4,236,110</u>	<u>-</u>	<u>4,236,110</u>	<u>4,152,468</u>	<u>83,642</u>
Total undistributed expenditures	<u>10,357,867</u>	<u>336,033</u>	<u>10,693,900</u>	<u>8,994,721</u>	<u>1,699,179</u>
Total expenditures - current expense	<u>26,691,646</u>	<u>-</u>	<u>26,691,646</u>	<u>24,540,626</u>	<u>2,151,020</u>
District-wide school based expenditures	<u>26,691,646</u>	<u>-</u>	<u>26,691,646</u>	<u>24,540,626</u>	<u>2,151,020</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	26,414,285	-	26,414,285	24,396,792	2,017,493
Total other financing sources	<u>26,414,285</u>	<u>-</u>	<u>26,414,285</u>	<u>24,396,792</u>	<u>2,017,493</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(277,361)	-	(277,361)	(143,834)	(133,527)
Fund balances, July 1	277,361	-	277,361	277,361	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,527</u>	<u>\$ (133,527)</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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Colin Powell School					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 404,790	\$ 81,580	\$ 486,370	\$ 486,370	\$ -
Grades 1-5	2,623,395	(388,300)	2,235,095	2,235,095	-
Total regular programs - instruction	<u>3,028,185</u>	<u>(237,445)</u>	<u>2,790,740</u>	<u>2,790,740</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	225,080	166,380	391,460	391,460	-
General supplies	130,780	-	130,780	117,013	13,767
Total regular programs - undistributed instruction	<u>355,860</u>	<u>166,380</u>	<u>522,240</u>	<u>508,473</u>	<u>13,767</u>
Total regular programs	<u>3,384,045</u>	<u>(71,065)</u>	<u>3,312,980</u>	<u>3,299,213</u>	<u>13,767</u>
Cognitive - moderate:					
Salaries of teachers	66,862	(66,862)	-	-	-
Other salaries for instruction	32,171	-	32,171	-	32,171
General supplies	6,500	-	6,500	5,353	1,147
Total cognitive - moderate	<u>105,533</u>	<u>(66,862)</u>	<u>38,671</u>	<u>5,353</u>	<u>33,318</u>
Learning/language disabilities:					
Salaries of teachers	177,830	(176,762)	1,068	-	1,068
Other salaries for instruction	38,775	-	38,775	-	38,775
General supplies	1,600	-	1,600	1,600	-
Total learning/language disabilities	<u>218,205</u>	<u>(176,762)</u>	<u>41,443</u>	<u>1,600</u>	<u>39,843</u>
Multiple disabilities:					
Salaries of teachers	238,353	(238,353)	-	-	-
Other salaries for instruction	68,846	(22,949)	45,897	-	45,897
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
General supplies	2,520	-	2,520	2,294	226
Other objects	-	-	-	-	-
Total multiple disabilities	<u>311,719</u>	<u>(261,302)</u>	<u>50,417</u>	<u>2,294</u>	<u>48,123</u>
Resource room/resource center:					
Salaries of teachers	498,960	101,282	600,242	600,242	-
Other purchased services (400-500 series)	3,500	-	3,500	2,799	701
General supplies	3,100	-	3,100	3,100	-
Total resource room/resource center	<u>505,560</u>	<u>101,282</u>	<u>606,842</u>	<u>606,141</u>	<u>701</u>
Total special education - instruction	<u>1,141,017</u>	<u>(403,644)</u>	<u>737,373</u>	<u>615,388</u>	<u>121,985</u>
Bilingual education:					
Salaries of teachers	1,152,980	(105,580)	1,047,400	1,047,250	150
Other salaries for instruction	80,469	41,525	121,994	121,994	-
Other purchased services (400-500 series)	5,000	-	5,000	600	4,400
General supplies	27,213	-	27,213	26,651	562
Total bilingual education	<u>1,265,662</u>	<u>(64,055)</u>	<u>1,201,607</u>	<u>1,196,495</u>	<u>5,112</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	269,160	(44,514)	224,646	224,646	-
Other salaries for instruction	62,220	166,469	228,689	228,689	-
Purchased professional and technical services	800	-	800	-	800
Other supplemental/at-risk programs:					
Salaries of teachers	15,900	-	15,900	-	15,900
Total other instructional	<u>348,080</u>	<u>121,955</u>	<u>470,035</u>	<u>453,335</u>	<u>16,700</u>
Total - instruction	<u>6,138,804</u>	<u>(416,809)</u>	<u>5,721,995</u>	<u>5,564,431</u>	<u>157,564</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, 2017

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Colin Powell School</u>					
Attendance and social work services:					
Salaries	\$ 203,833	\$ (131,403)	\$ 72,430	\$ 25,050	\$ 47,380
Salaries of family support team	-	47,250	47,250	47,250	-
Family/parent liaison salary	91,826	22,058	113,884	113,884	-
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
Supplies and materials	3,360	-	3,360	-	3,360
Total attendance and social work services	<u>300,019</u>	<u>(62,095)</u>	<u>237,924</u>	<u>187,184</u>	<u>50,740</u>
Health services:					
Salaries	90,607	1	90,608	90,608	-
Supplies and materials	1,100	-	1,100	1,100	-
Total health services	<u>91,707</u>	<u>1</u>	<u>91,708</u>	<u>91,708</u>	<u>-</u>
Other support services - students-regular:					
Purchased professional - educational services	7,000	-	7,000	3,627	3,373
Other purchased services (400-500 series)	3,000	-	3,000	2,950	50
Supplies and materials	1,000	-	1,000	1,000	-
Total other support services - students-regular	<u>11,000</u>	<u>-</u>	<u>11,000</u>	<u>7,577</u>	<u>3,423</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	80,558	(1)	80,557	80,557	-
Purchased professional - educational services	21,693	-	21,693	1,693	20,000
Supplies and materials	2,252	-	2,252	2,011	241
Total improvement of instructional services	<u>104,503</u>	<u>(1)</u>	<u>104,502</u>	<u>84,261</u>	<u>20,241</u>
Educational media services/school library:					
Salaries	54,680	55,215	109,895	109,895	-
Purchased professional - technical services	220,125	-	220,125	133,647	86,478
Other purchased services (400-500 series)	9,495	-	9,495	9,063	432
Supplies and materials	153,300	(1,679)	151,621	144,391	7,230
Total educational media services/school library	<u>437,600</u>	<u>53,536</u>	<u>491,136</u>	<u>396,996</u>	<u>94,140</u>
Instruction staff training services:					
Supplies and materials	700	-	700	-	700
Total instruction staff training services	<u>700</u>	<u>-</u>	<u>700</u>	<u>-</u>	<u>700</u>
Support services - school administration:					
Salaries of principals/assistant principals	140,310	296,308	436,618	435,059	1,559
Salaries of secretarial and clerical assistants	133,698	66,965	200,663	200,663	-
Other professional and technical services	3,000	-	3,000	2,143	857
Other purchased services (400-500 series)	2,000	-	2,000	2,000	-
Supplies and materials	9,500	-	9,500	5,575	3,925
Other objects	300	-	300	105	195
Total support services - school administration	<u>288,808</u>	<u>363,273</u>	<u>652,081</u>	<u>645,545</u>	<u>6,536</u>
Security:					
Salaries	312,788	62,095	374,883	374,883	-
General supplies	150	-	150	-	150
Total security	<u>312,938</u>	<u>62,095</u>	<u>375,033</u>	<u>374,883</u>	<u>150</u>
Unallocated employee benefits:					
Health benefits	1,911,825	-	1,911,825	1,874,076	37,749
Total unallocated employee benefits	<u>1,911,825</u>	<u>-</u>	<u>1,911,825</u>	<u>1,874,076</u>	<u>37,749</u>
Total undistributed expenditures	<u>3,459,100</u>	<u>416,809</u>	<u>3,875,909</u>	<u>3,662,230</u>	<u>213,679</u>
Total expenditures - current expense	<u>9,597,904</u>	<u>-</u>	<u>9,597,904</u>	<u>9,226,661</u>	<u>371,243</u>
District-wide school based expenditures	<u>9,597,904</u>	<u>-</u>	<u>9,597,904</u>	<u>9,226,661</u>	<u>371,243</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,510,304	-	9,510,304	9,235,699	274,605
Total other financing sources	<u>9,510,304</u>	<u>-</u>	<u>9,510,304</u>	<u>9,235,699</u>	<u>274,605</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, 2017

	<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	\$ (87,600)	\$ -	\$ (87,600)	\$ 9,038	\$ (96,638)
Fund balances, July 1	87,600	-	87,600	87,600	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,638</u>	<u>\$ (96,638)</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, 2017

	Total Brought Forward (Ex. E-1a)	Adult Basic Skills	No Child Left Behind Title I, Part A
REVENUES			
Federal sources	\$ 845,700	\$ 1,503,504	\$ 6,920,986
State sources	32,631,009	-	-
Total revenues	<u>33,476,709</u>	<u>1,503,504</u>	<u>6,920,986</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	2,728,974	405,264	-
Other salaries for instruction	1,100,011	-	-
Purchased prof. & tech. services	493,269	-	699,541
Other purchased services (400-500 series)	43,499	797,900	-
General supplies	36,480	-	42,599
Textbooks	58,121	-	-
Other objects	18,810	7,446	66,529
Total instruction	<u>4,479,164</u>	<u>1,210,610</u>	<u>808,669</u>
Support services:			
Salaries	472,288	146,434	1,451,005
Salaries of supervisors of instruction	521,124	-	-
Salaries of program directors	176,933	-	-
Salaries of other professional staff	645,161	-	-
Salaries of secretarial & clerical staff	253,149	-	-
Other salaries	130,680	-	-
Salaries of facilitators and math and literacy coaches	966,216	-	-
Personal services-employee benefits	2,776,210	107,017	241,458
Purchased educational services - Contracted Pre-K	21,129,941	-	-
Purchased professional - educational services	1,817,656	-	-
Other purchased professional services	124,947	-	-
Travel	2,215	-	-
Supplies and materials	514,136	39,443	254,637
Other objects	60,085	-	-
Total support services	<u>29,590,741</u>	<u>292,894</u>	<u>1,947,100</u>
Facilities acquisition and construction services:			
Instructional equipment	1,884	-	233,497
Total facilities acquisition and construction services	<u>1,884</u>	<u>-</u>	<u>233,497</u>
Total expenditures	<u>34,071,789</u>	<u>1,503,504</u>	<u>2,989,266</u>
OTHER FINANCING (USES)			
Transfer In from General Fund	595,080	-	-
Transfer out to school based budgeting - general fund	-	-	(3,931,720)
Total other financing (uses)	<u>595,080</u>	<u>-</u>	<u>(3,931,720)</u>
Total outflows	<u>33,476,709</u>	<u>1,503,504</u>	<u>6,920,986</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 2017
\$ 603,836	\$ 565,261	\$ 83,063	\$ 3,133,809	\$ 13,656,159
-	-	-	-	32,631,009
<u>603,836</u>	<u>565,261</u>	<u>83,063</u>	<u>3,133,809</u>	<u>46,287,168</u>
-	-	-	-	3,134,238
-	-	-	-	1,100,011
20,586	-	-	151,414	1,364,810
-	-	-	-	841,399
-	79,823	3,697	-	162,599
-	-	-	-	58,121
-	-	-	-	92,785
<u>20,586</u>	<u>79,823</u>	<u>3,697</u>	<u>151,414</u>	<u>6,753,963</u>
328,784	68,105	78,097	2,982,395	5,527,108
-	-	-	-	521,124
-	-	-	-	176,933
-	-	-	-	645,161
-	-	-	-	253,149
-	-	-	-	130,680
-	-	-	-	966,216
85,046	15,618	608	-	3,225,957
-	-	-	-	21,129,941
48,048	-	-	-	1,865,704
-	-	-	-	124,947
-	-	-	-	2,215
-	-	661	-	808,877
-	-	-	-	60,085
<u>461,878</u>	<u>83,723</u>	<u>79,366</u>	<u>2,982,395</u>	<u>35,438,097</u>
-	-	-	-	235,381
-	-	-	-	235,381
<u>482,464</u>	<u>163,546</u>	<u>83,063</u>	<u>3,133,809</u>	<u>42,427,441</u>
-	-	-	-	595,080
(121,372)	(401,715)	-	-	(4,454,807)
<u>(121,372)</u>	<u>(401,715)</u>	<u>-</u>	<u>-</u>	<u>(3,859,727)</u>
<u>603,836</u>	<u>565,261</u>	<u>83,063</u>	<u>3,133,809</u>	<u>46,287,168</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, 2017

	Total Brought Forward (Ex. E-1b)	I.D.E.A., Preschool	P.L. 101-392 (Vocational Education) - Perkins
REVENUES			
Federal sources	\$ -	\$ 75,806	\$ 157,615
State sources	1,861,476	-	-
Total revenues	<u>\$ 1,861,476</u>	<u>75,806</u>	<u>157,615</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	583,323	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	303,451	75,806	44,454
Other purchased services (400-500 series)	-	-	8,500
General supplies	36,480	-	-
Textbooks	58,121	-	-
Other objects	2,000	-	-
Total instruction	<u>983,375</u>	<u>75,806</u>	<u>52,954</u>
Support services:			
Salaries	40,886	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	58,409	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	680,286	-	-
Other purchased professional services	-	-	-
Travel	-	-	700
Supplies and materials	38,435	-	103,961
Other objects	60,085	-	-
Total support services	<u>878,101</u>	<u>-</u>	<u>104,661</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,861,476</u>	<u>75,806</u>	<u>157,615</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>1,861,476</u>	<u>75,806</u>	<u>157,615</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		Preschool Education Aid	Total Carried Forward
	Instructional Improvements Systems (IIS)	Wraparound Reimbursement		
\$ 502,463	\$ 109,816	\$ -	\$ -	\$ 845,700
-	-	238,456	30,531,077	32,631,009
<u>502,463</u>	<u>109,816</u>	<u>238,456</u>	<u>30,531,077</u>	<u>33,476,709</u>
-	-	-	2,145,651	2,728,974
-	-	-	1,100,011	1,100,011
60,058	9,500	-	-	493,269
920	34,079	-	-	43,499
-	-	-	-	36,480
-	-	-	-	58,121
16,810	-	-	-	18,810
<u>77,788</u>	<u>43,579</u>	<u>-</u>	<u>3,245,662</u>	<u>4,479,164</u>
369,858	61,544	-	-	472,288
-	-	238,456	282,668	521,124
-	-	-	176,933	176,933
-	-	-	586,752	645,161
-	-	-	253,149	253,149
-	-	-	130,680	130,680
-	-	-	966,216	966,216
34,450	4,693	-	2,737,067	2,776,210
-	-	-	21,129,941	21,129,941
-	-	-	1,137,370	1,817,656
-	-	-	124,947	124,947
1,515	-	-	-	2,215
18,852	-	-	352,888	514,136
-	-	-	-	60,085
<u>424,675</u>	<u>66,237</u>	<u>238,456</u>	<u>27,878,611</u>	<u>29,590,741</u>
-	-	-	1,884	1,884
-	-	-	1,884	1,884
<u>502,463</u>	<u>109,816</u>	<u>238,456</u>	<u>31,126,157</u>	<u>34,071,789</u>
-	-	-	595,080	595,080
-	-	-	-	-
-	-	-	595,080	595,080
<u>502,463</u>	<u>109,816</u>	<u>238,456</u>	<u>30,531,077</u>	<u>33,476,709</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, 2017

	Total Brought Forward (Ex. E-1c)	N.J. Nonpublic Textbook Aid	N.J. Nonpublic Nursing Services Aid
REVENUES			
Federal sources	\$ -	\$ -	\$ -
State sources	1,172,229	58,121	93,812
Total revenues	<u>1,172,229</u>	<u>58,121</u>	<u>93,812</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	583,323	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	303,451	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	36,480	-	-
Textbooks	-	58,121	-
Other objects	2,000	-	-
Total instruction	<u>925,254</u>	<u>58,121</u>	<u>-</u>
Support services:			
Salaries	40,886	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	58,409	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	49,160	-	93,812
Other purchased professional services	-	-	-
Travel	-	-	-
Supplies and materials	38,435	-	-
Other objects	60,085	-	-
Total support services	<u>246,975</u>	<u>-</u>	<u>93,812</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,172,229</u>	<u>58,121</u>	<u>93,812</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>1,172,229</u>	<u>58,121</u>	<u>93,812</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1b

N.J. Nonpublic Auxiliary Services Aid Ch. 192		N.J. Nonpublic Handicapped Aid Ch. 193		Total Carried Forward
Compensatory Education	English as a Second Language	Examination & Classification	Speech Instruction	
\$ -	\$ -	\$ -	\$ -	\$ -
421,026	49,151	40,882	26,255	1,861,476
<u>421,026</u>	<u>49,151</u>	<u>40,882</u>	<u>26,255</u>	<u>1,861,476</u>
-	-	-	-	583,323
-	-	-	-	-
-	-	-	-	303,451
-	-	-	-	-
-	-	-	-	36,480
-	-	-	-	58,121
-	-	-	-	2,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>983,375</u>
-	-	-	-	40,886
-	-	-	-	-
-	-	-	-	-
-	-	-	-	58,409
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
421,026	49,151	40,882	26,255	680,286
-	-	-	-	-
-	-	-	-	38,435
-	-	-	-	60,085
<u>421,026</u>	<u>49,151</u>	<u>40,882</u>	<u>26,255</u>	<u>878,101</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
421,026	49,151	40,882	26,255	1,861,476
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
421,026	49,151	40,882	26,255	1,861,476
<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, 2017

	Total Brought Forward (Ex. E-1d)	Handicapped Aid Ch. 193 Supplemental Instruction	N.J. Nonpublic Technology Initiative
REVENUES			
Federal sources	\$ -	\$ -	\$ -
State sources	367,895	49,160	15,728
Total revenues	<u>367,895</u>	<u>49,160</u>	<u>15,728</u>
EXPENDITURES			
Instruction:			
Salaries of teachers	-	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	303,451	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	-	-	15,728
Textbooks	-	-	-
Other objects	2,000	-	-
Total instruction	<u>305,451</u>	<u>-</u>	<u>15,728</u>
Support services:			
Salaries	-	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	58,409	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	49,160	-
Other purchased professional services	-	-	-
Travel	-	-	-
Supplies and materials	1,567	-	-
Other objects	2,468	-	-
Total support services	<u>62,444</u>	<u>49,160</u>	<u>-</u>
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>367,895</u>	<u>49,160</u>	<u>15,728</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>367,895</u>	<u>49,160</u>	<u>15,728</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N.J. Nonpublic Security Aid	School Based Youth -			Total Carried Forward
	Family Friendly Center	High School	Middle School	
\$ -	\$ -	\$ -	\$ -	\$ -
44,300	44,852	516,638	133,656	1,172,229
<u>44,300</u>	<u>44,852</u>	<u>516,638</u>	<u>133,656</u>	<u>1,172,229</u>
-	39,455	431,261	112,607	583,323
-	-	-	-	-
-	-	-	-	303,451
-	-	-	-	-
14,843	-	5,909	-	36,480
-	-	-	-	-
-	-	-	-	2,000
<u>14,843</u>	<u>39,455</u>	<u>437,170</u>	<u>112,607</u>	<u>925,254</u>
-	-	38,751	2,135	40,886
-	-	-	-	-
-	-	-	-	-
-	-	-	-	58,409
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	49,160
-	-	-	-	-
-	-	-	-	-
29,457	1,397	-	6,014	38,435
-	4,000	40,717	12,900	60,085
<u>29,457</u>	<u>5,397</u>	<u>79,468</u>	<u>21,049</u>	<u>246,975</u>
-	-	-	-	-
-	-	-	-	-
<u>44,300</u>	<u>44,852</u>	<u>516,638</u>	<u>133,656</u>	<u>1,172,229</u>
-	-	-	-	-
-	-	-	-	-
<u>44,300</u>	<u>44,852</u>	<u>516,638</u>	<u>133,656</u>	<u>1,172,229</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, 2017

	School Based Youth -		Sustainable	Total
	Parent	Pregnancy	Jersey for	Carried
	Linking Program	Prevention	Schools and	Forward
			Wellness Grant	
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	303,451	61,976	2,468	367,895
Total revenues	<u>303,451</u>	<u>61,976</u>	<u>2,468</u>	<u>367,895</u>
EXPENDITURES				
Instruction:				
Salaries of teachers	-	-	-	-
Other salaries for instruction	-	-	-	-
Purchased prof. & tech. services	303,451	-	-	303,451
Other purchased services (400-500 series)	-	-	-	-
General supplies	-	-	-	-
Textbooks	-	-	-	-
Other objects	-	2,000	-	2,000
Total instruction	<u>303,451</u>	<u>2,000</u>	<u>-</u>	<u>305,451</u>
Support services:				
Salaries	-	-	-	-
Salaries of supervisors of instruction	-	-	-	-
Salaries of program directors	-	-	-	-
Salaries of other professional staff	-	58,409	-	58,409
Salaries of secretarial & clerical staff	-	-	-	-
Other salaries	-	-	-	-
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	-	-	-	-
Travel	-	-	-	-
Supplies and materials	-	1,567	-	1,567
Other objects	-	-	2,468	2,468
Total support services	<u>-</u>	<u>59,976</u>	<u>2,468</u>	<u>62,444</u>
Facilities acquisition and construction services:				
Instructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>303,451</u>	<u>61,976</u>	<u>2,468</u>	<u>367,895</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>	<u>-</u>
Total outflows	<u>303,451</u>	<u>61,976</u>	<u>2,468</u>	<u>367,895</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<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, 2017

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 1,899,081	\$ 246,570	\$ 2,145,651	\$ 2,145,651	\$ -
Other salaries for instruction	790,737	309,275	1,100,012	1,100,011	1
Total instruction	<u>2,689,818</u>	<u>555,845</u>	<u>3,245,663</u>	<u>3,245,662</u>	<u>1</u>
Support services:					
Salaries of supervisors of instruction	274,396	8,272	282,668	282,668	-
Salaries of program directors	177,482	-	177,482	176,933	549
Salaries of other professional staff	708,840	(122,088)	586,752	586,752	-
Salaries of secretarial & clerical staff	139,500	113,649	253,149	253,149	-
Other salaries	322,800	(192,120)	130,680	130,680	-
Salaries of family/parent liaison	35,850	(9,870)	25,980	-	25,980
Salaries of facilitators and math and literacy coaches	1,040,720	-	1,040,720	966,216	74,504
Personal services-employee benefits	4,674,699	-	4,674,699	2,737,067	1,937,632
Purchased educational services - Contracted Pre-K	20,942,197	215,362	21,157,559	21,129,941	27,618
Purchased professional - educational services	1,102,450	35,000	1,137,450	1,137,370	80
Other purchased professional services and school) - grant agreements	442,335	(47,038)	395,297	124,947	270,350
Other purchased services (400-500 series)	2,146	-	2,146	-	2,146
Supplies and materials	533,589	(35,000)	498,589	352,888	145,701
Total support services	<u>30,424,074</u>	<u>(33,833)</u>	<u>30,390,241</u>	<u>27,878,611</u>	<u>2,511,630</u>
Facilities acquisition and construction services:					
Instructional equipment	4,941	-	4,941	1,884	3,057
Total facilities acquisition and construction services	<u>4,941</u>	<u>-</u>	<u>4,941</u>	<u>1,884</u>	<u>3,057</u>
Total expenditures	<u>\$ 33,118,833</u>	<u>\$ 522,012</u>	<u>\$ 33,640,845</u>	<u>\$ 31,126,157</u>	<u>\$ 2,514,688</u>

CALCULATION OF BUDGET & CARRYOVER

Total revised 2016-17 Preschool Education Aid	\$ 28,159,995
Add: 2015-16 Actual Carryover - Preschool Education Aid	6,009,536
Add: Budgeted Transfer from the General Fund 2016-17	595,080
Total Preschool Education Aid Funds Available for 2016-17 Budget	<u>34,764,611</u>
Less: 2016-17 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(33,640,845)</u>
Available & Unbudgeted Funds as of June 30, 2017	1,123,766
Add: June 30, 2017 Unexpended Preschool Education Aid	2,514,688
2016-17 Actual Carryover - Preschool Education Aid	<u>\$ 3,638,454</u>
2016-17 Preschool Education Aid Carryover Budgeted for Preschool Programs 2017-18	<u>\$ 2,902,941</u>

CAPITAL PROJECTS FUND

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

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
for the Fiscal Year Ended June 30, 2017

<u>Project Title/Issue</u>	<u>Original Date</u>	<u>Appropriations</u>	<u>Expenditures to Date</u>		<u>Unexpended Balance June 30, 2017</u>
			<u>Prior Years</u>	<u>Current Year</u>	
SDA Managed Projects:					
New Elementary School - Columbus School Replacement	12/12/01	\$ 66,025,879	\$ 65,976,490	\$ 24,356	\$ 25,033
High School #1 Demonstration Project	03/22/04	174,031,093	168,698,401	64,924	5,267,768
Jose Marti Middle School	09/11/02	33,956,010	33,950,572	5,438	-
Roosevelt School Facilities Project	07/02/08	170,082	71,526	98,556	-
Washington School Health and Safety Improvements	08/24/00	1,372,096	1,276,951	95,145	-
Jefferson School Health and Safety Improvements	08/24/00	300,891	230,901	69,990	-
Construction of New Middle School - Predevelopment	2015-2016	164,201	16,809	90,510	56,882
District Managed Projects:					
Hudson School Project - Architectural and Engineering	2012-2013	1,702,289	1,649,112	2,645	50,532
Gilmore School Project - Architectural and Engineering	2012-2013	2,876,645	2,397,336	258,212	221,097
Hudson School Project - Construction	2013-2014	13,170,202	13,026,204	50,000	93,998
Gilmore School Project - Construction	2015-2016	27,958,074	3,578,388	18,615,281	5,764,405
Gilmore School Project - Supplies and Equipment	2016-2017	1,000,000	-	-	1,000,000
SDA District Managed Projects:					
Jefferson School Emergent Project	2015-2016	103,680	98,287	5,393	-
Washington School Emergent Project	2015-2016	121,920	114,194	7,726	-
Roosevelt School Emergent Project	2015-2016	127,240	120,899	6,341	-
		<u>\$ 323,080,302</u>	<u>\$ 291,206,070</u>	<u>\$ 19,394,517</u>	<u>\$ 12,479,715</u>
Reconciliation to Government Funds (GAAP)					
Unexpended Grant balances not recognized as Revenue on GAAP Basis					(5,349,683)
Fund balance per Governmental Funds (GAAP)					<u>\$ 7,130,032</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, 2017

REVENUES AND OTHER FINANCING SOURCES

State Sources - SDA Grant	\$ (1,026,729)
Transfer from Capital Reserve	<u>1,000,000</u>
Total Revenues and Other Financing Sources	<u><u>(26,729)</u></u>

EXPENDITURES AND OTHER FINANCING USES

Construction services	<u>19,394,517</u>
Total Expenditures and Other Financing Uses	<u><u>19,394,517</u></u>

Excess of revenues and other financing sources over expenditures	(19,421,246)
--	--------------

Fund Balance, July 1	<u>31,900,961</u>
Fund Balance, June 30	<u><u>\$ 12,479,715</u></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, 2017

	<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	\$ 66,051,930	\$ (26,051)	\$ 66,025,879	\$ 66,025,879
Total Revenues and Other Financing Sources	<u>66,051,930</u>	<u>(26,051)</u>	<u>66,025,879</u>	<u>66,025,879</u>
Expenditures and Other Financing Uses:				
Construction Services	65,976,490	24,356	66,000,846	66,025,879
Total Expenditures and Other Financing Uses	<u>65,976,490</u>	<u>24,356</u>	<u>66,000,846</u>	<u>66,025,879</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 75,440</u>	<u>\$ (50,407)</u>	<u>\$ 25,033</u>	<u>\$ -</u>
 Additional Project Information:				
Project Number	17-5240-N03			
Grant Date	12/21/01			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 69,517,661			
Additional Authorized Cost	\$ (3,491,782)			
Revised Authorized Cost	\$ 66,025,879			
 Percentage Increase over Original Authorized Cost	-5.02%			
Percentage of Completion	99.96%			
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, 2017

	<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	<u>\$ 173,966,169</u>	<u>\$ 64,924</u>	<u>\$ 174,031,093</u>	<u>\$ 174,031,093</u>
Total Revenues and Other Financing Sources	<u>173,966,169</u>	<u>64,924</u>	<u>174,031,093</u>	<u>174,031,093</u>
Expenditures and Other Financing Uses:				
Construction Services	<u>168,698,401</u>	<u>64,924</u>	<u>168,763,325</u>	<u>174,031,093</u>
Total Expenditures and Other Financing Uses	<u>168,698,401</u>	<u>64,924</u>	<u>168,763,325</u>	<u>174,031,093</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 5,267,768</u>	<u>\$ -</u>	<u>\$ 5,267,768</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	17-5240-x07			
Grant Date	3/22/04			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 173,592,160			
Additional Authorized Cost	\$ 438,933			
Revised Authorized Cost	\$ 174,031,093			
Percentage Increase over Original Authorized Cost	0.25%			
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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 33,707,680	\$ (1,008,646)	\$ 32,699,034	\$ 32,699,034
Transfer from Capital Reserve	1,256,976	-	1,256,976	1,256,976
Total Revenues and Other Financing Sources	<u>34,964,656</u>	<u>(1,008,646)</u>	<u>33,956,010</u>	<u>33,956,010</u>
Expenditures and Other Financing Uses:				
Construction Services	33,950,572	5,438	33,956,010	33,956,010
Total Expenditures and Other Financing Uses	<u>33,950,572</u>	<u>5,438</u>	<u>33,956,010</u>	<u>33,956,010</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 1,014,084</u>	<u>\$ (1,014,084)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	17-5240-n01			
Grant Date	7/01/02			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 31,187,464			
Additional Authorized Cost	\$ 2,768,546			
Revised Authorized Cost	\$ 33,956,010			
Percentage Increase over Original Authorized Cost	8.88%			
Percentage of Completion	100.00%			
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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 182,082	\$ (12,000)	\$ 170,082	\$ 170,082
Total Revenues and Other Financing Sources	182,082	(12,000)	170,082	170,082
Expenditures and Other Financing Uses:				
Construction Services	71,526	98,556	170,082	170,082
Total Expenditures and Other Financing Uses	71,526	98,556	170,082	170,082
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 110,556	\$ (110,556)	\$ -	\$ -
 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	\$ 155,082			
Revised Authorized Cost	\$ 170,082			
Percentage Increase over Original Authorized Cost	1033.88%			
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
Rehab of Existing Facility - Washington Elementary School
From Inception and for the Fiscal Year Ended June 30, 2017

	<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	\$ 1,377,896	\$ (5,800)	\$ 1,372,096	\$ 1,372,096
Total Revenues and Other Financing Sources	<u>1,377,896</u>	<u>(5,800)</u>	<u>1,372,096</u>	<u>1,372,096</u>
Expenditures and Other Financing Uses:				
Construction Services	<u>1,276,951</u>	<u>95,145</u>	<u>1,372,096</u>	<u>1,372,096</u>
Total Expenditures and Other Financing Uses	<u>1,276,951</u>	<u>95,145</u>	<u>1,372,096</u>	<u>1,372,096</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 100,945</u>	<u>\$ (100,945)</u>	<u>\$ -</u>	<u>\$ -</u>
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	\$ 231,500			
Revised Authorized Cost	\$ 1,372,096			
Percentage Increase over Original Authorized Cost	20.30%			
Percentage of Completion	100.00%			
Original Target Completion Date	09/03			
Revised Target Completion Date	*			

* - Information not available

N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Jefferson Elementary School
From Inception and for the Fiscal Year Ended June 30, 2017

	<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	\$ 305,891	\$ (5,000)	\$ 300,891	\$ 300,891
Total Revenues and Other Financing Sources	<u>305,891</u>	<u>(5,000)</u>	<u>300,891</u>	<u>300,891</u>
Expenditures and Other Financing Uses:				
Construction Services	230,901	69,990	300,891	300,891
Total Expenditures and Other Financing Uses	<u>230,901</u>	<u>69,990</u>	<u>300,891</u>	<u>300,891</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 74,990</u>	<u>\$ (74,990)</u>	<u>\$ -</u>	<u>\$ -</u>
 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	\$ 117,274			
Revised Authorized Cost	\$ 300,891			
 Percentage Increase over Original Authorized Cost	63.87%			
Percentage of Completion	100.00%			
Original Target Completion Date	06/03			
Revised Target Completion Date	*			

* - Information not available

N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Construction of New Middle School - Predevelopment
From Inception and for the Fiscal Year Ended June 30, 2017

	<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	\$ 116,809	\$ 47,392	\$ 164,201	\$ 164,201
Total Revenues and Other Financing Sources	116,809	47,392	164,201	164,201
Expenditures and Other Financing Uses:				
Construction Services	16,809	90,510	107,319	164,201
Total Expenditures and Other Financing Uses	16,809	90,510	107,319	164,201
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 100,000	\$ (43,118)	\$ 56,882	\$ -
 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	\$ 116,809			
Additional Authorized Cost	\$ 47,392			
Revised Authorized Cost	\$ 164,201			
Percentage Increase over Original Authorized Cost	N/A			
Percentage of Completion	65.36%			
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, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve	\$ 1,702,289	\$ -	\$ 1,702,289	\$ 1,702,289
Total Revenues and Other Financing Sources	1,702,289	-	1,702,289	1,702,289
Expenditures and Other Financing Uses:				
Construction Services	1,649,112	2,645	1,651,757	1,702,289
Total Expenditures and Other Financing Uses	1,649,112	2,645	1,651,757	1,702,289
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 53,177	\$ (2,645)	\$ 50,532	\$ -
 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	97.03%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Gilmore School Project - Architectural and Engineering
From Inception and for the Fiscal Year Ended June 30, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve Fund	\$ 2,858,041	\$ 18,604	\$ 2,876,645	\$ 2,876,645
Total Revenues and Other Financing Sources	2,858,041	18,604	2,876,645	2,876,645
Expenditures and Other Financing Uses:				
Construction Services	2,397,336	258,212	2,655,548	2,876,645
Total Expenditures and Other Financing Uses	2,397,336	258,212	2,655,548	2,876,645
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 460,705	\$ (239,608)	\$ 221,097	\$ -
 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	\$ 213,212			
Revised Authorized Cost	\$ 2,876,645			
Percentage Increase over Original Authorized Cost	8.01%			
Percentage of Completion	92.31%			
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, 2017

	<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	\$ 13,170,202	\$ -	\$ 13,170,202	\$ 13,170,202
Total Revenues and Other Financing Sources	<u>13,170,202</u>	<u>-</u>	<u>13,170,202</u>	<u>13,170,202</u>
Expenditures and Other Financing Uses:				
Transfer to General Fund	140,898	-	140,898	-
Construction Services	12,885,306	50,000	12,935,306	13,170,202
Total Expenditures and Other Financing Uses	<u>13,026,204</u>	<u>50,000</u>	<u>13,076,204</u>	<u>13,170,202</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 143,998</u>	<u>\$ (50,000)</u>	<u>\$ 93,998</u>	<u>\$ -</u>
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	99.29%			
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, 2017

	<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	\$ 27,976,678	\$ (18,604)	\$ 27,958,074	\$ 27,958,074
Total Revenues and Other Financing Sources	27,976,678	(18,604)	27,958,074	27,958,074
Expenditures and Other Financing Uses:				
Construction Services	3,578,388	18,615,281	22,193,669	27,958,074
Total Expenditures and Other Financing Uses	3,578,388	18,615,281	22,193,669	27,958,074
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 24,398,290	\$ (18,633,885)	\$ 5,764,405	\$ -
 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	\$ (18,604)			
Revised Authorized Cost	\$ 27,958,074			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage of Completion	79.38%			
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 - Supplies and Equipment
From Inception and for the Fiscal Year Ended June 30, 2017

	<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	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Total Revenues and Other Financing Sources	<u>-</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>
Expenditures and Other Financing Uses:				
General Supplies	-	-	-	500,000
Instructional Equipment	-	-	-	500,000
Total Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>

Additional Project Information:

Project Number	30-400-610/731-12
Grant Date	2016-2017
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,000,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 1,000,000
Percentage Increase over Original Authorized Cost	0.00%
Percentage of Completion	0.00%
Original Target Completion Date	*
Revised Target Completion Date	*

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Jefferson School Emergent Project
From Inception and for the Fiscal Year Ended June 30, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 118,320	\$ (14,640)	\$ 103,680	\$ 103,680
Total Revenues and Other Financing Sources	118,320	(14,640)	103,680	103,680
Expenditures and Other Financing Uses:				
Construction Services	98,287	5,393	103,680	103,680
Total Expenditures and Other Financing Uses	98,287	5,393	103,680	103,680
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	\$ (14,640)			
Revised Authorized Cost	\$ 103,680			
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
Washington School Emergent Project
From Inception and for the Fiscal Year Ended June 30, 2017

	<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	\$ 152,660	\$ (30,740)	\$ 121,920	\$ 121,920
Total Revenues and Other Financing Sources	<u>152,660</u>	<u>(30,740)</u>	<u>121,920</u>	<u>121,920</u>
Expenditures and Other Financing Uses:				
Construction Services	114,194	7,726	121,920	121,920
Total Expenditures and Other Financing Uses	<u>114,194</u>	<u>7,726</u>	<u>121,920</u>	<u>121,920</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 38,466</u>	<u>\$ (38,466)</u>	<u>\$ -</u>	<u>\$ -</u>
 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	\$ (30,740)			
Revised Authorized Cost	\$ 121,920			
 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
Roosevelt School Emergent Project
From Inception and for the Fiscal Year Ended June 30, 2017

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 163,408	\$ (36,168)	\$ 127,240	\$ 127,240
Total Revenues and Other Financing Sources	163,408	(36,168)	127,240	127,240
Expenditures and Other Financing Uses:				
Construction Services	120,899	6,341	127,240	127,240
Total Expenditures and Other Financing Uses	120,899	6,341	127,240	127,240
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	\$ (36,168)			
Revised Authorized Cost	\$ 127,240			
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

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, 2017

	<u>Food Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 307,017
Intergovernmental receivable	1,106,940
Inventory	148,418
Total current assets	<u>1,562,375</u>
Noncurrent assets:	
Equipment	1,704,837
Less: accumulated depreciation	<u>(957,253)</u>
Total noncurrent assets	<u>747,584</u>
Total assets	<u>2,309,959</u>
LIABILITIES	
Current liabilities:	
Interfund payable	237,783
Accounts payable	729,118
Total liabilities	<u>966,901</u>
NET POSITION	
Net investment in capital assets	747,584
Unrestricted	<u>595,474</u>
Total net position	<u><u>\$ 1,343,058</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, 2017

	<u>Food Service Fund</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 420,644
Special functions	219,932
Miscellaneous	1,406
Total operating revenues	<u>641,982</u>
OPERATING EXPENSES	
Cost of sales - reimbursable programs	4,778,257
Cost of sales - non-reimbursable programs	252,386
Salaries and wages	2,395,883
Employee benefits	534,457
Supplies and materials	177,384
Insurance - Other	255,258
Uniforms	28,265
Training	13,467
Miscellaneous	47,160
Management fees	598,780
Lease of equipment	12,768
Depreciation expense	114,753
Total operating expenses	<u>9,208,818</u>
Operating (loss)	<u>(8,566,836)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	93,432
Federal sources:	
Food distribution program	342,368
Child and adult care food program	417,167
Summer program	274,911
School breakfast program	2,580,864
National school lunch program	5,165,939
Fresh fruit and vegetables program	334,566
Total nonoperating revenues	<u>9,209,247</u>
Change in net position	642,411
Net position, July 1	<u>700,647</u>
Net position, June 30	<u><u>\$ 1,343,058</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2017

	<u>Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 641,982
Payments to employees	(2,395,883)
Payments for employee benefits	(534,457)
Payments to suppliers	(6,870,643)
Net cash (used for) operating activities	<u>(9,159,001)</u>
 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	110,021
Federal sources	9,299,211
Net cash provided by non-capital financing activities	<u>9,409,232</u>
 Net decrease in cash and cash equivalents	 250,231
Balance, July 1	56,786
Balance, June 30	<u>\$ 307,017</u>
 RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	<u>\$ (8,566,836)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	114,753
Food distribution program	342,368
(Increase) in inventories	(9,899)
Increase in interfund payable	19,558
(Decrease) in accounts payable	(1,058,945)
Total adjustments	<u>(592,165)</u>
Net cash (used for) operating activities	<u>\$ (9,159,001)</u>
 NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 342,368</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.

Board Activity Agency Fund - Is used to account for assets held by the school district as an agent for individuals, private organizations, other governments and/or other funds.

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, 2017

	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	\$ 346,583	\$ 81,603	\$ 219,148	\$ 6,585,182	\$ 525,282	\$ 7,757,798
Interfund receivable	-	336,438	-	-	-	336,438
Total assets	\$ 346,583	\$ 418,041	\$ 219,148	\$ 6,585,182	\$ 525,282	\$ 8,094,236
LIABILITIES						
Payroll (Net)	-	-	-	134,582	-	134,582
Payroll deductions and withholdings	-	-	-	1,475,029	-	1,475,029
Summer pay	-	-	-	4,975,571	-	4,975,571
Due to student groups	-	-	219,148	-	525,282	744,430
Total liabilities	-	-	219,148	6,585,182	525,282	7,329,612
NET POSITION						
Reserved for scholarships	346,583	-	-	-	-	346,583
Held in trust for unemployment claims and other purposes	-	418,041	-	-	-	418,041
Total net position	\$ 346,583	\$ 418,041	\$ -	\$ -	\$ -	\$ 764,624

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2017

	Private Purpose Scholarship Trust Funds						
	Union City High School Scholarships	Washington Grammar School Scholarships	Total Private Purpose Scholarship Trust Funds		Unemployment Compensation Trust Fund	Total Expendable Trust Funds	
ADDITIONS							
Local sources:							
Contributions	\$ 60,263	\$ -	\$ 60,263		-	\$ 60,263	
Interfund receivable	-	-	-		336,439	336,439	
Interest on investment	-	-	-		293	293	
	60,263	-	60,263		336,732	396,995	
Total additions					336,732	396,995	
DEDUCTIONS							
Scholarships awarded	103,671	-	103,671		-	103,671	
Unemployment claims	-	-	-		52,329	52,329	
Administrative expenses	4,200	-	4,200		-	4,200	
Total deductions	107,871	-	107,871		52,329	160,200	
Changes in net position	(47,608)	-	(47,608)		284,403	236,795	
Net position, July 1	387,571	6,620	394,191		133,638	527,829	
Net position, June 30	\$ 339,963	\$ 6,620	\$ 346,583		\$ 418,041	\$ 764,624	

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Agency Funds Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2017

	<u>Balance, June 30, 2016</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2017</u>
<u>STUDENT ACTIVITY AGENCY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 308,109	\$ 663,365	\$ 752,327	\$ 219,148
LIABILITIES				
Due to student groups	\$ 308,109	\$ 663,365	\$ 752,327	\$ 219,148
<u>PAYROLL AGENCY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 6,336,970	\$ 152,952,081	\$ 152,703,869	\$ 6,585,182
LIABILITIES				
Payroll (Net)	103,897	74,356,062	74,325,377	134,582
Payroll deductions and withholdings	1,569,554	73,635,619	73,730,144	1,475,029
Summer pay	4,663,519	4,960,400	4,648,348	4,975,571
Total liabilities	<u>\$ 6,336,970</u>	<u>\$ 152,952,081</u>	<u>\$ 152,703,869</u>	<u>\$ 6,585,182</u>
<u>OTHER BOARD ACTIVITY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 525,282	\$ -	\$ -	\$ 525,282
LIABILITIES				
Due to student groups	\$ 525,282	\$ -	\$ -	\$ 525,282
<u>TOTAL AGENCY FUNDS</u>				
ASSETS				
Cash and cash equivalents	\$ 7,170,361	\$ 153,615,446	\$ 153,456,196	\$ 7,329,612
LIABILITIES				
Payroll (Net)	103,897	74,356,062	74,325,377	134,582
Payroll deductions and withholdings	1,569,554	73,635,619	73,730,144	1,475,029
Summer pay	4,663,519	4,960,400	4,648,348	4,975,571
Due to student groups	833,391	663,365	752,327	744,430
Total liabilities	<u>\$ 7,170,361</u>	<u>\$ 153,615,446</u>	<u>\$ 153,456,196</u>	<u>\$ 7,329,612</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, 2017

Purpose	Date of Lease	Term of Lease	Amount of Original Lease		Interest Rate	Balance, June 30, 2016	Issued	Retired	Balance, June 30, 2017
			Principal	Interest					
Computers # 9	02/20/14	3 years	\$ 491,101	\$ -	0.000%	\$ 95,491	\$ -	\$ 95,491	\$ -
Computers # 10	07/01/14	3 years	2,593,360	-	0.000%	864,454	-	864,454	-
Copters # 8	12/20/11	5 years	126,750	16,695	4.980%	11,806	-	11,806	-
Computers # 11	08/01/15	3 years	1,729,903	-	0.000%	1,153,269	-	576,634	576,635
School Buses # 1	10/06/15	5 years	1,214,988	36,689	1.510%	964,653	-	235,769	728,884
Computers # 12	01/18/16	3 years	510,000	-	0.000%	340,000	-	170,000	170,000
						<u>\$ 3,429,673</u>	<u>\$ -</u>	<u>\$ 1,954,154</u>	<u>\$ 1,475,519</u>

STATISTICAL SECTION
(Unaudited)

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

<u>CONTENTS:</u>	<u>Page</u>
<p>Financial Trends These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.</p>	192 - 197
<p>Revenue Capacity These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</p>	198 - 201
<p>Debt Capacity These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.</p>	202 - 205
<p>Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.</p>	206 - 207
<p>Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.</p>	208 - 214

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year.

FINANCIAL TRENDS

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

	2008	2009	2010	2011	2012	2013	2014	2015*	2016	2017
Governmental activities										
Net invested in capital assets	\$ 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	\$ 305,393,286
Restricted	50,910,716	60,224,128	29,207,586	44,859,910	70,452,466	75,382,835	35,546,977	55,345,023	57,331,403	57,538,501
Unrestricted	(15,649,925)	(24,818,986)	(17,209,733)	(22,732,788)	(15,471,948)	(10,825,364)	33,518,473	(51,314,841)	(58,800,488)	(88,670,987)
Total governmental activities net position	\$ 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	\$ 274,260,800
Business-type activity										
Net invested in capital assets	\$ 1,507	\$ 6,104	\$ 50,840	\$ 360,323	\$ 290,605	\$ 539,814	\$ 527,775	\$ 780,955	\$ 862,337	\$ 747,584
Unrestricted	45,233	(4,072)	(23,826)	(56,591)	(250,696)	(291,651)	(129,504)	(401,697)	(161,690)	595,474
Total business-type activities net position	\$ 46,740	\$ 2,032	\$ 27,014	\$ 303,732	\$ 39,909	\$ 248,163	\$ 398,271	\$ 379,258	\$ 700,647	\$ 1,343,058
Government-wide										
Net invested in capital assets	\$ 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	\$ 306,140,870
Restricted	50,910,716	60,224,128	29,207,586	44,859,910	70,452,466	75,382,835	35,546,977	55,345,023	57,331,403	57,538,501
Unrestricted	(15,604,692)	(24,823,058)	(17,233,559)	(22,789,379)	(15,722,644)	(11,117,015)	33,388,969	(51,716,538)	(58,962,178)	(88,075,513)
Total government-wide net position	\$ 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	\$ 275,603,858

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)**

	2008	2009	2010	2011	2012	2013	2014	2015*	2016	2017
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 100,198,349
Special education	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	20,099,132
Other special instruction	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	16,447,535
Vocational	260,829	269,936	285,731	175,811	39,991	68,039	35,026	25,414	34,574	45,575
Other instruction	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	10,023,621
Support Services:										
Tuition	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	8,805,464
Student & instruction related services	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	83,468,347
School administrative services	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	11,642,362
General and business administrative services	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	16,361,388
Plant operations and maintenance	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	37,647,086
Pupil transportation	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	5,447,946
Food services	-	-	-	-	-	-	-	36,826	-	57,776
Special Schools	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	1,838,753
Charter Schools	81,140	128,169	95,206	181,883	177,011	202,266	87,691	308,088	300,218	387,200
Interest on long-term liabilities	-	-	-	-	-	-	23,696	-	1,621	14,714
Total governmental activities expenses	\$ 188,492,370	\$ 194,758,495	\$ 217,935,499	\$ 219,834,759	\$ 216,434,606	\$ 227,212,124	\$ 229,124,413	\$ 264,781,209	\$ 278,284,560	\$ 312,427,472
Business-type activity:										
Food service	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	9,208,818
Total business-type activities expense	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	9,208,818
Total government-wide expenses	\$ 192,816,850	\$ 198,921,416	\$ 222,692,226	\$ 224,785,511	\$ 221,836,785	\$ 233,568,339	\$ 236,751,510	\$ 272,644,096	\$ 286,927,143	\$ 321,636,290
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 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	\$ 277,756,818
Capital grants and contributions	-	-	226,824,828	11,964,153	15,871,693	8,117,569	1,766,299	82,065	1,283,337	688,969
Total governmental activities program revenues	\$ 158,751,194	\$ 175,894,086	\$ 372,542,433	\$ 207,883,613	\$ 231,548,912	\$ 235,492,378	\$ 226,267,873	\$ 244,962,280	\$ 257,780,789	\$ 278,445,787
Business-type activity:										
Charges for services										
Food service	186,021	239,556	294,268	313,404	444,174	531,934	556,393	451,797	488,727	641,982
Operating grants and contributions	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	9,209,247
Capital grants and contributions	-	-	16,960	-	-	-	-	14,217	-	-
Total business-type activities program revenues	4,120,629	4,118,213	4,781,709	4,817,872	5,138,356	6,153,619	7,475,984	7,843,874	8,963,972	9,851,229
Total government-wide program revenues	\$ 162,871,823	\$ 180,012,299	\$ 377,324,142	\$ 212,701,485	\$ 236,687,268	\$ 241,645,997	\$ 233,743,857	\$ 252,806,154	\$ 266,744,761	\$ 288,297,016
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$ (33,981,685)
Business-type activity	(203,851)	(44,708)	24,982	(132,880)	(263,823)	(202,596)	(151,113)	(19,013)	321,389	642,411
Total government-wide net expense	\$ (29,945,027)	\$ (18,909,117)	\$ 154,631,916	\$ (12,084,026)	\$ 14,850,483	\$ 8,077,658	\$ (3,007,653)	\$ (19,837,942)	\$ (20,182,382)	\$ (33,339,274)

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

	2008	2009	2010	2011	2012	2013	2014	2015*	2016	2017
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 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	\$ 15,418,637
Unrestricted grants and contributions	12,487,185	5,460,935	229,624	66,767	6,962	17,363	154,945	850,430	224,540	254,984
Investment earnings	1,943,086	699,997	404,462	2,737,378	492,149	994,153	523,435	1,817,262	1,144,736	3,121,991
Miscellaneous income	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	4,178,818
Special items	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	\$ 30,380,089	\$ 22,412,720	\$ 46,981,431	\$ 26,386,026	\$ 24,637,420	\$ (34,368,397)	\$ 17,969,981	\$ 23,184,476	\$ 21,415,744	\$ 22,974,430
Business-type activity										
Special items	-	-	-	-	-	308,347	-	-	-	-
Transfers	250,000	-	-	-	-	102,503	301,221	-	-	-
Total business-type activities	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 410,850	\$ 301,221	\$ -	\$ -	\$ -
Total government-wide	\$ 30,630,089	\$ 22,412,720	\$ 46,981,431	\$ 26,386,026	\$ 24,637,420	\$ (33,957,547)	\$ 18,271,202	\$ 23,184,476	\$ 21,415,744	\$ 22,974,430
Change in Net Position										
Governmental activities	\$ 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	\$ (11,007,255)
Business-type activity	46,149	(44,708)	24,982	(132,880)	(263,823)	208,254	150,108	(19,013)	321,389	642,411
Total government-wide	\$ 685,062	\$ 3,503,603	\$ 201,613,347	\$ 14,302,000	\$ 39,487,903	\$ (25,879,889)	\$ 15,263,549	\$ 3,346,534	\$ 1,233,362	\$ (10,364,844)

* 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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Fund										
Restricted	\$ 56,674,194	\$ 66,890,073	\$ 34,925,601	\$ 12,287,376	\$ 10,170,284	\$ 15,546,255	\$ 35,546,977	\$ 55,345,023	\$ 57,331,403	\$ 57,538,501
Committed	-	-	-	39,403,848	76,142,738	73,947,262	48,543,471	46,989,575	21,786,315	15,690,123
Assigned	-	-	-	-	-	302,491	-	-	-	-
Unassigned	(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)	(13,425,786)
Total general fund	<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>	<u>\$ 59,802,838</u>
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	-	-	-	-	-	5,330,445	8,206,086	1,428,280	25,056,170	6,503,893
Assigned:										
Capital projects fund	83,996	83,996	83,996	83,996	83,996	217,366	8,805,125	76,594	-	626,139
Unassigned:										
Special revenue fund	(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)	(2,816,000)
Total all other governmental funds	<u>\$ (687,270)</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>	<u>\$ 4,314,032</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)**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Revenues										
Tax levy	\$ 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	\$ 15,418,637
Interest Earnings	1,943,086	699,997	229,624	66,767	6,962	17,363	154,945	850,430	224,540	254,984
Miscellaneous	146,816	319,573	404,462	2,737,378	492,149	994,153	523,435	1,817,262	1,144,736	3,121,991
State sources	159,087,635	166,953,536	359,276,078	194,551,137	223,166,778	227,894,805	218,948,460	222,161,913	227,605,354	234,809,044
Federal sources	12,150,744	14,402,465	42,622,739	19,406,980	18,627,181	12,563,327	11,704,905	12,435,720	13,876,173	14,116,458
Total revenue	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	267,721,114
Expenditures										
Instruction										
Regular	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	55,200,320
Special	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	11,415,968
Other special instruction	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	8,544,982
Vocational instruction	181,656	194,012	205,552	165,022	37,176	47,187	33,740	24,500	33,939	44,652
School-sponsored/other instructional	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	6,019,659
Support Services										
Tuition	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	8,627,107
Student & instruction related services	39,012,953	38,033,534	49,601,463	50,935,966	43,708,100	50,072,203	49,192,841	55,611,784	55,419,911	62,810,108
School administration	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	8,252,627
Other administration	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	5,043,124
Operations and maintenance	17,888,299	19,624,770	23,435,916	25,021,369	24,161,789	26,018,457	26,192,510	30,066,246	30,235,984	29,501,570
Student transportation	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	5,337,596
Employee benefits	44,298,062	46,062,203	47,731,605	46,810,833	49,474,489	51,786,800	51,335,642	53,337,399	58,206,639	63,390,950
Food services	-	-	-	-	-	-	-	35,502	36,485	-
Special schools	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	1,801,508
Charter schools	81,140	128,169	95,206	181,883	177,011	202,266	87,691	308,088	300,218	387,200
Capital Outlay:										
Equipment	930,895	2,235,083	1,429,992	1,114,747	315,968	1,200,666	598,868	454,058	561,730	624,132
Facilities acquisition and construction	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	20,266,412
Assets acquired under capital leases - (Non-budgeted)	455,095	2,917,326	755,041	2,207,746	1,453,417	-	491,101	2,593,360	3,454,891	-
Total Expenditures	190,168,865	201,358,784	443,953,268	227,394,876	242,982,968	247,885,823	239,899,358	252,698,321	260,511,786	287,267,915
Excess (Deficiency) of revenues over (under) expenditures	(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)	(19,546,801)
Other Financing sources (uses)										
Interfund cancelled	(47,310)	-	-	-	-	-	-	-	-	-
Accounts payable cancelled	20,593	-	-	-	-	-	-	-	-	-
Reinstatement of prior years' accounts payable	-	(59,172)	-	-	-	-	-	-	-	-
Due from/to special revenue fund	-	-	-	-	(1,642,160)	-	-	-	-	-
Transfer to food service fund	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)	-	-	-
Capital lease (Non-budgeted)	455,095	2,917,326	755,041	2,207,746	1,453,417	-	491,101	2,593,360	3,454,891	-
Capital outlay transfer to capital reserve	-	-	-	-	17,209,648	-	-	-	-	-
Total other financing sources (uses)	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	\$ (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	\$ (19,546,801)
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)**

Description	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General fund:										
Interest on investments	\$ 254,984	\$ 224,540	\$ 850,430	\$ 154,945	\$ 17,363	\$ 6,962	\$ 30,838	\$ 188,868	\$ 699,997	\$ 1,943,086
Prior year refunds	1,797,974	65,610	1,615,936	45,055	77,221	30,311	258,488	-	-	-
Other	1,324,017	1,079,126	201,326	478,380	916,932	461,838	2,478,890	404,462	319,573	-
Total miscellaneous	3,376,975	1,369,276	2,667,692	678,380	1,011,516	499,111	2,768,216	593,330	1,019,570	1,943,086
Interest earned on capital reserve funds	-	-	-	-	-	-	35,929	40,756	-	-
Total general fund	\$ 3,376,975	\$ 1,369,276	\$ 2,667,692	\$ 678,380	\$ 1,011,516	\$ 499,111	\$ 2,804,145	\$ 634,086	\$ 1,019,570	\$ 1,943,086

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>
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%
2017	1,491,164,362	3,528,749,234	42.52%

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	
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
2017	10.34	46.75	11.95	69.04

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	2017			2008		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Hudson Troy Towers	\$ 25,304,500	1	1.70%	\$ 25,084,400	1	1.73%
Doric Apt. Corp	23,491,000	2	1.58%	22,740,400	2	1.57%
Orlando Limited	6,744,400	3	0.45%	6,744,400	4	0.47%
Verizon	5,995,101	4	0.40%			
Union Kennedy Assoc. C/O Mcdonald's	5,065,000	5	0.34%	9,355,900	3	0.65%
2210-12 Kerrigan Ave LLC	4,364,700	6	0.29%			
Castle Hill Holding, LLC	4,167,000	7	0.28%	4,424,800	7	0.31%
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	8	0.24%	3,531,800	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	0.21%			
500 Central Avenue Spe/Urban						
NJ Bell Telephone Co				6,634,281	5	0.46%
Golden Peak SPE LLC				5,366,200	6	0.37%
3100 Bergenline Ave Realty LLC				3,285,000	9	0.23%
ADR Realty LLC/Mi Bandera				3,180,400	10	0.22%
Total	\$ 84,886,301		5.70%	\$ 90,347,581		5.43%

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>
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%
2017	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				
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	0.25%	49	
2017	-	-	1,475,519	-	-	1,475,519	(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		
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%	-
2017	-	-	-	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, 2017
(UNAUDITED)**

	Debt Outstanding	Estimated Percentage Applicable ^a	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Hudson County General Obligation Debt	\$ 984,702,577	5.22%	\$ 51,401,475
Subtotal, overlapping debt			51,401,475
City of Union City District Direct Debt			111,978,970
Total Direct and Overlapping Debt			\$ 163,380,445

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)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Year	Equalized Valuation Basis
Debt limit	\$ 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	\$ 134,781,299	2014	\$ 3,169,641,570
Total Net Debt applicable to limit	-	-	-	-	-	-	-	-	-	-	2015	3,383,762,365
Legal debt margin	\$ 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	\$ 134,781,299	2016	3,555,193,523
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%		\$ 10,108,597,458
												\$ 3,369,532,486
												134,781,299
												-
												\$ 134,781,299

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>
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	69,296	1,378,713,216	19,896	6.20
2017	(1)	(1)	(1)	5.20

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	2017			2008		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	935	1	2.85%	1,686	1	6.04%
City of Union City	620	2	1.89%	600	2	2.15%
Interim Healthcare Inc	250	3	0.76%	250	4	0.90%
Head Start North Hudson Community	150	4	0.46%	105	5	0.38%
Castle Hill Health Care Center	100	5	0.30%			
Manhattanview Healthcare Center	100	6	0.30%			
Cristi Cleaning Service				475	3	1.70%
EMCO				100	6	0.36%
IHOP				54	7	0.19%
El Especial				52	8	0.19%
Mi Bandera				43	9	0.15%
4 Star Diner				16	10	0.06%
	<u>2,155</u>		<u>6.56%</u>	<u>3,381</u>		<u>12.12%</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>	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Instruction										
Regular	717	780	720	730	569	587	371	684	701	718
Special education	167	106	110	110	258	255	94	168	163	165
Other special education	90	106	89	100	1	1	30	102	106	106
Vocational	21	18	18	18	1	1	-	-	-	-
Adult/continuing education programs	15	10	11	11	12	18	25	2	1	1
Support Services:										
Student & instruction related services	92	110	101	105	202	192	939	274	341	352
General administration	38	28	45	46	35	35	11	6	6	6
School administrative services	97	47	38	39	77	74	39	98	91	99
Central services	86	84	28	28	11	9	3	10	10	11
Administrative Information Technology	19	20	21	23	-	-	-	-	-	-
Plant operations and maintenance	301	319	307	317	332	322	431	355	334	341
Pupil transportation	24	25	65	65	-	-	-	-	-	-
Special schools	-	-	-	-	-	-	63	12	13	14
Total	1,667	1,653	1,553	1,592	1,498	1,494	2,006	1,711	1,766	1,813

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				
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	15.9	15.1	13.6	13,593	12,981	2.08%	95.50%	
2017	13,816	266,377,371	19,280	1.64%	990	(1)	(1)	(1)	13,816	13,100	1.64%	94.82%	

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)**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<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	1,527	1,527	1,009	1,020	1,114	1,164	1,197	1,201	1,126	1,126
Gilmore										
Square Feet	29,900	29,900	29,900	29,900	29,900	29,900	-	-	-	-
Capacity (students)	375	375	375	375	375	375	-	-	-	-
Enrollment	380	380	374	365	387	387	-	-	-	-
Hudson										
Square Feet	37,200	37,200	37,200	37,200	37,200	37,200	-	-	47,872	47,872
Capacity (students)	450	450	450	450	450	450	-	-	475	475
Enrollment	454	454	501	511	510	510	-	-	265	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	384	384	338	351	351	365	360	374	369	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	1,185	1,185	830	883	902	970	965	1,002	1,045	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	1,049	1,049	733	756	754	775	791	819	834	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	1,417	1,417	958	1,022	1,053	1,097	1,097	1,114	1,150	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	364	364	323	346	357	386	375	369	361	361
Veterans' Memorial										
Square Feet	58,068	58,068	84,314	84,314	58,068	58,068	58,068	58,068	58,068	58,068
Capacity (students)	600	600	600	600	400	400	400	400	400	400
Enrollment	543	543	485	466	469	557	594	646	616	616
Colin Powell										
Square Feet	-	-	-	-	-	121,505	121,505	121,505	121,505	121,505
Capacity (students)	-	-	-	-	-	900	900	900	900	900
Enrollment	-	-	-	-	-	858	880	872	790	790
<u>Middle School</u>										
Emerson Middle School										
Square Feet	-	-	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200
Capacity (students)	-	-	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Enrollment	-	-	824	856	847	871	953	1,011	1,008	1,008
Union Hill Middle School										
Square Feet	-	-	114,600	114,600	114,600	114,600	114,600	114,600	114,600	114,600
Capacity (students)	-	-	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Enrollment	-	-	662	694	735	740	771	767	787	787
<u>Freshman Academy</u>										
Jose Marti Middle School										
Square Feet	102,754	102,754	132,000	132,000	235,890	235,890	235,890	235,890	235,890	235,890
Capacity (students)	700	700	700	700	700	700	700	700	700	700
Enrollment	640	640	583	576	369	580	600	657	699	699
<u>High School</u>										

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>District Building</u>										
Emerson High School										
Square Feet	110,200	110,200	110,200	-	-	-	-	-	-	-
Capacity (students)	1,100	1,100	1,100	-	-	-	-	-	-	-
Enrollment	1,673	1,673	1,352	-	-	-	-	-	-	-
Union Hill High School										
Square Feet	114,600	114,600	114,600	-	-	-	-	-	-	-
Capacity (students)	1,100	1,100	1,100	-	-	-	-	-	-	-
Enrollment	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	554,773
Capacity (students)	-	-	2,400	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	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	40,397
Capacity (students)	-	316	316	316	316	316	316	316	316	316
Enrollment	-	313	313	324	333	328	323	307	304	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)**

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

* School Facilities	Project # (s)	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Edison	5240070	\$ 60,158	\$ 48,479	\$ 27,280	\$ 49,699	\$ 122,013	\$ 75,186	\$ 231,295	\$ 182,363	\$ 170,787	\$ 245,052
Gilmore	5240080	-	-	-	-	31,210	19,231	59,159	46,644	43,683	62,678
Hudson	5240090	19,140	15,424	8,707	-	38,825	23,926	73,602	58,032	54,348	77,981
Jefferson	5240100	19,194	15,468	8,707	15,862	38,937	23,990	73,800	58,188	54,494	78,190
Roosevelt	5240110	43,359	34,942	19,664	35,825	87,941	54,190	166,707	131,439	123,095	176,622
Washington	5240120	47,495	38,274	21,541	39,244	96,342	59,364	182,621	143,988	134,847	193,484
Robert Waters	5240130	56,811	45,781	25,765	46,941	115,221	71,005	218,433	172,224	161,291	231,426
Woodrow Wilson	5240140	25,217	20,322	11,437	20,836	51,137	31,515	96,950	76,440	71,587	102,716
Veterans Memorial	5240118	29,880	24,079	13,551	24,688	60,604	37,347	166,820	131,530	84,835	121,725
Colin Powell	5240300	62,525	50,387	28,355	51,658	126,822	-	-	-	-	-
Emerson Middle School	5240060	56,702	45,694	25,717	46,852	115,015	70,876	218,037	171,912	-	-
Union Hill Middle School	5240050	58,970	47,521	26,744	48,723	119,618	73,706	226,743	178,776	150,120	215,398
Jose Mari Freshman Academy	5240105	121,387	97,821	55,051	100,294	246,196	151,715	261,170	205,920	160,999	231,007
Emerson High School	5240060	-	-	-	-	-	-	-	-	-	-
Union Hill High School	5240050	-	-	-	-	-	-	-	-	-	-
Union City High School	5240X07	285,472	230,051	129,472	235,878	579,041	356,809	724,153	570,959	167,427	240,230
Hostos Center for Early Childhood	5240145	20,791	16,754	9,427	17,175	42,155	25,982	811,210	639,599	-	-
Total School Facilities		907,100	730,997	402,711	733,675	1,871,077	1,074,842	3,510,700	2,768,014	1,976,509	1,976,509
Other Facilities		-	-	-	-	-	-	-	-	-	-
Grand Total		\$ 907,100	\$ 730,997	\$ 402,711	\$ 733,675	\$ 1,871,077	\$ 1,074,842	\$ 3,510,700	\$ 2,768,014	\$ 1,976,509	\$ 1,976,509

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, 2017
(UNAUDITED)**

	<u>Coverage</u>		<u>Deductible</u>
New Jersey School Boards Association Insurance Group:			
Property:			
Blanket Real & Personal Property	\$ 450,000,000	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
Loss of Business Income/Tuition	1,000,000		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	25,000,000	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	14,620,308	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	11,000,000	Occ./Agg.	
Products and Completed Operations	11,000,000	Agg.	
Sexual Abuse	11,000,000	Per Occ	
Annual Aggregate	17,000,000		
Personal Injury and Advertising Injury	11,000,000	Occ./Agg.	1,000
Employee Benefit Liability	11,000,000	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, 2017
(UNAUDITED)**

	<u>Coverage</u>	<u>Deductible</u>
New Jersey School Boards Association Insurance Group:		
Comprehensive Automobile Liability:		
Bodily injury and Property Damage	\$ 11,000,000	
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.

SINGLE AUDIT SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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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, 2017, 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 1, 2017.

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 1, 2017 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, Gironde, Doria & Tomkins LLC
DONOHUE, GIRONDA, DORIA & TOMKINS, LLC
Certified Public Accountants



MAURICIO CANTO
Certified Public Accountant
Licensed Public School Accountant
No. 2541

Bayonne, New Jersey
December 1, 2017

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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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, 2017. 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, 2017.

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
Certified Public Accountants


MAURICIO CANTO
Certified Public Accountant
Licensed Public School Accountant
No. 2541

Bayonne, New Jersey
December 1, 2017

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2017

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2016	CASH RECEIVED
				FROM	TO		
ENTERPRISE FUND							
U.S. DEPARTMENT OF AGRICULTURE							
PASSED-THROUGH STATE							
DEPARTMENT OF EDUCATION:							
School Breakfast Program	10.553	171NJ304N1099	\$ 2,580,864	07/01/16	06/30/17	\$ -	\$ 2,358,927
School Breakfast Program	10.553	16161NJ304N1099	2,624,873	07/01/15	06/30/16	(532,344)	532,344
National School Lunch Program	10.555	171NJ304N1099	5,061,214	07/01/16	06/30/17	-	4,658,362
National School Lunch Program	10.555	16161NJ304N1099	4,863,093	07/01/15	06/30/16	(916,494)	916,494
Healthy Hunger-Free Kids Act	10.555	171NJ304N1099	104,725	07/01/16	06/30/17	-	96,389
Healthy Hunger-Free Kids Act	10.555	16161NJ304N1099	103,495	07/01/15	06/30/16	(19,517)	19,517
Summer Food Service Program for Children <i>Child Nutrition Cluster</i>	10.559	171NJ304N2020	274,912	07/01/16	06/30/17	-	274,912
						<u>(1,468,355)</u>	<u>2,891,271</u>
Commodity Supplemental Food Program	10.565	171NJ304N1099	342,368	07/01/16	06/30/17	-	342,368
Child and Adult Care Food Program	10.558	171NJ304N1099	417,167	07/01/16	06/30/17	-	-
Fresh Fruit and Vegetables Program	10.582	17171NJ304L1603	334,566	07/01/16	06/30/17	-	285,355
Fresh Fruit and Vegetables Program	10.582	16161NJ304L1603	295,569	07/01/15	06/30/16	(156,912)	156,912
TOTAL U.S. DEPARTMENT OF AGRICULTURE						<u>(1,625,267)</u>	<u>3,675,906</u>
TOTAL ENTERPRISE FUND						<u>(1,625,267)</u>	<u>3,675,906</u>
SPECIAL REVENUE FUND							
U.S. DEPARTMENT OF EDUCATION							
PASSED-THROUGH STATE							
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT							
Adult Education and Literacy	84.002	V002A160031	1,576,950	07/01/16	06/30/17	-	1,174,377
Adult Education and Literacy	84.002	V002A150031	1,591,330	07/01/15	06/30/16	(196,543)	196,543
						<u>(196,543)</u>	<u>1,370,920</u>
PASSED-THROUGH STATE							
DEPARTMENT OF EDUCATION:							
No Child Left Behind:							
Title I, Part A Basic	84.010A	S010A160030	6,341,257	07/01/16	06/30/17	(594,494)	5,767,250
Title II, Part A Teacher & Principal Training	84.367A	S367A160029	649,589	07/01/16	06/30/17	(397,205)	725,828
Title III, Part A English Language Acquisition	84.365A	S365A160030	696,861	07/01/16	06/30/17	(292,850)	802,881
Title III, Part A Immigrant	84.365A	S365A160030	77,114	07/01/16	06/30/17	(112,305)	141,500
						<u>(405,155)</u>	<u>944,381</u>
IDEA, Basic	84.027	H027A160100	3,133,809	07/01/16	06/30/17	(1,917,498)	5,051,307
IDEA, Preschool	84.173	H173A160114	75,806	07/01/16	06/30/17	(73,460)	149,266
<i>IDEA Cluster</i>						<u>(1,990,958)</u>	<u>5,200,573</u>
P.L. 101-392 (Vocational Education) - Perkins	84.048	V048A160030	157,615	07/01/16	06/30/17	-	157,615
P.L. 101-392 (Vocational Education) - Perkins	84.048	V048A150030	150,933	07/01/15	06/30/16	(16,027)	16,102
						<u>(16,027)</u>	<u>173,717</u>
21st Century Community Center of Learning	84.287C	S287C160030	535,000	07/01/16	06/30/17	-	499,644
21st Century Community Center of Learning	84.287C	S287C150030	580,000	07/01/15	06/30/16	(46,529)	46,529
21st Century Community Center of Learning	84.287C	S287C150030	580,000	07/01/13	06/30/14	5,045	-
						<u>(41,484)</u>	<u>546,173</u>
Race to the top Phase 3 (RTTT3)	84.416	B413A120008	477,574	09/01/11	11/30/15	(180)	-
Instructional Improvement System (IIS)	84.416	*	109,816	06/01/16	11/30/16	-	109,816
						<u>(180)</u>	<u>109,816</u>
TOTAL U.S. DEPARTMENT OF EDUCATION						<u>(3,445,503)</u>	<u>13,467,738</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	*	125,000	07/01/10	06/30/11	45,876	-
HIV Prevention Grant	93.079	NU87PS000419	5,000	09/01/15	06/30/16	5,000	-
TOTAL SPECIAL REVENUE FUND						<u>(3,591,170)</u>	<u>14,838,658</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	1605NJ5MAP	385,858	07/01/16	06/30/17	-	385,858
Special Education Medicaid Initiative (SEMI)	93.778	1605NJ5MAP	460,319	07/01/15	06/30/16	(12,334)	12,334
						<u>(12,334)</u>	<u>398,192</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						<u>38,542</u>	<u>398,192</u>
TOTAL GENERAL FUND						<u>(12,334)</u>	<u>398,192</u>
TOTAL FEDERAL AWARDS						<u>\$ (5,228,771)</u>	<u>\$ 18,912,756</u>

* - Information Not Available

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

EXHIBIT K-3
SCHEDULE A

BUDGETARY EXPENDITURES				BALANCE AT JUNE 30, 2017		
PASS THROUGH FUNDS	DIRECT	TOTAL	ADJUSTMENTS	(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ -	\$ (2,580,864)	\$ (2,580,864)	\$ -	\$ (221,937)	\$ -	\$ -
-	(5,061,214)	(5,061,214)	-	(402,852)	-	-
-	(104,725)	(104,725)	-	(8,336)	-	-
-	(274,912)	(274,912)	-	-	-	-
-	(8,021,715)	(8,021,715)	-	(633,125)	-	-
-	(342,368)	(342,368)	-	-	-	-
-	(417,167)	(417,167)	-	(417,167)	-	-
-	(334,566)	(334,566)	-	(49,211)	-	-
-	(9,115,816)	(9,115,816)	-	(1,099,503)	-	-
-	(9,115,816)	(9,115,816)	-	(1,099,503)	-	-
-	(1,503,504)	(1,503,504)	-	(329,127)	-	-
-	-	-	136,219 (A)	-	-	136,219
-	(1,503,504)	(1,503,504)	136,219	(329,127)	-	136,219
-	(6,920,986)	(6,920,986)	-	(1,748,230)	-	-
-	(603,836)	(603,836)	-	(275,213)	-	-
-	(565,261)	(565,261)	-	(55,230)	-	-
-	(83,063)	(83,063)	-	(53,868)	-	-
-	(648,324)	(648,324)	-	(109,098)	-	-
-	(3,133,809)	(3,133,809)	-	-	-	-
-	(75,806)	(75,806)	-	-	-	-
-	(3,209,615)	(3,209,615)	-	-	-	-
-	(157,615)	(157,615)	-	-	-	-
-	(157,615)	(157,615)	1,019 (A)	-	-	1,094
-	(508,250)	(508,250)	-	(8,606)	-	-
-	5,787	5,787	-	-	-	5,787
-	-	-	(5,045) (B)	-	-	-
-	(502,463)	(502,463)	(5,045)	(8,606)	-	5,787
-	-	-	180 (A)	-	-	-
-	(109,816)	(109,816)	-	-	-	-
-	(109,816)	(109,816)	180	-	-	-
-	(12,152,655)	(12,152,655)	(3,846)	(2,141,147)	-	6,881
-	-	-	-	-	45,876	-
-	-	-	-	-	5,000	-
-	(13,656,159)	(13,656,159)	132,373	(2,470,274)	50,876	143,100
-	(385,858)	(385,858)	-	-	-	-
-	(385,858)	(385,858)	-	-	-	-
-	(385,858)	(385,858)	-	-	50,876	-
-	(385,858)	(385,858)	-	-	-	-
\$ -	\$ (23,157,833)	\$ (23,157,833)	\$ 132,373	\$ (3,569,777)	\$ 50,876	\$ 143,100

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, 2017

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2016		CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED
			FROM	TO	UNEARNED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR		
GENERAL FUND								
STATE DEPARTMENT OF EDUCATION								
Equalization Aid	17-495-034-5120-078	\$ 165,595,041	07/01/16	06/30/17	\$ -	\$ -	\$ -	\$ 165,595,041
Transportation Aid	17-495-034-5120-014	475,492	07/01/16	06/30/17	-	-	-	475,492
Special Education Categorical Aid	17-495-034-5120-089	6,865,654	07/01/16	06/30/17	-	-	-	6,865,654
Security Aid	17-495-034-5120-084	5,261,717	07/01/16	06/30/17	-	-	-	5,261,717
Under Adequacy Aid	17-495-034-5120-096	447,622	07/01/16	06/30/17	-	-	-	447,622
Per Pupil Growth Aid	17-495-034-5120-097	115,940	07/01/16	06/30/17	-	-	-	115,940
PARCC Readiness Aid	17-495-034-5120-098	115,940	07/01/16	06/30/17	-	-	-	115,940
Prof. Learning Comm. Aid	17-495-034-5120-101	122,720	07/01/16	06/30/17	-	-	-	122,720
Host District Aid	17-495-034-5120-102	5,575	07/01/16	06/30/17	-	-	-	5,575
Extraordinary Aid	17-495-034-5120-044	1,147,951	07/01/16	06/30/17	-	-	-	-
Extraordinary Aid	16-495-034-5120-044	763,537	07/01/15	06/30/16	(763,537)	-	-	763,537
On-behalf TPAF Post-Retirement Medical Contributions	17-495-034-5094-001	6,433,275	07/01/16	06/30/17	-	-	-	6,433,275
On-behalf TPAF Pension Contribution	17-495-034-5094-002	7,720,911	07/01/16	06/30/17	-	-	-	7,720,911
On-behalf TPAF Long Term Disability Insurance	17-495-034-5094-004	16,722	07/01/16	06/30/17	-	-	-	16,722
Reimbursed TPAF Social Security Contributions	17-495-034-5095-003	6,006,985	07/01/16	06/30/17	-	-	-	5,676,726
TOTAL GENERAL FUND					(763,537)	-	-	199,616,872
SPECIAL REVENUE FUND								
STATE DEPARTMENT OF EDUCATION								
Preschool Education Aid	17-495-034-5120-086	28,159,995	07/01/16	06/30/17	-	-	3,701,675	28,159,995
Preschool Education Aid - General Fund Contribution	17-495-034-5120-086	595,080	07/01/16	06/30/17	-	-	(595,080)	595,080
Preschool Education Aid	16-495-034-5120-086	27,492,327	07/01/15	06/30/16	2,902,941	-	-	-
Preschool Education Aid	15-495-034-5120-086	27,684,027	07/01/14	06/30/15	3,106,595	-	(3,106,595)	-
N.J. Nonpublic Aid								
Nonpublic Textbook Aid	17-100-034-5120-064	71,605	07/01/16	06/30/17	-	-	-	71,704
Nonpublic Textbook Aid	16-100-034-5120-064	71,605	07/01/15	06/30/16	-	397	-	-
Nonpublic Nursing Services	17-100-034-5120-070	113,310	07/01/16	06/30/17	-	-	-	113,310
Nonpublic Auxiliary Services Aid Ch. 192:								
Compensation Education	17-100-034-5120-067	421,026	07/01/16	06/30/17	-	-	-	421,026
Compensation Education	16-100-034-5120-067	377,329	07/01/15	06/30/16	-	153,647	-	-
English as a Second Language	17-100-034-5120-067	64,859	07/01/16	06/30/17	-	-	-	64,859
English as a Second Language	16-100-034-5120-067	56,079	07/01/15	06/30/16	-	262	-	-
<i>Total Nonpublic Auxiliary Services Aid Ch. 192</i>					-	153,647	-	485,885
Nonpublic Handicapped Aid Ch. 193:								
Examination and Classification	17-100-034-5120-066	84,808	07/01/16	06/30/17	-	-	-	84,808
Examination and Classification	16-100-034-5120-066	67,483	07/01/15	06/30/16	-	11,400	-	-
Speech Instruction	17-100-034-5120-066	33,750	07/01/16	06/30/17	-	-	-	33,750
Speech Instruction	16-100-034-5120-066	28,426	07/01/15	06/30/16	-	4,516	-	-
Supplementary Instruction	17-100-034-5120-066	51,006	07/01/16	06/30/17	-	-	-	51,006
Supplementary Instruction	16-100-034-5120-066	44,554	07/01/15	06/30/16	-	1,860	-	-
<i>Total Nonpublic Handicapped Aid Ch. 193</i>					-	15,916	-	169,564
Nonpublic Technology Initiative								
Nonpublic Technology Initiative	17-100-034-5120-373	32,344	07/01/16	06/30/17	-	-	-	32,344
Nonpublic Technology Initiative	16-100-034-5120-373	32,604	07/01/15	06/30/16	-	472	-	-
Nonpublic Security Aid	17-100-034-5120-373	62,950	07/01/16	06/30/17	-	-	-	62,950
Nonpublic Security Aid	16-100-034-5120-373	31,600	07/01/15	06/30/16	-	3,947	-	-
	S287C160030							
TOTAL STATE DEPARTMENT OF EDUCATION					5,245,999	172,554	-	229,307,704
STATE DEPARTMENT OF CHILDREN AND FAMILIES								
DIVISION OF PREVENTION AND COMMUNITY PARTNERSHIPS								
Family Friendly Center	16-100-054-7500-068	45,463	07/01/16	06/30/17	-	-	-	45,463
Family Friendly Center	15-100-054-7500-068	45,463	07/01/15	06/30/16	12	-	-	-
					12	-	-	45,463
School Based Youth - High School								
School Based Youth - High School	17-100-054-7500-068	576,500	07/01/16	06/30/17	-	-	-	576,500
School Based Youth - High School	16-100-054-7500-068	579,550	07/01/15	06/30/16	156,374	-	-	-
School Based Youth - Middle School	17-100-054-7500-068	179,505	07/01/16	06/30/17	-	-	-	179,505
School Based Youth - Middle School	16-100-054-7500-068	180,905	07/01/15	06/30/16	15,154	-	-	-
School Based Youth - Parent Linking Program	17-100-054-7500-068	303,451	07/01/16	06/30/17	-	-	-	303,451
School Based Youth - Pregnancy Prevention	17-100-054-7500-068	62,778	07/01/16	06/30/17	-	-	-	62,778
School Based Youth - Pregnancy Prevention	16-100-054-7500-068	62,778	07/01/15	06/30/16	67	-	-	-
<i>Total School Based Youth Services Program</i>					171,595	-	-	1,122,234
TOTAL STATE DEPARTMENT OF CHILDREN AND FAMILIES					171,607	-	-	1,167,697
STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES								
PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY								
Waparsund reimbursement	17-999-999-999-967	23,465	07/01/16	06/30/17	279,924	-	-	23,465
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	*	6,831	07/01/14	06/30/15	-	-	-	-
NJ Healthy Communities Grant	*	20,000	07/01/16	06/30/17	-	-	-	-
TOTAL STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES					279,924	-	-	23,465
TOTAL SPECIAL REVENUE FUND					6,461,067	176,501	-	30,881,994

* - Information Not Available

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

EXHIBIT K-4
SCHEDULE B

BUDGETARY EXPEND- ITURES	ADJUST- MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2017			MEMO	
			(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPEND- ITURES
\$ (165,595,041)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,453,736	\$ 165,595,041
(475,492)	-	-	-	-	-	47,549	475,492
(6,865,654)	-	-	-	-	-	686,565	6,865,654
(5,261,717)	-	-	-	-	-	526,172	5,261,717
(447,622)	-	-	-	-	-	44,762	447,622
(115,940)	-	-	-	-	-	11,594	115,940
(115,940)	-	-	-	-	-	11,594	115,940
(122,720)	-	-	-	-	-	12,272	122,720
(5,575)	-	-	-	-	-	558	5,575
(1,147,951)	-	-	(1,147,951)	-	-	-	1,147,951
-	-	-	-	-	-	-	763,537
(6,433,275)	-	-	-	-	-	-	6,433,275
(7,720,911)	-	-	-	-	-	-	7,720,911
(16,722)	-	-	-	-	-	-	16,722
(6,006,985)	-	-	(330,259)	-	-	-	6,006,985
(200,331,545)	-	-	(1,478,210)	-	-	17,794,802	
(31,126,157)	-	-	-	735,513	-	2,816,000	(31,126,157)
-	-	-	-	-	-	-	(595,080)
-	-	-	-	2,902,941	-	-	(24,589,386)
-	-	-	-	-	-	-	(27,684,027)
(58,121)	-	-	-	-	13,583	-	(58,121)
-	-	(397)	-	-	-	-	(71,605)
(93,812)	-	-	-	-	19,498	-	(93,812)
(421,026)	-	-	-	-	-	-	(421,026)
-	-	(153,647)	-	-	-	-	-
(49,151)	-	-	-	-	15,708	-	(49,151)
-	-	(262)	-	-	-	-	-
(470,177)	-	(153,647)	-	-	15,708	-	-
(40,882)	-	-	-	-	43,926	-	(40,882)
-	-	(11,400)	-	-	-	-	-
(26,255)	-	-	-	-	7,495	-	(26,255)
-	-	(4,516)	-	-	-	-	-
(49,160)	-	-	-	-	1,846	-	(49,160)
-	-	(1,860)	-	-	-	-	-
(116,297)	-	(15,916)	-	-	53,267	-	-
(15,728)	-	-	-	-	16,616	-	(15,728)
-	-	(472)	-	-	-	-	(32,604)
(44,300)	-	-	-	-	18,650	-	(44,300)
-	-	(3,947)	-	-	-	-	-
(232,256,137)	-	(172,554)	(1,478,210)	3,638,454	137,322	20,610,802	
(44,852)	-	-	-	-	611	-	(44,852)
-	-	-	-	-	12	-	(45,451)
(44,852)	-	-	-	-	623	-	-
(516,638)	-	-	-	-	59,862	-	(516,638)
-	-	-	-	-	156,374	-	(423,176)
(133,656)	-	-	-	-	45,849	-	(133,656)
-	-	-	-	-	15,154	-	(165,751)
(303,451)	-	-	-	-	-	-	(303,451)
(61,976)	-	-	-	-	802	-	(61,976)
-	-	-	-	-	67	-	(62,711)
(1,015,721)	-	-	-	-	279,354	-	-
(1,060,573)	-	-	-	-	278,731	-	-
(212,019)	-	-	-	91,371	-	-	(212,019)
(2,468)	-	-	(2,500)	-	32	-	(2,468)
-	2,598	-	-	-	2,598	-	-
(2,468)	2,598	-	(2,500)	-	2,630	-	-
(214,487)	2,598	-	(2,500)	91,371	2,630	-	-
(33,199,652)	2,598	(176,501)	(2,500)	3,729,825	418,683	2,816,000	

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, 2017

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2016		CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED
			FROM	TO	UNEARNED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR		
ENTERPRISE FUND								
STATE DEPARTMENT OF AGRICULTURE								
State School Lunch Aid	16-100-010-3350-023	\$ 93,432	07/01/16	06/30/17	\$ -	\$ -	\$ -	\$ 85,995
State School Lunch Aid	15-100-010-3350-023	101,521	07/01/15	06/30/16	(24,026)	-	-	24,026
TOTAL ENTERPRISE FUND					(24,026)	-	-	110,021
CAPITAL PROJECTS FUND								
School Development Authority ("SDA")								
On-behalf SDA Managed Projects:								
New Elementary School - Columbus School Replacement	17-5240-N03	66,025,879	12/12/01	Completion	-	-	-	24,356
High School #1 Demonstration Project	17-5240-x07	174,031,093	03/22/04	Completion	-	-	-	64,924
Jose Mari Middle School	17-5240-m01	33,956,010	09/11/02	Completion	-	-	-	5,438
Roosevelt School Facilities Project	17-5240-110	170,082	07/02/08	Completion	-	-	-	98,556
Washington School Health and Safety Improvements	17-5240-120	1,372,096	08/24/00	Completion	-	-	-	95,145
Jefferson School Health and Safety Improvements	17-5240-100	300,891	08/24/00	Completion	-	-	-	69,990
Construction of New Middle School - Predevelopment	17-5240-N10	164,201	07/01/16	Completion	-	-	-	90,510
SDA District Managed Projects:								
Jefferson School Emergent Project	*	103,680	07/01/15	Completion	(75,350)	-	-	69,990
Washington School Emergent Project	*	121,920	07/01/15	Completion	(85,205)	-	-	95,145
Roosevelt School Emergent Project	*	127,240	07/01/15	Completion	(89,388)	-	-	98,556
					(249,943)	-	-	263,691
TOTAL CAPITAL PROJECTS FUND					(249,943)	-	-	712,610
TOTAL STATE FINANCIAL ASSISTANCE					\$ 5,423,561	\$ 176,501	\$ -	\$ 231,321,497
LESS:								
On-behalf TPAF Post-Retirement Medical Contributions	17-495-034-5094-001	6,433,275	07/01/16	06/30/17				
On-behalf TPAF Pension Contribution	17-495-034-5094-002	7,720,911	07/01/16	06/30/17				
On-behalf TPAF Long Term Disability Insurance	17-495-034-5094-004	16,722	07/01/16	06/30/17				
On-behalf SDA Managed Projects	Various	275,856,051	Various	Various				

TOTAL STATE FINANCIAL ASSISTANCE SUBJECT TO SINGLE AUDIT

* - Information Not Available

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

EXHIBIT K-4
SCHEDULE B

BUDGETARY EXPEND- ITURES	ADJUST- MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2017			MEMO	
			(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPEND- ITURES
\$ (93,432)	\$ -	\$ -	\$ (7,437)	\$ -	\$ -	\$ -	\$ 93,432
-	-	-	-	-	-	-	101,521
<u>(93,432)</u>	<u>-</u>	<u>-</u>	<u>(7,437)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
(24,356)	-	-	-	-	-	-	66,000,846
(64,924)	-	-	-	-	-	-	168,763,325
(5,438)	-	-	-	-	-	-	33,956,010
(98,556)	-	-	-	-	-	-	170,082
(95,145)	-	-	-	-	-	-	1,372,096
(69,990)	-	-	-	-	-	-	300,891
<u>(90,510)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	107,319
(448,919)	-	-	-	-	-	-	
-	5,360	-	-	-	-	-	103,680
-	(9,940)	-	-	-	-	-	121,920
-	(9,168)	-	-	-	-	-	127,240
-	<u>(13,748)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
(448,919)	(13,748)	-	-	-	-	-	
\$ (234,073,548)	\$ (11,150)	\$ (176,501)	\$ (1,488,147)	\$ 3,729,825	\$ 418,683	\$ 20,610,802	
6,433,275							
7,720,911							
16,722							
448,919							
<u>\$ (219,453,721)</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, 2017**

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, 2017**

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 (\$146,869) for the General Fund, \$1,599,421 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	\$ 385,858	\$ 200,184,676	\$ 200,570,534
Special Revenue Fund	13,730,600	34,155,989	47,886,589
Capital Projects Fund	-	468,379	468,379
Food Service Fund	8,874,681	-	8,874,681
Total Awards and Financial Assistance	<u>\$ 22,991,139</u>	<u>\$ 234,809,044</u>	<u>\$ 257,800,183</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, 2017**

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 \$7,720,911 reported as TPAF Pension Contributions and \$6,433,275 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, 2017. TPAF Social Security Contributions in the amount of \$6,006,985 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, 2017. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$448,919 represent amounts paid by the SDA on behalf of the District for SDA administered facility for the year ended June 30, 2017.

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 Uniform Guidance; 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	\$ 3,555,713
Title I, Part A - June 30, 2016 Deferred Revenue	376,007
Title II - Part A: Teachers and Principal Training and Recruiting	107,884
Title III - Part A: English Language Instruction	359,907
Title III - Part A - June 30, 2016 Deferred Revenue	41,808
	<u>\$ 4,454,807</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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>171NJ304N1099</u>	<u>Child Nutrition Cluster</u>
<u>10.558</u>	<u>171NJ304N1099</u>	<u>Child and Adult Care Food Program</u>
<u>84.287C</u>	<u>S287C160030</u>	<u>21st Century Community Center of Learning</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, 2017**

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>
17-495-034-5120-078	General State Aid Cluster:
17-495-034-5120-089	Equalization Aid
17-495-034-5120-084	Special Education Categorical Aid
17-495-034-5120-096	Security Aid
17-495-034-5120-097	Under Adequacy Aid
17-495-034-5120-098	Per Pupil Growth Aid
17-495-034-5120-101	PARCC Readiness aid
17-495-034-5120-102	Prof Learning Community Aid
17-100-054-7500-068	Host District Aid
	School Based Youth Services Program

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2017**

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, 2017**

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

(This section identifies audit findings required to be reported 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, 2017**

(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.