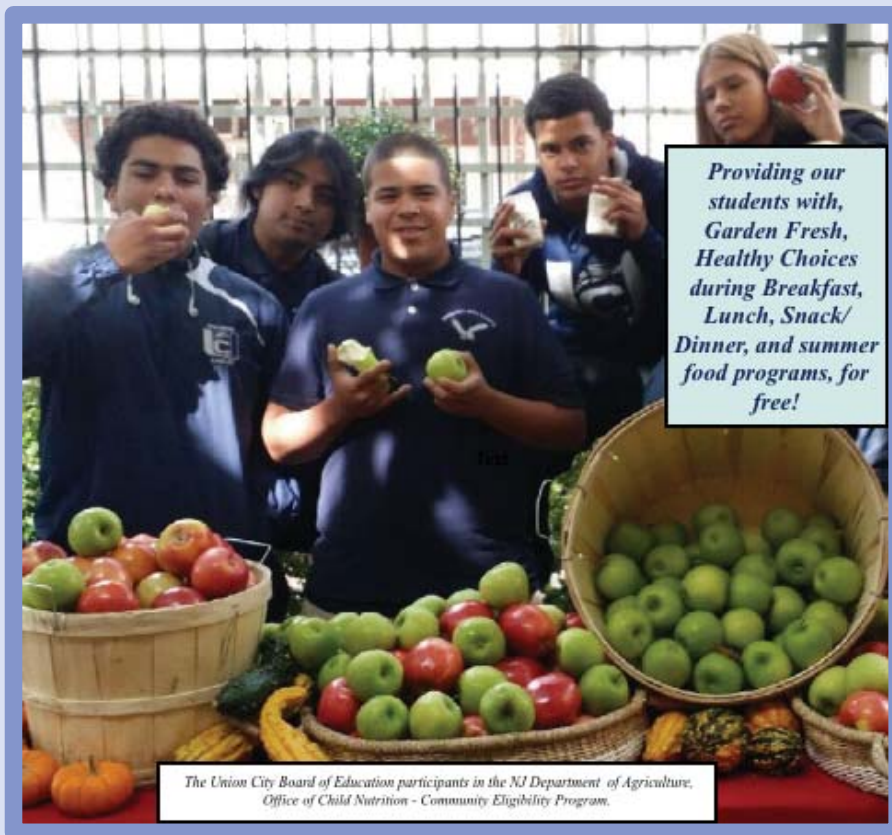


# Comprehensive Annual Financial Report

of the

## Union City Board of Education Union City, New Jersey



For the Fiscal Year Ending June 30, 2018

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, 2018**

**Prepared by**

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

# CITY OF UNION CITY SCHOOL DISTRICT

## TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page</u>
<b>INTRODUCTORY SECTION</b>		
	Letter of Transmittal	1 - 5
	ASBO Certificate of Excellence	6
	Organizational Chart	7
	Roster of Officials	8
	Consultants, Independent Auditors and Advisors	9
<b>FINANCIAL SECTION</b>		
	Independent Auditor's Report	10 - 13
<b>Required Supplementary Information - Part I</b>		
	Management's Discussion and Analysis	14 - 25
<b>Basic Financial Statements</b>		
A	<b>District-Wide Financial Statements:</b>	
A-1	Statement of Net Position	26
A-2	Statement of Activities	27
B	<b>Fund Financial Statements:</b>	
	Governmental Funds:	
B-1	Balance Sheet	28 - 29
B-2	Statement of Revenues, Expenditures, and Changes in Fund Balance	30
B-3	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	31
	Proprietary Funds:	
B-4	Statement of Net Position	32
B-5	Statement of Revenues, Expenses, and Changes in Fund Net Position	33
B-6	Statement of Cash Flows	34
	Fiduciary Funds:	
B-7	Statement of Fiduciary Net Position	35
B-8	Statement of Changes in Fiduciary Net Position	36

**CITY OF UNION CITY SCHOOL DISTRICT**

**TABLE OF CONTENTS**

<u>Exhibit No.</u>		<u>Page</u>
	<b>Notes To Basic Financial Statements</b>	37 - 95
	<b>Required Supplementary Information - Part II</b>	
C	<b>Budgetary Comparison Schedules:</b>	
C-1	Budgetary Comparison Schedule - General Fund	96 - 102
C-1a	Combining Budgetary Comparison Schedule - General Fund	103 - 114
C-2	Budgetary Comparison Schedule - Special Revenue Fund	115
	<b>Notes to Required Supplementary Information - Part II</b>	
C-3	Budget to GAAP Reconciliation	116
	<b>Required Supplementary Information - Part III</b>	
L-1	Schedule of the District's Proportionate Share of the Net Pension Liability - PERS	117
L-2	Schedule of District Contributions - PERS	118
L-3	Schedule of the District's Proportionate Share of the Net Pension Liability - TPAF	119
L-4	Schedule of changes in the State Proportionate Share of OPEB Liability Attributable to the District and Related Ratios	120
	<b>Notes to Required Supplementary Information - Part III</b>	121
	<b>Other Supplementary Information</b>	
D	<b>School Based Budget Schedules:</b>	
D-1	Combining Balance Sheet	122
D-2	Blended Resource - Schedule of Expenditures Allocated by Resource Type - Actual	123 - 138
D-3	Blended Resource - Schedule of Blended Expenditures - Budget and Actual	139 - 174
E	<b>Special Revenue Fund:</b>	
E-1	Combining Schedules of Program Revenues and Expenditures - Budgetary Basis	175 - 184
E-2	Schedule of Preschool Education Aid Expenditures - Preschool - All Programs - Budgetary Basis	185

**CITY OF UNION CITY SCHOOL DISTRICT**

**TABLE OF CONTENTS**

<b>Exhibit No.</b>		<b>Page</b>
F	<b><u>Capital Projects Fund:</u></b>	
F-1	Summary Schedule of Project Expenditures	186
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	187
F-2a-j	Schedules of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis	188 - 197
G	<b><u>Proprietary Funds:</u></b>	
	Enterprise Fund:	
G-1	Statement of Net Position	198
G-2	Statement of Revenues, Expenses, and Changes in Net Position	199
G-3	Statement of Cash Flows	200
	Internal Service Fund:	
G-4	Combining Statement of Net Position	N/A
G-5	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	N/A
G-6	Combining Statement of Cash Flows	N/A
H	<b><u>Fiduciary Funds:</u></b>	
H-1	Combining Statement of Fiduciary Net Position	201
H-2	Combining Statement of Changes in Fiduciary Net Position	202
H-3	Agency Funds Schedule of Receipts and Disbursements	203
I	<b><u>Long-Term Debt:</u></b>	
I-1	Schedule of Serial Bonds	N/A
I-2	Schedule of Obligations Under Capital Leases	204
I-3	Budgetary Comparison Schedule - Debt Service Fund	N/A

# CITY OF UNION CITY SCHOOL DISTRICT

## TABLE OF CONTENTS

**Exhibit  
No.**

**Page**

### STATISTICAL SECTION (Unaudited)

#### Introduction to the Statistical Section (Unaudited)

#### Financial Trends:

J-1	Net Position by Component	205
J-2	Changes in Net Position	206 - 207
J-3	Fund Balances - Governmental Funds	208
J-4	Changes in Fund Balance - Governmental Funds	209
J-5	General Fund Other Local Revenue by Source	210

#### Revenue Capacity:

J-6	Assessed Value and Estimated Actual Value of Taxable Property	211
J-7	Direct and Overlapping Property Tax Rates	212
J-8	Principal Property Taxpayers	213
J-9	Property Tax Levies and Collections	214

#### Debt Capacity:

J-10	Ratios of Outstanding Debt by Type	215
J-11	Ratio of General Bonded Debt Outstanding	216
J-12	Direct and Overlapping Governmental Activities Debt	217
J-13	Legal Debt Margin Information	218

#### Demographic and Economic Information:

J-14	Demographic and Economic Statistics	219
J-15	Principal Employer	220

#### Operating Information:

J-16	Full-Time Equivalent District Employees by Function/Program	221
J-17	Operating Statistics	222
J-18	School Building Information	223 - 224
J-19	Schedule of Required Maintenance Expenditures by School Facility	225
J-20	Insurance Schedule	226 - 227

**CITY OF UNION CITY SCHOOL DISTRICT**

**TABLE OF CONTENTS**

**Exhibit  
No.**

**Page**

**SINGLE AUDIT SECTION**

K-1	Indepent 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 <i>Government Auditing Standards</i>	228 - 230
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	231 - 233
K-3	Schedule of Expenditures of Federal Awards, Schedule A	234 - 237
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	238 - 241
K-5	Notes to the Schedules of Awards and Financial Assistance	242 - 244
K-6	Schedule of Findings and Questioned Costs	245 - 246
K-7	Schedule of Financial, Federal and State Findings	247 - 251
K-8	Summary Schedule of Prior Audit Findings and Questioned Costs as Prepared by Management	252

# **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*

February 28, 2019

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, 2018, is hereby submitted. Responsibility for both the accuracy of the data and completeness and fairness of the presentation, including all disclosures, rests with the management of the City of Union City School District. To the best of our knowledge and belief, the data presented in this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical and Single Audit. The introductory section includes this transmittal letter, the District's organizational chart, a list of principal officials, consultants, auditors and advisors and Certificate of Excellence in Financial Reporting. We have included in the transmittal letter a financial ratio and statistical overview of the entity based on entity-wide financial reporting. The financial section includes under Governmental Accounting Standard Board Statement No. 34, the Report of Independent Auditor's, the Management Discussion and Analysis as presented on pages 14 through 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 Statement No. 14, as amended by GASB Statement No. 39 and 61. 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 2017-2018 fiscal year with an average daily enrollment of 12,080 students, (not including 1,787 in Early Childhood students), which is 0.70% more than the previous year's enrollment. The District sent 24 students to charter schools, a increase of 1 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 2,494 students.

Average Daily Enrollment

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2017-2018	13,867	2.02%
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%

**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 opened in September, 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. Construction of the parking deck is scheduled for completion in August of 2019, thus freeing up the two surface lots where the NJSDA will construct a \$64 million new Grades 7-9 middle school.

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 2017-2018 budget in the amount of \$240,903,702 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$ 31,221,676
2. Contribution to Whole School Reform	\$ 122,532,995
3. Elementary and Secondary Education Act	\$ 4,924,102

**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. The budgets are submitted to the County Office of the Commissioner of Education for approval. Budgets, except for the special revenue fund which is prepared using a nonbudgetary basis, are prepared using the modified accrual basis of accounting. 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. 6A:23. The District must approve all budget amendments.

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, 2018.

**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 2017. 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 fifteenth consecutive year and will apply for it again for fiscal year ended June 30, 2018.

**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,

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, 2017.**

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

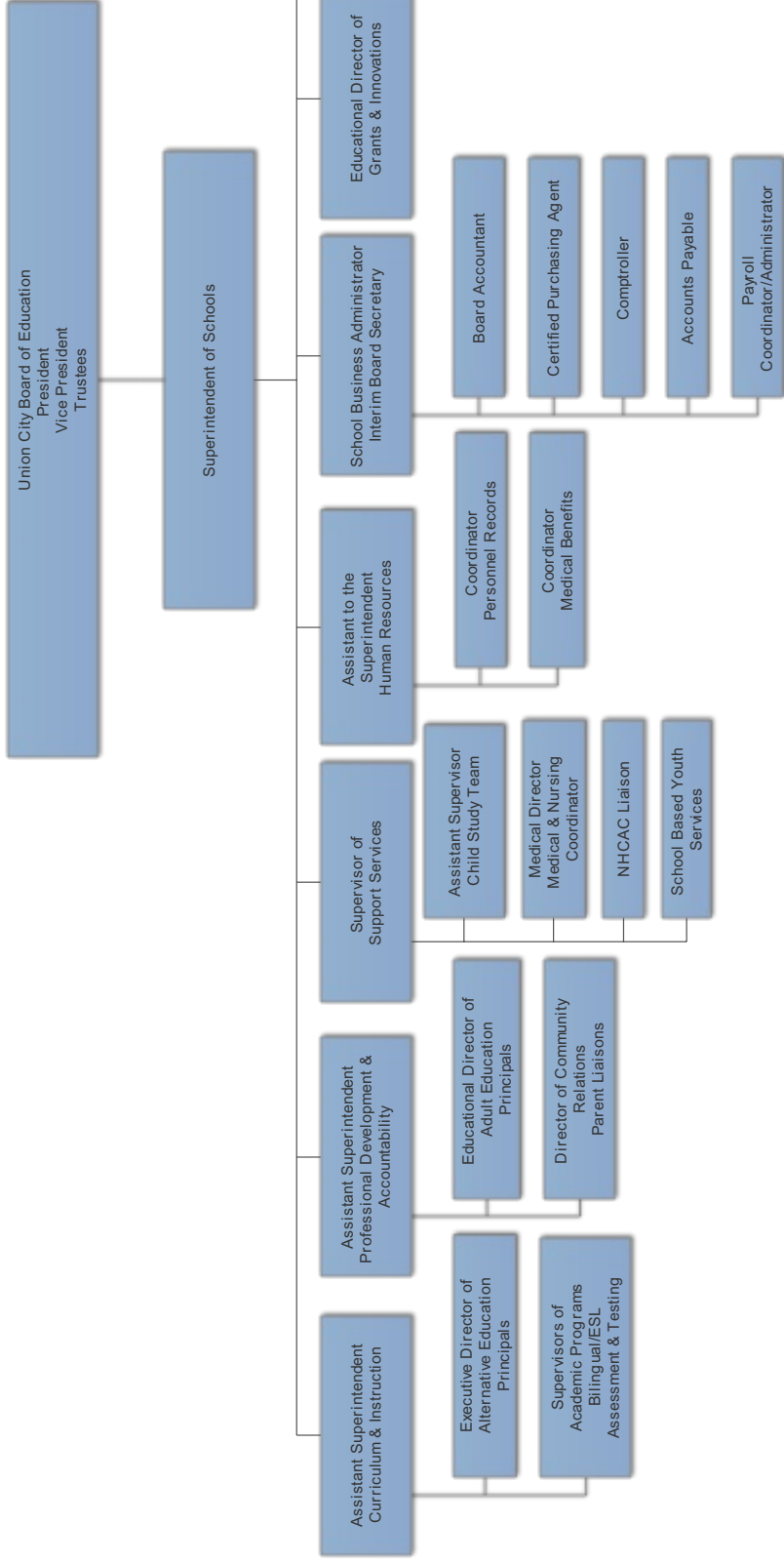


A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.' The signature is written in a cursive style and is positioned above a horizontal line.

Charles E. Peterson, Jr., SFO, RSBA, MBA  
President

A handwritten signature in black ink, reading 'John D. Musso'. The signature is written in a cursive style and is positioned above a horizontal line.

John D. Musso, CAE  
Executive Director



**CITY OF UNION CITY SCHOOL DISTRICT  
Roster of Officials  
June 30, 2018**

**Members of the Board of Education**

**Term Expires**

Jeanette Pena, President	May 15, 2021
Carlos Vallejo, Vice President	May 15, 2021
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**

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

Becica and Associates Architects and Engineering  
500 S. Kings Highway  
Cherry Hill, New Jersey 08034

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

La Linea Architecture LLC  
30 Prospect Ave  
Basking Ridge, New Jersey 07920

**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  
32<sup>nd</sup> 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

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

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, 2018, 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, 2018, 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 and post-retirement medical benefits information on pages 14 through 25, pages 96 through 116, and pages 117 through 120 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 February 28, 2019, 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

February 28, 2019

**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, 2018**

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, 2018. 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 2018 and 2017 are as follows, respectively:

- In total, net positions are \$258,679,979 and \$275,603,858. Net positions of governmental activities are \$257,863,010 and \$274,260,800. Net positions of the business-type activity, which represents food service, are \$816,969 and \$1,343,058. This reflects a (decrease) in net positions in the amount of (\$16,923,879) and (\$10,364,844)
- Total general revenues accounted for \$21,625,972 and \$22,974,430 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 \$288,040,617 and \$277,756,818 and Federal and State Aid not restricted are \$5,402,324 and \$4,178,818.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2018 was 13,867, which includes 1,787 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 2,393 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, 2017. 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, 2018**

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 2018?" 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, 2018**

**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, 2018**

**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 2018 and 2017, respectively.

Total assets equal \$384,034,876 and \$385,614,710. Total assets for Governmental Activities are \$382,104,987 and \$383,304,751. Total assets for Business Type Activities are \$1,929,889 and \$2,309,959.

**Table 1  
Net Position**

	<b>Governmental Activities</b>		<b>Business Type Activity</b>		<b>Total</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
<b>ASSETS</b>						
Current and Other Assets	\$ 61,630,277	\$ 76,435,946	\$ 1,290,200	\$ 1,562,375	\$ 62,920,477	\$ 77,998,321
Capital Assets, Net	320,474,710	306,868,805	639,689	747,584	321,114,399	307,616,389
Total Assets	<u>382,104,987</u>	<u>383,304,751</u>	<u>1,929,889</u>	<u>2,309,959</u>	<u>384,034,876</u>	<u>385,614,710</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
	<u>38,934,118</u>	<u>43,205,148</u>	<u>-</u>	<u>-</u>	<u>38,934,118</u>	<u>43,205,148</u>
<b>LIABILITIES</b>						
Current and Other Liabilities	14,771,475	17,416,108	1,112,920	966,901	15,884,395	18,383,009
Long-Term Liabilities	27,219,661	15,646,018	-	-	27,219,661	15,646,018
Net Pension Liability	100,768,729	118,944,733	-	-	100,768,729	118,944,733
Total Liabilities	<u>142,759,865</u>	<u>152,006,859</u>	<u>1,112,920</u>	<u>966,901</u>	<u>143,872,785</u>	<u>152,973,760</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
	<u>20,416,230</u>	<u>242,240</u>	<u>-</u>	<u>-</u>	<u>20,416,230</u>	<u>242,240</u>
<b>NET POSITION</b>						
Net Investment in Capital Assets	308,099,374	305,393,286	639,689	747,584	308,739,063	306,140,870
Restricted	48,149,928	57,538,501	-	-	48,149,928	57,538,501
Unrestricted	<u>(98,386,292)</u>	<u>(88,670,987)</u>	<u>177,280</u>	<u>595,474</u>	<u>(98,209,012)</u>	<u>(88,075,513)</u>
Total Net Position	<u>\$ 257,863,010</u>	<u>\$ 274,260,800</u>	<u>\$ 816,969</u>	<u>\$ 1,343,058</u>	<u>\$ 258,679,979</u>	<u>\$ 275,603,858</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Table 2 reflects the change in net position for fiscal years 2018 and 2017, respectively.

**Table 2  
Net Position**

	<b>Governmental Activities</b>		<b>Business Type Activity</b>		<b>Total</b>	
	<b>2018<sup>(1)</sup></b>	<b>2017</b>	<b>2018</b>	<b>2017</b>	<b>2018<sup>(1)</sup></b>	<b>2017</b>
<b>REVENUES</b>						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 611,160	\$ 641,982	\$ 611,160	\$ 641,982
Operating Grants	288,040,617	277,756,818	9,033,147	9,209,247	297,073,764	286,966,065
Capital Grants	363,232	688,969	-	-	363,232	688,969
Total Program Revenues	<u>288,403,849</u>	<u>278,445,787</u>	<u>9,644,307</u>	<u>9,851,229</u>	<u>298,048,156</u>	<u>288,297,016</u>
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	5,402,324	4,178,818	-	-	5,402,324	4,178,818
Interest	347,615	254,984	-	-	347,615	254,984
Miscellaneous	457,396	3,121,991	-	-	457,396	3,121,991
Total General Revenues	<u>21,625,972</u>	<u>22,974,430</u>	<u>-</u>	<u>-</u>	<u>21,625,972</u>	<u>22,974,430</u>
Total Revenues	<u>310,029,821</u>	<u>301,420,217</u>	<u>9,644,307</u>	<u>9,851,229</u>	<u>319,674,128</u>	<u>311,271,446</u>
<b>EXPENSES</b>						
Instruction	152,452,323	146,814,212	-	-	152,452,323	146,814,212
Support Services:						
Pupils and Instructional Staff	96,370,753	92,273,811	-	-	96,370,753	92,273,811
General and Business						
Administrative Services	30,002,877	28,003,750	-	-	30,002,877	28,003,750
Plant Operations and Maintenance	39,983,825	37,647,086	-	-	39,983,825	37,647,086
Pupil Transportation	4,845,466	5,447,946	-	-	4,845,466	5,447,946
Special Schools	2,432,413	1,838,753	-	-	2,432,413	1,838,753
Charter Schools	318,992	387,200	-	-	318,992	387,200
Interest on Long-Term Liabilities	20,962	14,714	-	-	20,962	14,714
Food Service	-	-	9,753,229	9,208,818	9,753,229	9,208,818
Total Expenses	<u>326,427,611</u>	<u>312,427,472</u>	<u>9,753,229</u>	<u>9,208,818</u>	<u>336,180,840</u>	<u>321,636,290</u>
Excess (Deficit) Before Special Items and Transfers	(16,397,790)	911,973	(108,922)	321,389	(16,506,712)	(10,364,844)
Special Item	-	-	(417,167)	-	(417,167)	-
Change in Net Position	(16,397,790)	(11,007,255)	(526,089)	642,411	(16,923,879)	(10,364,844)
Net Position, July 1	274,260,800	285,268,055	1,343,058	700,647	275,603,858	285,968,702
Net Position, June 30	<u>\$ 257,863,010</u>	<u>\$ 274,260,800</u>	<u>\$ 816,969</u>	<u>\$ 1,343,058</u>	<u>\$ 258,679,979</u>	<u>\$ 275,603,858</u>

(1) During fiscal year 2018, the District implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pension (OPEB), whereby on-behalf OPEB expense was recognized and offset by a contribution for the same amount.

The total (decrease) in net position for the fiscal years 2018 and 2017 for Governmental Activities is (\$16,397,790) and (\$11,007,255). The total (decrease) increase in net position for the Business-Type Activity is (\$526,089) and \$642,411. The total (decrease) in net position is (\$16,923,879) and (\$10,364,844).

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**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>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
Instruction	\$ 152,452,323	\$ 146,814,212	46.70%	47.00%
Support Services:				
Pupils and Instructional Staff	96,370,753	92,273,811	29.52%	29.54%
General and Business				
Administrative Services	30,002,877	28,003,750	9.19%	8.96%
Plant Operations and Maintenance	39,983,825	37,647,086	12.25%	12.05%
Pupil Transportation	4,845,466	5,447,946	1.48%	1.74%
Special Schools	2,432,413	1,838,753	0.75%	0.59%
Charter Schools	318,992	387,200	0.10%	0.12%
Interest on Long-Term Liabilities	20,962	14,714	0.01%	0.00%
<b>Total Expenditures</b>	<b><u>\$ 326,427,611</u></b>	<b><u>\$ 312,427,472</u></b>	<b><u>100.00%</u></b>	<b><u>100.00%</u></b>

Total expenditures for governmental activities for fiscal years 2018 and 2017 were \$326,427,611 and \$312,427,472. Total expenditures for the general fund increased \$15,577,264 to \$284,131,697 in 2018 from \$268,554,433 in 2017 due mainly to an increase in instruction of \$6,043,037 from 2018 to 2017 and an increase in support services for pupils and instructional staff of \$4,826,268 from 2018 to 2017. Total expenditures for the special revenue fund (decreased) (\$1,577,125) to \$42,295,914 in 2018 from \$43,873,039 in 2017 due to a (decrease) in instruction of (\$404,926) and support services expenses of (\$1,172,199) from 2018 to 2017.

The Governmental Activities in the above chart demonstrates that for fiscal years 2018 and 2017 \$152,452,323 and \$146,814,212 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$96,370,753 and \$92,273,811. Combined resources from Instruction and Pupil and Instructional Staff totals \$248,823,076 and \$239,088,023.

Together the aforementioned categories account for 76.22% of the Governmental Activities.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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 2018 and 2017 is \$318,992 and \$387,200. The District sends a total of 24 students to two Charter Schools.

**Business-Type Activity**

**Table 3b.**  
**Business Activity**

	<b>Total Cost of Services</b>		<b>Percent of Total</b>	
	<b>2018</b>	<b>2017</b>	<b>2018</b>	<b>2017</b>
<b>REVENUE</b>				
Charges for Services	\$ 611,160	\$ 641,982	6.34%	6.52%
Operating Grants	9,033,147	9,209,247	93.66%	93.48%
Total Revenue	<u>9,644,307</u>	<u>9,851,229</u>	<u>100.00%</u>	<u>100.00%</u>
<b>EXPENSES</b>				
Food Service	<u>9,753,229</u>	<u>9,208,818</u>	<u>100.00%</u>	<u>100.00%</u>
Total Expense	<u>9,753,229</u>	<u>9,208,818</u>	<u>100.00%</u>	<u>100.00%</u>
Net (Loss) Income Before Transfers	<u>(108,922)</u>	<u>642,411</u>		
Special Item	<u>(417,167)</u>	<u>-</u>		
Change in Net Position	<u>\$ (526,089)</u>	<u>\$ 642,411</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 2018 and 2017 of \$9,644,307 and \$9,851,229 and expenses of \$9,753,229 and \$9,208,818, respectively. Total revenues (decreased) (\$206,922) due to the district not participating in the child and adult care food program. Total expenses increased \$544,411 due to general increased costs of food commodities. The District had a (\$108,922) operating loss in fiscal year 2018. Beginning in 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, 2018**

**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 94.77%. The community, as a whole, is 4.97% of the support and other revenue accounts for 0.26% of the total cost of programs for City of Union City School District students.

**Table 4  
Sources of Revenue**

<u>Fiscal Year Ended June 30,</u>	<u>Local Tax Levy</u>	<u>Other Local Revenue</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	<u>Federal &amp; State Aid Not Restricted</u>	<u>Total</u>
2018	\$ 15,418,637	\$ 805,011	\$ 288,040,617	\$ 363,232	\$ 5,402,324	\$ 310,029,821
2017	15,418,637	3,376,975	277,756,818	688,969	4,178,818	301,420,217

The total revenue from all governmental sources for the fiscal years 2018 and 2017 are \$310,029,821 and \$301,420,217. Revenues increased by \$8,609,604 due mainly to an increase of \$10,283,799 in operating grants. Total revenue for the general fund increased \$13,084,430 to \$251,147,027 in 2018 from \$238,062,597 in 2017 due mainly to an increase in operating grants of \$11,860,924 from 2018 to 2017. Total revenue for the special revenue fund decreased (\$1,660,195) to \$42,433,434 in 2018 from \$44,093,629 in 2017 due mainly to an decrease in operating grants of (\$1,577,125) from 2018 to 2017. Total revenue for the capital projects fund decreased (\$242,667) to \$225,712 in 2018 from \$468,379 in 2017 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 \$310,029,821 and expenditures and other financing uses of \$326,427,611. 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 statutes. During the 2017-2018 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, 2018**

During the course of fiscal year 2018, 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 \$203,411,329 were equal to original budgeted revenues and other financing sources and final budgeted expenditures and other financing uses in the amount of \$241,498,782 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 \$48,149,928. At June 30, 2018 there was \$32,753,235 excess surplus designated for subsequent year's budget. The City of Union City School District will allocate the excess surplus remaining of \$15,396,693 in the 2019-2020 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 \$18,008,778 final state aid payment for June 30, 2018, 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, 2018**

**Capital Assets and Depreciation**

**Capital Assets**

At the end of fiscal years 2018 and 2017, the City of Union City School District had \$320,474,710 and \$306,868,805, 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**

	<b><u>Balance at June 30, 2017</u></b>	<b><u>Additions</u></b>	<b><u>Balance at June 30, 2018</u></b>
Governmental Activities:			
Non-Depreciable	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable	<u>327,871,703</u>	<u>18,589,180</u>	<u>346,460,883</u>
Total at Historical Cost	<u>365,064,468</u>	<u>18,589,180</u>	<u>383,653,648</u>
Less Accumulated Depreciation	<u>(58,195,663)</u>	<u>(4,983,275)</u>	<u>(63,178,938)</u>
Capital Assets, Net	<u>\$ 306,868,805</u>	<u>\$ 13,605,905</u>	<u>\$ 320,474,710</u>
Business-Type Activity:			
Depreciable	\$ 1,704,837	\$ 11,415	\$ 1,716,252
Less Accumulated Depreciation	<u>(957,253)</u>	<u>(119,310)</u>	<u>(1,076,563)</u>
Capital Assets, Net	<u>\$ 747,584</u>	<u>\$ (107,895)</u>	<u>\$ 639,689</u>

Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 1,984,150
Support Services	<u>2,999,125</u>
Total Depreciation Expense	<u>\$ 4,983,275</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Debt**

At June 30, 2018 and 2017, the City of Union City School District had \$32,789,420 and \$21,478,925 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, 2018</u>	<u>Balance</u> <u>June 30, 2017</u>
Governmental Activities:		
Capital Lease Obligations	\$ 12,375,336	\$ 1,475,519
Compensated Absences	<u>20,414,084</u>	<u>20,003,406</u>
	<u>\$ 32,789,420</u>	<u>\$ 21,478,925</u>

**Current Issues**

The District has been and continues to utilize sound accounting practices in the state of a declining economy and uncertainty in state funding. The District continues to see an increase in pupil enrollment. Fiscal 2018 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. The Uptown Middle School will allow for continuity of instruction as Emerson Middle, Union Hill Middle, Jose Marti Freshman Academy and the New Uptown Middle School will all serve student populations in grades 7-9.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

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](mailto: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, 2018**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 39,547,550	\$ 271,338	\$ 39,818,888
Internal balances	307,595	(307,595)	-
Receivables, net	19,378,498	887,882	20,266,380
Inventory	-	130,980	130,980
Restricted assets:			
Cash and cash equivalents	699,930	-	699,930
Capital reserve account - cash	1,696,704	-	1,696,704
Capital assets, net:			
Depreciable	283,281,945	639,689	283,921,634
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>382,104,987</u>	<u>1,622,294</u>	<u>383,727,281</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred pension liabilities	<u>38,934,118</u>	<u>-</u>	<u>38,934,118</u>
<b>LIABILITIES</b>			
Accounts payable	4,395,509	805,325	5,200,834
Payable to state government	368,731	-	368,731
Payable to federal government	185,549	-	185,549
Unearned revenue:	1,943,737	-	1,943,737
Noncurrent liabilities:			
Due within one year	7,877,949	-	7,877,949
Due beyond one year	27,219,661	-	27,219,661
Net pension liability	100,768,729	-	100,768,729
Total Liabilities	<u>142,759,865</u>	<u>805,325</u>	<u>143,565,190</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred pension liabilities	<u>20,416,230</u>	<u>-</u>	<u>20,416,230</u>
<b>NET POSITION</b>			
Net investment in capital assets	308,099,374	639,689	308,739,063
Restricted for:			
Other purposes	48,149,928	-	48,149,928
Unrestricted	(98,386,292)	177,280	(98,209,012)
Total net position	<u>\$ 257,863,010</u>	<u>\$ 816,969</u>	<u>\$ 258,679,979</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, 2018**

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	\$ 108,736,932	-	\$ 84,563,645	\$ -	\$ (24,173,287)	-	\$ (24,173,287)
Special education	21,147,208	-	17,791,538	-	(3,355,670)	-	(3,355,670)
Other special instruction	15,521,294	-	11,914,866	-	(3,606,428)	-	(3,606,428)
Vocational	32,068	-	47,790	-	15,722	-	15,722
Other instruction	7,014,821	-	5,733,815	-	(1,281,006)	-	(1,281,006)
Support services:							
Tuition	9,289,509	-	13,844,160	-	4,554,651	-	4,554,651
Student & instruction related services	87,081,244	-	76,707,102	-	(10,374,142)	-	(10,374,142)
School administrative services	12,215,598	-	13,175,343	-	959,745	-	959,745
General and business administrative services	17,787,279	-	8,252,260	-	(9,535,019)	-	(9,535,019)
Plant operations and maintenance	39,983,825	-	44,644,796	363,232	5,024,203	-	5,024,203
Pupil transportation	4,845,466	-	7,221,200	-	2,375,734	-	2,375,734
Special schools	2,432,413	-	3,625,026	-	1,192,613	-	1,192,613
Charter schools	318,992	-	487,069	-	168,077	-	168,077
Interest on long-term liabilities	20,962	-	32,007	-	11,045	-	11,045
Total governmental activities	<u>326,427,611</u>	-	<u>288,040,617</u>	<u>363,232</u>	<u>(38,023,762)</u>	-	<u>(38,023,762)</u>
Business-type activities:							
Food service	9,753,229	611,160	9,033,147	-	-	(108,922)	(108,922)
Total business-type activities	<u>9,753,229</u>	<u>611,160</u>	<u>9,033,147</u>	-	-	<u>(108,922)</u>	<u>(108,922)</u>
Total primary government	<u>\$ 336,180,840</u>	<u>\$ 611,160</u>	<u>\$ 297,073,764</u>	<u>\$ 363,232</u>	<u>(38,023,762)</u>	<u>(108,922)</u>	<u>(38,132,684)</u>
General revenues:							
Property taxes, levied for general purpose, net					15,418,637	-	15,418,637
Investment earnings					347,615	-	347,615
Miscellaneous income					457,396	-	457,396
State aid not restricted					5,402,324	-	5,402,324
Special item - adjustment for disallowed CACFP reimbursement					-	(417,167)	(417,167)
Total general revenues and special item					<u>21,625,972</u>	<u>(417,167)</u>	<u>21,208,805</u>
Change in net position					(16,397,790)	(526,089)	(16,923,879)
Net position, July 1					274,260,800	1,343,058	275,603,858
Net position, June 30					<u>\$ 257,863,010</u>	<u>\$ 816,969</u>	<u>\$ 258,679,979</u>

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, 2018**

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 39,547,550	\$ -	\$ -	\$ 39,547,550
Interfund receivable	1,118,621	-	-	1,118,621
Intergovernmental receivable:				
Local taxes receivable	4,625,591	-	-	4,625,591
Federal	-	548,236	-	548,236
State	2,809,671	-	-	2,809,671
Restricted assets:				
Cash and cash equivalents	1,696,704	-	699,930	2,396,634
Capital lease proceeds receivable	-	-	11,395,000	11,395,000
	<u>\$ 49,798,137</u>	<u>\$ 548,236</u>	<u>\$ 12,094,930</u>	<u>\$ 62,441,303</u>
Total assets				
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Interfund payable	\$ -	\$ 811,026	\$ -	\$ 811,026
Payable to state government	-	368,731	-	368,731
Payable to federal government	-	185,549	-	185,549
Unearned revenue	-	1,943,737	-	1,943,737
	<u>-</u>	<u>3,309,043</u>	<u>-</u>	<u>3,309,043</u>
Total liabilities				
Fund Balances:				
Restricted for:				
Excess surplus - prior year - designated for subsequent year's expenditures	32,753,235	-	-	32,753,235
Excess surplus - current year	15,396,693	-	-	15,396,693
Capital reserve	1,696,704	-	-	1,696,704
Capital projects fund	-	-	12,094,930	12,094,930
Assigned fund balance:				
Year-end encumbrances	11,903,454	-	-	11,903,454
Unassigned fund balance (deficit)	(11,951,949)	(2,760,807)	-	(14,712,756)
	<u>49,798,137</u>	<u>(2,760,807)</u>	<u>12,094,930</u>	<u>59,132,260</u>
Total fund balances				
Total liabilities and fund balances	<u>\$ 49,798,137</u>	<u>\$ 548,236</u>	<u>\$ 12,094,930</u>	<u>\$ 62,441,303</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, 2018**

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

<b>Total fund balances - governmental funds (from B-1)</b>		\$ 59,132,260
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.		320,474,710
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	\$ 38,934,118	
Deferred inflows of pension liabilities	<u>(20,416,230)</u>	18,517,888
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities		(4,395,509)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds:		
Accrued liability for insurance claims	(2,308,190)	
Capital lease liability	(12,375,336)	
Compensated absences liability	(20,414,084)	
Net pension liability	<u>(100,768,729)</u>	<u>(135,866,339)</u>
Net position of governmental activities		<u>\$ 257,863,010</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Governmental Funds**  
**for the Fiscal Year Ended June 30, 2018**

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES</b>				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	347,615	-	-	347,615
Miscellaneous	457,396	-	-	457,396
State sources	208,243,297	32,538,185	225,712	241,007,194
Federal sources	636,321	14,661,252	-	15,297,573
Total revenues	<u>225,103,266</u>	<u>47,199,437</u>	<u>225,712</u>	<u>272,528,415</u>
<b>EXPENDITURES</b>				
Current:				
Regular instruction	51,262,709	6,290,672	-	57,553,381
Special education instruction	11,652,073	-	-	11,652,073
Other special instruction	7,803,310	-	-	7,803,310
Vocational education	31,299	-	-	31,299
Other instruction	3,755,203	-	-	3,755,203
Support services and undistributed costs:				
Tuition	9,066,848	-	-	9,066,848
Student & instruction related services	26,656,552	36,005,242	-	62,661,794
School administrative services	8,628,825	-	-	8,628,825
Other administrative services	5,404,588	-	-	5,404,588
Operation and maintenance of plant services	29,259,830	-	-	29,259,830
Student transportation	4,729,324	-	-	4,729,324
Employee benefits	72,375,877	-	-	72,375,877
Special schools	2,374,110	-	-	2,374,110
Capital outlay	644,846	137,520	17,806,814	18,589,180
Charter school	318,992	-	-	318,992
Total expenditures	<u>233,964,386</u>	<u>42,433,434</u>	<u>17,806,814</u>	<u>294,204,634</u>
Excess (deficiency) of revenues over expenditures	<u>(8,861,120)</u>	<u>4,766,003</u>	<u>(17,581,102)</u>	<u>(21,676,219)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital lease (Non-budgeted)	550,516	-	11,395,000	11,945,516
Capital reserve withdrawal to capital projects fund	(2,301,000)	-	2,301,000	-
Contribution to school based budgeting	5,305,890	(5,305,890)	-	-
Local contribution to special revenue fund	(595,080)	595,080	-	-
Contribution to capital projects fund	(8,850,000)	-	8,850,000	-
Total other financing sources (uses)	<u>(5,889,674)</u>	<u>(4,710,810)</u>	<u>22,546,000</u>	<u>11,945,516</u>
Net changes in fund balance	(14,750,794)	55,193	4,964,898	(9,730,703)
Fund balances, July 1	64,548,931	(2,816,000)	7,130,032	68,862,963
Fund balances, June 30	<u>\$ 49,798,137</u>	<u>\$ (2,760,807)</u>	<u>\$ 12,094,930</u>	<u>\$ 59,132,260</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, 2018**

**Total net change in fund balances - governmental funds (from B-2)** **\$ (9,730,703)**

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

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

Depreciation expense	\$ (4,983,275)	
Capital outlays	<u>18,589,180</u>	13,605,905

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

Issuance of capital leases	(11,945,516)	
Payment of capital leases	<u>1,045,699</u>	(10,899,817)

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 (+).

Insurance claims accrued	(12,453,098)	
Insurance claims paid	10,144,908	
Compensated absences accrued	(4,467,394)	
Compensated absences paid	4,056,716	
Additional PERS pension expense recognized	(6,654,307)	
Additional on-behalf TPAF pension expense	(20,751,962)	
Additional on-behalf TPAF pension contribution	20,751,962	
Additional on-behalf OPEB expense	(16,749,444)	
Additional on-behalf OPEB contribution	<u>16,749,444</u>	<u>(9,373,175)</u>

**Change in net position of governmental activities** **\$ (16,397,790)**

**PROPRIETARY FUND**

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Net Position**  
**Proprietary Fund**  
**June 30, 2018**

	<u><b>Business-type Activity - Enterprise Fund Food Service</b></u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 271,338
Intergovernmental receivable	887,882
Inventory	130,980
Total current assets	<u>1,290,200</u>
Noncurrent assets:	
Equipment	1,716,252
Less: accumulated depreciation	<u>(1,076,563)</u>
Total noncurrent assets	<u>639,689</u>
Total assets	<u>1,929,889</u>
<b>LIABILITIES</b>	
Current liabilities:	
Interfund payable	307,595
Accounts payable	805,325
Total liabilities	<u>1,112,920</u>
<b>NET POSITION</b>	
Net investment in capital assets	639,689
Unrestricted	177,280
Total net position	<u><u>\$ 816,969</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, 2018**

	<u><b>Business-type Activity - Enterprise Fund Food Service</b></u>
<b>OPERATING REVENUES</b>	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 427,690
Special functions	183,464
Miscellaneous	6
Total operating revenues	<u>611,160</u>
<b>OPERATING EXPENSES</b>	
Cost of sales - reimbursable programs	4,876,386
Cost of sales - non-reimbursable programs	329,924
Salaries and wages	2,671,985
Employee benefits	584,018
Supplies and materials	103,039
Insurance - Other	285,389
Uniforms	53,114
Training	15,749
Miscellaneous	80,671
Management fees	623,851
Lease of equipment	9,793
Depreciation Expense	119,310
Total operating expenses	<u>9,753,229</u>
Operating (loss)	<u>(9,142,069)</u>
<b>NONOPERATING REVENUES</b>	
State sources:	
State school lunch program	106,669
Federal sources:	
Food distribution program	356,212
Summer program	333,081
School breakfast program	2,679,717
National school lunch program	5,404,993
National no kid hungry program	5,000
Fresh fruit and vegetables program	147,475
Total nonoperating revenues	<u>9,033,147</u>
Change in net position	(108,922)
Adjustment for disallowed CACFP reimbursement	(417,167)
Net position, July 1	1,343,058
Net position, June 30	<u><u>\$ 816,969</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, 2018**

	<u><b>Business-type Activity - Enterprise Fund Food Service</b></u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers	\$ 611,160
Payments to employees	(2,671,985)
Payments for employee benefits	(584,018)
Payments to suppliers	<u>(5,858,247)</u>
Net cash (used for) operating activities	<u><u>(8,503,090)</u></u>
 <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
State sources	103,810
Federal sources	8,792,183
Operating subsidies and transfers	<u>(417,167)</u>
Net cash provided by non-capital financing activities	<u><u>8,478,826</u></u>
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of Assets	<u>(11,415)</u>
Net cash (used for) capital and related financing activities	<u><u>(11,415)</u></u>
Net (decrease) in cash and cash equivalents	(35,679)
Balance, July 1	<u>307,017</u>
Balance, June 30	<u><u>\$ 271,338</u></u>
 <b>RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:</b>	
Operating (loss)	<u>\$ (9,142,069)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	119,310
Food distribution program	356,212
Decrease in inventories	17,438
Increase in interfund payable	69,812
Increase in accounts payable	<u>76,207</u>
Total adjustments	<u><u>638,979</u></u>
Net cash (used for) operating activities	<u><u>\$ (8,503,090)</u></u>
 <b>NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Food distribution program	<u><u>\$ 356,212</u></u>

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

**FIDUCIARY FUNDS**

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2018**

	<u>Trust Funds</u>	<u>Agency Funds</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 350,454	\$ 7,734,666
Interfund receivable	336,438	-
	<u>686,892</u>	<u>7,734,666</u>
Total assets		
<b>LIABILITIES</b>		
Payroll (Net)	-	201,970
Payroll deductions and withholdings	-	1,530,429
Summer pay	-	5,252,215
Due to student groups	-	750,052
Total liabilities	<u>-</u>	<u>\$ 7,734,666</u>
<b>NET POSITION</b>		
Reserved for scholarships	329,629	
Held in trust for unemployment claims and other purposes	<u>357,263</u>	
Total net position	<u>\$ 686,892</u>	

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**for the Fiscal Year Ended June 30, 2018**

	<b>Trust Funds</b>
<b>ADDITIONS</b>	
Local sources:	
Contributions	\$ 380,596
Interest on investment	2
Total additions	380,598
 <b>DEDUCTIONS</b>	
Scholarships awarded	392,632
Unemployment claims	60,780
Administrative expenses	4,918
Total deductions	458,330
Change in net position	(77,732)
Net position, July 1	764,624
Net position, June 30	\$ 686,892

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, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the 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.

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

**A. Reporting Entity:**

The reporting entity is composed of a) the primary government, b) organizations for which the primary government is financially accountable, and c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete.

The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for legally separate organizations if its officials appoint a voting majority of an organization’s governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

The District, as the primary government for financial reporting entity purposes, has oversight, responsibility and control over all activities related to the Union City School District, in Union City, New Jersey. The District receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities.

The City of Union City School District is an instrumentality of the State of New Jersey, established to function as an education institution. The District is a Type I District located in the county of Hudson, State of New Jersey. As a Type I, the District functions independently through a Board of Education (the “Board”). 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 operations of the District include pre-K, kindergarten, elementary, junior, and senior high schools located in the City of Union City.

Component units are legally separate organizations for which the District is financially accountable. Based on the foregoing criteria, the District has no component units that are required to be included within the reporting entity, as set forth in Section 2100 of GASB Codification of Governmental Accounting and Financial Reporting Standards. Furthermore, the District is considered a component unit of the City of Union City.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements - Government-Wide Statements:**

The Government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers, students or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds and major proprietary funds are reported as separate columns in the fund financial statements. The New Jersey Department of Education requires that all funds be reported as major to promote consistency among school districts in the State of New Jersey.

**C. Basic Financial Statements - Fund Financial Statements:**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers all revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and capital leases are recorded only when payment is due.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Property taxes, interest, and state equalization monies associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal year. All other revenues are considered to be measurable and available only when the District receives cash.

The District has reported the following major funds:

**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.

*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 or committed to expenditures for specified purposes, other than capital projects.



**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basic Financial Statements – Fund Financial Statements (Continued):**

**GOVERNMENTAL FUNDS (Continued)**

*Capital Projects Fund* - The Capital Projects Fund is used to account for all financial resources that are restricted, committed or assigned to an expenditure for capital outlays, including the acquisition or construction of major capital facilities or other capital assets (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 and by funding from the State of New Jersey School Development Authority (SDA).

**PROPRIETARY FUND**

The focus of Proprietary Fund measurement is upon determination of operating income, changes in net position, 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 statements of net position. Their reported net position (net total assets) are segregated into net investment in capital asset or unrestricted. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total position.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basic Financial Statements – Fund Financial Statements (Continued):**

**PROPRIETARY FUND (Continued)**

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 Vehicles	4 Years
Heavy Trucks and Vehicles	6 Years

**FIDUCIARY FUNDS**

Fiduciary Funds of the District include the unemployment compensation and private purpose scholarship trust funds and agency funds. The District's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurements of results of operations. The following is a description of the fiduciary funds of the District.

*Trust Funds* - The unemployment compensation fund is used to account for contributions from the District and employees and interest earned on the balance as well as payments to the State for reimbursement of unemployment claims. Although there is no formal trust agreement, the State of New Jersey requires school districts to include the unemployment compensation trust as a private-purpose trust fund in the fiduciary fund. The principal and income deposited into this fund are for the sole benefit of specific individuals, former employees, and cannot be used to support the government's own programs. The management of the District is not involved in determining the amounts current employees contribute to the fund or amounts paid out by the fund. That determination is made by the State of New Jersey. Additionally, the unemployment compensation trust fund does not meet the criteria required to be included as an enterprise fund. One of the following criteria would need to be met for inclusion as an enterprise fund: the activity is financed with debt that is secured by a pledge of the revenues charged; laws or regulations require that the activity's cost be recovered with fees and charges, rather than with taxes or similar revenues; the pricing policies of the activity establish fees and charges designed to recover its costs. These criteria are not met as follows and therefore the unemployment compensation fund is recorded as a trust fund: there is no debt issued related to unemployment compensation claims; laws and regulations do not require that the activity's costs be recovered with fees

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basic Financial Statements – Fund Financial Statements (Continued):**

**FIDUCIARY FUND (Continued)**

and charges, in fact, employer contributions greatly exceed employee contributions and those employee contributions are raised through taxation; and lastly pricing policies are not established by the District as employee contributions to the activity are regulated by the State of New Jersey and contributions are raised through payroll taxes. The private purpose scholarship fund is utilized to provide scholarships to students and to account for the related transactions.

*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 and student activities funds.

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 Statement 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 funds to be major.

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

**D. Measurement Focus and Basis of Accounting**

The Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements, however, interfund services provided and used are not eliminated in the process of consolidation.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Amounts reported as program revenues include 1) fees charged to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District enterprise funds are charges for sales of food, tuition, and program fees. Operating expenses for enterprise funds include the cost of sales, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The District reports unearned revenue on its balance sheets and statements of net position. Unearned revenue arises when resources are received by the District before revenue recognition criteria are met, as when federal assistance is received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, the liability for unearned revenue is removed from the balance sheet and statement of net position and revenue is recognized.

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

The County Board of Taxation is responsible for the assessment of properties and the City Tax Collector is responsible for collection of taxes. Assessments are certified and taxes are levied on January 1; taxes are due February 1, May 1, August 1, and November 1. Unpaid taxes are considered delinquent the following January 1 and are then subject to lien.

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

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgets/Budgetary Control:**

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the County Office of the Commissioner of Education for approval. Budgets, except for the special revenue fund which is prepared using a non-budgetary basis, are prepared using the modified accrual basis of accounting. 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. 6A:23. The District must approve all budget amendments. The District did make transfers during the year which are identified on exhibits C-1, C-1a, and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations and properly approved. Budgetary transfers were made during the current year in accordance with statutory guidelines.

Due to the inclusion of the non-budgeted 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. 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 accounting principles generally accepted in the United States with the exception of the legally mandated revenue recognition of the last two state aid payments for budgetary purposes only and the accounting for 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, 2018**

**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.

	2017 - 2018
Total Revenues (Budgetary Basis)	\$ 46,505,909
Adjustments:	
Add: Prior Year Encumbrances	2,256,659
Less: Current Year Encumbrances	(1,618,324)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,816,000
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,760,807)
Total Revenues (GAAP) Basis	\$ 47,199,437
Total Expenditures (Budgetary Basis)	\$ 46,505,909
Adjustments:	
Add: Prior Year Encumbrances	2,256,659
Less: Current Year Encumbrances	(1,618,324)
Net Transfers (outflows) to General Fund	(4,710,810)
Total Expenditures (GAAP Basis)	\$ 42,433,434

The State of New Jersey Department of Education requires the District to use school-based budgeting and pursuant to Elementary and Secondary Education Act of 1965 (ESEA) the District operates an approved Title I schoolwide program where federal funds are consolidated and blended together with other state and local funds. As a result, the District is required to prepare a budget for each school-based school and report blended resources and expenditures – budget and actual for each school-based budget school. This reporting is in exhibits D-2 and D-3 and accounts for all Fund 15 GAAP basis expenditures for each school-based school.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**F. Encumbrances:**

Under encumbrance accounting, purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve a portion of the applicable appropriation. Open encumbrances in Governmental Funds, other than the Special Revenue Fund, are reported as reservations of 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.

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.

Investments are stated at fair value in accordance with Governmental Accounting Standards Board (GASB) Statement No. 31, *"Accounting and Financial Reporting for Certain Investments and for External Investment Pools"* and Statement No. 72, *"Fair Value Measurement and Application."* The District classifies certificates of deposit, which have original maturity dates of more than three months but less than twelve months from the date of purchase, as investments and are stated at cost. All other investments are stated at fair value.

**H. Interfund Receivables/Payables:**

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.

**I. Payables:**

*Tuition Payable* - Tuition charges for the fiscal years 2017 - 2018 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.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**J. Inventories**

Inventories, which benefit future periods, other than those recorded in the Proprietary Funds are recorded as an expenditure during the year of purchase.

Inventories in the Proprietary Funds, exclusive of the federal commodities, are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. Inventories of the enterprise funds are recorded as expenses when consumed rather than when purchased. Inventory in the Food Service Fund at June 30, 2018, consisted of \$130,980.

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.

**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.

**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 acquisition 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



**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**L. Capital Assets (Continued):**

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.

The costs of normal repairs and maintenance that do not add to the value of the asset or materially extend the assets lives are not capitalized.

**M. Unearned Revenue:**

Unearned revenue in the special revenue fund and capital projects funds represent cash that has been received but not yet earned. The United States Department of Agriculture (USDA) commodity portion of the Food Service Fund inventory consists of food donated by the USDA. It is valued at estimated market prices by the USDA. The amount of unused commodities at year-end is reported as unearned revenue.

**N. Compensated Absences:**

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

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

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

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**N. Compensated Absences (Continued):**

The liability for these compensated absences recorded as liabilities in the governmental activities in the government-wide financial statements amounted to \$20,414,084, at June 30, 2018, representing the District's commitment to fund such costs from future operations. The current portion of this liability is based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources only to the amount actually due at year end as a result of employee resignations and retirements. The general fund typically has been used in prior years to liquidate the liability for compensated absences.

**O. Long-Term Obligations:**

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. Pension**

In the government-wide financial statements, for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the retirement systems sponsored and administered by the State of New Jersey and additions to/deductions from these retirement systems' fiduciary net position have been determined on the same basis as they are reported by the retirement systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

In the governmental fund financial statements, net pension liabilities represent amounts normally expected to be liquidated with expendable available financial resources for required pension contributions that are due and payable at year end. Pension expenditures are recognized based on contractual pension contributions that are required to be made to the pension plan during the fiscal year.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Q. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows and/or inflows of resources. These separate financial statement elements, deferred outflows and/or inflows of resources, represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) and/or outflow of resources (revenue) until then. The District has one item that qualifies for reporting in this category is the deferred amounts on net pension liability. Deferred amounts on net pension liability are reported in the government-wide statement of net position and 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.

**R. Equity Classifications:**

Government-wide Statements

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.”

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**R. Equity Classifications (Continued):**

Governmental Fund Statements

Governmental fund equity is classified as fund balance. GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (“GASB Statement 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 Statement 54, fund balance is further categorized as restricted, committed, assigned, or unassigned fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

**Restricted Fund Balance** - Amounts that can be spent only for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Excess Surplus - This restriction was created to represent the June 30, 2018 audited excess surplus that is required to be appropriated in the 2019-2020 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2017 audited excess surplus that will be appropriated in the 2018-2019 original budget certified for taxes.

Capital Reserve – This restriction was created by the District to fund future capital expenditures. Designation of fund balance represent tentative management plans that are subject to change.

Capital Projects – Represents fund balance restricted specifically for capital acquisitions and improvements in the Capital Projects fund.

**Committed Fund Balance** – The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Education is the highest level of decision-making authority for the government that can, by adoption of a resolution or formal Board action prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**R. Equity Classifications (Continued):**

Governmental Fund Statements (Continued)

**Assigned Fund Balance** – 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 Superintendent or Business Administrator.

Year-End Encumbrances - Represents 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.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the 2018-2019 original budget certified for taxes.

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

Fund Balance Policies

In the general operating fund and other governmental funds (capital projects and debt service fund types), it is the District's policy to consider restricted resources to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted (i.e., committed, assigned or unassigned) fund balances are available, followed by committed and then assigned fund balances. Unassigned amounts are used only after the other resources have been used.

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The Board has authorized the School Business Administrator/Board Secretary to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**S. Operating and Nonoperating Revenue:**

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

**T. 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.

**U. On-Behalf Payments**

Revenues and expenditures of the general fund include payments made by the State of New Jersey for social security contributions and pension benefits for members of the New Jersey Teachers Pension and Annuity Fund. Additionally, revenues and expenses related to on-behalf pension contributions in the government-wide financial statements have been increased \$24,670,043 to adjust to the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**V. 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 collectability of accounts receivable, the use and recoverability of inventory, and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

**W. Tax Abatements**

GASB Statement No. 77, *Tax Abatement Disclosures* requirements the disclosure of information about the nature and magnitude of tax abatements. A tax abatement is an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. School districts are not authorized by New Jersey statute to enter into tax abatement agreements. However, the county or municipality in which the school district is situated may have entered into tax abatement agreements, and that potential must be disclosed in these financial statements. If the county or municipality entered into tax abatement agreements, those agreements will not directly affect the school district's local tax revenue because N.J.S.A. 54:4-75 and N.J.S.A. 54:4-76 require that amounts so forgiven must effectively be recouped from other taxpayers and remitted to the school district.

For a local school district board of education that has elected to raise their minimum tax levy using the required local share provisions at N.J.S.A. 18A:7F-5(b), the loss of revenue resulting from the municipality or county having entered into a tax abatement agreement is indeterminate due to the complex nature of the calculation of required local share performed by the New Jersey Department of Education based upon district property value and wealth.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**X. GASB Pronouncements**

**GASB Pronouncements Implemented in the 2018 Fiscal Year**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local government employers about financial support for OPEB that is provided by other entities.

GASB Statement No. 85, Omnibus 2017. The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other post-employment benefits (OPEB)).

GASB Statement No. 86, Certain Debt Extinguishment Issues. The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

**Recently Issued Accounting Pronouncements to be implemented in future years**

GASB Statement No. 84, *Fiduciary Activities*, will be effective with the fiscal year ending June 30, 2020. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement established criteria for identifying fiduciary activities of all state and local governments.

GASB Statement No. 87, *Leases*, will be effective with the fiscal year ending June 30, 2021. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.



**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**X. GASB Pronouncements (Continued)**

**Recently Issued Accounting Pronouncements to be implemented in future years  
(continued)**

GASB Statement No. 88, Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements, will be effective beginning with the year ending June 30, 2019. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement will improve financial reporting by providing users of financial statements with essential information that currently is not consistently provided. In addition, information about resources to liquidate debt and the risks associated with changes in terms association with debt will be disclosed.

GASB Statement No. 89, Accounting for Interest Costs Incurred Before the End of a Construction Period, will be effective beginning with the year ending June 30, 2020. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

**Y. Prior Period Adjustment**

During the 2018 fiscal year, the District was notified that \$417,167 of Child and Adult Care Food Program (CACFP) reimbursements have been disallowed due to late filings of requests. As a result, the \$417,167 receivable reported at June 30, 2017 for CACFP reimbursements in the District's food service fund was written off during the 2018 fiscal year through a prior period adjustment to the fund balance in the proprietary fund financial statements. This adjustment is reported as a special item in the statement of activities in the government-wide financial statements.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 2. DEPOSITS AND INVESTMENTS**

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 Federal Deposit Insurance Corporation (“FDIC”), Securities Investor Protection Corporation (“SIPC”) or 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.

**Deposits**

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.

GASB Statement No. 40 requires that the District disclose whether its deposits are exposed to custodial credit risk (risk that in the event of failure of the counterparty, the District would not be able to recover the value of its deposit or investment). 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.

The District does not have a policy for management of custodial credit risk, other than depositing all of its funds in banks covered by GUDPA. At least five percent of the District's deposits were fully collateralized by funds held by the financial institution, but not in the name of the District. Due to the nature of GUDPA, further information is not available regarding the full amount that is collateralized.

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$100,000 for each failed brokerage firm. At June 30, 2018, the book value of the District’s deposits was \$50,300,642 and bank balances of the District’s cash and deposits amounted to \$60,429,891.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

**Deposits (Continued)**

As of June 30, 2018, the District’s deposits which are displayed on the balance sheets and statements of net position as “cash and cash equivalents” are summarized as follows:

Insured - FDIC	\$ 250,000
Insured - GUDPA	44,517,078
NJ Cash Management	5,533,564
	<u>\$ 50,300,642</u>
Reconciliation to Government-wide Statement of Net Position:	
Unrestricted Cash	\$ 39,818,888
Restricted Cash	2,396,634
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	8,085,120
	<u>\$ 50,300,642</u>

**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.

Amounts contributed to the Cash Management Fund investment pool are recorded at cost, which approximates fair value. Any differences between cost and fair value for Cash Management Fund pool investments are immaterial.

As of June 30, 2018, the District had \$5,533,564 on deposit with the New Jersey Cash Management Fund.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

**Investments**

The District 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.

**NOTE 3. DEPOSIT AND INVESTMENT RISK**

*Credit Risk* – 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 it does not hold any debt securities.

*Concentration of Credit Risk* – State law limits as noted above (N.J.S.A. 18A:20-37). The District does not have an investment policy that would further limit its investment choices. The District places no formal limits on the amount they may invest in any one issue.

*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

The District does not have a policy for custodial credit risk other than to maintain safekeeping account for the securities at a financial institution.

*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.

*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.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 3. DEPOSIT AND INVESTMENT RISK (Continued)**

At June 30, 2018 the District’s investments were not exposed to custodial credit risk, interest rate risk or foreign currency 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.

The activity of the capital reserve for the July 1, 2017 to June 30, 2018 fiscal year is as follows:

Beginning balance, July 1, 2017	\$ 7,997,704
Withdrawals:	
Transfer to Capital Projects Fund	(2,301,000)
Local Share of 2017-2018 District Budget	(4,000,000)
Total Withdrawals	<u>(6,301,000)</u>
Ending balance, June 30, 2018	<u><u>\$ 1,696,704</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 4. RESERVE ACCOUNTS (Continued)**

**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, 2017 to June 30, 2018 fiscal year is as follows:

Beginning balance, July 1, 2017	\$ 2,000,000
Withdrawals:	
Local Share of 2017-2018 District Budget	(2,000,000)
Total Withdrawals	<u>(2,000,000)</u>
Ending balance, June 30, 2018	<u><u>\$ -</u></u>

**NOTE 5. RECEIVABLES FROM OTHER GOVERNMENTS**

Receivables from other governments as reported on the general fund balance sheet amounting to \$7,435,262 are comprised \$2,809,671 from state sources and \$4,625,591 from local sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$548,236 are from state sources.

**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 District foreclosed on the note receivable and acquired ownership of the property as of July 24, 2017. As a result, the note receivable was closed out of the general fund through a contribution of an equal amount to the Capital Projects Fund, for the acquisition of the property.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**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 basis 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 basis 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.

The following is a summarization of the governmental activities in capital assets for the year fiscal year ended June 30, 2018:

	<u>Balance at July 1, 2017</u>	<u>Additions</u>	<u>Balance at June 30, 2018</u>
Governmental Activities:			
Non-Depreciable:			
Land	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable:			
Buildings and Improvements	310,498,920	17,806,814	328,305,734
Machinery & Equipment	17,372,783	782,366	18,155,149
Total at Historical Cost	<u>327,871,703</u>	<u>18,589,180</u>	<u>346,460,883</u>
Less: Accumulated Depreciation:			
Buildings and Improvements	(46,166,999)	(3,029,347)	(49,196,346)
Machinery & Equipment	(12,028,664)	(1,953,928)	(13,982,592)
Total Accumulated Depreciation	<u>(58,195,663)</u>	<u>(4,983,275) *</u>	<u>(63,178,938)</u>
Depreciable Capital Assets, Net	<u>269,676,040</u>	<u>13,605,905</u>	<u>283,281,945</u>
Governmental Activities - Capital Assets, Net	<u>\$ 306,868,805</u>	<u>\$ 13,605,905</u>	<u>\$ 320,474,710</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 7. CAPITAL ASSETS AND DEPRECIATION (Continued)**

\* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2018 as follows:

Instruction:	
Regular	\$ 1,413,381
Special Education	286,149
Other Special Education	191,632
Vocational Education	769
Other Instruction	92,219
Total Instruction	<u>1,984,150</u>
Support Services:	
Tuition	222,661
Student & Instruction Related Services	1,538,833
School Administrative Services	211,905
General & Business Administrative Services	132,725
Operation & Maintenance of Plant	718,556
Pupil Transportation	116,142
Special Schools	58,303
Total Support Services	<u>2,999,125</u>
Total Depreciation Expense	<u>\$ 4,983,275</u>

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2018:

	<u>Balance at July 1, 2017</u>	<u>Additions</u>	<u>Balance at June 30, 2018</u>
Business-type Activity:			
Depreciable:			
Machinery & Equipment	\$ 1,704,837	\$ 11,415	\$ 1,716,252
Total at Historical Cost	<u>1,704,837</u>	<u>11,415</u>	<u>1,716,252</u>
Less: Accumulated Depreciation:			
Machinery & Equipment	<u>(957,253)</u>	<u>(119,310)</u>	<u>(1,076,563)</u>
Total Accumulated Depreciation	<u>(957,253)</u>	<u>(119,310)</u>	<u>(1,076,563)</u>
Business-type Activity, Capital Assets, Net	<u>\$ 747,584</u>	<u>\$ (107,895)</u>	<u>\$ 639,689</u>



**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 8. LONG-TERM DEBT**

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

Governmental Activities

As of June 30, 2018, the governmental long-term debt of the District consisted of the following:

Accrued Liability for Insurance Claims:	
Current Portion	\$ 2,308,190
Noncurrent Portion	-
Capital Lease Obligation:	
Current Portion	722,815
Noncurrent Portion	11,652,521
Accrued Compensation Absences:	
Current Portion	4,846,944
Noncurrent Portion	<u>15,567,140</u>
Total Governmental Activity Debt	<u><u>\$ 35,097,610</u></u>

The following is a summary of changes in long-term debt for the year ended June 30, 2018:

	Balance June 30, 2017	Additions	Deductions	Balance June 30, 2018	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Accrued Liability for Insurance Claims	\$ -	\$ 12,453,098	#####	\$ 2,308,190	\$ 2,308,190	\$ -
Capital Lease Obligations	1,475,519	11,945,516	(1,045,699)	12,375,336	722,815	11,652,521
Compensated Absences	<u>20,003,406</u>	<u>4,467,394</u>	<u>(4,056,716)</u>	<u>20,414,084</u>	<u>4,846,944</u>	<u>15,567,140</u>
	<u>\$ 21,478,925</u>	<u>\$ 28,866,008</u>	<u>#####</u>	<u>\$ 35,097,610</u>	<u>\$ 7,877,949</u>	<u>\$ 27,219,661</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.

At June 30, 2018, 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, 2018**

**NOTE 8. LONG-TERM DEBT (Continued)**

**B. Capital Leases:**

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

On May 31, 2018, the District entered into a lease agreement with the Hudson County Improvement Authority (HCIA) for the lease of a six story parking facility (the "Facility"). The construction of the Facility is being financed by Series 2018 Lease Revenue Bonds issued by the HCIA on the same day. The Series 2018 Lease Revenue Bonds are guaranteed by the City of Union City and secured by the lease revenues from the District. Under the lease agreement, the District's lease payments are equal to the debt service requirements of the Series 2018 Lease Revenue Bonds. As the term of the lease is in excess of five years, the lease agreement was approved by the Commissioner of the New Jersey Department of Education. The lease payments will range from \$906,510 to \$910,700 from fiscal year 2019 to 2037.

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, 2018:

Total Capital Leases

	Year Ending June 30,	
	2019	\$ 1,276,317
	2020	1,280,057
	2021	1,028,121
	2022	1,026,621
	2023	959,428
	2024-2028	4,548,050
	2029-2033	4,544,975
	2034-2037	3,632,500
Total Minimum Lease Payments		18,296,069
Less: Amount Representing Interest		5,920,733
Present Value of Net Minimum Lease Payments		\$ 12,375,336

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 8. LONG-TERM DEBT (Continued)**

**B. Capital Leases (Continued):**

Five Year School Buses Capital Lease # 1

	Year Ending June 30,	Machinery and Equipment
	2019	\$ 250,336
	2020	250,336
		500,672
Total Minimum Lease Payments		500,672
Less: Amount Representing Interest		11,117
Present Value of Net Minimum Lease Payments		\$ 489,555

Five Year Copiers Capital Lease # 9

	Year Ending June 30,	Machinery and Equipment
	2019	\$ 119,471
	2020	119,471
	2021	119,471
	2022	119,471
	2023	49,778
		527,662
Total Minimum Lease Payments		527,662
Less: Amount Representing Interest		36,881
Present Value of Net Minimum Lease Payments		\$ 490,781

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 8. LONG-TERM DEBT (Continued)**

**B. Capital Leases (Continued):**

Twenty Year Parking Lot

	<u>Year Ending June 30,</u>	<u>Buildings and Improvements</u>
	2019	\$ 906,510
	2020	910,250
	2021	908,650
	2022	907,150
	2023	909,650
	2024-2028	4,548,050
	2029-2033	4,544,975
	2034-2037	<u>3,632,500</u>
Total Minimum Lease Payments		17,267,735
Less: Amount Representing Interest		<u>5,872,735</u>
Present Value of Net Minimum Lease Payments		<u><u>\$ 11,395,000</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**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, 2018 were \$551,278. Future minimum lease payments are as follows:

<u>Year Ending</u>	
June 30, 2019	\$ 425,773
June 30, 2020	<u>412,633</u>
	<u><u>\$ 838,406</u></u>

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS**

**Description of Plans and Benefits Provided**

Substantially 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](http://www.state.nj.us/treasury/pensions).

**Public Employees' Retirement System (PERS)** - 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 defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits. 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, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**Teachers' Pension and Annuity Fund (TPAF)** - 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 defined benefit pension 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.

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:66 for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service or under the disability provision. 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:

<b>Tier</b>	<b>Definition</b>
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 1/55<sup>th</sup> 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 1/60<sup>th</sup> 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 with 25 years or more of service credit 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. With PERS, tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. 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.

The State of New Jersey sponsors and administers the following defined contribution public employee retirement program covering certain state and local government employees which include those District employees who are eligible for pension coverage.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**Defined Contribution Retirement Program (DCRP)** - established under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2008 to provide coverage to elected, certain appointed officials, and certain District employees not eligible for enrollment in PERS or TPAF. Effective July 1, 2007 membership is mandatory for such individuals with vesting occurring after one (1) year of membership. DCRP is a defined contribution pension plan.

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

**Plan Amendments**

The authority to amend the provisions of the above plans rests with new legislation passed by the State of New Jersey. Pension reforms enacted pursuant to Chapter 78, P.L. 2011 included provisions creating Special Pension Plan Design Committees for TPAF and PERS, once a Target Funded Ratio (TFR) is met. The Pension Plan Design Committees will have the discretionary authority to modify certain plan design features, including member contribution rate; formula for calculation of final compensation of final salary; fraction used to calculate a retirement allowance; age at which a member may be eligible and the benefits for service or early retirement; and benefits provided for disability retirement. The committees will also have the authority to reactivate the cost of living adjustment (COLA) on pensions. However, modifications can only be made to the extent that the resulting impact does not cause the funded ratio to drop below the TFR in any one year of a 30-year projection period.

**Measurement Focus and Basis of Accounting**

The financial statements of the retirement systems are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the pension trust funds. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with the terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using an economic resources measurement focus.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**Investment Valuation**

The Division of Investment, Department of the Treasury, State of New Jersey (Division of Investment) manages and invests certain assets of the retirement systems. Investments are reported at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The Division of Investment issues publicly available financial reports that include the financial statements of the State of New Jersey Cash Management Fund. The financial reports may be obtained in writing to the State of New Jersey, Department of the Treasury, Division of Investment, P.O. Box 290, Trenton, New Jersey 08625-0290 or at [www.state.nj.us/treasury/doinvest](http://www.state.nj.us/treasury/doinvest).

**Funding Status and Funding Progress**

As of July 1, 2016, the most recent actuarial valuation date, the aggregate funded ratio for the State administered TPAF and local PERS retirement systems, is 33% with an unfunded actuarial accrued liability of \$90.90 billion. The aggregate funded ratio and unfunded accrued liability for the State-funded TPAF system is 25.41% and \$67.6 billion, and the aggregate funded ratio and unfunded accrued liability for local PERS is 48.10% and \$23.3 billion, respectively.

The funded status and funding progress of the retirement systems is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into 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 retirement systems in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at that point in time. The projection of benefits for financing reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

**Actuarial Methods and Assumptions**

In the July 1, 2016 actuarial valuation, the projected unit credit was used as the actuarial cost method, and the five year average of market value was used as the asset valuation method for the retirement systems. The actuarial assumptions included (a) an investment rate of return for the retirement systems of 7.00% and (b) projected salary increases applied through the year 2026 of 1.65-5.15 % based on age for the PERS and varying percentages based on experience for TPAF.



**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**Employer and Employee Contribution Requirements**

The contribution policy is set by laws of the State of New Jersey and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation with the amount of contribution by the State of New Jersey contingent upon the Annual Appropriations Act. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate for PERS and TPAF increased from 5.5% of annual compensation to 6.5 plus an additional 1% phased-in over seven years beginning July 2012. The member contribution for PERS and TPAF was 7.34% in fiscal year 2018. The final phase-in of the additional incremental member contribution rate took place on July 1, 2018, reaching 7.5%. The member contribution for DCRP was 5.5% the fiscal year 2018.

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.

**Annual Pension Costs (APC)**

For the fiscal year ended June 30, 2018 for TPAF, which is a cost sharing multiple employer defined benefit pension plan with a special funding situation, the annual pension cost differs from the annual required contribution. For PERS, which is a cost sharing multiple employer defined benefit pension plan, the annual pension cost equals contributions made. TPAF employer contributions are made annually by the State of New Jersey to the pension system on behalf of the District. PERS employer contributions are made annually by the District to the pension system in accordance with Chapter 114, P.L. 1997. In the DCRP, which is a defined contribution plan, member contributions are matched by a 3% employer contribution.

During the years ended June 30, 2018, 2017, and 2016 the District paid the required contributions to PERS of \$4,010,218, \$3,567,827, and \$3,465,530, respectively.

The PERS contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure. The on-behalf TPAF contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB Statement No. 85, Omnibus 2017 (GASB Statement No. 85). The DCRP contributions are recognized in the governmental fund financial statements (modified accrual basis) as an expenditure, as well as, the government-wide financial statements (accrual basis) as an expense.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**Reimbursed TPAF Social Security Contributions**

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$6,039,744 during the year ended June 30, 2018, for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been recognized in the government-wide financial statements (accrual basis) and the governmental fund financial statements (modified accrual basis) as a revenue and expense/expenditure in accordance with GASB Statement No. 85.

**PERS 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 Statement No. 68* require participating employers in pension plans to recognize their proportionate share of their collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The employer allocation percentages presented are based on the ratio of the contributions as an individual employer to total contributions to the PERS during the fiscal year ended June 30, 2017. Employer allocation percentages have been rounded for presentation purposes.

Although the NJ Division of Pensions and Benefits ("Division") administers one cost-sharing multiple employer defined benefit pension plan, separate actuarial valuations are prepared to determine the actuarial determined contribution rate by group. Following this method, the measurement of the collective pension expense excluding that attributable to employer paid member contributions are determined separately for each individual employer of the State and local groups of the plan. To facilitate the separate actuarial valuations, the Division maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages are presented for each group. The allocation percentages for each group as of June 30, 2017 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2017.

At June 30, 2018 the District reported in the statement of net position (accrual basis) a liability of \$100,768,729 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2017, 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, 2017, the District's PERS proportion was .4329%, which was an increase of 0.0313% from its proportion measured as of June 30, 2016.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**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, 2018, the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$10,664,525 for PERS. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and accrual experience	\$ 2,372,756	\$ -
Changes in assumptions	20,301,426	20,226,997
Net differences between projected and actual investment earnings on pension plan investments	686,167	-
Changes in proportion	11,178,260	189,233
District contributions subsequent to measurement date	<u>4,395,509</u>	<u>-</u>
Total	<u>\$ 38,934,118</u>	<u>\$ 20,416,230</u>

\$4,395,509 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, 2019. 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, 2019	\$ 5,699,558
June 30, 2020	7,557,066
June 30, 2021	3,691,141
June 30, 2022	(1,490,819)
June 30, 2023	<u>(1,334,567)</u>
	<u>\$ 14,122,379</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

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

*Actuarial Assumptions*

The collective total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases:	1.65 – 4.15%
Through 2026	Based on age
Thereafter	2.65 – 5.15%
	Based on age
Investment rate of return	7.00%

Assumptions for mortality improvements are based on Society of Actuaries Scale AA.

The actuarial assumptions used in the July 1, 2016 valuation was based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014.

*Long-Term Expected Rate of Return*

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017) 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.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**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 (Continued)*

Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

*Discount Rate*

The discount rate used to measure the total pension liability was 5.00% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, 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 employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 40% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined 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 2040. Therefore, the long-term expected rate of return on plan investments

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

was applied to projected benefit payments through 2040, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

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

*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, 2017, 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% point lower or 1% point higher than the current rate:

	<b>1% Decrease (4.00%)</b>	<b>Current Discount Rate (5.00%)</b>	<b>1% Increase (6.00%)</b>
District's proportionate share of PERS net pension liability	\$ 125,010,447	\$ 100,768,729	\$ 80,572,373

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2017. A sensitivity analysis specific to the District's net pension liability was not provided by the pension system.

*Pension Plan fiduciary net position*

Detailed information about the PERS 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](http://www.state.nj.us/treasury/pensions).

*Payable to the pension plan*

At June 30, 2018 the District reported accounts payable to the PERS of \$4,395,509 for the required actuarially determined contribution to PERS for the year ended June 30, 2018.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**TPAF Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

GASB Statement No. 68, requires participating employers in TPAF to recognize their proportionate share of the collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense excluding that attributable to employer-paid member contributions. The non-employer allocation percentages presented are based on the ratio of the State's contributions made as a non-employer toward the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the fiscal year ended June 30, 2017. Employer allocation percentages have been rounded for presentation purposes.

The contribution policy for TPAF is set by N.J.S.A. 18A:66 and requires contributions by active members and non-employer contributions by the State. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. For the fiscal year ended June 30, 2017, the State's pension contribution was less than the actuarial determined amount.

In accordance with GASB Statement No. 68, the District is not required to recognize a net pension liability for TPAF. The State of New Jersey, as a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to TPAF on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 68 is zero percent and the State's proportionate share is 100% of the net pension liability attributable to the District for TPAF. Therefore, in addition, the District does not recognize any portion of the TPAF collective deferred outflows of resources and deferred inflows of resources.

At June 30, 2018 the State's net pension liability for TPAF associated with the District was \$462,811,358. The nonemployer allocation percentages are based on the ratio of the State's contributions made as an employer and nonemployer towards the actuarially determined contribution amount adjusted by locations who participated in the State early retirement incentives to total contributions to TPAF during the year ended June 30, 2017. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. At June 30, 2017 the State's proportionate share of the TPAF net pension liability associated with the District was .6864%, which was a decrease of .0144% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$32,061,227 for TPAF. This amount has been included in the government-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB Statement No. 85

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

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

*Actuarial Assumptions*

The total TPAF pension liability for the June 30, 2017, measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases: 2012-2021	Varies based on experience
Thereafter	Varies based on experience
Investment rate of return	7.00%

Assumptions for mortality rates were based on the experience of TPAF members reflecting mortality improvement on a generational basis based on a 60-year average of Social Security data from 1953 to 2013.

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2012 to June 30, 2015.

*Long-Term Expected Rate of Return*

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2017.) 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.



**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

**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 (Continued)*

Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2017 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Absolute Return/Risk Mitigation	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Funds	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	2.50%	11.83%
Equity Related Real Estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. Developed Markets Equity	11.50%	9.00%
Emerging Markets Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

*Discount Rate*

The discount rate used to measure the total pension liability for TPAF was 4.25% as of June 30, 2017. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00%, and a municipal bond rate of 3.58% as of June 30, 2017, 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 employers will be made based on the contribution rate in the most recent fiscal year. The State contributed 40% of the actuarially determined 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 2036. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2036, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 10. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)**

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

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

The following presents the State's proportionate share of the net pension liability attributable to the District as of June 30, 2017, calculated using the discount rate as disclosed above as well as what the State's proportionate share of the TPAF net pension liability attributable to the District would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

	<b>At 1% Decrease (3.25%)</b>	<b>At Current Discount Rate (4.25%)</b>	<b>At 1% Increase (5.25%)</b>
States proportionate share of the TPAF net pension liability attributable to the District	\$ 549,834,411	\$ 462,811,358	\$ 391,121,389

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2017. A sensitivity analysis specific to State's proportionate share of the net pension liability attributable to the District was not provided by the pension system.

*Pension Plan Fiduciary Net Position*

Detailed information about the TPAF pension plan's fiduciary net position is available in the separately issued financial report from the State of New Jersey, Department of the Treasury, Division of Pension and Benefits. The financial report may be accessed via the New Jersey, Division of Pensions and Benefits, website at [www.state.nj.us/treasury/pensions](http://www.state.nj.us/treasury/pensions).

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11. POST-RETIREMENT MEDICAL BENEFITS**

The State of New Jersey sponsors and administers the post-retirement health benefit program plan for school districts.

As a result of implementing GASB Statement No. 74 Financial Reporting for *Postemployment Benefit Plans Other than Pension Plans*, the post-retirement health benefit program plan is reported in an Agency Fund in the New Jersey Comprehensive Annual Financial Report effective for the fiscal year ended June 30, 2017. Therefore, the plan has no assets accumulated in a trust. In accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pension* (GASB Statement No. 75), the plan is classified as a single employer defined benefit OPEB plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**Plan Description and Benefits Provided**

The State of New Jersey sponsors and administers the following post-retirement health benefit program plan covering certain local school district employees, including those District employees and retirees eligible for coverage.

**State Health Benefit Program Fund – Local Education Retired** (including Drug Program Fund) – N.J.S.A. 52:14-17.32f provides medical coverage to qualified retired education participants. The State of New Jersey provides employer-paid coverage to members of the TPAF who retire from a board of education or county college with 25 years of service or on a disability retirement. Under the provisions of Chapter 126, P.L. 1992, the State also provides employer-paid coverage to members of the PERS and Alternate Benefits Program (ABP) who retire from a board of education or county college with 25 years of service or on a disability retirement if the member's employer does not provide this coverage. Certain local participating employers also provide post-retirement medical coverage to their employees. Retirees who are not eligible for employer paid health coverage at retirement can continue in the program if their employer participates in this program or if they are participating in the health benefits plan of their former employer and are enrolled in Medicare Parts A and B by paying the cost of the insurance for themselves and their covered dependents.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11. POST-RETIREMENT MEDICAL BENEFITS (Continued)**

The State of New Jersey, Department of the Treasury, Division of Pensions and Benefits, issues publicly available financial reports that include the financial statements and required supplementary information for the above fund. The financial reports may be accessed via the New Jersey Division of Pensions and Benefits website at [www.state.nj.us/treasury/pensions](http://www.state.nj.us/treasury/pensions).

**Plan Membership**

At June 30, 2016, the total plan membership for the State of New Jersey consisted of the following:

Active Plan Members	223,747
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	<u>142,331</u>
Total	<u><u>366,078</u></u>

**Measurement Focus and Basis of Accounting**

The financial statements of the post-retirement health benefit plans are prepared in accordance with U.S. generally accepted accounting principles as applicable to governmental organizations. In doing so, the Division adheres to reporting requirements established by the Governmental Accounting Standards Board (GASB).

The accrual basis of accounting is used for measuring financial position and changes in net position of the post-employment health benefit plans. Under this method, contributions are recorded in the accounting period in which they are legally due from the employer or plan member, and deductions are recorded at the time the liabilities are due and payable in accordance with terms of each plan. The accounts of the Division are organized and operated on the basis of funds. All funds are accounted for using economic resources measurement focus.

**Investment Valuation**

Investments are reported at fair value. Investments that do not have an established market are reported at estimated fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11. POST-RETIREMENT MEDICAL BENEFITS (Continued)**

**Funded Status and Funding Progress**

As of July 1, 2016, the most recent actuarial valuation date, the unfunded actuarial accrued liability for OPEB is \$69.3 billion which is made up of \$25.5 billion for State active and retired members and \$43.8 billion for education employees and retired members that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB includes actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events far into 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 that point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

**Actuarial Methods and Assumptions**

In the July 1, 2016 OPEB actuarial valuation, the projected unit credit was used as the actuarial cost method. The actuarial assumptions included an assumed investment rate of return of 4.50 percent.

**Post-Retirement Medical Benefits Contributions**

P.L. 1987, c.384 and P.L. 1990, c.6 required the TPAF and the 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. As of June 30, 2017, there were 112,966 retirees receiving post-retirement medical benefits, and the State contributed \$1.39 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 benefits 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 employer-paid health benefits to members of PERS and ABP who retired from a board of education or county college with 25 years of service. The State paid \$238.9 million toward Chapter 126 benefits for 20,913 eligible retired members in fiscal year 2017.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11. POST-RETIREMENT MEDICAL BENEFITS (Continued)**

**Post-Retirement Medical Benefits Contributions (continued)**

The State sets the contribution rate based on a pay as you go basis and not on the *annual required contribution of the employers (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' post-retirement benefits on behalf of the School District for the years ended June 30, 2018, 2017, and 2016 were \$7,304,414, \$6,433,275, and \$6,680,673, 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. The on-behalf OPEB contributions are recognized in the governmental fund financial statements (modified accrual basis) as both a revenue and expenditure in accordance with GASB Statement No. 85.

**OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

GASB Statement No. 75 requires participating employers in the State Health Benefits Program Fund – Local Education Retired to recognize their proportionate share of the collective OPEB liability, collective deferred outflows or resources, collective deferred inflows of resources and collective OPEB expense excluding the attributable to retiree-paid member contributions. The nonemployer allocation percentages presented are based on the ratio of the State's contributions made as a nonemployer toward the actuarially determined contribution amount to total contributions to the plan during the fiscal year ended June 30, 2017. Nonemployer allocation percentages have been rounded for presentation purposes.

In accordance with GASB Statement No. 75, the District is not required to recognize an OPEB liability for the post-employment health benefit plan. The State of New Jersey, as a nonemployer contributing entity, is the only entity that has a legal obligation to make employer contributions to the plan on behalf of the District. Accordingly, the District's proportionate share percentage determined under Statement No. 75 is zero percent and the State's proportionate share is 100% of the OPEB liability, attributable to the District.

Therefore, in addition, the District does not recognize any portion of the collective deferred outflows of resources and deferred inflows of resources related to the plan.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11. POST-RETIREMENT MEDICAL BENEFITS (Continued)**

**OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

For the fiscal year ended June 30, 2018, the District recognized in the government-wide statement of activities (accrual basis) OPEB expense of \$24,053,858. This amount has been included in the government-wide statement of activities (accrual basis) as a revenue and expense in accordance with GASB Statement No. 85.

At June 30, 2018 the State's proportionate share of the OPEB liability attributable to the District is \$370,589,914. The nonemployer allocation percentages are based on the ratio of the State's proportionate share of the OPEB liability attributable to the District at June 30, 2017 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2017. At June 2017, the State's share of the OPEB liability attributable to the District was .6909% which was an increase of .0009% from its proportion measured as of June 30, 2016 of .6900%.

*Actuarial Assumptions*

The OPEB liability for the June 30, 2017, measurement date was determined by an actuarial valuation as of June 30, 2016, which was rolled forward to June 30, 2017. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement.

Inflation Rate: 2.50%

	<u>TPAF/ABP</u>	<u>PERS</u>	<u>PFRS</u>
Salary Increases: Through 2026	1.55 – 4.55% based on years of service	2.15 – 4.15% based on age	2.10 – 8.98% based on age
Thereafter	2.00 – 5.45% based on years of service	3.15 – 5.15% based on age	3.10 – 9.98% based on age

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11. POST-RETIREMENT MEDICAL BENEFITS (Continued)**

**OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

*Actuarial Assumptions (Continued)*

Preretirement mortality rates were based on the RP-2014 Headcount-Weighted Healthy Employee Male/Female Mortality Table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2014 Headcount-Weighted Health Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2014 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of actuarial experience studies for the periods July 1, 2012 - June 30, 2015, July 1, 2010 - June 30, 2013, and July 1, 2011 - June 30, 2014 for TPAF, PFRS and PERS, respectively.

*Health Care Trend Assumptions*

For pre-Medicare preferred provider organization (PPO) medical benefits, this amount initially is 5.9% and decreases to a 5.0% long term trend rate after nine years. For self-insured post 65 PPO medical benefits, the trend rate is 4.5%. For health maintenance organization (HMO) medical benefits, the trend rate is initially 5.9% and decreases to a 5.0% long term rate after nine years. For prescription drug benefits, the initial trend rate is 10.5% and decreases to a 5.0% long term rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%. The Medicare Advantage trend rate is 4.5% and will continue in all future years.

*Long-Term Expected Rate of Return*

As the OPEB plan only invests in the State of New Jersey Cash Management Fund, the long-term expected rate of return on OPEB investments was based off the best-estimate ranges of future real rates of return (expected returns, net of OPEB plan investment expense and inflation) for cash equivalents, which is 1.00% as of June 30, 2017.



**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11. POST-RETIREMENT MEDICAL BENEFITS (Continued)**

**OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

*Discount Rate*

The discount rate for June 30, 2017 and 2016, were 3.58% and 2.85%, respectively. This represents the municipal bond rate as chosen by the State of New Jersey Division of Pensions and Benefits. The source is 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

*Change in the Total OPEB Liability*

The change in the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2018 (measurement date June 30, 2017) is as follows:

	Total OPEB Liability <u>(State Share 100%)</u>
Balance, June 30, 2016 measurement date	\$ 399,039,646
Changes reconized for the fiscal year:	
Service cost	17,397,412
Interest on the total OPEB liability	11,751,471
Changes in assumptions	(49,331,037)
Gross benefit payments	(8,583,649)
Contributions from the member	316,071
Net changes	(28,449,732)
Balance, June 30, 2017 measurement date	\$ 370,589,914

Changes of assumptions and other inputs reflect a change in the discount rate from 2.85% in 2016 to 3.58% in 2017.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 11. POST-RETIREMENT MEDICAL BENEFITS (Continued)**

**OPEB Liabilities, OPEB Expenses and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)**

*Sensitivity of OPEB Liability*

*Sensitivity of the total OPEB liability to changes in the discount rate.* The following presents the State's proportionate share of the OPEB liability attributable to the District as of June 30, 2017, calculated using the discount rate disclosed above, as well as the State's proportionate share of the OPEB liability attributable to the District that would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

	<u>At 1% Decrease (2.58%)</u>	<u>At Current Discount Rate (3.58%)</u>	<u>At 1% Increase (4.58%)</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 439,916,965	\$ 370,589,914	\$ 315,599,039

*Sensitivity of total OPEB liability to changes in the healthcare cost trend rates.* The following presents the State's proportionate share of the OPEB liability attributable to the District as of June 30, 2017, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer OPEB liability would be if it was calculated using a healthcare trend rate that is 1% point lower or 1% point higher than the current rate:

	<u>1 % Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 304,774,379	\$ 370,589,914	\$ 457,992,170

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 12. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2018:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 1,118,621	\$ -
Special Revenue	-	811,026
Enterprise	-	307,595
Total	\$ 1,118,621	\$ 1,118,621

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 \$5,305,890 contribution to school based budgeting to the general fund during the fiscal year ended June 2018. The general fund transferred a \$595,080 contribution to preschool education aid in the special revenue fund and \$8,850,000 contribution to the Capital Projects Fund for the acquisition of a property.

**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, 2018, 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, 2018**

**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 suit has been filed; an answer has not yet been filed. Involves alleged case of bullying, intimidation and harassment by fellow students and staff of a former student. 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 high if successful in proving liability on the District's part.

**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 2018. 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, 2018**

**NOTE 15. RISK MANAGEMENT (Continued)**

**C. Employee Health Insurance Benefits Plan:**

On February 1, 2018 the District established an employee health insurance benefits plan. Transactions related to the plan are accounted for in the General Fund. The District funds the entire cost of the plan. Claims are paid directly by the plan up to a maximum of \$300,000 for any one claim, with any excess benefit being reimbursed through a Re-Insurance Agreement with Sun Life Financial. A contingent liability exists with respect to reinsurance, which would become an actual liability in the event the reinsuring company may not be able to meet their obligations to the District under existing reinsurance agreement.

Estimates of claims payable and of claims incurred, but not reported at June 30, 2018, are reported as claims payable and accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator. The unpaid claims liability of \$9,601,361 reported at June 30, 2018 is based on the requirements of the GASB Statement No. 10, as amended by GASB Statement No. 30, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the balances of claims liabilities for the employee health insurance benefits plan from inception on February 1, 2018 to June 2018 is as follows:

	<u>Year Ending June 30, 2018</u>
Claims incurred	\$ 19,746,269
Claims paid	<u>(10,144,908)</u>
Unpaid claims, June 30, 2018	<u><u>\$ 9,601,361</u></u>
Claims incurred, but not reported	\$ 7,293,171
Accrued liability for insurance claims	<u>2,308,190</u>
	<u><u>\$ 9,601,361</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 16. DEFERRED COMPENSATION**

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

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

**NOTE 17. FUND BALANCE APPROPRIATED**

**Fund Statements:**

General Fund - Of the \$49,798,137 General Fund fund balance at June 30, 2018, \$48,149,928 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$32,753,235 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2019); \$1,696,704 is committed for capital reserve; \$11,903,454 is committed for year-end encumbrances; and a deficit of (11,951,949) is unassigned.

Special Revenue Fund – The (\$2,760,807) Special Revenue Fund deficit fund balance at June 30, 2018 is unassigned.

Capital Projects Fund – The \$12,094,930 Capital Projects Fund fund balance at June 30, 2018, is restricted for capital projects.

The total Governmental Funds fund balance is \$59,132,260.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 17. FUND BALANCE APPROPRIATED (Continued)**

**Government-wide Statements:**

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

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
Fund Balance/Net Position	\$ 59,132,260	\$ 816,969	\$ 59,949,229
Add: Capital Assets, Net of Accumulated Depreciation	320,474,710	-	320,474,710
Deferred Outflows of Resources	38,934,118	-	38,934,118
Less: Accounts Payable for Pension	(4,395,509)	-	(4,395,509)
Long-Term Liabilities	(35,097,610)	-	(35,097,610)
Net Pension Liability	(100,768,729)	-	(100,768,729)
Deferred Inflows of Resources	<u>(20,416,230)</u>	-	<u>(20,416,230)</u>
Total Net Position	<u>\$ 257,863,010</u>	<u>\$ 816,969</u>	<u>\$ 258,679,979</u>

**NOTE 18. DEFICIT FUND BALANCES**

The District has a deficit fund balance of (\$2,760,807) in the Special Revenue Fund as of June 30, 2018 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**NOTE 18. DEFICIT FUND BALANCES (Continued)**

Pursuant to P.L. 2003, c. 97 any negative unreserved, undesignated fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds statements of (\$14,712,756) is less than the last two state aid payments.

**NOTE 19. CALCULATION OF EXCESS SURPLUS**

In accordance with N.J.S.A. 18A:7F-7, as amended by P.L. 2004, c.73 (S1701), the designation for Restricted Fund Balance – Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey School Districts are required to reserve General Fund fund balance at the fiscal year end of June 30, if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year's budget. The excess fund balance for year ended June 30, 2018 is \$48,149,928.

**NOTE 20. EDUCATION FACILITIES CONSTRUCTION AND FINANCING ACT**

The District has a Comprehensive Facilities Plan approved by the New Jersey Schools Development Authority (SDA). The District is utilizing the SDA to administer the costs and award of construction projects as approved by the SDA as permitted under the Education Facilities Construction Financing Act. As of June 30, 2018, \$240,814,981 has been approved by the SDA and \$235,097,202 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2018, the District had \$593,808 in increases of various outstanding SDA projects. There was \$225,712 in SDA project expenditures reported and no projects completed during fiscal year 2018. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

**NOTE 21. SUBSEQUENT EVENTS**

Management has reviewed and evaluated all events and transactions that occurred June 30, 2018 and February 28, 2019, 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.



**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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>					
Local sources:					
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -
Interest earned	150,000	-	150,000	347,615	197,615
Miscellaneous	50,000	-	50,000	457,396	407,396
Total - local sources	<u>15,618,637</u>	<u>-</u>	<u>15,618,637</u>	<u>16,223,648</u>	<u>605,011</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	319,131	-	319,131	636,321	317,190
Total - federal sources	<u>319,131</u>	<u>-</u>	<u>319,131</u>	<u>636,321</u>	<u>317,190</u>
State sources:					
Equalization aid	165,595,041	2,126,393	167,721,434	167,721,434	-
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	-
Aid for Adult & Post-Grad Programs	-	-	-	138,450	138,450
Extraordinary aid	763,537	-	763,537	2,516,686	1,753,149
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	-	-	-	11,309,265	11,309,265
Post-retirement medical contributions	-	-	-	7,304,414	7,304,414
Long term disability insurance premium	-	-	-	16,620	16,620
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	6,039,744	6,039,744
Total - state sources	<u>179,769,238</u>	<u>2,126,393</u>	<u>181,895,631</u>	<u>208,457,273</u>	<u>26,561,642</u>
Total revenues	<u>195,707,006</u>	<u>2,126,393</u>	<u>197,833,399</u>	<u>225,317,242</u>	<u>27,483,843</u>
<b>EXPENDITURES -</b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	2,931,670	267,682	3,199,352	3,129,633	69,719
Grades 1-5	17,964,465	304,186	18,268,651	18,119,930	148,721
Grades 6-8	10,112,760	(237,630)	9,875,130	9,617,103	258,027
Grades 9-12	15,781,613	(472,146)	15,309,467	14,667,339	642,128
Other salaries for instruction:					
Preschool/kindergarten	314,354	(46,787)	267,567	267,567	-
Total regular programs - instruction	<u>47,104,862</u>	<u>(184,695)</u>	<u>46,920,167</u>	<u>45,801,572</u>	<u>1,118,595</u>
Regular programs - home instruction:					
Salaries of teachers	80,998	180,249	261,247	261,246	1
Other salaries for instruction	95,111	(95,111)	-	-	-
Total regular programs - home instruction	<u>176,109</u>	<u>85,138</u>	<u>261,247</u>	<u>261,246</u>	<u>1</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	3,970,028	11,118	3,981,146	3,336,042	645,104
Purchased professional - educational services	116,652	(17,024)	99,628	61,089	38,539
Purchased professional - technical services	1,200	-	1,200	-	1,200
Other purchased services (400-500 series)	179,188	(9,000)	170,188	88,947	81,241
General supplies	2,576,128	(56,529)	2,519,599	1,516,294	1,003,305
Textbooks	391,758	(205,024)	186,734	138,355	48,379
Other objects	105,975	-	105,975	59,164	46,811
Total regular programs - undistributed instruction	<u>7,340,929</u>	<u>(276,459)</u>	<u>7,064,470</u>	<u>5,199,891</u>	<u>1,864,579</u>
Total regular programs	<u>54,621,900</u>	<u>(376,016)</u>	<u>54,245,884</u>	<u>51,262,709</u>	<u>2,983,175</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	267,760	(81,439)	186,321	147,623	38,698
Other salaries for instruction	27,550	(25,576)	1,974	-	1,974
Purchased professional - educational services	500	-	500	-	500
General supplies	19,500	-	19,500	9,850	9,650
Total cognitive - moderate	<u>315,310</u>	<u>(107,015)</u>	<u>208,295</u>	<u>157,473</u>	<u>50,822</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Cognitive - moderate:					
Salaries of teachers	\$ -	\$ 92,798	\$ 92,798	\$ 92,797	\$ 1
Total cognitive - moderate	<u>-</u>	<u>92,798</u>	<u>92,798</u>	<u>92,797</u>	<u>1</u>
Learning/language disabilities:					
Salaries of teachers	2,798,279	(291,651)	2,506,628	2,479,623	27,005
Other salaries for instruction	475,547	36,753	512,300	449,181	63,119
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
General supplies	51,614	(216)	51,398	29,947	21,451
Other objects	800	-	800	800	-
Total learning/language disabilities	<u>3,329,240</u>	<u>(255,114)</u>	<u>3,074,126</u>	<u>2,959,551</u>	<u>114,575</u>
Behavioral disabilities:					
Salaries of teachers	328,190	(112,064)	216,126	181,686	34,440
General supplies	8,100	-	8,100	2,419	5,681
Total behavioral disabilities	<u>376,110</u>	<u>(151,884)</u>	<u>224,226</u>	<u>184,105</u>	<u>40,121</u>
Multiple disabilities:					
Salaries of teachers	304,320	253,559	557,879	477,247	80,632
Other salaries for instruction	120,520	156,588	277,108	277,106	2
Other purchased services (400-500 series)	2,000	-	2,000	2,000	-
General supplies	11,014	(10,151)	863	155	708
Total multiple disabilities	<u>437,854</u>	<u>399,996</u>	<u>837,850</u>	<u>756,508</u>	<u>81,342</u>
Resource room/resource center:					
Salaries of teachers	6,903,288	(522,890)	6,380,398	6,214,636	165,762
Other salaries for instruction	58,535	44,080	102,615	102,615	-
Other purchased services (400-500 series)	6,500	-	6,500	2,375	4,125
General supplies	127,299	(62,084)	65,215	43,785	21,430
Total resource room/resource center	<u>7,100,122</u>	<u>(545,394)</u>	<u>6,554,728</u>	<u>6,363,411</u>	<u>191,317</u>
Autism:					
Salaries of teachers	665,790	(70,288)	595,502	593,832	1,670
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
General supplies	32,000	(8,000)	24,000	23,184	816
Total autism	<u>698,790</u>	<u>(78,288)</u>	<u>620,502</u>	<u>617,016</u>	<u>3,486</u>
Preschool disabilities - part - time:					
Salaries of teachers	61,600	-	61,600	33,880	27,720
Total preschool disabilities - part - time	<u>61,600</u>	<u>-</u>	<u>61,600</u>	<u>33,880</u>	<u>27,720</u>
Special education - home instruction:					
Salaries of teachers	310,000	164,856	474,856	474,856	-
Other salaries for instruction	143,000	(122,122)	20,878	8,831	12,047
General supplies	30,953	-	30,953	3,645	27,308
Total special education - home instruction	<u>483,953</u>	<u>42,734</u>	<u>526,687</u>	<u>487,332</u>	<u>39,355</u>
Total special education - instruction	<u>12,802,979</u>	<u>(602,167)</u>	<u>12,200,812</u>	<u>11,652,073</u>	<u>548,739</u>
Basic skills/remedial:					
General supplies	7	370	377	370	7
Total basic skills/remedial	<u>7</u>	<u>370</u>	<u>377</u>	<u>370</u>	<u>7</u>
Bilingual education:					
Salaries of teachers	8,351,094	(1,125,675)	7,225,419	7,002,627	222,792
Other salaries for instruction	724,027	(13,120)	710,907	467,574	243,333
Purchased professional - technical services	2,068	-	2,068	2,067	1
Other purchased services (400-500 series)	18,600	-	18,600	7,526	11,074
General supplies	461,224	(50,993)	410,231	310,413	99,818
Textbooks	42,803	(24,161)	18,642	10,237	8,405
Other objects	2,705	-	2,705	2,496	209
Total bilingual education	<u>9,602,521</u>	<u>(1,213,949)</u>	<u>8,388,572</u>	<u>7,802,940</u>	<u>585,632</u>
Vocational programs - local - instruction:					
Salaries of teachers	183,600	(183,600)	-	-	-
Purchased professional - educational services	1,320	-	1,320	-	1,320
General supplies	31,150	-	31,150	23,883	7,267
Textbooks	5,979	-	5,979	4,926	1,053
Other objects	4,483	-	4,483	2,490	1,993
Total vocational programs - local - instruction	<u>226,532</u>	<u>(183,600)</u>	<u>42,932</u>	<u>31,299</u>	<u>11,633</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	\$ 9,004	\$ (4,204)	\$ 4,800	\$ -	\$ 4,800
Other purchase services (300-500 series)	71,302	(8,687)	62,615	49,202	13,413
School-sponsored athletics:					
Salaries	154,194	28,601	182,795	182,794	1
Salaries of teachers	129,800	-	129,800	86,467	43,333
Purchased services (300-500 series)	20,529	-	20,529	-	20,529
Supplies and materials	349,720	-	349,720	340,999	8,721
Other objects	90,850	(63,200)	27,650	19,815	7,835
Before/after school programs:					
Salaries of teachers	241,146	640,268	881,414	819,402	62,012
Salaries of professional staff	6,500	-	6,500	-	6,500
Salaries of secretarial and clerical assistants	3,000	-	3,000	-	3,000
Other salaries for instruction	676,465	718,743	1,395,208	1,393,796	1,412
Student assistants video productions	105,000	79,316	184,316	184,315	1
Purchased professional and technical services	14,212	-	14,212	300	13,912
Alternative education programs:					
Purchased technical services	10,082	-	10,082	3,209	6,873
Purchased services (300-500 series)	2,316	-	2,316	1,659	657
General Supplies	49,484	-	49,484	8,057	41,427
Other objects	10,431	-	10,431	2,958	7,473
Other supplemental/at-risk programs:					
Salaries of teachers	622,403	53,885	676,288	636,836	39,452
Other salaries for instruction	33,827	(9,000)	24,827	22,871	1,956
Other special schools:					
General Supplies	153	-	153	96	57
Other state projects:					
Other purchase services (300-500 series)	20,000	-	20,000	825	19,175
Community service programs:					
Salaries	225,000	(183,821)	41,179	1,602	39,577
Purchased services (300-500 series)	1,500,000	-	1,500,000	-	1,500,000
<b>Total other instructional</b>	<b>4,345,418</b>	<b>1,251,901</b>	<b>5,597,319</b>	<b>3,755,203</b>	<b>1,842,116</b>
<b>Total - instruction</b>	<b>81,599,357</b>	<b>(1,123,461)</b>	<b>80,475,896</b>	<b>74,504,594</b>	<b>5,971,302</b>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	420,819	-	420,819	335,325	85,494
Tuition to CSSD & regional day schools	1,455,664	-	1,455,664	1,354,619	101,045
Tuition to private schools for the handicapped-within state	8,428,621	-	8,428,621	7,376,904	1,051,717
Tuition - state facilities	4,500	-	4,500	-	4,500
<b>Total undistributed expenditures - instruction</b>	<b>10,309,604</b>	<b>-</b>	<b>10,309,604</b>	<b>9,066,848</b>	<b>1,242,756</b>
Attendance and social work services:					
Salaries	1,275,809	(126,986)	1,148,823	987,266	161,557
Other salaries	310,478	-	310,478	307,456	3,022
Salary drop out prevention officer	582,476	53,202	635,678	635,677	1
Salaries of family support team	553,210	192,695	745,905	742,155	3,750
Family/parent liaison salary	575,510	98,369	673,879	638,961	34,918
Purchase professional & technical services	28,827	-	28,827	2,500	26,327
Other purchased services (400-500 series)	850	-	850	790	60
Supplies and materials	45,012	(34,200)	10,812	6,498	4,314
General supplies	10,000	-	10,000	1,275	8,725
Other objects	1,477	-	1,477	-	1,477
<b>Total attendance and social work services</b>	<b>3,383,649</b>	<b>183,080</b>	<b>3,566,729</b>	<b>3,322,578</b>	<b>244,151</b>
Health services:					
Salaries	1,878,125	(38,096)	1,840,029	1,722,199	117,830
Family/parent liaison salary	73,945	-	73,945	68,982	4,963
Salaries of social services coordinators	529,538	(86,483)	443,055	440,609	2,446
Purchased professional and technical services	47,600	-	47,600	148	47,452
Supplies and materials	113,752	4,237	117,989	83,398	34,591
Other objects	20,667	3,900	24,567	17,381	7,186
<b>Total health services</b>	<b>2,663,627</b>	<b>(116,442)</b>	<b>2,547,185</b>	<b>2,332,717</b>	<b>214,468</b>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	<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	\$ 1,999,782	\$ (80,789)	\$ 1,918,993	\$ 1,740,244	\$ 178,749
Salaries of secretarial and clerical assistants	290,118	161,992	452,110	452,108	2
Other salaries	790,687	(1,325)	789,362	663,271	126,091
Purchased professional - educational services	63,570	-	63,570	43,182	20,388
Purchased professional - technical services	7,761	-	7,761	5,197	2,564
Other purchased services (400-500 series)	500	-	500	182	318
Supplies and materials	2,750	-	2,750	1,558	1,192
Other objects	341,796	-	341,796	140,809	200,987
Total other support services - students-regular	<u>3,496,964</u>	<u>79,878</u>	<u>3,576,842</u>	<u>3,046,551</u>	<u>530,291</u>
Other support services - students - special services:					
Salaries of other professional staff	3,311,113	1,500,000	4,811,113	4,624,894	186,219
Salaries of secretarial and clerical assistants	941,575	(155,328)	786,247	786,246	1
Total other support services - students-special services	<u>4,252,688</u>	<u>1,344,672</u>	<u>5,597,360</u>	<u>5,411,140</u>	<u>186,220</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	3,010,875	(413,183)	2,597,692	2,337,975	259,717
Salaries of principals/assistant principals	-	11,521	11,521	11,520	1
Salaries of other professional staff	623,786	78,961	702,747	496,012	206,735
Salaries of secretarial and clerical assistants	1,612,435	65,972	1,678,407	1,432,459	245,948
Other salaries	1,377,080	-	1,377,080	1,290,486	86,594
Purchased professional - educational services	167,363	(2,079)	165,284	56,252	109,032
Purchased professional - technical services	6,068	-	6,068	-	6,068
Other purchased services (400-500 series)	1,818,297	65,838	1,884,135	1,743,544	140,591
Supplies and materials	288,336	(29,758)	258,578	180,080	78,498
Textbooks	29,000	-	29,000	-	29,000
Other objects	2,218	-	2,218	-	2,218
Total improvement of instructional services	<u>8,935,458</u>	<u>(222,728)</u>	<u>8,712,730</u>	<u>7,548,328</u>	<u>1,164,402</u>
Educational media services/school library:					
Salaries	715,293	88,575	803,868	757,125	46,743
Salaries of technology coordinators	164,710	(82,115)	82,595	77,147	5,448
Purchased professional - technical services	1,197,491	-	1,197,491	759,305	438,186
Other purchased services (400-500 series)	46,631	(23)	46,608	41,493	5,115
Supplies and materials	1,040,454	(89,764)	950,690	848,075	102,615
Total educational media services/school library	<u>3,164,579</u>	<u>(83,327)</u>	<u>3,081,252</u>	<u>2,483,145</u>	<u>598,107</u>
Instruction staff training services:					
Salaries of supervisors of instruction	748,899	1,817,303	2,566,202	2,508,645	57,557
Other purchased professional services - educational	26,100	-	26,100	2,930	23,170
Supplies and materials	800	320	1,120	518	602
Total instruction staff training services	<u>775,799</u>	<u>1,817,623</u>	<u>2,593,422</u>	<u>2,512,093</u>	<u>81,329</u>
Support services - general administration:					
Salaries	364,283	17,571	381,854	365,345	16,509
Salaries of other professional staff	1,003,402	(208,249)	795,153	527,153	268,000
Other purchased professional services - educational	80,481	-	80,481	55,199	25,282
Legal services	618,124	73,235	691,359	649,078	42,281
Other purchased professional services	572,990	-	572,990	340,577	232,413
Purchased Technical services	618,025	33,669	651,694	643,423	8,271
Communications/telephone	561,856	(299,587)	262,269	242,395	19,874
Miscellaneous purchased services	586,803	-	586,803	520,893	65,910
General Supplies	52,143	-	52,143	44,011	8,132
Miscellaneous expenditures	132,855	35,750	168,605	93,927	74,678
Total support services - general administration	<u>4,590,962</u>	<u>(347,611)</u>	<u>4,243,351</u>	<u>3,482,001</u>	<u>761,350</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,024,735	334,154	4,358,889	4,097,384	261,505
Salaries of other professional staff	-	93,052	93,052	93,052	-
Salaries of secretarial and clerical assistants	3,023,795	99,596	3,123,391	2,967,099	156,292
Other professional and technical services	2,237,844	(520,829)	1,717,015	1,064,505	652,510
Other purchased services (400-500 series)	14,207	-	14,207	12,318	1,889
Supplies and materials	454,635	27,908	482,543	293,042	189,501
Other objects	127,878	3,250	131,128	101,425	29,703
Total support services - school administration	<u>9,883,094</u>	<u>37,131</u>	<u>9,920,225</u>	<u>8,628,825</u>	<u>1,291,400</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Central services:					
Salaries	\$ 1,030,383	\$ 124,141	\$ 1,154,524	\$ 1,089,459	\$ 65,065
Purchased profession services	43,000	-	43,000	33,822	9,178
Purchased technical services	511,776	(218,519)	293,257	172,173	121,084
Supplies and materials	105,441	(99)	105,342	59,952	45,390
Miscellaneous expenditures	70,808	19,606	90,414	67,136	23,278
Total central services:	<u>1,761,408</u>	<u>(74,871)</u>	<u>1,686,537</u>	<u>1,422,542</u>	<u>263,995</u>
Administrative Information Technology:					
Purchased profession services	24,366	(14,000)	10,366	9,416	950
Purchased technical services	555,140	(4,000)	551,140	490,629	60,511
Total administrative information technology:	<u>579,506</u>	<u>(18,000)</u>	<u>561,506</u>	<u>500,045</u>	<u>61,461</u>
Required maintenance for school facilities:					
Salaries	2,578,495	(1,948,049)	630,446	510,914	119,532
Cleaning, repair and maintenance services	1,338,763	-	1,338,763	964,431	374,332
General supplies	209,525	-	209,525	121,264	88,261
Other objects	33,380	-	33,380	5,500	27,880
Total required maintenance for school facilities	<u>4,160,163</u>	<u>(1,948,049)</u>	<u>2,212,114</u>	<u>1,602,109</u>	<u>610,005</u>
Other operating and maintenance of plant services:					
Salaries	10,704,735	1,308,716	12,013,451	11,266,422	747,029
Other salaries	50,940	-	50,940	31,164	19,776
Purchased professional and technical services	2,919,391	953,002	3,872,393	1,928,700	1,943,693
Cleaning, repair and maintenance services	3,005,662	(86,280)	2,919,382	2,342,164	577,218
Rental of land and buildings other than lease purchase	2,205,901	(285,081)	1,920,820	1,478,425	442,395
Other purchased property	638,567	-	638,567	595,837	42,730
General supplies	1,018,357	-	1,018,357	1,005,068	13,289
Energy	4,409,580	-	4,409,580	3,219,945	1,189,635
Other objects	192,499	1,625	194,124	146,284	47,840
Total other operating and maintenance of plant services:	<u>25,145,632</u>	<u>1,891,982</u>	<u>27,037,614</u>	<u>22,014,009</u>	<u>5,023,605</u>
Security:					
Salaries	5,909,160	(56,785)	5,852,375	5,642,820	209,555
General supplies	5,300	-	5,300	892	4,408
Total security	<u>5,914,460</u>	<u>(56,785)</u>	<u>5,857,675</u>	<u>5,643,712</u>	<u>213,963</u>
Student transportation services:					
Salaries of non-instruction aides	400,000	208,533	608,533	608,533	-
Management Fee - ESC & CTSA Trans Program	77,126	75,000	152,126	128,293	23,833
Cleaning, repair and maintenance services	40,000	-	40,000	-	40,000
Lease purchase payments - school buses	250,000	-	250,000	250,000	-
Contracted services - (other than between home and school) - vendors	5,500	-	5,500	3,274	2,226
Contracted services - (Special education students) - joint agreement	3,477,895	357,823	3,835,718	3,536,790	298,928
General supplies	4,062	-	4,062	2,671	1,391
Miscellaneous purchased services	692,450	(262,027)	430,423	199,763	230,660
Total student transportation services	<u>4,947,033</u>	<u>379,329</u>	<u>5,326,362</u>	<u>4,729,324</u>	<u>597,038</u>
Unallocated employee benefits:					
Group insurance	6,040	-	6,040	-	6,040
Social Security contribution	3,400,000	(3,000)	3,397,000	3,175,130	221,870
TPAF contribution - ERIP	3,000,000	-	3,000,000	5,599	2,994,401
Other retirement contributions - regular	3,500,000	549,025	4,049,025	4,048,370	655
Other retirement contributions - ERIP	1,500,000	-	1,500,000	349,399	1,150,601
Workers' compensation	3,250,000	55,634	3,305,634	3,305,634	-
Unemployment compensation	200,000	(130,716)	69,284	-	69,284
Health benefits	44,753,058	(452,131)	44,300,927	36,369,310	7,931,617
Tuition reimbursement	632,612	-	632,612	452,392	180,220
Total unallocated employee benefits	<u>60,241,710</u>	<u>18,812</u>	<u>60,260,522</u>	<u>47,705,834</u>	<u>12,554,688</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	<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	\$ -	\$ -	\$ -	\$ 11,309,265	\$ (11,309,265)
Post-retirement medical contributions	-	-	-	7,304,414	(7,304,414)
Long term disability insurance premium	-	-	-	16,620	(16,620)
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	6,039,744	(6,039,744)
Total on-behalf contributions	-	-	-	24,670,043	(24,670,043)
Total undistributed expenditures	154,206,336	2,884,694	157,091,030	156,121,844	969,186
Total expenditures - current expense	235,805,693	1,761,233	237,566,926	230,626,438	6,940,488
<b>CAPITAL OUTLAY</b>					
Equipment:					
General administration	7,460	1,232	8,692	8,692	-
Special schools (all programs)	34,022	-	34,022	27,192	6,830
Total equipment	41,482	1,232	42,714	35,884	6,830
Facilities acquisition and construction services:					
Architect/engineering services	135,963	-	135,963	58,446	77,517
Construction services	50,264	-	50,264	-	50,264
Supplies and Materials	400,000	(400,000)	-	-	-
Infrastructure	104,037	(104,037)	-	-	-
Total facilities acquisition and construction services	690,264	(504,037)	186,227	58,446	127,781
Assets acquired under capital leases (Non-budgeted)	-	-	-	550,516	(550,516)
Total capital outlay	731,746	(502,805)	228,941	644,846	(415,905)
<b>SPECIAL SCHOOLS</b>					
Other special schools - instructions:					
Salaries of teachers	212,813	-	212,813	111,336	101,477
Other salaries - instruction	290,250	766,805	1,057,055	1,057,054	1
General supplies	20,835	-	20,835	-	20,835
Total other special schools - instructions	523,898	766,805	1,290,703	1,168,390	122,313
Accredited evening/adult high school - instruction:					
Salaries of teachers	156,150	115,060	271,210	271,209	1
Other salaries for instruction	8,250	-	8,250	941	7,309
General supplies	9,647	-	9,647	9,375	272
Textbooks	2,500	-	2,500	-	2,500
Total accredited evening/adult high school - instruction	176,547	115,060	291,607	281,525	10,082
Accredited evening/adult high school - support services:					
Salaries	12,375	30,092	42,467	42,467	-
Purchased professional and technical services	9,880	-	9,880	9,880	-
Total accredited evening/adult high school - support services	22,255	30,092	52,347	52,347	-
Adult education - local - instruction:					
Salaries	145,506	-	145,506	143,306	2,200
Salaries of teachers	1,062,025	(145,152)	916,873	688,316	228,557
General supplies	39,511	-	39,511	38,901	610
Other expenses	-	1,625	1,625	125	1,500
Total adult education - local - instruction	1,247,042	(143,527)	1,103,515	870,648	232,867
Adult education - local - support services:					
Other objects	1,200	-	1,200	1,200	-
Total adult education - local - support services	1,200	-	1,200	1,200	-
Total special schools	1,970,942	768,430	2,739,372	2,374,110	365,262
Charter schools	268,928	99,535	368,463	318,992	49,471
Total expenditures	238,777,309	2,126,393	240,903,702	233,964,386	6,939,316



**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital leases (Non-budgeted)	\$ -	\$ -	\$ -	\$ 550,516	\$ 550,516
Transfer out - capital reserve withdrawal capital projects fund	(3,510,000)	-	(3,510,000)	(2,301,000)	1,209,000
Transfers in - contribution to school based budgeting - general fund	122,159,320	373,675	122,532,995	117,722,707	(4,810,288)
Transfers in - contribution to school based budgeting - special revenue fund	5,951,605	(373,675)	5,577,930	5,305,890	(272,040)
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	(122,159,320)	-	(122,159,320)	(117,722,707)	4,436,613
Transfers out - contribution to capital projects fund - acquisition of AEA building	-	-	-	(8,850,000)	(8,850,000)
Total other financing sources (uses)	<u>1,846,525</u>	<u>-</u>	<u>1,846,525</u>	<u>(5,889,674)</u>	<u>(7,736,199)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(41,223,778)	-	(41,223,778)	(14,536,818)	26,686,960
Fund balances, July 1	41,223,778	-	41,223,778	82,343,733	41,119,955
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 67,806,915</u>	<u>\$ 67,806,915</u>
<b><u>Recapitulation:</u></b>					
Restricted for:					
Excess Surplus - prior year - designated for subsequent year's expenditures				\$ 32,753,235	
Excess Surplus - current year				15,396,693	
Capital reserve				1,696,704	
Assigned to:					
Year-end encumbrances				11,903,454	
Unassigned				<u>6,056,829</u>	
				67,806,915	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(18,008,778)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 49,798,137</u>	

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Combining Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	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
<b>REVENUES</b>						
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	<u>15,618,637</u>	<u>-</u>	<u>15,618,637</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal sources:						
Special Education Medicare Reimbursement Initiative	319,131	-	319,131	-	-	-
Total - federal sources	<u>319,131</u>	<u>-</u>	<u>319,131</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	165,595,041	-	165,595,041	2,126,393	-	2,126,393
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	-	-	-
Aid for Adult & Post-Grad Programs	-	-	-	-	-	-
Extraordinary aid	763,537	-	763,537	-	-	-
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	<u>179,769,238</u>	<u>-</u>	<u>179,769,238</u>	<u>2,126,393</u>	<u>-</u>	<u>2,126,393</u>
Total revenues	<u>195,707,006</u>	<u>-</u>	<u>195,707,006</u>	<u>2,126,393</u>	<u>-</u>	<u>2,126,393</u>
<b>EXPENDITURES -</b>						
<b>CURRENT EXPENSE</b>						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	-	2,931,670	2,931,670	-	267,682	267,682
Grades 1-5	-	17,964,465	17,964,465	-	304,186	304,186
Grades 6-8	242,556	9,870,204	10,112,760	(178,074)	(59,556)	(237,630)
Grades 9-12	24,450	15,757,163	15,781,613	12,524	(484,670)	(472,146)
Other salaries for instruction:						
Preschool/kindergarten	-	314,354	314,354	-	(46,787)	(46,787)
Total regular programs - instruction	<u>267,006</u>	<u>46,837,856</u>	<u>47,104,862</u>	<u>(165,550)</u>	<u>(19,145)</u>	<u>(184,695)</u>
Regular programs - home instruction:						
Salaries of teachers	80,998	-	80,998	180,249	-	180,249
Other salaries for instruction	95,111	-	95,111	(95,111)	-	(95,111)
Total regular programs - home instruction	<u>176,109</u>	<u>-</u>	<u>176,109</u>	<u>85,138</u>	<u>-</u>	<u>85,138</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	1,931,993	2,038,035	3,970,028	(467,583)	478,701	11,118
Purchased professional - educational services	90,652	26,000	116,652	(12,524)	(4,500)	(17,024)
Purchased professional - technical services	-	1,200	1,200	-	-	-
Other purchased services (400-500 series)	122,038	57,150	179,188	-	(9,000)	(9,000)
General supplies	1,006,838	1,569,290	2,576,128	-	(56,529)	(56,529)
Textbooks	206,529	185,229	391,758	(180,024)	(25,000)	(205,024)
Other objects	15,327	90,648	105,975	-	-	-
Total regular programs - undistributed instruction	<u>3,373,377</u>	<u>3,967,552</u>	<u>7,340,929</u>	<u>(660,131)</u>	<u>383,672</u>	<u>(276,459)</u>
Total regular programs	<u>3,816,492</u>	<u>50,805,408</u>	<u>54,621,900</u>	<u>(740,543)</u>	<u>364,527</u>	<u>(376,016)</u>
Special education:						
Salaries of teachers	-	267,760	267,760	-	(81,439)	(81,439)
Other salaries for instruction	-	27,550	27,550	-	(25,576)	(25,576)
Purchased professional - educational services	-	500	500	-	-	-
General supplies	-	19,500	19,500	-	-	-
Total cognitive - moderate	<u>-</u>	<u>315,310</u>	<u>315,310</u>	<u>-</u>	<u>(107,015)</u>	<u>(107,015)</u>
Cognitive - moderate:						
Salaries of teachers	-	-	-	-	92,798	92,798
Total cognitive - moderate	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,798</u>	<u>92,798</u>
Learning/language disabilities:						
Salaries of teachers	-	2,798,279	2,798,279	-	(291,651)	(291,651)
Other salaries for instruction	-	475,547	475,547	-	36,753	36,753
Other purchased services (400-500 series)	-	3,000	3,000	-	-	-
General supplies	-	51,614	51,614	-	(216)	(216)
Other objects	-	800	800	-	-	-
Total learning/language disabilities	<u>-</u>	<u>3,329,240</u>	<u>3,329,240</u>	<u>-</u>	<u>(255,114)</u>	<u>(255,114)</u>
Behavioral disabilities:						
Salaries of teachers	-	328,190	328,190	-	(112,064)	(112,064)
Other salaries for instruction	-	39,820	39,820	-	(39,820)	(39,820)
General supplies	-	8,100	8,100	-	-	-
Total behavioral disabilities	<u>-</u>	<u>376,110</u>	<u>376,110</u>	<u>-</u>	<u>(151,884)</u>	<u>(151,884)</u>

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 15,418,637	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -	\$ 15,418,637
150,000	-	150,000	347,615	-	347,615
50,000	-	50,000	457,396	-	457,396
<u>15,618,637</u>	<u>-</u>	<u>15,618,637</u>	<u>16,223,648</u>	<u>-</u>	<u>16,223,648</u>
319,131	-	319,131	636,321	-	636,321
<u>319,131</u>	<u>-</u>	<u>319,131</u>	<u>636,321</u>	<u>-</u>	<u>636,321</u>
167,721,434	-	167,721,434	167,721,434	-	167,721,434
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
-	-	-	138,450	-	138,450
763,537	-	763,537	2,516,686	-	2,516,686
-	-	-	11,309,265	-	11,309,265
-	-	-	7,304,414	-	7,304,414
-	-	-	16,620	-	16,620
-	-	-	6,039,744	-	6,039,744
<u>181,895,631</u>	<u>-</u>	<u>181,895,631</u>	<u>208,457,273</u>	<u>-</u>	<u>208,457,273</u>
<u>197,833,399</u>	<u>-</u>	<u>197,833,399</u>	<u>225,317,242</u>	<u>-</u>	<u>225,317,242</u>
-	3,199,352	3,199,352	-	3,129,633	3,129,633
-	18,268,651	18,268,651	-	18,119,930	18,119,930
64,482	9,810,648	9,875,130	51,830	9,565,273	9,617,103
36,974	15,272,493	15,309,467	36,974	14,630,365	14,667,339
-	267,567	267,567	-	267,567	267,567
<u>101,456</u>	<u>46,818,711</u>	<u>46,920,167</u>	<u>88,804</u>	<u>45,712,768</u>	<u>45,801,572</u>
261,247	-	261,247	261,246	-	261,246
-	-	-	-	-	-
<u>261,247</u>	<u>-</u>	<u>261,247</u>	<u>261,246</u>	<u>-</u>	<u>261,246</u>
1,464,410	2,516,736	3,981,146	1,024,879	2,311,163	3,336,042
78,128	21,500	99,628	55,028	6,061	61,089
-	1,200	1,200	-	-	-
122,038	48,150	170,188	51,242	37,705	88,947
1,006,838	1,512,761	2,519,599	339,387	1,176,907	1,516,294
26,505	160,229	186,734	-	138,355	138,355
15,327	90,648	105,975	1,018	58,146	59,164
<u>2,713,246</u>	<u>4,351,224</u>	<u>7,064,470</u>	<u>1,471,554</u>	<u>3,728,337</u>	<u>5,199,891</u>
<u>3,075,949</u>	<u>51,169,935</u>	<u>54,245,884</u>	<u>1,821,604</u>	<u>49,441,105</u>	<u>51,262,709</u>
-	186,321	186,321	-	147,623	147,623
-	1,974	1,974	-	-	-
-	500	500	-	-	-
-	19,500	19,500	-	9,850	9,850
-	208,295	208,295	-	157,473	157,473
-	92,798	92,798	-	92,797	92,797
-	92,798	92,798	-	92,797	92,797
-	2,506,628	2,506,628	-	2,479,623	2,479,623
-	512,300	512,300	-	449,181	449,181
-	3,000	3,000	-	-	-
-	51,398	51,398	-	29,947	29,947
-	800	800	-	800	800
-	3,074,126	3,074,126	-	2,959,551	2,959,551
-	216,126	216,126	-	181,686	181,686
-	-	-	-	-	-
-	8,100	8,100	-	2,419	2,419
-	224,226	224,226	-	184,105	184,105

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Combining Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Multiple disabilities:						
Salaries of teachers	\$ -	\$ 304,320	\$ 304,320	\$ -	\$ 253,559	\$ 253,559
Other salaries for instruction	-	120,520	120,520	-	156,588	156,588
Other purchased services (400-500 series)	-	2,000	2,000	-	-	-
General supplies	-	11,014	11,014	-	(10,151)	(10,151)
Total multiple disabilities	-	437,854	437,854	-	399,996	399,996
Resource room/resource center:						
Salaries of teachers	-	6,903,288	6,903,288	-	(522,890)	(522,890)
Other salaries for instruction	-	58,535	58,535	-	44,080	44,080
Other purchased services (400-500 series)	-	6,500	6,500	-	-	-
General supplies	-	127,299	127,299	-	(62,084)	(62,084)
Total resource room/resource center	-	7,100,122	7,100,122	-	(545,394)	(545,394)
Autism:						
Salaries of teachers	-	665,790	665,790	-	(70,288)	(70,288)
Other purchased services (400-500 series)	-	1,000	1,000	-	-	-
General supplies	-	32,000	32,000	-	(8,000)	(8,000)
Total autism	-	698,790	698,790	-	(78,288)	(78,288)
Preschool disabilities - part - time:						
Salaries of teachers	-	61,600	61,600	-	-	-
Total preschool disabilities - part - time	-	61,600	61,600	-	-	-
Special education - home instruction:						
Salaries of teachers	310,000	-	310,000	164,856	-	164,856
Other salaries for instruction	143,000	-	143,000	(122,122)	-	(122,122)
General supplies	30,953	-	30,953	-	-	-
Total special education - home instruction	483,953	-	483,953	42,734	-	42,734
Total special education - instruction	483,953	12,319,026	12,802,979	42,734	(644,901)	(602,167)
Basic skills/remedial:						
General supplies	7	-	7	370	-	370
Total basic skills/remedial	7	-	7	370	-	370
Bilingual education:						
Salaries of teachers	153,094	8,198,000	8,351,094	49,594	(1,175,269)	(1,125,675)
Other salaries for instruction	-	724,027	724,027	-	(13,120)	(13,120)
Purchased professional - technical services	-	2,068	2,068	-	-	-
Other purchased services (400-500 series)	-	18,600	18,600	-	-	-
General supplies	57,207	404,017	461,224	-	(50,993)	(50,993)
Textbooks	-	42,803	42,803	-	(24,161)	(24,161)
Other objects	-	2,705	2,705	-	-	-
Total bilingual education	210,301	9,392,220	9,602,521	49,594	(1,263,543)	(1,213,949)
Vocational programs - local - instruction:						
Purchased professional - educational services	1,320	-	1,320	-	-	-
General supplies	31,150	-	31,150	-	-	-
Textbooks	5,979	-	5,979	-	-	-
Other objects	4,483	-	4,483	-	-	-
Total vocational programs - local - instruction	226,532	-	226,532	(183,600)	-	(183,600)

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
\$ -	\$ 557,879	\$ 557,879	\$ -	\$ 477,247	\$ 477,247
-	277,108	277,108	-	277,106	277,106
-	2,000	2,000	-	2,000	2,000
-	863	863	-	155	155
-	837,850	837,850	-	756,508	756,508
-	6,380,398	6,380,398	-	6,214,636	6,214,636
-	102,615	102,615	-	102,615	102,615
-	6,500	6,500	-	2,375	2,375
-	65,215	65,215	-	43,785	43,785
-	6,554,728	6,554,728	-	6,363,411	6,363,411
-	595,502	595,502	-	593,832	593,832
-	1,000	1,000	-	-	-
-	24,000	24,000	-	23,184	23,184
-	620,502	620,502	-	617,016	617,016
-	61,600	61,600	-	33,880	33,880
-	61,600	61,600	-	33,880	33,880
474,856	-	474,856	474,856	-	474,856
20,878	-	20,878	8,831	-	8,831
30,953	-	30,953	3,645	-	3,645
526,687	-	526,687	487,332	-	487,332
526,687	11,674,125	12,200,812	487,332	11,164,741	11,652,073
377	-	377	370	-	370
377	-	377	370	-	370
202,688	7,022,731	7,225,419	202,688	6,799,939	7,002,627
-	710,907	710,907	-	467,574	467,574
-	2,068	2,068	-	2,067	2,067
-	18,600	18,600	-	7,526	7,526
57,207	353,024	410,231	38,247	272,166	310,413
-	18,642	18,642	-	10,237	10,237
-	2,705	2,705	-	2,496	2,496
259,895	8,128,677	8,388,572	240,935	7,562,005	7,802,940
1,320	-	1,320	-	-	-
31,150	-	31,150	23,883	-	23,883
5,979	-	5,979	4,926	-	4,926
4,483	-	4,483	2,490	-	2,490
42,932	-	42,932	31,299	-	31,299

**CITY OF UNION CITY SCHOOL DISTRICT  
Combining Budgetary Comparison Schedule  
General Fund  
for the Fiscal Year Ended June 30, 2018**

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	\$ -	\$ 9,004	\$ 9,004	\$ -	\$ (4,204)	\$ (4,204)
Other purchase services (300-500 series)	-	71,302	71,302	-	(8,687)	(8,687)
School-sponsored athletics:						
Salaries	154,194	-	154,194	24,252	4,349	28,601
Salaries of teachers	129,800	-	129,800	-	-	-
Purchased services (300-500 series)	-	20,529	20,529	-	-	-
Supplies and materials	210,220	139,500	349,720	-	-	-
Other objects	86,725	4,125	90,850	(63,200)	-	(63,200)
Before/after school programs:						
Salaries of teachers	132,350	108,796	241,146	-	640,268	640,268
Salaries of professional staff	6,500	-	6,500	-	-	-
Salaries of secretarial and clerical assistants	3,000	-	3,000	-	-	-
Other salaries for instruction	-	676,465	676,465	-	718,743	718,743
Student assistants video productions	105,000	-	105,000	34,276	45,040	79,316
Purchased professional and technical services	7,717	6,495	14,212	-	-	-
Alternative education programs:						
Purchased technical services	10,082	-	10,082	-	-	-
Purchased services (300-500 series)	2,316	-	2,316	-	-	-
General Supplies	49,484	-	49,484	-	-	-
Other objects	10,431	-	10,431	-	-	-
Other supplemental/at-risk programs:						
Salaries of teachers	-	622,403	622,403	-	53,885	53,885
Other salaries for instruction	-	33,827	33,827	-	(9,000)	(9,000)
Other special schools:						
General Supplies	-	153	153	-	-	-
Other state projects:						
Other purchase services (300-500 series)	-	20,000	20,000	-	-	-
Community service programs:						
Salaries	225,000	-	225,000	(183,821)	-	(183,821)
Purchased services (300-500 series)	1,500,000	-	1,500,000	-	-	-
<b>Total other instructional</b>	<b>2,632,819</b>	<b>1,712,599</b>	<b>4,345,418</b>	<b>(188,493)</b>	<b>1,440,394</b>	<b>1,251,901</b>
<b>Total - instruction</b>	<b>7,370,104</b>	<b>74,229,253</b>	<b>81,599,357</b>	<b>(1,019,938)</b>	<b>(103,523)</b>	<b>(1,123,461)</b>
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - special	420,819	-	420,819	-	-	-
Tuition to CSSD & regional day schools	1,455,664	-	1,455,664	-	-	-
Tuition to private schools for the handicapped-within state	8,428,621	-	8,428,621	-	-	-
Tuition - state facilities	4,500	-	4,500	-	-	-
<b>Total undistributed expenditures - instruction</b>	<b>10,309,604</b>	<b>-</b>	<b>10,309,604</b>	<b>-</b>	<b>-</b>	<b>-</b>
Attendance and social work services:						
Salaries	-	1,275,809	1,275,809	6,460	(133,446)	(126,986)
Other salaries	310,478	-	310,478	-	-	-
Salary drop out prevention officer	-	582,476	582,476	-	53,202	53,202
Salaries of family support team	-	553,210	553,210	-	192,695	192,695
Family/parent liaison salary	-	575,510	575,510	-	98,369	98,369
Purchase professional & technical services	21,027	7,800	28,827	-	-	-
Other purchased services (400-500 series)	-	850	850	-	-	-
Supplies and materials	3,858	41,154	45,012	-	(34,200)	(34,200)
General supplies	-	10,000	10,000	-	-	-
Other objects	1,177	300	1,477	-	-	-
<b>Total attendance and social work services</b>	<b>336,540</b>	<b>3,047,109</b>	<b>3,383,649</b>	<b>6,460</b>	<b>176,620</b>	<b>183,080</b>
Health services:						
Salaries	331,886	1,546,239	1,878,125	2,053	(40,149)	(38,096)
Family/parent liaison salary	-	73,945	73,945	-	-	-
Salaries of social services coordinators	-	529,538	529,538	-	(86,483)	(86,483)
Purchased professional and technical services	44,100	3,500	47,600	-	-	-
Supplies and materials	90,214	23,538	113,752	-	4,237	4,237
Other objects	20,667	-	20,667	3,900	-	3,900
<b>Total health services</b>	<b>486,867</b>	<b>2,176,760</b>	<b>2,663,627</b>	<b>5,953</b>	<b>(122,395)</b>	<b>(116,442)</b>
Other support services - students-regular:						
Salaries of other professional staff	725,858	1,273,924	1,999,782	-	(80,789)	(80,789)
Salaries of secretarial and clerical assistants	-	290,118	290,118	-	161,992	161,992
Other salaries	790,687	-	790,687	(1,325)	-	(1,325)
Purchased professional - educational services	-	63,570	63,570	-	-	-
Purchased professional - technical services	-	7,761	7,761	-	-	-
Other purchased services (400-500 series)	-	500	500	-	-	-
Supplies and materials	-	2,750	2,750	-	-	-
Other objects	341,696	100	341,796	-	-	-
<b>Total other support services - students-regular</b>	<b>1,858,241</b>	<b>1,638,723</b>	<b>3,496,964</b>	<b>(1,325)</b>	<b>81,203</b>	<b>79,878</b>

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
\$ -	\$ 4,800	\$ 4,800	\$ -	\$ -	\$ -
-	62,615	62,615	-	49,202	49,202
178,446	4,349	182,795	178,445	4,349	182,794
129,800	-	129,800	86,467	-	86,467
-	20,529	20,529	-	-	-
210,220	139,500	349,720	202,291	138,708	340,999
23,525	4,125	27,650	19,815	-	19,815
132,350	749,064	881,414	115,201	704,201	819,402
6,500	-	6,500	-	-	-
3,000	-	3,000	-	-	-
-	1,395,208	1,395,208	-	1,393,796	1,393,796
139,276	45,040	184,316	139,275	45,040	184,315
7,717	6,495	14,212	-	300	300
10,082	-	10,082	3,209	-	3,209
2,316	-	2,316	1,659	-	1,659
49,484	-	49,484	8,057	-	8,057
10,431	-	10,431	2,958	-	2,958
-	676,288	676,288	-	636,836	636,836
-	24,827	24,827	-	22,871	22,871
-	153	153	-	96	96
-	20,000	20,000	-	825	825
41,179	-	41,179	1,602	-	1,602
1,500,000	-	1,500,000	-	-	-
2,444,326	3,152,993	5,597,319	758,979	2,996,224	3,755,203
6,350,166	74,125,730	80,475,896	3,340,519	71,164,075	74,504,594
420,819	-	420,819	335,325	-	335,325
1,455,664	-	1,455,664	1,354,619	-	1,354,619
8,428,621	-	8,428,621	7,376,904	-	7,376,904
4,500	-	4,500	-	-	-
10,309,604	-	10,309,604	9,066,848	-	9,066,848
6,460	1,142,363	1,148,823	6,459	980,807	987,266
310,478	-	310,478	307,456	-	307,456
-	635,678	635,678	-	635,677	635,677
-	745,905	745,905	-	742,155	742,155
-	673,879	673,879	-	638,961	638,961
21,027	7,800	28,827	-	2,500	2,500
-	850	850	-	790	790
3,858	6,954	10,812	998	5,500	6,498
-	10,000	10,000	-	1,275	1,275
1,177	300	1,477	-	-	-
343,000	3,223,729	3,566,729	314,913	3,007,665	3,322,578
333,939	1,506,090	1,840,029	268,334	1,453,865	1,722,199
-	73,945	73,945	-	68,982	68,982
-	443,055	443,055	-	440,609	440,609
44,100	3,500	47,600	148	-	148
90,214	27,775	117,989	66,468	16,930	83,398
24,567	-	24,567	17,381	-	17,381
492,820	2,054,365	2,547,185	352,331	1,980,386	2,332,717
725,858	1,193,135	1,918,993	604,003	1,136,241	1,740,244
-	452,110	452,110	-	452,108	452,108
789,362	-	789,362	663,271	-	663,271
-	63,570	63,570	-	43,182	43,182
-	7,761	7,761	-	5,197	5,197
-	500	500	-	182	182
-	2,750	2,750	-	1,558	1,558
341,696	100	341,796	140,709	100	140,809
1,856,916	1,719,926	3,576,842	1,407,983	1,638,568	3,046,551

**CITY OF UNION CITY SCHOOL DISTRICT  
Combining Budgetary Comparison Schedule  
General Fund  
for the Fiscal Year Ended June 30, 2018**

	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	\$ 3,311,113	\$ -	\$ 3,311,113	\$ 1,500,000	\$ -	\$ 1,500,000
Salaries of secretarial and clerical assistants	941,575	-	941,575	(155,328)	-	(155,328)
Total other support services - students-special services	4,252,688	-	4,252,688	1,344,672	-	1,344,672
Improvement of instructional services:						
Salaries of supervisors of instructions	3,010,875	-	3,010,875	(413,183)	-	(413,183)
Salaries of principals/assistant principals	-	-	-	-	11,521	11,521
Salaries of other professional staff	506,486	117,300	623,786	78,962	(1)	78,961
Salaries of secretarial and clerical assistants	1,196,570	415,865	1,612,435	(11,830)	77,802	65,972
Other salaries	1,377,080	-	1,377,080	-	-	-
Purchased professional - educational services	118,413	48,950	167,363	-	(2,079)	(2,079)
Purchased professional - technical services	6,068	-	6,068	-	-	-
Other purchased services (400-500 series)	1,782,166	36,131	1,818,297	65,838	-	65,838
Supplies and materials	-	288,336	288,336	-	(29,758)	(29,758)
Textbooks	29,000	-	29,000	-	-	-
Other objects	2,218	-	2,218	-	-	-
Total improvement of instructional services	8,028,876	906,582	8,935,458	(280,213)	57,485	(222,728)
Educational media services/school library:						
Salaries	-	715,293	715,293	-	88,575	88,575
Salaries of technology coordinators	-	164,710	164,710	-	(82,115)	(82,115)
Purchased professional - technical services	9,170	1,188,321	1,197,491	-	-	-
Other purchased services (400-500 series)	27,125	19,506	46,631	-	(23)	(23)
Supplies and materials	2,196	1,038,258	1,040,454	-	(89,764)	(89,764)
Total educational media services/school library	38,491	3,126,088	3,164,579	-	(83,327)	(83,327)
Instruction staff training services:						
Salaries of supervisors of instruction	748,899	-	748,899	1,817,303	-	1,817,303
Other purchased professional services - educational	21,600	4,500	26,100	-	-	-
Supplies and materials	-	800	800	320	-	320
Total instruction staff training services	770,499	5,300	775,799	1,817,623	-	1,817,623
Support services - general administration:						
Salaries	364,283	-	364,283	17,571	-	17,571
Salaries of other professional staff	1,003,402	-	1,003,402	(208,249)	-	(208,249)
Other purchased professional services - educational	80,481	-	80,481	-	-	-
Legal services	618,124	-	618,124	73,235	-	73,235
Other purchased professional services	572,990	-	572,990	-	-	-
Purchased Technical services	618,025	-	618,025	33,669	-	33,669
Communications/telephone	561,856	-	561,856	(299,587)	-	(299,587)
Miscellaneous purchased services	586,803	-	586,803	-	-	-
General Supplies	52,143	-	52,143	-	-	-
Miscellaneous expenditures	132,855	-	132,855	35,750	-	35,750
Total support services - general administration	4,590,962	-	4,590,962	(347,611)	-	(347,611)
Support services - school administration:						
Salaries of principals/assistant principals	-	4,024,735	4,024,735	-	334,154	334,154
Salaries of other professional staff	-	-	-	-	93,052	93,052
Salaries of secretarial and clerical assistants	-	3,023,795	3,023,795	-	99,596	99,596
Other professional and technical services	2,224,192	13,652	2,237,844	(519,234)	(1,595)	(520,829)
Other purchased services (400-500 series)	-	14,207	14,207	-	-	-
Supplies and materials	50,532	404,103	454,635	(5,806)	33,714	27,908
Other objects	38,985	88,893	127,878	3,250	-	3,250
Total support services - school administration	2,313,709	7,569,385	9,883,094	(521,790)	558,921	37,131
Central services:						
Salaries	1,030,383	-	1,030,383	124,141	-	124,141
Purchased profession services	43,000	-	43,000	-	-	-
Purchased technical services	511,776	-	511,776	(218,519)	-	(218,519)
Supplies and materials	105,441	-	105,441	(99)	-	(99)
Miscellaneous expenditures	70,808	-	70,808	19,606	-	19,606
Total central services:	1,761,408	-	1,761,408	(74,871)	-	(74,871)
Administrative Information Technology:						
Purchased profession services	24,366	-	24,366	(14,000)	-	(14,000)
Purchased technical services	555,140	-	555,140	(4,000)	-	(4,000)
Total administrative information technology:	579,506	-	579,506	(18,000)	-	(18,000)
Required maintenance for school facilities:						
Salaries	2,578,495	-	2,578,495	(1,948,049)	-	(1,948,049)
Cleaning, repair and maintenance services	1,338,763	-	1,338,763	-	-	-
General supplies	209,525	-	209,525	-	-	-
Other objects	33,380	-	33,380	-	-	-
Total required maintenance for school facilities	4,160,163	-	4,160,163	(1,948,049)	-	(1,948,049)



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
\$ 4,811,113	\$ -	\$ 4,811,113	\$ 4,624,894	\$ -	\$ 4,624,894
786,247	-	786,247	786,246	-	786,246
5,597,360	-	5,597,360	5,411,140	-	5,411,140
2,597,692	-	2,597,692	2,337,975	-	2,337,975
-	11,521	11,521	-	11,520	11,520
585,448	117,299	702,747	378,712	117,300	496,012
1,184,740	493,667	1,678,407	1,000,823	431,636	1,432,459
1,377,080	-	1,377,080	1,290,486	-	1,290,486
118,413	46,871	165,284	48,290	7,962	56,252
6,068	-	6,068	-	-	-
1,848,004	36,131	1,884,135	1,714,419	29,125	1,743,544
-	258,578	258,578	-	180,080	180,080
29,000	-	29,000	-	-	-
2,218	-	2,218	-	-	-
7,748,663	964,067	8,712,730	6,770,705	777,623	7,548,328
-	803,868	803,868	-	757,125	757,125
-	82,595	82,595	-	77,147	77,147
9,170	1,188,321	1,197,491	4,808	754,497	759,305
27,125	19,483	46,608	23,920	17,573	41,493
2,196	948,494	950,690	1,992	846,083	848,075
38,491	3,042,761	3,081,252	30,720	2,452,425	2,483,145
2,566,202	-	2,566,202	2,508,645	-	2,508,645
21,600	4,500	26,100	2,570	360	2,930
320	800	1,120	320	198	518
2,588,122	5,300	2,593,422	2,511,535	558	2,512,093
381,854	-	381,854	365,345	-	365,345
795,153	-	795,153	527,153	-	527,153
80,481	-	80,481	55,199	-	55,199
691,359	-	691,359	649,078	-	649,078
572,990	-	572,990	340,577	-	340,577
651,694	-	651,694	643,423	-	643,423
262,269	-	262,269	242,395	-	242,395
586,803	-	586,803	520,893	-	520,893
52,143	-	52,143	44,011	-	44,011
168,605	-	168,605	93,927	-	93,927
4,243,351	-	4,243,351	3,482,001	-	3,482,001
-	4,358,889	4,358,889	-	4,097,384	4,097,384
-	93,052	93,052	-	93,052	93,052
-	3,123,391	3,123,391	-	2,967,099	2,967,099
1,704,958	12,057	1,717,015	1,058,448	6,057	1,064,505
-	14,207	14,207	-	12,318	12,318
44,726	437,817	482,543	43,665	249,377	293,042
42,235	88,893	131,128	27,278	74,147	101,425
1,791,919	8,128,306	9,920,225	1,129,391	7,499,434	8,628,825
1,154,524	-	1,154,524	1,089,459	-	1,089,459
43,000	-	43,000	33,822	-	33,822
293,257	-	293,257	172,173	-	172,173
105,342	-	105,342	59,952	-	59,952
90,414	-	90,414	67,136	-	67,136
1,686,537	-	1,686,537	1,422,542	-	1,422,542
10,366	-	10,366	9,416	-	9,416
551,140	-	551,140	490,629	-	490,629
561,506	-	561,506	500,045	-	500,045
630,446	-	630,446	510,914	-	510,914
1,338,763	-	1,338,763	964,431	-	964,431
209,525	-	209,525	121,264	-	121,264
33,380	-	33,380	5,500	-	5,500
2,212,114	-	2,212,114	1,602,109	-	1,602,109

**CITY OF UNION CITY SCHOOL DISTRICT  
Combining Budgetary Comparison Schedule  
General Fund  
for the Fiscal Year Ended June 30, 2018**

	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	\$ 10,704,735	\$ -	\$ 10,704,735	\$ 1,308,716	\$ -	\$ 1,308,716
Other salaries	50,940	-	50,940	-	-	-
Purchased professional and technical services	2,919,391	-	2,919,391	953,002	-	953,002
Cleaning, repair and maintenance services	3,005,662	-	3,005,662	(86,280)	-	(86,280)
Rental of land and buildings other than lease purchase	2,205,901	-	2,205,901	(285,081)	-	(285,081)
Other purchased property	638,567	-	638,567	-	-	-
General supplies	1,018,357	-	1,018,357	-	-	-
Energy	4,409,580	-	4,409,580	-	-	-
Other objects	192,499	-	192,499	1,625	-	1,625
Total other operating and maintenance of plant services:	25,145,632	-	25,145,632	1,891,982	-	1,891,982
Security:						
Salaries	504,787	5,404,373	5,909,160	57,398	(114,183)	(56,785)
General supplies	-	5,300	5,300	-	-	-
Total security	504,787	5,409,673	5,914,460	57,398	(114,183)	(56,785)
Student transportation services:						
Salaries of non-instruction aides	400,000	-	400,000	208,533	-	208,533
Management Fee - ESC & CTSA Trans Program	77,126	-	77,126	75,000	-	75,000
Cleaning, repair and maintenance services	40,000	-	40,000	-	-	-
Lease purchase payments - school buses	250,000	-	250,000	-	-	-
Contracted services - (other than between home and school) - vendors	-	5,500	5,500	-	-	-
Contracted services - (Special education students) - joint agreement	3,477,895	-	3,477,895	357,823	-	357,823
General supplies	4,062	-	4,062	(262,027)	-	(262,027)
Miscellaneous purchased services	692,450	-	692,450	(262,027)	-	(262,027)
Total student transportation services	4,941,533	5,500	4,947,033	379,329	-	379,329
Unallocated employee benefits:						
Group insurance	6,040	-	6,040	-	-	-
Social Security contribution	3,400,000	-	3,400,000	(3,000)	-	(3,000)
TPAF contribution - ERIP	3,000,000	-	3,000,000	-	-	-
Other retirement contributions - regular	3,500,000	-	3,500,000	549,025	-	549,025
Other retirement contributions - ERIP	1,500,000	-	1,500,000	-	-	-
Workers' compensation	3,250,000	-	3,250,000	55,634	-	55,634
Unemployment compensation	200,000	-	200,000	(130,716)	-	(130,716)
Health benefits	14,219,511	30,533,547	44,753,058	(1,330)	(450,801)	(452,131)
Tuition reimbursement	632,612	-	632,612	-	-	-
Total unallocated employee benefits	29,708,163	30,533,547	60,241,710	469,613	(450,801)	18,812
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	99,787,669	54,418,667	154,206,336	2,781,171	103,523	2,884,694
Total expenditures - current expense	107,157,773	128,647,920	235,805,693	1,761,233	-	1,761,233
<b>CAPITAL OUTLAY</b>						
Equipment:						
Undistributed expenditures:						
General administration	7,460	-	7,460	1,232	-	1,232
Special schools (all programs)	34,022	-	34,022	-	-	-
Total equipment	41,482	-	41,482	1,232	-	1,232
Facilities acquisition and construction services:						
Architect/engineering services	135,963	-	135,963	-	-	-
Construction services	50,264	-	50,264	-	-	-
Total facilities acquisition and construction services	690,264	-	690,264	(504,037)	-	(504,037)
Assets acquired under capital leases (Non-budgeted)	-	-	-	-	-	-
Total capital outlay	731,746	-	731,746	(502,805)	-	(502,805)

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
\$ 12,013,451	\$ -	\$ 12,013,451	\$ 11,266,422	\$ -	\$ 11,266,422
50,940	-	50,940	31,164	-	31,164
3,872,393	-	3,872,393	1,928,700	-	1,928,700
2,919,382	-	2,919,382	2,342,164	-	2,342,164
1,920,820	-	1,920,820	1,478,425	-	1,478,425
638,567	-	638,567	595,837	-	595,837
1,018,357	-	1,018,357	1,005,068	-	1,005,068
4,409,580	-	4,409,580	3,219,945	-	3,219,945
194,124	-	194,124	146,284	-	146,284
<u>27,037,614</u>	<u>-</u>	<u>27,037,614</u>	<u>22,014,009</u>	<u>-</u>	<u>22,014,009</u>
562,185	5,290,190	5,852,375	562,185	5,080,635	5,642,820
-	5,300	5,300	-	892	892
<u>562,185</u>	<u>5,295,490</u>	<u>5,857,675</u>	<u>562,185</u>	<u>5,081,527</u>	<u>5,643,712</u>
608,533	-	608,533	608,533	-	608,533
152,126	-	152,126	128,293	-	128,293
40,000	-	40,000	-	-	-
250,000	-	250,000	250,000	-	250,000
-	5,500	5,500	-	3,274	3,274
3,835,718	-	3,835,718	3,536,790	-	3,536,790
4,062	-	4,062	2,671	-	2,671
430,423	-	430,423	199,763	-	199,763
<u>5,320,862</u>	<u>5,500</u>	<u>5,326,362</u>	<u>4,726,050</u>	<u>3,274</u>	<u>4,729,324</u>
6,040	-	6,040	-	-	-
3,397,000	-	3,397,000	3,175,130	-	3,175,130
3,000,000	-	3,000,000	5,599	-	5,599
4,049,025	-	4,049,025	4,048,370	-	4,048,370
1,500,000	-	1,500,000	349,399	-	349,399
3,305,634	-	3,305,634	3,305,634	-	3,305,634
69,284	-	69,284	-	-	-
14,218,181	30,082,746	44,300,927	7,515,469	28,853,841	36,369,310
632,612	-	632,612	452,392	-	452,392
<u>30,177,776</u>	<u>30,082,746</u>	<u>60,260,522</u>	<u>18,851,993</u>	<u>28,853,841</u>	<u>47,705,834</u>
-	-	-	11,309,265	-	11,309,265
-	-	-	7,304,414	-	7,304,414
-	-	-	16,620	-	16,620
-	-	-	6,039,744	-	6,039,744
-	-	-	24,670,043	-	24,670,043
<u>102,568,840</u>	<u>54,522,190</u>	<u>157,091,030</u>	<u>104,826,543</u>	<u>51,295,301</u>	<u>156,121,844</u>
<u>108,919,006</u>	<u>128,647,920</u>	<u>237,566,926</u>	<u>108,167,062</u>	<u>122,459,376</u>	<u>230,626,438</u>
8,692	-	8,692	8,692	-	8,692
34,022	-	34,022	27,192	-	27,192
<u>42,714</u>	<u>-</u>	<u>42,714</u>	<u>35,884</u>	<u>-</u>	<u>35,884</u>
135,963	-	135,963	58,446	-	58,446
50,264	-	50,264	-	-	-
<u>186,227</u>	<u>-</u>	<u>186,227</u>	<u>58,446</u>	<u>-</u>	<u>58,446</u>
-	-	-	550,516	-	550,516
<u>228,941</u>	<u>-</u>	<u>228,941</u>	<u>644,846</u>	<u>-</u>	<u>644,846</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Combining Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2018**

	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
<b>SPECIAL SCHOOLS</b>						
Other special schools - instructions:						
Salaries of teachers	\$ 212,813	\$ -	\$ 212,813	\$ -	\$ -	\$ -
Other salaries - instruction	290,250	-	290,250	766,805	-	766,805
General supplies	20,835	-	20,835	-	-	-
Total other special schools - instructions	<u>523,898</u>	<u>-</u>	<u>523,898</u>	<u>766,805</u>	<u>-</u>	<u>766,805</u>
Accredited evening/adult high school - instruction:						
Salaries of teachers	156,150	-	156,150	115,060	-	115,060
Other salaries for instruction	8,250	-	8,250	-	-	-
General supplies	9,647	-	9,647	-	-	-
Textbooks	2,500	-	2,500	-	-	-
Total accredited evening/adult high school - instruction	<u>176,547</u>	<u>-</u>	<u>176,547</u>	<u>115,060</u>	<u>-</u>	<u>115,060</u>
Accredited evening/adult high school - support services:						
Salaries	12,375	-	12,375	30,092	-	30,092
Purchased professional and technical services	9,880	-	9,880	-	-	-
Total accredited evening/adult high school - support services	<u>22,255</u>	<u>-</u>	<u>22,255</u>	<u>30,092</u>	<u>-</u>	<u>30,092</u>
Adult education - local - instruction:						
Salaries	145,506	-	145,506	-	-	-
Salaries of teachers	1,062,025	-	1,062,025	(145,152)	-	(145,152)
General supplies	39,511	-	39,511	-	-	-
Other expenses	-	-	-	1,625	-	1,625
Total adult education - local - instruction	<u>1,247,042</u>	<u>-</u>	<u>1,247,042</u>	<u>(143,527)</u>	<u>-</u>	<u>(143,527)</u>
Adult education - local - support services:						
Other objects	1,200	-	1,200	-	-	-
Total adult education - local - support services	<u>1,200</u>	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special schools	<u>1,970,942</u>	<u>-</u>	<u>1,970,942</u>	<u>768,430</u>	<u>-</u>	<u>768,430</u>
Charter schools	<u>268,928</u>	<u>-</u>	<u>268,928</u>	<u>99,535</u>	<u>-</u>	<u>99,535</u>
Total expenditures	<u>110,129,389</u>	<u>128,647,920</u>	<u>238,777,309</u>	<u>2,126,393</u>	<u>-</u>	<u>2,126,393</u>
Excess (deficiency) of revenues over (under) expenditures	<u>85,577,617</u>	<u>(128,647,920)</u>	<u>(43,070,303)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Capital leases (Non-budgeted)	-	-	-	-	-	-
Transfer out - capital reserve withdrawal capital projects fund	(3,510,000)	-	(3,510,000)	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	122,159,320	122,159,320	-	373,675	373,675
Transfers in - contribution to school based budgeting - special revenue fund	-	5,951,605	5,951,605	-	(373,675)	(373,675)
Operating transfers out - transfer to special revenue-local contribution to preschool - inclusion	(595,080)	-	(595,080)	-	-	-
Transfers out - contribution to school based budgeting	(122,159,320)	-	(122,159,320)	-	-	-
Transfers out - contribution to capital projects fund - acquisition of AEA building	-	-	-	-	-	-
Total other financing sources (uses)	<u>(126,264,400)</u>	<u>128,110,925</u>	<u>1,846,525</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(40,686,783)</u>	<u>(536,995)</u>	<u>(41,223,778)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, July 1	<u>40,686,783</u>	<u>536,995</u>	<u>41,223,778</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 212,813	\$ -	\$ 212,813	\$ 111,336	\$ -	\$ 111,336
1,057,055	-	1,057,055	1,057,054	-	1,057,054
20,835	-	20,835	-	-	-
<u>1,290,703</u>	<u>-</u>	<u>1,290,703</u>	<u>1,168,390</u>	<u>-</u>	<u>1,168,390</u>
271,210	-	271,210	271,209	-	271,209
8,250	-	8,250	941	-	941
9,647	-	9,647	9,375	-	9,375
2,500	-	2,500	-	-	-
<u>291,607</u>	<u>-</u>	<u>291,607</u>	<u>281,525</u>	<u>-</u>	<u>281,525</u>
42,467	-	42,467	42,467	-	42,467
9,880	-	9,880	9,880	-	9,880
<u>52,347</u>	<u>-</u>	<u>52,347</u>	<u>52,347</u>	<u>-</u>	<u>52,347</u>
145,506	-	145,506	143,306	-	143,306
916,873	-	916,873	688,316	-	688,316
39,511	-	39,511	38,901	-	38,901
1,625	-	1,625	125	-	125
<u>1,103,515</u>	<u>-</u>	<u>1,103,515</u>	<u>870,648</u>	<u>-</u>	<u>870,648</u>
1,200	-	1,200	1,200	-	1,200
1,200	-	1,200	1,200	-	1,200
<u>2,739,372</u>	<u>-</u>	<u>2,739,372</u>	<u>2,374,110</u>	<u>-</u>	<u>2,374,110</u>
368,463	-	368,463	318,992	-	318,992
<u>112,255,782</u>	<u>128,647,920</u>	<u>240,903,702</u>	<u>111,505,010</u>	<u>122,459,376</u>	<u>233,964,386</u>
<u>85,577,617</u>	<u>(128,647,920)</u>	<u>(43,070,303)</u>	<u>113,812,232</u>	<u>(122,459,376)</u>	<u>(8,647,144)</u>
-	-	-	550,516	-	550,516
(3,510,000)	-	(3,510,000)	(2,301,000)	-	(2,301,000)
-	122,532,995	122,532,995	-	117,722,707	117,722,707
-	5,577,930	5,577,930	-	5,305,890	5,305,890
(595,080)	-	(595,080)	(595,080)	-	(595,080)
(122,159,320)	-	(122,159,320)	(117,722,707)	-	(117,722,707)
-	-	-	(8,850,000)	-	(8,850,000)
<u>(126,264,400)</u>	<u>128,110,925</u>	<u>1,846,525</u>	<u>(128,918,271)</u>	<u>123,028,597</u>	<u>(5,889,674)</u>
(40,686,783)	(536,995)	(41,223,778)	(15,106,039)	569,221	(14,536,818)
<u>40,686,783</u>	<u>536,995</u>	<u>41,223,778</u>	<u>81,806,738</u>	<u>536,995</u>	<u>82,343,733</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,700,699</u>	<u>\$ 1,106,216</u>	<u>\$ 67,806,915</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**Special Revenue Fund**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>					
Federal sources	\$ 11,857,347	\$ 5,689,376	\$ 17,546,723	\$ 14,049,829	\$ 3,496,894
State sources	32,958,737	910,308	33,869,045	32,456,080	1,412,965
Private Sources	-	-	-	-	-
Total revenues	<u>\$ 44,816,084</u>	<u>\$ 6,599,684</u>	<u>\$ 51,415,768</u>	<u>\$ 46,505,909</u>	<u>\$ 4,909,859</u>
<b>EXPENDITURES</b>					
Instruction:					
Salaries of teachers	\$ 3,921,698	\$ (358,164)	\$ 3,563,534	\$ 3,214,236	\$ 349,298
Other salaries for instruction	850,640	-	850,640	850,640	-
Purchased prof. & tech. services	216,598	1,006,159	1,222,757	784,583	438,174
Other purchased services (400-500 series)	76,873	894,301	971,174	842,774	128,400
General supplies	12,115	121,790	133,905	92,540	41,365
Textbooks	10,086	463,278	473,364	473,965	(601)
Other objects	29,828	173,009	202,837	122,931	79,906
Total Instruction	<u>5,117,838</u>	<u>2,300,373</u>	<u>7,418,211</u>	<u>6,381,669</u>	<u>1,036,542</u>
Support services:					
Salaries	3,302,387	2,067,540	5,369,927	4,547,810	822,117
Salaries of supervisors of instruction	145,888	91,371	237,259	155,150	82,109
Salaries of program directors	186,639	-	186,639	179,400	7,239
Salaries of other professional staff	690,300	(41,561)	648,739	693,452	(44,713)
Salaries of secretarial & clerical staff	870,538	(725,788)	144,750	144,750	-
Other salaries	341,400	-	341,400	207,642	133,758
Salaries of family/parent liaison	36,700	-	36,700	36,700	-
Salaries of facilitators and math and literacy coaches	965,790	-	965,790	965,790	-
Personal services-employee benefits	3,325,189	1,220,901	4,546,090	3,982,650	563,440
Purchased educational services - Contracted Pre-K	21,741,145	-	21,741,145	21,740,011	1,134
Purchased professional - educational services	1,453,516	921,205	2,374,721	1,194,651	1,180,070
Other purchased professional services	410,752	(35,539)	375,213	338,763	36,450
Contracted services (other than between home and school) - grant agreements	38,500	20,815	59,315	59,269	46
Travel	1,047	2,107	3,154	1,779	1,375
Supplies and materials	671,920	1,087,144	1,759,064	1,090,314	668,750
Other objects	22,490	76,387	98,877	75,299	23,578
Total support services	<u>34,204,201</u>	<u>4,684,582</u>	<u>38,888,783</u>	<u>35,413,430</u>	<u>3,475,353</u>
Facilities acquisition and construction services:					
Instructional equipment	137,520	(11,596)	125,924	-	125,924
Total facilities acquisition and construction services	<u>137,520</u>	<u>(11,596)</u>	<u>125,924</u>	<u>-</u>	<u>125,924</u>
Total expenditures	<u>39,459,559</u>	<u>6,973,359</u>	<u>46,432,918</u>	<u>41,795,099</u>	<u>4,637,819</u>
<b>OTHER FINANCING (USES)</b>					
Transfer In from General Fund	595,080	-	595,080	595,080	-
Transfer out to school based budgeting - general fund	(5,951,605)	373,675	(5,577,930)	(5,305,890)	272,040
Total other financing (uses)	<u>(5,356,525)</u>	<u>373,675</u>	<u>(4,982,850)</u>	<u>(4,710,810)</u>	<u>272,040</u>
Total outflows	<u>44,816,084</u>	<u>6,599,684</u>	<u>51,415,768</u>	<u>46,505,909</u>	<u>4,909,859</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, 2018**

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 225,317,242	[C-2] \$ 46,505,909
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	638,335
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	17,794,802	2,816,000
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(18,008,778)</u>	<u>(2,760,807)</u>
 Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	 [B-2] \$ <u>225,103,266</u>	 [B-2] \$ <u>47,199,437</u>
 <b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 233,964,386	[C-2] \$ 46,505,909
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.	-	638,335
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.		
Net transfers (outflows) to general fund	<u>-</u>	<u>(4,710,810)</u>
 Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	 [B-2] \$ <u>233,964,386</u>	 [B-2] \$ <u>42,433,434</u>



**REQUIRED SUPPLEMENTARY INFORMATION**

**PART III**

**PENSION AND OPEB INFORMATION**

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

	<u>June 30, 2018</u>	<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	0.4328850855%	0.4016078750%	0.4030943120%	0.3793578014%	0.0331978870%
District's proportionate share of the net pension liability	\$ 100,768,729	\$ 118,944,733	\$ 90,486,596	\$ 71,026,156	\$ 63,447,759
District's covered-employee payroll	\$ 31,938,069	\$ 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	315.51%	383.22%	332.08%	259.75%	244.69%
Plan fiduciary net position as a percentage of the total pension liability	48.10%	40.14%	47.93%	52.08%	48.72%

Note: The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

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

	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>	<u>June 30, 2014</u>
Contractually required contribution	\$ 4,010,218	\$ 3,567,827	\$ 3,465,530	\$ 3,127,371	\$ 2,501,393
Contributions in relation to the contractually required contribution	<u>4,010,218</u>	<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>	<u>\$ -</u>
District's covered-employee payroll	\$ 31,938,069	\$ 31,038,034	\$ 29,651,614	\$ 27,248,240	25,930,027
Contributions as a percentage of covered-employee payroll	12.56%	11.50%	11.69%	11.48%	9.65%

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

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

	<u>June 30, 2018</u>	<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	0.000%	0.000%	0.000%	0.000%	0.000%
State's proportion of the net pension liability associated with the District	0.6864%	0.7008%	0.6876%	0.6669%	0.7145%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the District	<u>462,811,358</u>	<u>551,266,598</u>	<u>434,623,745</u>	<u>356,452,253</u>	<u>361,113,655</u>
Total proportionate share of the net pension liability associated with the District	<u>\$ 462,811,358</u>	<u>\$ 551,266,598</u>	<u>\$ 434,623,745</u>	<u>\$ 356,452,253</u>	<u>\$ 361,113,655</u>
District proportion share of the net pension liability (asset) as a percentage of its covered-employee payroll	0.000%	0.000%	0.000%	0.000%	0.000%
Plan fiduciary net position as a percentage of the total pension liability	25.41%	22.33%	28.71%	33.64%	33.76%

Note: The amounts presented for each fiscal year were determined as of the previous fiscal year-end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF CHANGES IN THE STATE PROPORTIONATE SHARE OF OPEB LIABILITY  
ATTRIBUTABLE TO THE DISTRICT AND RELATED RATIOS  
STATE HEALTH BENEFITS LOCAL EDUCATION RETIRED EMPLOYEES OPEB PLAN  
LAST FISCAL YEAR\***

	<u>June 30, 2018</u>
OPEB liability, July 1	\$ 399,039,646
Changes reconized for the fiscal year:	
Service cost	17,397,412
Interest on the total OPEB liability	11,751,471
Changes in assumptions	(49,331,037)
Gross benefit payments	(8,583,649)
Contributions from the member	<u>316,071</u>
Net changes	<u>(28,449,732)</u>
OPEB liability, June 30	<u>\$ 370,589,914</u>
District's proportionate share of OPEB liability	\$ -
State's proportionate share of OPEB liability	<u>370,589,914</u>
Total OPEB liability	<u>\$ 370,589,914</u>
District's covered employee payroll	\$ 111,889,209
Total OPEB Liability as a percentage of covered employee payroll	0.000%

Note: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

\* The amounts presented for each fiscal year were determined as of the previous fiscal year end.

This schedule is presented to illustrate the requirement to show information for 10 years in accordance with GASB Statement No. 75. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
PART III**

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Notes to the Required Supplementary Information**  
**for the Fiscal Year Ended June 30, 2018**

	<b>Public Employees' Retirement System (PERS)</b>	<b>Teachers Pension and Annuity Fund (TPAF)</b>	<b>State Health Benefit Local Education Retired Employees OPEB Plan</b>
Change in benefits	None	None	None
Changes in assumptions:			
Discount rate:			
As of June 30, 2017	5.00%	4.25%	2.85%
As of June 30, 2016	3.98%	3.22%	3.58%
Municipal bond rate:			
As of June 30, 2017	3.58%	3.58%	3.58%
As of June 30, 2016	2.85%	2.85%	2.85%
Inflation rate:			
As of June 30, 2017	2.25%	2.25%	2.50%
As of June 30, 2016	3.08%	2.50%	
Long-term expected rate of return on pension plan investments:			
As of June 30, 2017	7.00%	7.00%	Not Applicable
As of June 30, 2016	7.65%	7.65%	Not Applicable



**OTHER SUPPLEMENTARY INFORMATION**

**SCHOOL BASED BUDGET SCHEDULES**

**CITY OF UNION CITY SCHOOL DISTRICT**  
**General Fund**  
**Combining Balance Sheet**  
**June 30, 2018**

	Operating Fund Fund 11-13	Blended Resource Fund Fund 15	Total General Fund
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 39,547,550	\$ -	\$ 39,547,550
Intrafund receivable	-	1,106,216	1,106,216
Interfund receivable	1,118,621	-	1,118,621
Intergovernmental receivable:			
Local taxes receivable	4,625,591	-	4,625,591
State	2,809,671	-	2,809,671
Restricted cash and cash equivalents	<u>1,696,704</u>	<u>-</u>	<u>1,696,704</u>
Total assets	<u><u>\$ 49,798,137</u></u>	<u><u>\$ 1,106,216</u></u>	<u><u>\$ 50,904,353</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Intrafund accounts payable	<u>\$ 1,106,216</u>	<u>\$ -</u>	<u>\$ 1,106,216</u>
Total liabilities	<u>1,106,216</u>	<u>-</u>	<u>1,106,216</u>
Fund balances:			
Restricted for:			
Excess surplus - prior year - designated for subsequent year's expenditures	32,753,235	-	32,753,235
Excess surplus - current year	15,396,693	-	15,396,693
Capital reserve	1,696,704	-	1,696,704
Assigned to:			
Year-end encumbrances	10,797,238	1,106,216	11,903,454
Unassigned	<u>(11,951,949)</u>	<u>-</u>	<u>(11,951,949)</u>
Total fund balances	<u>48,691,921</u>	<u>1,106,216</u>	<u>49,798,137</u>
Total liabilities and fund balances	<u><u>\$ 49,798,137</u></u>	<u><u>\$ 1,106,216</u></u>	<u><u>\$ 50,904,353</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>Government-Wide</u></b>				
Resources:				
General Fund Contribution	\$ 122,532,995		\$ 116,616,491	\$ 5,916,504
General Fund Reserve for Encumbrances at June 30, 2017	536,995		536,995	-
	<u>123,069,990</u>		<u>117,153,486</u>	<u>5,916,504</u>
Combined General Fund and State Resources	<u>123,069,990</u>	<u>95.66%</u>	<u>117,153,486</u>	<u>5,916,504</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	4,766,490	3.71%	4,534,470	232,020
Title II - Part A: Teachers and Principal Training and Recruiting	282,299	0.22%	267,956	14,343
Title III - Part A: English Language Instruction	529,141	0.41%	503,464	25,677
Total Restricted Federal Resources	<u>5,577,930</u>	<u>4.34%</u>	<u>5,305,890</u>	<u>272,040</u>
Totals	<u>\$ 128,647,920</u>	<u>100.00%</u>	<u>\$ 122,459,376</u>	<u>\$ 6,188,544</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Union Hill Middle School</u></b>				
Resources:				
General Fund Contribution	\$ 9,273,019		\$ 8,568,518	\$ 704,501
General Fund Reserve for Encumbrances at June 30, 2017	32,336		32,336	-
	<u>9,305,355</u>		<u>8,600,854</u>	<u>704,501</u>
Combined General Fund and State Resources	<u>9,305,355</u>	<u>94.56%</u>	<u>8,600,854</u>	<u>704,501</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	457,548	4.64%	422,039	35,509
Title II - Part A: Teachers and Principal Training and Recruiting	27,098	0.28%	25,468	1,630
Title III - Part A: English Language Instruction	50,792	0.52%	47,297	3,495
Total Restricted Federal Resources	<u>535,438</u>	<u>5.44%</u>	<u>494,804</u>	<u>40,634</u>
Totals	<u>\$ 9,840,793</u>	<u>100.00%</u>	<u>\$ 9,095,658</u>	<u>\$ 745,135</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Emerson Middle School</u></b>				
Resources:				
General Fund Contribution	\$ 9,582,241		\$ 9,081,045	\$ 501,196
General Fund Reserve for Encumbrances at June 30, 2017	68,202		68,202	-
	<u>9,650,443</u>		<u>9,149,247</u>	<u>501,196</u>
Combined General Fund and State Resources	<u>9,650,443</u>	<u>94.32%</u>	<u>9,149,247</u>	<u>501,196</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	496,940	4.85%	470,460	26,480
Title II - Part A: Teachers and Principal Training and Recruiting	29,432	0.29%	28,131	1,301
Title III - Part A: English Language Instruction	55,168	0.54%	52,381	2,787
Total Restricted Federal Resources	<u>581,540</u>	<u>5.68%</u>	<u>550,972</u>	<u>30,568</u>
Totals	<u>\$ 10,231,983</u>	<u>100.00%</u>	<u>\$ 9,700,219</u>	<u>\$ 531,764</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Thomas A. Edison</u></b>				
Resources:				
General Fund Contribution	\$ 10,723,438		\$ 10,267,352	\$ 456,086
General Fund Reserve for Encumbrances at June 30, 2017	42,328		42,328	-
	<u>10,765,766</u>		<u>10,309,680</u>	<u>456,086</u>
Combined General Fund and State Resources	<u>10,765,766</u>	<u>95.15%</u>	<u>10,309,680</u>	<u>456,086</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	469,088	4.14%	448,577	20,511
Title II - Part A: Teachers and Principal Training and Recruiting	27,781	0.25%	27,088	693
Title III - Part A: English Language Instruction	52,073	0.46%	49,842	2,231
Total Restricted Federal Resources	<u>548,942</u>	<u>4.85%</u>	<u>525,507</u>	<u>23,435</u>
Totals	<u>\$ 11,314,708</u>	<u>100.00%</u>	<u>\$ 10,835,187</u>	<u>\$ 479,521</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Sara M. Gilmore</u></b>				
Resources:				
General Fund Contribution	\$ 4,638,451		\$ 4,563,478	\$ 74,973
	<u>4,638,451</u>		<u>4,563,478</u>	<u>74,973</u>
Combined General Fund and State Resources	<u>4,638,451</u>	<u>97.91%</u>	<u>4,563,478</u>	<u>74,973</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	84,725	1.79%	83,430	1,295
Title II - Part A: Teachers and Principal Training and Recruiting	5,019	0.10%	4,661	358
Title III - Part A: English Language Instruction	9,408	0.20%	9,322	86
Total Restricted Federal Resources	<u>99,152</u>	<u>2.09%</u>	<u>97,413</u>	<u>1,739</u>
Totals	<u>\$ 4,737,603</u>	<u>100.00%</u>	<u>\$ 4,660,891</u>	<u>\$ 76,712</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Hudson</u></b>				
Resources:				
General Fund Contribution	\$ 3,408,307		\$ 2,858,155	\$ 550,152
General Fund Reserve for Encumbrances at June 30, 2017	6,492		6,492	-
	<u>3,414,799</u>		<u>2,864,647</u>	<u>550,152</u>
Combined General Fund and State Resources	<u>3,414,799</u>	<u>95.12%</u>	<u>2,864,647</u>	<u>550,152</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	149,604	4.17%	125,585	24,019
Title II - Part A: Teachers and Principal Training and Recruiting	8,861	0.25%	7,529	1,332
Title III - Part A: English Language Instruction	16,610	0.46%	13,853	2,757
Total Restricted Federal Resources	<u>175,075</u>	<u>4.88%</u>	<u>146,967</u>	<u>28,108</u>
Totals	<u>\$ 3,589,874</u>	<u>100.00%</u>	<u>\$ 3,011,614</u>	<u>\$ 578,260</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Robert Waters</u></b>				
Resources:				
General Fund Contribution	\$ 10,400,417		\$ 10,152,317	\$ 248,100
General Fund Reserve for Encumbrances at June 30, 2017	23,446		23,446	-
	<u>10,423,863</u>		<u>10,175,763</u>	<u>248,100</u>
Combined General Fund and State Resources	<u>10,423,863</u>	<u>95.00%</u>	<u>10,175,763</u>	<u>248,100</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	468,500	4.28%	458,497	10,003
Title II - Part A: Teachers and Principal Training and Recruiting	27,747	0.25%	26,726	1,021
Title III - Part A: English Language Instruction	52,009	0.47%	50,343	1,666
Total Restricted Federal Resources	<u>548,256</u>	<u>5.00%</u>	<u>535,566</u>	<u>12,690</u>
Totals	<u>\$ 10,972,119</u>	<u>100.00%</u>	<u>\$ 10,711,329</u>	<u>\$ 260,790</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Jefferson</u></b>				
Resources:				
General Fund Contribution	\$ 3,440,216		\$ 3,160,775	\$ 279,441
General Fund Reserve for Encumbrances at June 30, 2017	21,945		21,945	-
	<u>3,462,161</u>		<u>3,182,720</u>	<u>279,441</u>
Combined General Fund and State Resources	<u>3,462,161</u>	<u>95.33%</u>	<u>3,182,720</u>	<u>279,441</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	144,995	3.99%	133,211	11,784
Title II - Part A: Teachers and Principal Training and Recruiting	8,588	0.24%	8,013	575
Title III - Part A: English Language Instruction	16,096	0.44%	14,690	1,406
Total Restricted Federal Resources	<u>169,679</u>	<u>4.67%</u>	<u>155,914</u>	<u>13,765</u>
Totals	<u>\$ 3,631,840</u>	<u>100.00%</u>	<u>\$ 3,338,634</u>	<u>\$ 293,206</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Washington</u></b>				
Resources:				
General Fund Contribution	\$ 8,128,642		\$ 7,900,658	\$ 227,984
General Fund Reserve for Encumbrances at June 30, 2017	22,912		22,912	-
	<u>8,151,554</u>		<u>7,923,570</u>	<u>227,984</u>
Combined General Fund and State Resources	<u>8,151,554</u>	<u>92.93%</u>	<u>7,923,570</u>	<u>227,984</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	529,620	6.04%	514,993	14,627
Title II - Part A: Teachers and Principal Training and Recruiting	31,366	0.36%	30,695	671
Title III - Part A: English Language Instruction	58,793	0.67%	57,127	1,666
Total Restricted Federal Resources	<u>619,779</u>	<u>7.07%</u>	<u>602,815</u>	<u>16,964</u>
Totals	<u>\$ 8,771,333</u>	<u>100.00%</u>	<u>\$ 8,526,385</u>	<u>\$ 244,948</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Roosevelt</u></b>				
Resources:				
General Fund Contribution	\$ 8,752,298		\$ 8,496,092	\$ 256,206
General Fund Reserve for Encumbrances at June 30, 2017	18,952		18,952	-
	<u>8,771,250</u>		<u>8,515,044</u>	<u>256,206</u>
Combined General Fund and State Resources	<u>8,771,250</u>	<u>93.19%</u>	<u>8,515,044</u>	<u>256,206</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	548,081	5.82%	531,888	16,193
Title II - Part A: Teachers and Principal Training and Recruiting	32,463	0.34%	30,970	1,493
Title III - Part A: English Language Instruction	60,846	0.65%	59,392	1,454
Total Restricted Federal Resources	<u>641,390</u>	<u>6.81%</u>	<u>622,250</u>	<u>19,140</u>
Totals	<u>\$ 9,412,640</u>	<u>100.00%</u>	<u>\$ 9,137,294</u>	<u>\$ 275,346</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Jose Marti Freshman Academy</u></b>				
Resources:				
General Fund Contribution	\$ 9,387,286		\$ 8,512,272	\$ 875,014
General Fund Reserve for Encumbrances at June 30, 2017	9,786		9,786	-
	<u>9,397,072</u>		<u>8,522,058</u>	<u>875,014</u>
Combined General Fund and State Resources	<u>9,397,072</u>	<u>96.36%</u>	<u>8,522,058</u>	<u>875,014</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	303,331	3.11%	275,048	28,283
Title II - Part A: Teachers and Principal Training and Recruiting	17,966	0.18%	15,919	2,047
Title III - Part A: English Language Instruction	33,675	0.35%	30,954	2,721
Total Restricted Federal Resources	<u>354,972</u>	<u>3.64%</u>	<u>321,921</u>	<u>33,051</u>
Totals	<u>\$ 9,752,044</u>	<u>100.00%</u>	<u>\$ 8,843,979</u>	<u>\$ 908,065</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, 2018**

	<b>Resource Amount</b>	<b>% of Total Resources</b>	<b>Total Expenditures- % of Total Resources</b>	<b>Total Surplus Carryover - % of Total Resources</b>
<b><u>School: Woodrow Wilson</u></b>				
Resources:				
General Fund Contribution	\$ -		\$ (14,424)	\$ 14,424
General Fund Reserve for Encumbrances at June 30, 2017	22,444		22,444	-
	22,444		8,020	14,424
Combined General Fund and State Resources	22,444	100.00%	8,020	14,424
Totals	\$ 22,444	100.00%	\$ 8,020	\$ 14,424

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Veteran's Memorial School</u></b>				
Resources:				
General Fund Contribution	\$ 5,607,065		\$ 5,361,579	\$ 245,486
General Fund Reserve for Encumbrances at June 30, 2017	37,987		37,987	-
	<u>5,645,052</u>		<u>5,399,566</u>	<u>245,486</u>
Combined General Fund and State Resources	<u>5,645,052</u>	<u>95.88%</u>	<u>5,399,566</u>	<u>245,486</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	207,258	3.52%	198,232	9,026
Title II - Part A: Teachers and Principal Training and Recruiting	12,274	0.21%	11,826	448
Title III - Part A: English Language Instruction	23,007	0.39%	21,963	1,044
Total Restricted Federal Resources	<u>242,539</u>	<u>4.12%</u>	<u>232,021</u>	<u>10,518</u>
Totals	<u>\$ 5,887,591</u>	<u>100.00%</u>	<u>\$ 5,631,587</u>	<u>\$ 256,004</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Union City Early Childhood</u></b>				
Resources:				
General Fund Contribution	\$ 1,926,848		\$ 1,794,147	\$ 132,701
	<u>1,926,848</u>		<u>1,794,147</u>	<u>132,701</u>
Combined General Fund and State Resources	<u>1,926,848</u>	<u>93.14%</u>	<u>1,794,147</u>	<u>132,701</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	121,212	5.86%	112,880	8,332
Title II - Part A: Teachers and Principal Training and Recruiting	7,179	0.35%	6,742	437
Title III - Part A: English Language Instruction	13,456	0.65%	12,521	935
Total Restricted Federal Resources	<u>141,847</u>	<u>6.86%</u>	<u>132,143</u>	<u>9,704</u>
Totals	<u>\$ 2,068,695</u>	<u>100.00%</u>	<u>\$ 1,926,290</u>	<u>\$ 142,405</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Union City High School</u></b>				
Resources:				
General Fund Contribution	\$ 28,441,287		\$ 27,386,209	\$ 1,055,078
General Fund Reserve for Encumbrances at June 30, 2017	133,527		133,527	-
	<u>28,574,814</u>		<u>27,519,736</u>	<u>1,055,078</u>
Combined General Fund and State Resources	<u>28,574,814</u>	<u>97.98%</u>	<u>27,519,736</u>	<u>1,055,078</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	502,360	1.73%	485,907	16,453
Title II - Part A: Teachers and Principal Training and Recruiting	29,751	0.10%	28,087	1,664
Title III - Part A: English Language Instruction	55,766	0.19%	53,365	2,401
Total Restricted Federal Resources	<u>587,877</u>	<u>2.02%</u>	<u>567,359</u>	<u>20,518</u>
Totals	<u>\$ 29,162,691</u>	<u>100.00%</u>	<u>\$ 28,087,095</u>	<u>\$ 1,075,596</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, 2018**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Colin Powell School</u></b>				
Resources:				
General Fund Contribution	\$ 8,823,480		\$ 8,528,318	\$ 295,162
General Fund Reserve for Encumbrances at June 30, 2017	96,638		96,638	-
	<u>8,920,118</u>		<u>8,624,956</u>	<u>295,162</u>
Combined General Fund and State Resources	<u>8,920,118</u>	<u>96.42%</u>	<u>8,624,956</u>	<u>295,162</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	283,228	3.06%	273,723	9,505
Title II - Part A: Teachers and Principal Training and Recruiting	16,774	0.18%	16,101	673
Title III - Part A: English Language Instruction	31,442	0.34%	30,414	1,028
Total Restricted Federal Resources	<u>331,444</u>	<u>3.58%</u>	<u>320,238</u>	<u>11,206</u>
Totals	<u>\$ 9,251,562</u>	<u>100.00%</u>	<u>\$ 8,945,194</u>	<u>\$ 306,368</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, 2018**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<b>Government-Wide</b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 2,931,670	\$ 267,682	\$ 3,199,352	\$ 3,129,633	\$ 69,719
Grades 1-5	17,964,465	304,186	18,268,651	18,119,930	148,721
Grades 6-8	9,870,204	(59,556)	9,810,648	9,565,273	245,375
Grades 9-12	15,757,163	(484,670)	15,272,493	14,630,365	642,128
Other salaries for instruction:					
Preschool/kindergarten	314,354	(46,787)	267,567	267,567	-
Total regular programs - instruction	<u>46,837,856</u>	<u>(19,145)</u>	<u>46,818,711</u>	<u>45,712,768</u>	<u>1,105,943</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	2,038,035	478,701	2,516,736	2,311,163	205,573
Purchased professional - educational services	26,000	(4,500)	21,500	6,061	15,439
Purchased professional - technical services	1,200	-	1,200	-	1,200
Other purchased services (400-500 series)	57,150	(9,000)	48,150	37,705	10,445
General supplies	1,569,290	(56,530)	1,512,760	1,176,907	335,853
Textbooks	185,229	(25,000)	160,229	138,355	21,874
Other objects	90,648	-	90,648	58,146	32,502
Total regular programs - undistributed instruction	<u>3,967,552</u>	<u>383,671</u>	<u>4,351,223</u>	<u>3,728,337</u>	<u>622,886</u>
Total regular programs	<u>50,805,408</u>	<u>364,526</u>	<u>51,169,934</u>	<u>49,441,105</u>	<u>1,728,829</u>
Special education:					
Cognitive - mild:					
Salaries of teachers	267,760	(81,439)	186,321	147,623	38,698
Other salaries for instruction	27,550	(25,576)	1,974	-	1,974
Purchased professional - educational services	500	-	500	-	500
General supplies	19,500	-	19,500	9,850	9,650
Total cognitive - moderate	<u>315,310</u>	<u>(107,015)</u>	<u>208,295</u>	<u>157,473</u>	<u>50,822</u>
Cognitive - moderate:					
Salaries of teachers	-	92,798	92,798	92,797	1
Total cognitive - moderate	<u>-</u>	<u>92,798</u>	<u>92,798</u>	<u>92,797</u>	<u>1</u>
Learning/language disabilities:					
Salaries of teachers	2,798,279	(291,650)	2,506,629	2,479,623	27,006
Other salaries for instruction	475,547	36,753	512,300	449,181	63,119
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
General supplies	51,614	(216)	51,398	29,947	21,451
Other objects	800	-	800	800	-
Total learning/language disabilities	<u>3,329,240</u>	<u>(255,113)</u>	<u>3,074,127</u>	<u>2,959,551</u>	<u>114,576</u>
Behavioral disabilities:					
Salaries of teachers	328,190	(112,064)	216,126	181,686	34,440
Other salaries for instruction	39,820	(39,820)	-	-	-
General supplies	8,100	-	8,100	2,419	5,681
Total behavioral disabilities	<u>376,110</u>	<u>(151,884)</u>	<u>224,226</u>	<u>184,105</u>	<u>40,121</u>
Multiple disabilities:					
Salaries of teachers	304,320	253,559	557,879	477,247	80,632
Other salaries for instruction	120,520	156,588	277,108	277,106	2
Other purchased services (400-500 series)	2,000	-	2,000	2,000	-
General supplies	11,014	(10,152)	862	155	707
Total multiple disabilities	<u>437,854</u>	<u>399,995</u>	<u>837,849</u>	<u>756,508</u>	<u>81,341</u>
Resource room/resource center:					
Salaries of teachers	6,903,288	(522,890)	6,380,398	6,214,636	165,762
Other salaries for instruction	58,535	44,080	102,615	102,615	-
Other purchased services (400-500 series)	6,500	-	6,500	2,375	4,125
General supplies	127,300	(62,085)	65,215	43,785	21,430
Total resource room/resource center	<u>7,100,123</u>	<u>(545,395)</u>	<u>6,554,728</u>	<u>6,363,411</u>	<u>191,317</u>
Autism:					
Salaries of teachers	665,790	(70,288)	595,502	593,832	1,670
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
General supplies	32,000	(8,000)	24,000	23,184	816
Total autism	<u>698,790</u>	<u>(78,288)</u>	<u>620,502</u>	<u>617,016</u>	<u>3,486</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>Government-Wide</u></b>					
Preschool disabilities - part - time:					
Salaries of teachers	\$ 61,600	\$ -	\$ 61,600	\$ 33,880	\$ 27,720
Total preschool disabilities - part - time	<u>61,600</u>	<u>-</u>	<u>61,600</u>	<u>33,880</u>	<u>27,720</u>
Total special education - instruction	<u>12,319,027</u>	<u>(644,902)</u>	<u>11,674,125</u>	<u>11,164,741</u>	<u>509,384</u>
Bilingual education:					
Salaries of teachers	8,198,000	(1,175,269)	7,022,731	6,799,939	222,792
Other salaries for instruction	724,027	(13,120)	710,907	467,574	243,333
Purchased professional - technical services	2,069	-	2,069	2,067	2
Other purchased services (400-500 series)	18,600	-	18,600	7,526	11,074
General supplies	404,017	(50,992)	353,025	272,166	80,859
Textbooks	42,803	(24,161)	18,642	10,237	8,405
Other objects	2,705	-	2,705	2,496	209
Total bilingual education	<u>9,392,221</u>	<u>(1,263,542)</u>	<u>8,128,679</u>	<u>7,562,005</u>	<u>566,674</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	9,004	(4,204)	4,800	-	4,800
Other purchase services (300-500 series)	71,302	(8,687)	62,615	49,202	13,413
School-sponsored athletics:					
Salaries	-	4,349	4,349	4,349	-
Purchased services (300-500 series)	20,529	-	20,529	-	20,529
Supplies and materials	139,500	-	139,500	138,708	792
Other objects	4,125	-	4,125	-	4,125
Before/after school programs:					
Salaries of teachers	108,796	640,268	749,064	704,201	44,863
Other salaries for instruction	676,465	718,743	1,395,208	1,393,796	1,412
Student assistants video productions	-	45,040	45,040	45,040	-
Purchased professional and technical services	6,495	-	6,495	300	6,195
Other supplemental/at-risk programs:					
Salaries of teachers	622,403	53,885	676,288	636,836	39,452
Other salaries for instruction	33,827	(9,000)	24,827	22,871	1,956
Other special schools:					
General Supplies	153	-	153	96	57
Other state projects:					
Other purchase services (300-500 series)	20,000	-	20,000	825	19,175
Total other instructional	<u>1,712,599</u>	<u>1,440,394</u>	<u>3,152,993</u>	<u>2,996,224</u>	<u>156,769</u>
Total - instruction	<u>74,229,255</u>	<u>(103,524)</u>	<u>74,125,731</u>	<u>71,164,075</u>	<u>2,961,656</u>
Attendance and social work services:					
Salaries	1,275,809	(133,446)	1,142,363	980,807	161,556
Salary drop out prevention officer	582,476	53,203	635,679	635,677	2
Salaries of family support team	553,210	192,695	745,905	742,155	3,750
Family/parent liaison salary	575,510	98,369	673,879	638,961	34,918
Purchase professional & technical services	7,800	-	7,800	2,500	5,300
Other purchased services (400-500 series)	850	-	850	790	60
Supplies and materials	41,154	(34,200)	6,954	5,500	1,454
General supplies	10,000	-	10,000	1,275	8,725
Other objects	300	-	300	-	300
Total attendance and social work services	<u>3,047,109</u>	<u>176,621</u>	<u>3,223,730</u>	<u>3,007,665</u>	<u>216,065</u>
Health services:					
Salaries	1,546,239	(40,149)	1,506,090	1,453,865	52,225
Family/parent liaison salary	73,945	-	73,945	68,982	4,963
Salaries of social services coordinators	529,538	(86,483)	443,055	440,609	2,446
Purchased professional and technical services	3,500	-	3,500	-	3,500
Supplies and materials	23,538	4,236	27,774	16,930	10,844
Total health services	<u>2,176,760</u>	<u>(122,396)</u>	<u>2,054,364</u>	<u>1,980,386</u>	<u>73,978</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>Government-Wide</u></b>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 1,273,924	\$ (80,789)	\$ 1,193,135	\$ 1,136,241	\$ 56,894
Salaries of secretarial and clerical assistants	290,118	161,992	452,110	452,108	2
Purchased professional - educational services	63,570	-	63,570	43,182	20,388
Purchased professional - technical services	7,762	-	7,762	5,197	2,565
Other purchased services (400-500 series)	500	-	500	182	318
Supplies and materials	2,750	-	2,750	1,558	1,192
Other objects	100	-	100	100	-
Total other support services - students-regular	<u>1,638,724</u>	<u>81,203</u>	<u>1,719,927</u>	<u>1,638,568</u>	<u>81,359</u>
Improvement of instructional services:					
Salaries of principals/assistant principals	-	11,520	11,520	11,520	-
Salaries of other professional staff	117,300	-	117,300	117,300	-
Salaries of secretarial and clerical assistants	415,865	77,802	493,667	431,636	62,031
Purchased professional - educational services	48,950	(2,079)	46,871	7,962	38,909
Other purchased services (400-500 series)	36,131	-	36,131	29,125	7,006
Supplies and materials	288,336	(29,758)	258,578	180,080	78,498
Total improvement of instructional services	<u>906,582</u>	<u>57,485</u>	<u>964,067</u>	<u>777,623</u>	<u>186,444</u>
Educational media services/school library:					
Salaries	715,293	88,575	803,868	757,125	46,743
Salaries of technology coordinators	164,710	(82,115)	82,595	77,147	5,448
Purchased professional - technical services	1,188,320	(1)	1,188,319	754,497	433,822
Other purchased services (400-500 series)	19,506	(23)	19,483	17,573	1,910
Supplies and materials	1,038,257	(89,763)	948,494	846,083	102,411
Total educational media services/school library	<u>3,126,086</u>	<u>(83,327)</u>	<u>3,042,759</u>	<u>2,452,425</u>	<u>590,334</u>
Instruction staff training services:					
Other purchased professional services - educational	4,500	-	4,500	360	4,140
Supplies and materials	800	-	800	198	602
Total instruction staff training services	<u>5,300</u>	<u>-</u>	<u>5,300</u>	<u>558</u>	<u>4,742</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,024,735	334,155	4,358,890	4,097,384	261,506
Salaries of other professional staff	-	93,052	93,052	93,052	-
Salaries of secretarial and clerical assistants	3,023,795	99,596	3,123,391	2,967,099	156,292
Other professional and technical services	13,652	(1,595)	12,057	6,057	6,000
Other purchased services (400-500 series)	14,207	-	14,207	12,318	1,889
Supplies and materials	404,102	33,714	437,816	249,377	188,439
Other objects	88,893	-	88,893	74,147	14,746
Total support services - school administration	<u>7,569,384</u>	<u>558,922</u>	<u>8,128,306</u>	<u>7,499,434</u>	<u>628,872</u>
Security:					
Salaries	5,404,373	(114,183)	5,290,190	5,080,635	209,555
General supplies	5,300	-	5,300	892	4,408
Total security	<u>5,409,673</u>	<u>(114,183)</u>	<u>5,295,490</u>	<u>5,081,527</u>	<u>213,963</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	5,500	-	5,500	3,274	2,226
Total student transportation services	<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>3,274</u>	<u>2,226</u>
Unallocated employee benefits:					
Health benefits	30,533,547	(450,801)	30,082,746	28,853,841	1,228,905
Total unallocated employee benefits	<u>30,533,547</u>	<u>(450,801)</u>	<u>30,082,746</u>	<u>28,853,841</u>	<u>1,228,905</u>
Total undistributed expenditures	<u>54,418,665</u>	<u>103,524</u>	<u>54,522,189</u>	<u>51,295,301</u>	<u>3,226,888</u>
Total expenditures - current expense	<u>128,647,920</u>	<u>-</u>	<u>128,647,920</u>	<u>122,459,376</u>	<u>6,188,544</u>
District-wide school based expenditures	<u>128,647,920</u>	<u>-</u>	<u>128,647,920</u>	<u>122,459,376</u>	<u>6,188,544</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>Government-Wide</u></b>					
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	\$ 128,110,925	\$ -	\$ 128,110,925	\$ 123,028,597	\$ 5,082,328
Total other financing sources	<u>128,110,925</u>	<u>-</u>	<u>128,110,925</u>	<u>123,028,597</u>	<u>5,082,328</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(536,995)	-	(536,995)	569,221	(1,106,216)
Fund balances, July 1	<u>536,995</u>	<u>-</u>	<u>536,995</u>	<u>536,995</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,106,216</u>	<u>\$ (1,106,216)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Union Hill Middle School</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,857,270	\$ 107,588	\$ 2,964,858	\$ 2,890,743	\$ 74,115
Total regular programs - instruction	<u>2,857,270</u>	<u>107,588</u>	<u>2,964,858</u>	<u>2,890,743</u>	<u>74,115</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	8,000	-	8,000	2,577	5,423
Purchased professional - technical services	1,200	-	1,200	-	1,200
General supplies	83,111	25,000	108,111	52,844	55,267
Textbooks	25,000	(25,000)	-	-	-
Other objects	20,200	-	20,200	12,200	8,000
Total regular programs - undistributed instruction	<u>137,511</u>	<u>-</u>	<u>137,511</u>	<u>67,621</u>	<u>69,890</u>
Total regular programs	<u>2,994,781</u>	<u>107,588</u>	<u>3,102,369</u>	<u>2,958,364</u>	<u>144,005</u>
Special education:					
Salaries of teachers	149,280	(29,747)	119,533	82,104	37,429
Purchased professional - educational services	500	-	500	-	500
General supplies	14,500	-	14,500	9,850	4,650
Total cognitive - moderate	<u>164,280</u>	<u>(29,747)</u>	<u>134,533</u>	<u>91,954</u>	<u>42,579</u>
Cognitive - moderate:					
Salaries of teachers	-	30,173	30,173	30,173	-
Total cognitive - moderate	<u>-</u>	<u>30,173</u>	<u>30,173</u>	<u>30,173</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	777,577	64,032	841,609	841,609	-
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
General supplies	20,706	-	20,706	5,863	14,843
Total learning/language disabilities	<u>801,283</u>	<u>64,032</u>	<u>865,315</u>	<u>847,472</u>	<u>17,843</u>
Behavioral disabilities:					
Salaries of teachers	76,530	-	76,530	42,091	34,439
General supplies	3,100	-	3,100	2,419	681
Total behavioral disabilities	<u>79,630</u>	<u>-</u>	<u>79,630</u>	<u>44,510</u>	<u>35,120</u>
Resource room/resource center:					
Salaries of teachers	425,820	-	425,820	345,707	80,113
General supplies	12,000	-	12,000	4,630	7,370
Total resource room/resource center	<u>437,820</u>	<u>-</u>	<u>437,820</u>	<u>350,337</u>	<u>87,483</u>
Autism:					
Salaries of teachers	143,660	(62,978)	80,682	79,013	1,669
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
General supplies	8,000	-	8,000	8,000	-
Total autism	<u>152,660</u>	<u>(62,978)</u>	<u>89,682</u>	<u>87,013</u>	<u>2,669</u>
Total special education - instruction	<u>1,635,673</u>	<u>1,480</u>	<u>1,637,153</u>	<u>1,451,459</u>	<u>185,694</u>
Bilingual education:					
Salaries of teachers	757,878	(287,298)	470,580	458,765	11,815
Other salaries for instruction	87,044	-	87,044	87,044	-
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
General supplies	39,000	-	39,000	20,079	18,921
Textbooks	3,000	-	3,000	2,943	57
Total bilingual education	<u>887,922</u>	<u>(287,298)</u>	<u>600,624</u>	<u>568,831</u>	<u>31,793</u>



**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Union Hill Middle School</u></b>					
Other instructional:					
School-sponsored athletics:					
Salaries	\$ -	\$ 4,349	\$ 4,349	\$ 4,349	\$ -
Supplies and materials	1,500	-	1,500	1,120	380
Before/after school programs:					
Salaries of teachers	7,504	46,868	54,372	50,619	3,753
Other salaries for instruction	21,532	9,228	30,760	30,758	2
Other supplemental/at-risk programs:					
Salaries of teachers	9,061	-	9,061	-	9,061
Total other instructional	<u>39,597</u>	<u>60,445</u>	<u>100,042</u>	<u>86,846</u>	<u>13,196</u>
Total - instruction	<u>5,557,973</u>	<u>(117,785)</u>	<u>5,440,188</u>	<u>5,065,500</u>	<u>374,688</u>
Attendance and social work services:					
Salaries	-	24,560	24,560	24,560	-
Salary drop out prevention officer	116,478	629	117,107	117,107	-
Family/parent liaison salary	38,556	-	38,556	14,741	23,815
Purchase professional & technical services	3,000	-	3,000	2,200	800
Supplies and materials	200	-	200	-	200
Total attendance and social work services	<u>158,234</u>	<u>25,189</u>	<u>183,423</u>	<u>158,608</u>	<u>24,815</u>
Health services:					
Salaries	64,628	500	65,128	65,128	-
Family/parent liaison salary	73,945	-	73,945	68,982	4,963
Salaries of social services coordinators	152,128	-	152,128	150,652	1,476
Supplies and materials	4,000	-	4,000	1,510	2,490
Total health services	<u>294,701</u>	<u>500</u>	<u>295,201</u>	<u>286,272</u>	<u>8,929</u>
Other support services - students-regular:					
Salaries of other professional staff	125,278	828	126,106	126,105	1
Salaries of secretarial and clerical assistants	50,710	21,467	72,177	72,176	1
Purchased professional - educational services	1,000	-	1,000	-	1,000
Purchased professional - technical services	7,000	-	7,000	4,550	2,450
Supplies and materials	500	-	500	-	500
Total other support services - students-regular	<u>184,488</u>	<u>22,295</u>	<u>206,783</u>	<u>202,831</u>	<u>3,952</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	-	40,054	40,054	40,054	-
Purchased professional - educational services	9,950	-	9,950	410	9,540
Supplies and materials	77,953	13,329	91,282	33,935	57,347
Total improvement of instructional services	<u>87,903</u>	<u>53,383</u>	<u>141,286</u>	<u>74,399</u>	<u>66,887</u>
Educational media services/school library:					
Purchased professional - technical services	95,035	-	95,035	65,345	29,690
Supplies and materials	93,423	(13,329)	80,094	80,094	-
Total educational media services/school library	<u>188,458</u>	<u>(13,329)</u>	<u>175,129</u>	<u>145,439</u>	<u>29,690</u>
Instruction staff training services:					
Other purchased professional services - educational	1,500	-	1,500	-	1,500
Supplies and materials	500	-	500	-	500
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	284,462	(63,305)	221,157	221,157	-
Salaries of other professional staff	-	93,052	93,052	93,052	-
Salaries of secretarial and clerical assistants	298,192	-	298,192	270,648	27,544
Other professional and technical services	1,000	-	1,000	-	1,000
Supplies and materials	25,559	-	25,559	18,985	6,574
Other objects	1,000	-	1,000	115	885
Total support services - school administration	<u>610,213</u>	<u>29,747</u>	<u>639,960</u>	<u>603,957</u>	<u>36,003</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Union Hill Middle School</u></b>					
Security:					
Salaries	\$ 384,702	\$ -	\$ 384,702	\$ 340,988	\$ 43,714
Total security	<u>384,702</u>	<u>-</u>	<u>384,702</u>	<u>340,988</u>	<u>43,714</u>
Unallocated employee benefits:					
Health benefits	2,372,121	-	2,372,121	2,217,664	154,457
Total unallocated employee benefits	<u>2,372,121</u>	<u>-</u>	<u>2,372,121</u>	<u>2,217,664</u>	<u>154,457</u>
Total undistributed expenditures	<u>4,282,820</u>	<u>117,785</u>	<u>4,400,605</u>	<u>4,030,158</u>	<u>370,447</u>
Total expenditures - current expense	<u>9,840,793</u>	<u>-</u>	<u>9,840,793</u>	<u>9,095,658</u>	<u>745,135</u>
District-wide school based expenditures	<u>9,840,793</u>	<u>-</u>	<u>9,840,793</u>	<u>9,095,658</u>	<u>745,135</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	9,808,457	-	9,808,457	9,174,141	634,316
Total other financing sources	<u>9,808,457</u>	<u>-</u>	<u>9,808,457</u>	<u>9,174,141</u>	<u>634,316</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(32,336)	-	(32,336)	78,483	(110,819)
Fund balances, July 1	32,336	-	32,336	32,336	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 110,819</u>	<u>\$ (110,819)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>School: Emerson Middle School</b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,519,279	\$ 18,486	\$ 3,537,765	\$ 3,481,513	\$ 56,252
Grades 9-12	-	25,470	25,470	25,470	-
Total regular programs - instruction	<u>3,519,279</u>	<u>43,956</u>	<u>3,563,235</u>	<u>3,506,983</u>	<u>56,252</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	2,500	-	2,500	1,484	1,016
General supplies	121,414	-	121,414	56,965	64,449
Textbooks	34,902	-	34,902	24,146	10,756
Other objects	30,603	-	30,603	10,352	20,251
Total regular programs - undistributed instruction	<u>189,419</u>	<u>-</u>	<u>189,419</u>	<u>92,947</u>	<u>96,472</u>
Total regular programs	<u>3,708,698</u>	<u>43,956</u>	<u>3,752,654</u>	<u>3,599,930</u>	<u>152,724</u>
Learning/language disabilities:					
Salaries of teachers	609,512	(145,963)	463,549	461,995	1,554
General supplies	2,814	-	2,814	995	1,819
Total learning/language disabilities	<u>612,326</u>	<u>(145,963)</u>	<u>466,363</u>	<u>462,990</u>	<u>3,373</u>
Resource room/resource center:					
Salaries of teachers	671,830	(40,869)	630,961	618,041	12,920
Other salaries for instruction	58,535	17,739	76,274	76,274	-
General supplies	3,378	-	3,378	489	2,889
Total resource room/resource center	<u>733,743</u>	<u>(23,130)</u>	<u>710,613</u>	<u>694,804</u>	<u>15,809</u>
Total special education - instruction	<u>1,346,069</u>	<u>(169,093)</u>	<u>1,176,976</u>	<u>1,157,794</u>	<u>19,182</u>
Bilingual education:					
Salaries of teachers	720,834	(93,644)	627,190	627,190	-
Other purchased services (400-500 series)	5,000	-	5,000	-	5,000
General supplies	7,858	100	7,958	7,662	296
Total bilingual education	<u>733,692</u>	<u>(93,544)</u>	<u>640,148</u>	<u>634,852</u>	<u>5,296</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,800	-	4,800	-	4,800
Other purchase services (300-500 series)	3,850	-	3,850	-	3,850
School-sponsored athletics:					
Supplies and materials	8,000	-	8,000	7,771	229
Before/after school programs:					
Salaries of teachers	7,504	10,168	17,672	15,800	1,872
Other salaries for instruction	69,000	9,542	78,542	78,542	-
Other supplemental/at-risk programs:					
Other salaries for instruction	33,827	(9,000)	24,827	22,871	1,956
Other special schools:					
General Supplies	153	-	153	96	57
Total other instructional	<u>127,134</u>	<u>10,710</u>	<u>137,844</u>	<u>125,080</u>	<u>12,764</u>
Total - instruction	<u>5,915,593</u>	<u>(207,971)</u>	<u>5,707,622</u>	<u>5,517,656</u>	<u>189,966</u>
Attendance and social work services:					
Salaries	44,880	29,075	73,955	73,955	-
Salary drop out prevention officer	144,066	11,450	155,516	155,516	-
General supplies	10,000	-	10,000	1,275	8,725
Total attendance and social work services	<u>198,946</u>	<u>40,525</u>	<u>239,471</u>	<u>230,746</u>	<u>8,725</u>
Health services:					
Salaries	130,308	5,418	135,726	135,726	-
Supplies and materials	5,000	-	5,000	4,712	288
Total health services	<u>135,308</u>	<u>5,418</u>	<u>140,726</u>	<u>140,438</u>	<u>288</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>School: Emerson Middle School</b>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 128,566	\$ -	\$ 128,566	\$ 98,866	\$ 29,700
Salaries of secretarial and clerical assistants	120,975	50,704	171,679	171,678	1
Purchased professional - educational services	57,570	-	57,570	39,682	17,888
Purchased professional - technical services	762	-	762	647	115
Other objects	100	-	100	100	-
Total other support services - students-regular	<u>307,973</u>	<u>50,704</u>	<u>358,677</u>	<u>310,973</u>	<u>47,704</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	36,131	-	36,131	29,125	7,006
Supplies and materials	176	-	176	176	-
Total improvement of instructional services	<u>36,307</u>	<u>-</u>	<u>36,307</u>	<u>29,301</u>	<u>7,006</u>
Educational media services/school library:					
Salaries	25,400	-	25,400	-	25,400
Purchased professional - technical services	86,378	-	86,378	76,345	10,033
Supplies and materials	79,582	-	79,582	36,648	42,934
Total educational media services/school library	<u>191,360</u>	<u>-</u>	<u>191,360</u>	<u>112,993</u>	<u>78,367</u>
Support services - school administration:					
Salaries of principals/assistant principals	276,465	58,706	335,171	335,170	1
Salaries of secretarial and clerical assistants	313,615	(7,999)	305,616	281,836	23,780
Other professional and technical services	5,000	-	5,000	-	5,000
Supplies and materials	34,756	-	34,756	22,842	11,914
Total support services - school administration	<u>629,836</u>	<u>50,707</u>	<u>680,543</u>	<u>639,848</u>	<u>40,695</u>
Security:					
Salaries	338,756	60,617	399,373	399,373	-
General supplies	3,200	-	3,200	892	2,308
Total security	<u>341,956</u>	<u>60,617</u>	<u>402,573</u>	<u>400,265</u>	<u>2,308</u>
Unallocated employee benefits:					
Health benefits	2,474,704	-	2,474,704	2,317,999	156,705
Total unallocated employee benefits	<u>2,474,704</u>	<u>-</u>	<u>2,474,704</u>	<u>2,317,999</u>	<u>156,705</u>
Total undistributed expenditures	<u>4,316,390</u>	<u>207,971</u>	<u>4,524,361</u>	<u>4,182,563</u>	<u>341,798</u>
Total expenditures - current expense	<u>10,231,983</u>	<u>-</u>	<u>10,231,983</u>	<u>9,700,219</u>	<u>531,764</u>
District-wide school based expenditures	<u>10,231,983</u>	<u>-</u>	<u>10,231,983</u>	<u>9,700,219</u>	<u>531,764</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	10,163,781	-	10,163,781	9,778,641	385,140
Total other financing sources	<u>10,163,781</u>	<u>-</u>	<u>10,163,781</u>	<u>9,778,641</u>	<u>385,140</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(68,202)	-	(68,202)	78,422	(146,624)
Fund balances, July 1	68,202	-	68,202	68,202	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,624</u>	<u>\$ (146,624)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Thomas A. Edison</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 536,360	\$ -	\$ 536,360	\$ 519,841	\$ 16,519
Grades 1-5	3,184,580	(55,489)	3,129,091	3,100,426	28,665
Grades 6-8	684,950	135,531	820,481	820,480	1
Total regular programs - instruction	<u>4,405,890</u>	<u>80,042</u>	<u>4,485,932</u>	<u>4,440,747</u>	<u>45,185</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	408,546	-	408,546	363,831	44,715
Purchased professional - educational services	4,000	-	4,000	2,000	2,000
General supplies	94,911	-	94,911	83,309	11,602
Textbooks	46,800	-	46,800	46,800	-
Total regular programs - undistributed instruction	<u>554,257</u>	<u>-</u>	<u>554,257</u>	<u>495,940</u>	<u>58,317</u>
Total regular programs	<u>4,960,147</u>	<u>80,042</u>	<u>5,040,189</u>	<u>4,936,687</u>	<u>103,502</u>
Learning/language disabilities:					
Salaries of teachers	388,950	-	388,950	375,403	13,547
Other salaries for instruction	145,017	-	145,017	129,522	15,495
General supplies	5,887	-	5,887	5,535	352
Total learning/language disabilities	<u>539,854</u>	<u>-</u>	<u>539,854</u>	<u>510,460</u>	<u>29,394</u>
Resource room/resource center:					
Salaries of teachers	364,490	(121,274)	243,216	241,145	2,071
General supplies	8,326	95	8,421	8,252	169
Total resource room/resource center	<u>372,816</u>	<u>(121,179)</u>	<u>251,637</u>	<u>249,397</u>	<u>2,240</u>
Preschool disabilities - part - time:					
Salaries of teachers	61,600	-	61,600	33,880	27,720
Total preschool disabilities - part - time	<u>61,600</u>	<u>-</u>	<u>61,600</u>	<u>33,880</u>	<u>27,720</u>
Total special education - instruction	<u>974,270</u>	<u>(121,179)</u>	<u>853,091</u>	<u>793,737</u>	<u>59,354</u>
Bilingual education:					
Salaries of teachers	777,655	(87,605)	690,050	690,049	1
Other salaries for instruction	-	23,414	23,414	23,414	-
General supplies	68,505	-	68,505	61,574	6,931
Total bilingual education	<u>846,160</u>	<u>(64,191)</u>	<u>781,969</u>	<u>775,037</u>	<u>6,932</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	4,980	-	4,980	4,000	980
Before/after school programs:					
Salaries of teachers	7,504	-	7,504	2,080	5,424
Other salaries for instruction	47,159	65,289	112,448	112,448	-
Purchased professional and technical services	3,960	-	3,960	-	3,960
Other supplemental/at-risk programs:					
Salaries of teachers	13,760	-	13,760	2,042	11,718
Total other instructional	<u>77,363</u>	<u>65,289</u>	<u>142,652</u>	<u>120,570</u>	<u>22,082</u>
Total - instruction	<u>6,857,940</u>	<u>(40,039)</u>	<u>6,817,901</u>	<u>6,626,031</u>	<u>191,870</u>
Attendance and social work services:					
Salaries	249,762	-	249,762	165,692	84,070
Salary drop out prevention officer	118,996	37,195	156,191	156,191	-
Purchase professional & technical services	1,800	-	1,800	300	1,500
Other purchased services (400-500 series)	400	-	400	400	-
Supplies and materials	1,994	-	1,994	794	1,200
Total attendance and social work services	<u>372,952</u>	<u>37,195</u>	<u>410,147</u>	<u>323,377</u>	<u>86,770</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Thomas A. Edison</u></b>					
Health services:					
Salaries	\$ 138,268	\$ 16,613	\$ 154,881	\$ 122,936	\$ 31,945
Supplies and materials	1,700	-	1,700	326	1,374
Total health services	<u>139,968</u>	<u>16,613</u>	<u>156,581</u>	<u>123,262</u>	<u>33,319</u>
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	48,168	44,052	92,220	92,220	-
Total other support services - students-regular	<u>48,168</u>	<u>44,052</u>	<u>92,220</u>	<u>92,220</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	3,543	-	3,543	1,288	2,255
Total improvement of instructional services	<u>3,543</u>	<u>-</u>	<u>3,543</u>	<u>1,288</u>	<u>2,255</u>
Educational media services/school library:					
Salaries	108,413	22,971	131,384	131,384	-
Purchased professional - technical services	90,034	-	90,034	75,828	14,206
Other purchased services (400-500 series)	11,211	-	11,211	11,058	153
Supplies and materials	89,345	-	89,345	76,345	13,000
Total educational media services/school library	<u>299,003</u>	<u>22,971</u>	<u>321,974</u>	<u>294,615</u>	<u>27,359</u>
Support services - school administration:					
Salaries of principals/assistant principals	134,259	68,298	202,557	202,556	1
Salaries of secretarial and clerical assistants	250,356	27,529	277,885	277,884	1
Other professional and technical services	1,500	-	1,500	1,500	-
Other purchased services (400-500 series)	6,450	-	6,450	6,450	-
Supplies and materials	3,700	3,250	6,950	6,950	-
Other objects	3,000	-	3,000	3,000	-
Total support services - school administration	<u>399,265</u>	<u>99,077</u>	<u>498,342</u>	<u>498,340</u>	<u>2</u>
Security:					
Salaries	411,034	-	411,034	351,801	59,233
Total security	<u>411,034</u>	<u>-</u>	<u>411,034</u>	<u>351,801</u>	<u>59,233</u>
Unallocated employee benefits:					
Health benefits	2,782,835	(179,869)	2,602,966	2,524,253	78,713
Total unallocated employee benefits	<u>2,782,835</u>	<u>(179,869)</u>	<u>2,602,966</u>	<u>2,524,253</u>	<u>78,713</u>
Total undistributed expenditures	<u>4,456,768</u>	<u>40,039</u>	<u>4,496,807</u>	<u>4,209,156</u>	<u>287,651</u>
Total expenditures - current expense	<u>11,314,708</u>	<u>-</u>	<u>11,314,708</u>	<u>10,835,187</u>	<u>479,521</u>
District-wide school based expenditures	<u>11,314,708</u>	<u>-</u>	<u>11,314,708</u>	<u>10,835,187</u>	<u>479,521</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	11,272,380	-	11,272,380	10,883,155	389,225
Total other financing sources	<u>11,272,380</u>	<u>-</u>	<u>11,272,380</u>	<u>10,883,155</u>	<u>389,225</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(42,328)	-	(42,328)	47,968	(90,296)
Fund balances, July 1	42,328	-	42,328	42,328	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,296</u>	<u>\$ (90,296)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>School: Sara M. Gilmore</b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 1,478,618	\$ (172,414)	\$ 1,306,204	\$ 1,306,203	\$ 1
Grades 6-8	808,060	55,457	863,517	854,510	9,007
Total regular programs - instruction	<u>2,286,678</u>	<u>(116,957)</u>	<u>2,169,721</u>	<u>2,160,713</u>	<u>9,008</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	89,475	92,087	181,562	181,562	-
Other purchased services (400-500 series)	45,500	-	45,500	36,565	8,935
General supplies	63,180	-	63,180	49,740	13,440
Textbooks	20,000	-	20,000	18,465	1,535
Other objects	6,000	-	6,000	5,622	378
Total regular programs - undistributed instruction	<u>224,155</u>	<u>92,087</u>	<u>316,242</u>	<u>291,954</u>	<u>24,288</u>
Total regular programs	<u>2,510,833</u>	<u>(24,870)</u>	<u>2,485,963</u>	<u>2,452,667</u>	<u>33,296</u>
Resource room/resource center:					
Salaries of teachers	184,500	(77,906)	106,594	106,594	-
Other salaries for instruction	-	26,341	26,341	26,341	-
General supplies	2,712	-	2,712	-	2,712
Total resource room/resource center	<u>187,212</u>	<u>(51,565)</u>	<u>135,647</u>	<u>132,935</u>	<u>2,712</u>
Total special education - instruction	<u>187,212</u>	<u>(51,565)</u>	<u>135,647</u>	<u>132,935</u>	<u>2,712</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	3,752	25,077	28,829	28,828	1
Other salaries for instruction	50,964	3,224	54,188	53,341	847
Other supplemental/at-risk programs:					
Salaries of teachers	12,330	(12,043)	287	-	287
Total other instructional	<u>67,046</u>	<u>16,258</u>	<u>83,304</u>	<u>82,169</u>	<u>1,135</u>
Total - instruction	<u>2,765,091</u>	<u>(60,177)</u>	<u>2,704,914</u>	<u>2,667,771</u>	<u>37,143</u>
Attendance and social work services:					
Salaries	55,512	7,566	63,078	63,077	1
Salaries of family support team	145,366	146,283	291,649	291,648	1
Total attendance and social work services	<u>200,878</u>	<u>153,849</u>	<u>354,727</u>	<u>354,725</u>	<u>2</u>
Health services:					
Supplies and materials	1,500	-	1,500	276	1,224
Total health services	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>276</u>	<u>1,224</u>
Educational media services/school library:					
Salaries	63,833	-	63,833	44,683	19,150
Purchased professional - technical services	83,845	-	83,845	82,980	865
Supplies and materials	78,845	-	78,845	77,189	1,656
Total educational media services/school library	<u>226,523</u>	<u>-</u>	<u>226,523</u>	<u>204,852</u>	<u>21,671</u>
Support services - school administration:					
Salaries of principals/assistant principals	166,786	83,702	250,488	250,030	458
Salaries of secretarial and clerical assistants	201,213	(80,638)	120,575	120,575	-
Supplies and materials	3,000	-	3,000	2,462	538
Other objects	2,000	-	2,000	1,867	133
Total support services - school administration	<u>372,999</u>	<u>3,064</u>	<u>376,063</u>	<u>374,934</u>	<u>1,129</u>
Security:					
Salaries	225,784	(44,056)	181,728	181,727	1
Total security	<u>225,784</u>	<u>(44,056)</u>	<u>181,728</u>	<u>181,727</u>	<u>1</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Sara M. Gilmore</u></b>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 3,700	\$ -	\$ 3,700	\$ 3,274	\$ 426
Total student transportation services	<u>3,700</u>	<u>-</u>	<u>3,700</u>	<u>3,274</u>	<u>426</u>
Unallocated employee benefits:					
Health benefits	941,128	(52,680)	888,448	873,332	15,116
Total unallocated employee benefits	<u>941,128</u>	<u>(52,680)</u>	<u>888,448</u>	<u>873,332</u>	<u>15,116</u>
Total undistributed expenditures	<u>1,972,512</u>	<u>60,177</u>	<u>2,032,689</u>	<u>1,993,120</u>	<u>39,569</u>
Total expenditures - current expense	<u>4,737,603</u>	<u>-</u>	<u>4,737,603</u>	<u>4,660,891</u>	<u>76,712</u>
District-wide school based expenditures	<u>4,737,603</u>	<u>-</u>	<u>4,737,603</u>	<u>4,660,891</u>	<u>76,712</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	4,737,603	-	4,737,603	4,689,160	48,443
Total other financing sources	<u>4,737,603</u>	<u>-</u>	<u>4,737,603</u>	<u>4,689,160</u>	<u>48,443</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	28,269	(28,269)
Fund balances, July 1	-	-	-	-	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,269</u>	<u>\$ (28,269)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Hudson</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 190,690	\$ -	\$ 190,690	\$ 137,493	\$ 53,197
Grades 1-5	634,220	98,805	733,025	733,025	-
Total regular programs - instruction	<u>824,910</u>	<u>98,805</u>	<u>923,715</u>	<u>870,518</u>	<u>53,197</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	132,980	106,146	239,126	239,125	1
General supplies	115,974	(8,000)	107,974	90,213	17,761
Textbooks	14,350	-	14,350	13,944	406
Total regular programs - undistributed instruction	<u>263,304</u>	<u>98,146</u>	<u>361,450</u>	<u>343,282</u>	<u>18,168</u>
Total regular programs	<u>1,088,214</u>	<u>196,951</u>	<u>1,285,165</u>	<u>1,213,800</u>	<u>71,365</u>
Multiple disabilities:					
General supplies	667	(637)	30	30	-
Total multiple disabilities	<u>667</u>	<u>(637)</u>	<u>30</u>	<u>30</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	111,880	-	111,880	86,095	25,785
General supplies	3,000	-	3,000	2,125	875
Total resource room/resource center	<u>114,880</u>	<u>-</u>	<u>114,880</u>	<u>88,220</u>	<u>26,660</u>
Total special education - instruction	<u>115,547</u>	<u>(637)</u>	<u>114,910</u>	<u>88,250</u>	<u>26,660</u>
Bilingual education:					
Salaries of teachers	231,713	(57,480)	174,233	98,594	75,639
Other salaries for instruction	154,061	-	154,061	-	154,061
General supplies	40,000	(15,000)	25,000	4,378	20,622
Total bilingual education	<u>425,774</u>	<u>(72,480)</u>	<u>353,294</u>	<u>102,972</u>	<u>250,322</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	38,832	46,336	42,605	3,731
Other salaries for instruction	25,000	105,869	130,869	130,868	1
Total other instructional	<u>32,504</u>	<u>144,701</u>	<u>177,205</u>	<u>173,473</u>	<u>3,732</u>
Total - instruction	<u>1,662,039</u>	<u>268,535</u>	<u>1,930,574</u>	<u>1,578,495</u>	<u>352,079</u>
Attendance and social work services:					
Salaries	101,304	(92,635)	8,669	-	8,669
Salary drop out prevention officer	63,278	70,808	134,086	134,086	-
Family/parent liaison salary	26,150	-	26,150	18,024	8,126
Total attendance and social work services	<u>190,732</u>	<u>(21,827)</u>	<u>168,905</u>	<u>152,110</u>	<u>16,795</u>
Health services:					
Salaries	70,956	(20,803)	50,153	40,632	9,521
Total health services	<u>70,956</u>	<u>(20,803)</u>	<u>50,153</u>	<u>40,632</u>	<u>9,521</u>
Educational media services/school library:					
Purchased professional - technical services	50,000	-	50,000	50,000	-
Other purchased services (400-500 series)	2,100	-	2,100	538	1,562
Supplies and materials	55,000	-	55,000	34,545	20,455
Total educational media services/school library	<u>107,100</u>	<u>-</u>	<u>107,100</u>	<u>85,083</u>	<u>22,017</u>
Instruction staff training services:					
Other purchased professional services - educational	3,000	-	3,000	360	2,640
Total instruction staff training services	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>360</u>	<u>2,640</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Hudson</u></b>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 161,628	\$ (87,221)	\$ 74,407	\$ 74,406	\$ 1
Salaries of secretarial and clerical assistants	228,892	-	228,892	133,918	94,974
Supplies and materials	-	23,637	23,637	13,265	10,372
Total support services - school administration	<u>390,520</u>	<u>(63,584)</u>	<u>326,936</u>	<u>221,589</u>	<u>105,347</u>
Security:					
Salaries	<u>317,868</u>	<u>(162,321)</u>	<u>155,547</u>	<u>155,546</u>	<u>1</u>
Total security	<u>317,868</u>	<u>(162,321)</u>	<u>155,547</u>	<u>155,546</u>	<u>1</u>
Unallocated employee benefits:					
Health benefits	<u>847,659</u>	<u>-</u>	<u>847,659</u>	<u>777,799</u>	<u>69,860</u>
Total unallocated employee benefits	<u>847,659</u>	<u>-</u>	<u>847,659</u>	<u>777,799</u>	<u>69,860</u>
Total undistributed expenditures	<u>1,927,835</u>	<u>(268,535)</u>	<u>1,659,300</u>	<u>1,433,119</u>	<u>226,181</u>
Total expenditures - current expense	<u>3,589,874</u>	<u>-</u>	<u>3,589,874</u>	<u>3,011,614</u>	<u>578,260</u>
District-wide school based expenditures	<u>3,589,874</u>	<u>-</u>	<u>3,589,874</u>	<u>3,011,614</u>	<u>578,260</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	<u>3,583,382</u>	<u>-</u>	<u>3,583,382</u>	<u>3,035,016</u>	<u>548,366</u>
Total other financing sources	<u>3,583,382</u>	<u>-</u>	<u>3,583,382</u>	<u>3,035,016</u>	<u>548,366</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(6,492)	-	(6,492)	23,402	(29,894)
Fund balances, July 1	6,492	-	6,492	6,492	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,894</u>	<u>\$ (29,894)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>School: Robert Waters</b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 279,160	\$ 4,777	\$ 283,937	\$ 283,936	\$ 1
Grades 1-5	2,658,000	77,097	2,735,097	2,735,095	2
Grades 6-8	658,975	(2,912)	656,063	656,062	1
Total regular programs - instruction	<u>3,596,135</u>	<u>78,962</u>	<u>3,675,097</u>	<u>3,675,093</u>	<u>4</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	401,568	5,268	406,836	396,024	10,812
General supplies	205,743	-	205,743	170,594	35,149
Total regular programs - undistributed instruction	<u>607,311</u>	<u>5,268</u>	<u>612,579</u>	<u>566,618</u>	<u>45,961</u>
Total regular programs	<u>4,203,446</u>	<u>84,230</u>	<u>4,287,676</u>	<u>4,241,711</u>	<u>45,965</u>
Learning/language disabilities:					
Salaries of teachers	174,030	72,464	246,494	246,494	-
Other salaries for instruction	120,987	37,837	158,824	158,824	-
General supplies	4,000	-	4,000	3,481	519
Total learning/language disabilities	<u>299,017</u>	<u>110,301</u>	<u>409,318</u>	<u>408,799</u>	<u>519</u>
Resource room/resource center:					
Salaries of teachers	495,510	(84,197)	411,313	411,313	-
General supplies	6,400	-	6,400	6,332	68
Total resource room/resource center	<u>501,910</u>	<u>(84,197)</u>	<u>417,713</u>	<u>417,645</u>	<u>68</u>
Autism:					
Salaries of teachers	450,230	(94,939)	355,291	355,290	1
General supplies	16,000	-	16,000	15,184	816
Total autism	<u>466,230</u>	<u>(94,939)</u>	<u>371,291</u>	<u>370,474</u>	<u>817</u>
Total special education - instruction	<u>1,267,157</u>	<u>(68,835)</u>	<u>1,198,322</u>	<u>1,196,918</u>	<u>1,404</u>
Bilingual education:					
Salaries of teachers	693,490	(134,355)	559,135	557,759	1,376
Other salaries for instruction	-	28,364	28,364	28,364	-
General supplies	30,210	-	30,210	19,738	10,472
Total bilingual education	<u>723,700</u>	<u>(105,991)</u>	<u>617,709</u>	<u>605,861</u>	<u>11,848</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	40,850	48,354	44,602	3,752
Other salaries for instruction	60,500	-	60,500	59,942	558
Total other instructional	<u>68,004</u>	<u>40,850</u>	<u>108,854</u>	<u>104,544</u>	<u>4,310</u>
Total - instruction	<u>6,262,307</u>	<u>(49,746)</u>	<u>6,212,561</u>	<u>6,149,034</u>	<u>63,527</u>
Attendance and social work services:					
Salaries	70,265	40,354	110,619	110,618	1
Salaries of family support team	70,278	32,205	102,483	102,483	-
Family/parent liaison salary	77,688	-	77,688	74,712	2,976
Total attendance and social work services	<u>218,231</u>	<u>72,559</u>	<u>290,790</u>	<u>287,813</u>	<u>2,977</u>
Health services:					
Salaries of social services coordinators	81,408	-	81,408	81,408	-
Supplies and materials	2,200	192	2,392	2,500	(108)
Total health services	<u>83,608</u>	<u>192</u>	<u>83,800</u>	<u>83,908</u>	<u>(108)</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	62,445	8,877	71,322	71,321	1
Purchased professional - educational services	30,000	(1,000)	29,000	-	29,000
Total improvement of instructional services	<u>92,445</u>	<u>7,877</u>	<u>100,322</u>	<u>71,321</u>	<u>29,001</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>School: Robert Waters</b>					
Educational media services/school library:					
Salaries	\$ 43,902	\$ 52,785	\$ 96,687	\$ 96,687	\$ -
Salaries of technology coordinators	164,710	(82,115)	82,595	77,147	5,448
Purchased professional - technical services	90,034	-	90,034	37,719	52,315
Supplies and materials	76,345	-	76,345	76,345	-
Total educational media services/school library	<u>374,991</u>	<u>(29,330)</u>	<u>345,661</u>	<u>287,898</u>	<u>57,763</u>
Support services - school administration:					
Salaries of principals/assistant principals	440,495	-	440,495	437,740	2,755
Salaries of secretarial and clerical assistants	246,314	26,082	272,396	272,395	1
Supplies and materials	15,064	-	15,064	3,218	11,846
Total support services - school administration	<u>701,873</u>	<u>26,082</u>	<u>727,955</u>	<u>713,353</u>	<u>14,602</u>
Security:					
Salaries	406,974	-	406,974	392,480	14,494
Total security	<u>406,974</u>	<u>-</u>	<u>406,974</u>	<u>392,480</u>	<u>14,494</u>
Unallocated employee benefits:					
Health benefits	2,831,690	(27,634)	2,804,056	2,725,522	78,534
Total unallocated employee benefits	<u>2,831,690</u>	<u>(27,634)</u>	<u>2,804,056</u>	<u>2,725,522</u>	<u>78,534</u>
Total undistributed expenditures	<u>4,709,812</u>	<u>49,746</u>	<u>4,759,558</u>	<u>4,562,295</u>	<u>197,263</u>
Total expenditures - current expense	<u>10,972,119</u>	<u>-</u>	<u>10,972,119</u>	<u>10,711,329</u>	<u>260,790</u>
District-wide school based expenditures	<u>10,972,119</u>	<u>-</u>	<u>10,972,119</u>	<u>10,711,329</u>	<u>260,790</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	10,948,673	-	10,948,673	10,777,731	170,942
Total other financing sources	<u>10,948,673</u>	<u>-</u>	<u>10,948,673</u>	<u>10,777,731</u>	<u>170,942</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(23,446)	-	(23,446)	66,402	(89,848)
Fund balances, July 1	23,446	-	23,446	23,446	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,848</u>	<u>\$ (89,848)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Jefferson</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 184,340	\$ 32,719	\$ 217,059	\$ 217,059	\$ -
Grades 1-5	917,580	(40,918)	876,662	784,757	91,905
Total regular programs - instruction	<u>1,101,920</u>	<u>(8,199)</u>	<u>1,093,721</u>	<u>1,001,816</u>	<u>91,905</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	55,090	41,473	96,563	83,190	13,373
General supplies	42,038	680	42,718	36,643	6,075
Total regular programs - undistributed instruction	<u>97,128</u>	<u>42,153</u>	<u>139,281</u>	<u>119,833</u>	<u>19,448</u>
Total regular programs	<u>1,199,048</u>	<u>33,954</u>	<u>1,233,002</u>	<u>1,121,649</u>	<u>111,353</u>
Learning/language disabilities:					
Salaries of teachers	126,760	(33,219)	93,541	90,719	2,822
Other salaries for instruction	91,505	3,630	95,135	95,135	-
General supplies	6,707	(216)	6,491	6,129	362
Total learning/language disabilities	<u>224,972</u>	<u>(29,805)</u>	<u>195,167</u>	<u>191,983</u>	<u>3,184</u>
Resource room/resource center:					
Salaries of teachers	177,430	(3,130)	174,300	174,295	5
General supplies	5,835	(382)	5,453	5,435	18
Total resource room/resource center	<u>183,265</u>	<u>(3,512)</u>	<u>179,753</u>	<u>179,730</u>	<u>23</u>
Total special education - instruction	<u>408,237</u>	<u>(33,317)</u>	<u>374,920</u>	<u>371,713</u>	<u>3,207</u>
Bilingual education:					
Salaries of teachers	72,930	90,444	163,374	163,373	1
Purchased professional - technical services	419	-	419	417	2
General supplies	11,142	-	11,142	11,115	27
Total bilingual education	<u>84,491</u>	<u>90,444</u>	<u>174,935</u>	<u>174,905</u>	<u>30</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,204	(4,204)	-	-	-
Before/after school programs:					
Salaries of teachers	7,504	7,242	14,746	6,790	7,956
Other salaries for instruction	32,910	83,541	116,451	116,451	-
Other supplemental/at-risk programs:					
Salaries of teachers	7,000	-	7,000	4,000	3,000
Total other instructional	<u>51,618</u>	<u>86,579</u>	<u>138,197</u>	<u>127,241</u>	<u>10,956</u>
Total - instruction	<u>1,743,394</u>	<u>177,660</u>	<u>1,921,054</u>	<u>1,795,508</u>	<u>125,546</u>
Attendance and social work services:					
Salaries	91,108	(90,444)	664	-	664
Salary drop out prevention officer	-	18,328	18,328	18,327	1
Salaries of family support team	53,676	(13,281)	40,395	36,646	3,749
Total attendance and social work services	<u>144,784</u>	<u>(85,397)</u>	<u>59,387</u>	<u>54,973</u>	<u>4,414</u>
Health services:					
Salaries	64,628	(18,327)	46,301	35,545	10,756
Supplies and materials	-	1,360	1,360	1,360	-
Total health services	<u>64,628</u>	<u>(16,967)</u>	<u>47,661</u>	<u>36,905</u>	<u>10,756</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Jefferson</u></b>					
Educational media services/school library:					
Purchased professional - technical services	\$ 90,035	\$ -	\$ 90,035	\$ 31,221	\$ 58,814
Supplies and materials	76,345	-	76,345	76,345	-
Total educational media services/school library	<u>166,380</u>	<u>-</u>	<u>166,380</u>	<u>107,566</u>	<u>58,814</u>
Support services - school administration:					
Salaries of principals/assistant principals	166,786	(87,876)	78,910	76,444	2,466
Salaries of secretarial and clerical assistants	241,083	-	241,083	238,595	2,488
Other professional and technical services	4,652	(95)	4,557	4,557	-
Other purchased services (400-500 series)	1,232	-	1,232	978	254
Supplies and materials	12,407	12	12,419	4,553	7,866
Total support services - school administration	<u>426,160</u>	<u>(87,959)</u>	<u>338,201</u>	<u>325,127</u>	<u>13,074</u>
Security:					
Salaries	197,906	12,663	210,569	210,569	-
Total security	<u>197,906</u>	<u>12,663</u>	<u>210,569</u>	<u>210,569</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	888,588	-	888,588	807,986	80,602
Total unallocated employee benefits	<u>888,588</u>	<u>-</u>	<u>888,588</u>	<u>807,986</u>	<u>80,602</u>
Total undistributed expenditures	<u>1,888,446</u>	<u>(177,660)</u>	<u>1,710,786</u>	<u>1,543,126</u>	<u>167,660</u>
Total expenditures - current expense	<u>3,631,840</u>	<u>-</u>	<u>3,631,840</u>	<u>3,338,634</u>	<u>293,206</u>
District-wide school based expenditures	<u>3,631,840</u>	<u>-</u>	<u>3,631,840</u>	<u>3,338,634</u>	<u>293,206</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	3,609,895	-	3,609,895	3,356,670	253,225
Total other financing sources	<u>3,609,895</u>	<u>-</u>	<u>3,609,895</u>	<u>3,356,670</u>	<u>253,225</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(21,945)	-	(21,945)	18,036	(39,981)
Fund balances, July 1	21,945	-	21,945	21,945	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,981</u>	<u>\$ (39,981)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Washington</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 87,730	\$ 77,252	\$ 164,982	\$ 164,982	\$ -
Grades 1-5	2,409,237	271,959	2,681,196	2,653,806	27,390
Grades 6-8	562,130	(252,986)	309,144	309,144	-
Total regular programs - instruction	<u>3,059,097</u>	<u>96,225</u>	<u>3,155,322</u>	<u>3,127,932</u>	<u>27,390</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	188,395	(21,142)	167,253	167,252	1
General supplies	111,540	285	111,825	93,120	18,705
Textbooks	35,177	-	35,177	35,000	177
Total regular programs - undistributed instruction	<u>335,112</u>	<u>(20,857)</u>	<u>314,255</u>	<u>295,372</u>	<u>18,883</u>
Total regular programs	<u>3,394,209</u>	<u>75,368</u>	<u>3,469,577</u>	<u>3,423,304</u>	<u>46,273</u>
Learning/language disabilities:					
Salaries of teachers	174,800	(77,537)	97,263	96,140	1,123
General supplies	6,500	-	6,500	6,007	493
Total learning/language disabilities	<u>181,300</u>	<u>(77,537)</u>	<u>103,763</u>	<u>102,147</u>	<u>1,616</u>
Multiple disabilities:					
Other salaries for instruction	-	97,685	97,685	97,684	1
Total multiple disabilities	<u>-</u>	<u>97,685</u>	<u>97,685</u>	<u>97,684</u>	<u>1</u>
Resource room/resource center:					
Salaries of teachers	227,165	13,817	240,982	240,982	-
General supplies	5,500	-	5,500	3,598	1,902
Total resource room/resource center	<u>232,665</u>	<u>13,817</u>	<u>246,482</u>	<u>244,580</u>	<u>1,902</u>
Total special education - instruction	<u>413,965</u>	<u>33,965</u>	<u>447,930</u>	<u>444,411</u>	<u>3,519</u>
Bilingual education:					
Salaries of teachers	1,303,860	(266,419)	1,037,441	1,037,441	-
Other salaries for instruction	200,652	-	200,652	133,142	67,510
Purchased professional - technical services	1,650	-	1,650	1,650	-
General supplies	7,058	-	7,058	3,273	3,785
Total bilingual education	<u>1,513,220</u>	<u>(266,419)</u>	<u>1,246,801</u>	<u>1,175,506</u>	<u>71,295</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	102,933	110,437	106,684	3,753
Other salaries for instruction	53,680	82,156	135,836	135,836	-
Total other instructional	<u>61,184</u>	<u>185,089</u>	<u>246,273</u>	<u>242,520</u>	<u>3,753</u>
Total - instruction	<u>5,382,578</u>	<u>28,003</u>	<u>5,410,581</u>	<u>5,285,741</u>	<u>124,840</u>
Attendance and social work services:					
Salaries of family support team	48,840	38,752	87,592	87,592	-
Family/parent liaison salary	74,030	-	74,030	74,030	-
Total attendance and social work services	<u>122,870</u>	<u>38,752</u>	<u>161,622</u>	<u>161,622</u>	<u>-</u>
Health services:					
Salaries	62,445	45,288	107,733	107,733	-
Salaries of social services coordinators	52,360	(52,360)	-	-	-
Total health services	<u>114,805</u>	<u>(7,072)</u>	<u>107,733</u>	<u>107,733</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Washington</u></b>					
Improvement of instructional services:					
Supplies and materials	\$ 38,277	\$ (38,242)	\$ 35	\$ -	\$ 35
Total improvement of instructional services	<u>38,277</u>	<u>(38,242)</u>	<u>35</u>	<u>-</u>	<u>35</u>
Educational media services/school library:					
Salaries	93,925	35	93,960	93,959	1
Purchased professional - technical services	90,034	-	90,034	76,345	13,689
Supplies and materials	81,608	-	81,608	79,883	1,725
Total educational media services/school library	<u>265,567</u>	<u>35</u>	<u>265,602</u>	<u>250,187</u>	<u>15,415</u>
Support services - school administration:					
Salaries of principals/assistant principals	271,944	(29,668)	242,276	223,886	18,390
Salaries of secretarial and clerical assistants	235,324	84,401	319,725	319,725	-
Supplies and materials	22,000	-	22,000	19,779	2,221
Total support services - school administration	<u>529,268</u>	<u>54,733</u>	<u>584,001</u>	<u>563,390</u>	<u>20,611</u>
Security:					
Salaries	371,925	(5,540)	366,385	362,068	4,317
Total security	<u>371,925</u>	<u>(5,540)</u>	<u>366,385</u>	<u>362,068</u>	<u>4,317</u>
Unallocated employee benefits:					
Health benefits	1,946,043	(70,669)	1,875,374	1,795,644	79,730
Total unallocated employee benefits	<u>1,946,043</u>	<u>(70,669)</u>	<u>1,875,374</u>	<u>1,795,644</u>	<u>79,730</u>
Total undistributed expenditures	<u>3,388,755</u>	<u>(28,003)</u>	<u>3,360,752</u>	<u>3,240,644</u>	<u>120,108</u>
Total expenditures - current expense	<u>8,771,333</u>	<u>-</u>	<u>8,771,333</u>	<u>8,526,385</u>	<u>244,948</u>
District-wide school based expenditures	<u>8,771,333</u>	<u>-</u>	<u>8,771,333</u>	<u>8,526,385</u>	<u>244,948</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	8,748,421	-	8,748,421	8,591,949	156,472
Total other financing sources	<u>8,748,421</u>	<u>-</u>	<u>8,748,421</u>	<u>8,591,949</u>	<u>156,472</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(22,912)	-	(22,912)	65,564	(88,476)
Fund balances, July 1	22,912	-	22,912	22,912	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,476</u>	<u>\$ (88,476)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Roosevelt</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 492,370	\$ 71,453	\$ 563,823	\$ 563,823	\$ -
Grades 1-5	2,034,645	199,368	2,234,013	2,234,013	-
Grades 6-8	779,540	(171,419)	608,121	502,122	105,999
Total regular programs - instruction	<u>3,306,555</u>	<u>99,402</u>	<u>3,405,957</u>	<u>3,299,958</u>	<u>105,999</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	200,672	72,092	272,764	272,763	1
General supplies	123,447	97	123,544	119,100	4,444
Total regular programs - undistributed instruction	<u>324,119</u>	<u>72,189</u>	<u>396,308</u>	<u>391,863</u>	<u>4,445</u>
Total regular programs	<u>3,630,674</u>	<u>171,591</u>	<u>3,802,265</u>	<u>3,691,821</u>	<u>110,444</u>
Special education:					
Salaries of teachers	118,480	(51,692)	66,788	65,519	1,269
Other salaries for instruction	27,550	(25,576)	1,974	-	1,974
General supplies	5,000	-	5,000	-	5,000
Total cognitive - moderate	<u>151,030</u>	<u>(77,268)</u>	<u>73,762</u>	<u>65,519</u>	<u>8,243</u>
Learning/language disabilities:					
Salaries of teachers	297,920	(176,925)	120,995	120,994	1
Other salaries for instruction	42,336	(4,714)	37,622	37,053	569
General supplies	5,000	-	5,000	1,937	3,063
Total learning/language disabilities	<u>345,256</u>	<u>(181,639)</u>	<u>163,617</u>	<u>159,984</u>	<u>3,633</u>
Behavioral disabilities:					
Salaries of teachers	251,660	(112,064)	139,596	139,595	1
Other salaries for instruction	39,820	(39,820)	-	-	-
General supplies	5,000	-	5,000	-	5,000
Total behavioral disabilities	<u>296,480</u>	<u>(151,884)</u>	<u>144,596</u>	<u>139,595</u>	<u>5,001</u>
Multiple disabilities:					
Salaries of teachers	-	228,983	228,983	228,982	1
Other salaries for instruction	-	36,971	36,971	36,970	1
General supplies	58	(1)	57	-	57
Total multiple disabilities	<u>58</u>	<u>265,953</u>	<u>266,011</u>	<u>265,952</u>	<u>59</u>
Resource room/resource center:					
Salaries of teachers	229,750	(47,949)	181,801	181,801	-
General supplies	5,017	-	5,017	5,000	17
Total resource room/resource center	<u>234,767</u>	<u>(47,949)</u>	<u>186,818</u>	<u>186,801</u>	<u>17</u>
Total special education - instruction	<u>1,027,591</u>	<u>(192,787)</u>	<u>834,804</u>	<u>817,851</u>	<u>16,953</u>
Bilingual education:					
Salaries of teachers	697,300	(26,212)	671,088	671,087	1
Other salaries for instruction	165,690	(45,980)	119,710	119,710	-
General supplies	88,288	-	88,288	85,613	2,675
Textbooks	9,943	(3,392)	6,551	1,133	5,418
Total bilingual education	<u>961,221</u>	<u>(75,584)</u>	<u>885,637</u>	<u>877,543</u>	<u>8,094</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	29,810	37,314	33,562	3,752
Other salaries for instruction	70,947	21,945	92,892	92,891	1
Other supplemental/at-risk programs:					
Salaries of teachers	2,822	-	2,822	-	2,822
Total other instructional	<u>81,273</u>	<u>51,755</u>	<u>133,028</u>	<u>126,453</u>	<u>6,575</u>
Total - instruction	<u>5,700,759</u>	<u>(45,025)</u>	<u>5,655,734</u>	<u>5,513,668</u>	<u>142,066</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Roosevelt</u></b>					
Attendance and social work services:					
Salaries	\$ 160,320	\$ 10,610	\$ 170,930	\$ 170,930	\$ -
Salaries of family support team	124,278	4,111	128,389	128,389	-
Family/parent liaison salary	66,330	547	66,877	66,877	-
Other purchased services (400-500 series)	450	-	450	390	60
Supplies and materials	400	-	400	346	54
Other objects	300	-	300	-	300
Total attendance and social work services	<u>352,078</u>	<u>15,268</u>	<u>367,346</u>	<u>366,932</u>	<u>414</u>
Health services:					
Salaries	34,185	34,123	68,308	68,308	-
Salaries of social services coordinators	68,308	(34,123)	34,185	34,185	-
Supplies and materials	2,500	-	2,500	1,233	1,267
Total health services	<u>104,993</u>	<u>-</u>	<u>104,993</u>	<u>103,726</u>	<u>1,267</u>
Other support services - students-regular:					
Salaries of other professional staff	-	33,088	33,088	33,088	-
Purchased professional - educational services	1,500	-	1,500	-	1,500
Supplies and materials	1,750	-	1,750	1,058	692
Total other support services - students-regular	<u>3,250</u>	<u>33,088</u>	<u>36,338</u>	<u>34,146</u>	<u>2,192</u>
Educational media services/school library:					
Purchased professional - technical services	90,034	-	90,034	76,345	13,689
Supplies and materials	76,539	-	76,539	75,461	1,078
Total educational media services/school library	<u>166,573</u>	<u>-</u>	<u>166,573</u>	<u>151,806</u>	<u>14,767</u>
Support services - school administration:					
Salaries of principals/assistant principals	327,769	84,506	412,275	411,817	458
Salaries of secretarial and clerical assistants	159,017	-	159,017	159,017	-
Supplies and materials	22,465	-	22,465	3,064	19,401
Total support services - school administration	<u>509,251</u>	<u>84,506</u>	<u>593,757</u>	<u>573,898</u>	<u>19,859</u>
Security:					
Salaries	301,966	(28,360)	273,606	273,606	-
General supplies	2,000	-	2,000	-	2,000
Total security	<u>303,966</u>	<u>(28,360)</u>	<u>275,606</u>	<u>273,606</u>	<u>2,000</u>
Unallocated employee benefits:					
Health benefits	2,271,770	(59,477)	2,212,293	2,119,512	92,781
Total unallocated employee benefits	<u>2,271,770</u>	<u>(59,477)</u>	<u>2,212,293</u>	<u>2,119,512</u>	<u>92,781</u>
Total undistributed expenditures	<u>3,711,881</u>	<u>45,025</u>	<u>3,756,906</u>	<u>3,623,626</u>	<u>133,280</u>
<b>Total expenditures - current expense</b>	<u>9,412,640</u>	<u>-</u>	<u>9,412,640</u>	<u>9,137,294</u>	<u>275,346</u>
District-wide school based expenditures	<u>9,412,640</u>	<u>-</u>	<u>9,412,640</u>	<u>9,137,294</u>	<u>275,346</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	9,393,688	-	9,393,688	9,214,657	179,031
Total other financing sources	<u>9,393,688</u>	<u>-</u>	<u>9,393,688</u>	<u>9,214,657</u>	<u>179,031</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(18,952)	-	(18,952)	77,363	(96,315)
Fund balances, July 1	18,952	-	18,952	18,952	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,315</u>	<u>\$ (96,315)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Jose Marti Freshman Academy</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 3,346,901	\$ 79,050	\$ 3,425,951	\$ 3,417,290	\$ 8,661
Total regular programs - instruction	<u>3,346,901</u>	<u>79,050</u>	<u>3,425,951</u>	<u>3,417,290</u>	<u>8,661</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	10,860	10,860	10,860	-
General supplies	132,696	6,687	139,383	53,742	85,641
Textbooks	9,000	-	9,000	-	9,000
Other objects	1,000	-	1,000	375	625
Total regular programs - undistributed instruction	<u>142,696</u>	<u>17,547</u>	<u>160,243</u>	<u>64,977</u>	<u>95,266</u>
Total regular programs	<u>3,489,597</u>	<u>96,597</u>	<u>3,586,194</u>	<u>3,482,267</u>	<u>103,927</u>
Learning/language disabilities:					
Salaries of teachers	-	129,749	129,749	129,749	-
Total learning/language disabilities	<u>-</u>	<u>129,749</u>	<u>129,749</u>	<u>129,749</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	1,112,010	(97,437)	1,014,573	979,347	35,226
General supplies	4,750	-	4,750	-	4,750
Total resource room/resource center	<u>1,116,760</u>	<u>(97,437)</u>	<u>1,019,323</u>	<u>979,347</u>	<u>39,976</u>
Total special education - instruction	<u>1,116,760</u>	<u>32,312</u>	<u>1,149,072</u>	<u>1,109,096</u>	<u>39,976</u>
Bilingual education:					
Salaries of teachers	350,415	-	350,415	250,702	99,713
General supplies	9,530	-	9,530	500	9,030
Total bilingual education	<u>359,945</u>	<u>-</u>	<u>359,945</u>	<u>251,202</u>	<u>108,743</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	52,472	-	52,472	45,202	7,270
Before/after school programs:					
Salaries of teachers	22,500	6,880	29,380	29,380	-
Other salaries for instruction	66,355	4,820	71,175	71,174	1
Purchased professional and technical services	1,500	-	1,500	300	1,200
Other supplemental/at-risk programs:					
Salaries of teachers	7,000	-	7,000	2,042	4,958
Total other instructional	<u>149,827</u>	<u>11,700</u>	<u>161,527</u>	<u>148,098</u>	<u>13,429</u>
Total - instruction	<u>5,116,129</u>	<u>140,609</u>	<u>5,256,738</u>	<u>4,990,663</u>	<u>266,075</u>
Attendance and social work services:					
Salaries	138,274	-	138,274	70,124	68,150
Family/parent liaison salary	59,292	11,800	71,092	71,092	-
Total attendance and social work services	<u>197,566</u>	<u>11,800</u>	<u>209,366</u>	<u>141,216</u>	<u>68,150</u>
Health services:					
Salaries	272,511	4,203	276,714	276,713	1
Supplies and materials	3,515	2,484	5,999	2,484	3,515
Total health services	<u>276,026</u>	<u>6,687</u>	<u>282,713</u>	<u>279,197</u>	<u>3,516</u>
Other support services - students-regular:					
Salaries of other professional staff	310,894	(178,619)	132,275	131,082	1,193
Total other support services - students-regular	<u>310,894</u>	<u>(178,619)</u>	<u>132,275</u>	<u>131,082</u>	<u>1,193</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	201,735	-	201,735	139,705	62,030
Total improvement of instructional services	<u>201,735</u>	<u>-</u>	<u>201,735</u>	<u>139,705</u>	<u>62,030</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Jose Marti Freshman Academy</u></b>					
Educational media services/school library:					
Salaries	\$ 81,420	\$ 12,790	\$ 94,210	\$ 94,210	\$ -
Supplies and materials	76,345	-	76,345	75,890	455
Total educational media services/school library	<u>157,765</u>	<u>12,790</u>	<u>170,555</u>	<u>170,100</u>	<u>455</u>
Support services - school administration:					
Salaries of principals/assistant principals	423,554	-	423,554	190,854	232,700
Salaries of secretarial and clerical assistants	210,273	6,733	217,006	217,006	-
Supplies and materials	88,606	-	88,606	8,192	80,414
Total support services - school administration	<u>722,433</u>	<u>6,733</u>	<u>729,166</u>	<u>416,052</u>	<u>313,114</u>
Security:					
Salaries	517,917	-	517,917	459,814	58,103
Total security	<u>517,917</u>	<u>-</u>	<u>517,917</u>	<u>459,814</u>	<u>58,103</u>
Unallocated employee benefits:					
Health benefits	2,251,579	-	2,251,579	2,116,150	135,429
Total unallocated employee benefits	<u>2,251,579</u>	<u>-</u>	<u>2,251,579</u>	<u>2,116,150</u>	<u>135,429</u>
Total undistributed expenditures	<u>4,635,915</u>	<u>(140,609)</u>	<u>4,495,306</u>	<u>3,853,316</u>	<u>641,990</u>
Total expenditures - current expense	<u>9,752,044</u>	<u>-</u>	<u>9,752,044</u>	<u>8,843,979</u>	<u>908,065</u>
District-wide school based expenditures	<u>9,752,044</u>	<u>-</u>	<u>9,752,044</u>	<u>8,843,979</u>	<u>908,065</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	9,742,258	-	9,742,258	8,895,371	846,887
Total other financing sources	<u>9,742,258</u>	<u>-</u>	<u>9,742,258</u>	<u>8,895,371</u>	<u>846,887</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,786)	-	(9,786)	51,392	(61,178)
Fund balances, July 1	9,786	-	9,786	9,786	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,178</u>	<u>\$ (61,178)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Woodrow Wilson</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	\$ 1,140	\$ -	\$ 1,140	\$ 1,140	\$ -
General supplies	6,451	-	6,451	5,716	735
Total regular programs - undistributed instruction	<u>7,591</u>	<u>-</u>	<u>7,591</u>	<u>6,856</u>	<u>735</u>
Total regular programs	<u>7,591</u>	<u>-</u>	<u>7,591</u>	<u>6,856</u>	<u>735</u>
Total - instruction	<u>7,591</u>	<u>-</u>	<u>7,591</u>	<u>6,856</u>	<u>735</u>
Educational media services/school library:					
Supplies and materials	13,689	-	13,689	-	13,689
Total educational media services/school library	<u>13,689</u>	<u>-</u>	<u>13,689</u>	<u>-</u>	<u>13,689</u>
Support services - school administration:					
Supplies and materials	386	-	386	386	-
Other objects	778	-	778	778	-
Total support services - school administration	<u>1,164</u>	<u>-</u>	<u>1,164</u>	<u>1,164</u>	<u>-</u>
Total undistributed expenditures	<u>14,853</u>	<u>-</u>	<u>14,853</u>	<u>1,164</u>	<u>13,689</u>
Total expenditures - current expense	<u>22,444</u>	<u>-</u>	<u>22,444</u>	<u>8,020</u>	<u>14,424</u>
District-wide school based expenditures	<u>22,444</u>	<u>-</u>	<u>22,444</u>	<u>8,020</u>	<u>14,424</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	-	-	-	(14,424)	14,424
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,424)</u>	<u>14,424</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(22,444)	-	(22,444)	(22,444)	-
Fund balances, July 1	22,444	-	22,444	22,444	-
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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Veteran's Memorial School</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 241,290	\$ -	\$ 241,290	\$ 241,290	\$ -
Grades 1-5	2,123,610	(29,504)	2,094,106	2,093,349	757
Total regular programs - instruction	<u>2,364,900</u>	<u>(29,504)</u>	<u>2,335,396</u>	<u>2,334,639</u>	<u>757</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	125,384	118,800	244,184	244,183	1
Purchased professional - educational services	7,000	-	7,000	-	7,000
Other purchased services (400-500 series)	1,510	-	1,510	-	1,510
General supplies	150,437	2,493	152,930	140,286	12,644
Total regular programs - undistributed instruction	<u>284,331</u>	<u>121,293</u>	<u>405,624</u>	<u>384,469</u>	<u>21,155</u>
Total regular programs	<u>2,649,231</u>	<u>91,789</u>	<u>2,741,020</u>	<u>2,719,108</u>	<u>21,912</u>
Resource room/resource center:					
Salaries of teachers	426,043	(120,843)	305,200	295,918	9,282
General supplies	2,100	-	2,100	2,096	4
Total resource room/resource center	<u>428,143</u>	<u>(120,843)</u>	<u>307,300</u>	<u>298,014</u>	<u>9,286</u>
Total special education - instruction	<u>428,143</u>	<u>(120,843)</u>	<u>307,300</u>	<u>298,014</u>	<u>9,286</u>
Bilingual education:					
Salaries of teachers	233,330	(118,800)	114,530	88,223	26,307
General supplies	30,000	-	30,000	26,968	3,032
Total bilingual education	<u>263,330</u>	<u>(118,800)</u>	<u>144,530</u>	<u>115,191</u>	<u>29,339</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	-	7,504	3,752	3,752
Other salaries for instruction	47,334	-	47,334	47,334	-
Purchased professional and technical services	155	-	155	-	155
Other supplemental/at-risk programs:					
Salaries of teachers	1,710	-	1,710	1,710	-
Other state projects:					
Other purchase services (300-500 series)	20,000	-	20,000	825	19,175
Total other instructional	<u>76,703</u>	<u>-</u>	<u>76,703</u>	<u>53,621</u>	<u>23,082</u>
Total - instruction	<u>3,417,407</u>	<u>(147,854)</u>	<u>3,269,553</u>	<u>3,185,934</u>	<u>83,619</u>
Attendance and social work services:					
Family/parent liaison salary	81,420	15,982	97,402	97,402	-
Total attendance and social work services	<u>81,420</u>	<u>15,982</u>	<u>97,402</u>	<u>97,402</u>	<u>-</u>
Health services:					
Salaries	49,788	6,816	56,604	56,604	-
Salaries of social services coordinators	74,408	-	74,408	74,408	-
Supplies and materials	2,400	-	2,400	1,611	789
Total health services	<u>126,596</u>	<u>6,816</u>	<u>133,412</u>	<u>132,623</u>	<u>789</u>
Other support services - students-regular:					
Salaries of other professional staff	143,300	-	143,300	117,300	26,000
Total other support services - students-regular	<u>143,300</u>	<u>-</u>	<u>143,300</u>	<u>117,300</u>	<u>26,000</u>
Improvement of instructional services:					
Supplies and materials	10,033	-	10,033	2,047	7,986
Total improvement of instructional services	<u>10,033</u>	<u>-</u>	<u>10,033</u>	<u>2,047</u>	<u>7,986</u>
Educational media services/school library:					
Purchased professional - technical services	93,689	-	93,689	80,000	13,689
Supplies and materials	76,345	-	76,345	76,345	-
Total educational media services/school library	<u>170,034</u>	<u>-</u>	<u>170,034</u>	<u>156,345</u>	<u>13,689</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Veteran's Memorial School</u></b>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 166,786	\$ 120,843	\$ 287,629	\$ 287,629	\$ -
Salaries of secretarial and clerical assistants	161,796	-	161,796	156,395	5,401
Other purchased services (400-500 series)	5,525	-	5,525	3,890	1,635
Supplies and materials	-	4,213	4,213	4,213	-
Other objects	2,000	-	2,000	1,570	430
Total support services - school administration	<u>336,107</u>	<u>125,056</u>	<u>461,163</u>	<u>453,697</u>	<u>7,466</u>
Security:					
Salaries	192,920	-	192,920	163,230	29,690
Total security	<u>192,920</u>	<u>-</u>	<u>192,920</u>	<u>163,230</u>	<u>29,690</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	1,407,974	-	1,407,974	1,323,009	84,965
Total unallocated employee benefits	<u>1,407,974</u>	<u>-</u>	<u>1,407,974</u>	<u>1,323,009</u>	<u>84,965</u>
Total undistributed expenditures	<u>2,470,184</u>	<u>147,854</u>	<u>2,618,038</u>	<u>2,445,653</u>	<u>172,385</u>
Total expenditures - current expense	<u>5,887,591</u>	<u>-</u>	<u>5,887,591</u>	<u>5,631,587</u>	<u>256,004</u>
District-wide school based expenditures	<u>5,887,591</u>	<u>-</u>	<u>5,887,591</u>	<u>5,631,587</u>	<u>256,004</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	5,849,604	-	5,849,604	5,641,368	208,236
Total other financing sources	<u>5,849,604</u>	<u>-</u>	<u>5,849,604</u>	<u>5,641,368</u>	<u>208,236</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(37,987)	-	(37,987)	9,781	(47,768)
Fund balances, July 1	37,987	-	37,987	37,987	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,768</u>	<u>\$ (47,768)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Union City Early Childhood</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 500,790	\$ 128,812	\$ 629,602	\$ 629,601	\$ 1
Other salaries for instruction:					
Preschool/kindergarten	314,354	(46,787)	267,567	267,567	-
Total regular programs - instruction	<u>815,144</u>	<u>82,025</u>	<u>897,169</u>	<u>897,168</u>	<u>1</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	4,500	(4,500)	-	-	-
Other purchased services (400-500 series)	9,000	(9,000)	-	-	-
General supplies	84,069	(84,069)	-	-	-
Total regular programs - undistributed instruction	<u>97,569</u>	<u>(97,569)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total regular programs	<u>912,713</u>	<u>(15,544)</u>	<u>897,169</u>	<u>897,168</u>	<u>1</u>
Resource room/resource center:					
Salaries of teachers	186,630	(84,267)	102,363	102,004	359
Purchased professional - educational services	4,500	(4,500)	-	-	-
Other purchased services (400-500 series)	3,500	-	3,500	-	3,500
General supplies	40,800	(40,800)	-	-	-
Total resource room/resource center	<u>235,430</u>	<u>(129,567)</u>	<u>105,863</u>	<u>102,004</u>	<u>3,859</u>
Total special education - instruction	<u>235,430</u>	<u>(129,567)</u>	<u>105,863</u>	<u>102,004</u>	<u>3,859</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	85,223	92,727	89,362	3,365
Other salaries for instruction	25,000	94,786	119,786	119,786	-
Total other instructional	<u>32,504</u>	<u>180,009</u>	<u>212,513</u>	<u>209,148</u>	<u>3,365</u>
Total - instruction	<u>\$ 1,180,647</u>	<u>\$ 34,898</u>	<u>\$ 1,215,545</u>	<u>\$ 1,208,320</u>	<u>\$ 7,225</u>
Attendance and social work services:					
Purchase professional & technical services	3,000	-	3,000	-	3,000
Supplies and materials	34,200	(34,200)	-	-	-
Total attendance and social work services	<u>37,200</u>	<u>(34,200)</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
Health services:					
Salaries of social services coordinators	62,778	-	62,778	61,808	970
Purchased professional and technical services	3,500	-	3,500	-	3,500
Total health services	<u>66,278</u>	<u>-</u>	<u>66,278</u>	<u>61,808</u>	<u>4,470</u>
Improvement of instructional services:					
Salaries of principals/assistant principals	-	11,520	11,520	11,520	-
Total improvement of instructional services	<u>-</u>	<u>11,520</u>	<u>11,520</u>	<u>11,520</u>	<u>-</u>
Educational media services/school library:					
Salaries	78,520	18,415	96,935	96,935	-
Purchased professional - technical services	76,345	-	76,345	10,188	66,157
Supplies and materials	76,435	(76,435)	-	-	-
Total educational media services/school library	<u>231,300</u>	<u>(58,020)</u>	<u>173,280</u>	<u>107,123</u>	<u>66,157</u>
Security:					
Salaries	48,760	84,267	133,027	133,026	1
Total security	<u>48,760</u>	<u>84,267</u>	<u>133,027</u>	<u>133,026</u>	<u>1</u>
Unallocated employee benefits:					
Health benefits	504,510	(38,465)	466,045	404,493	61,552
Total unallocated employee benefits	<u>504,510</u>	<u>(38,465)</u>	<u>466,045</u>	<u>404,493</u>	<u>61,552</u>
Total undistributed expenditures	<u>888,048</u>	<u>(34,898)</u>	<u>853,150</u>	<u>717,970</u>	<u>135,180</u>



**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Union City Early Childhood</u></b>					
Total expenditures - current expense	\$ 2,068,695	-	\$ 2,068,695	\$ 1,926,290	\$ 142,405
District-wide school based expenditures	2,068,695	-	2,068,695	1,926,290	142,405
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	2,068,695	-	2,068,695	1,988,997	79,698
Total other financing sources	2,068,695	-	2,068,695	1,988,997	79,698
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	62,707	(62,707)
Fund balances, July 1	-	-	-	-	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 62,707</u>	<u>\$ (62,707)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Union City High School</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 12,410,262	\$ (589,190)	\$ 11,821,072	\$ 11,187,605	\$ 633,467
Total regular programs - instruction	<u>12,410,262</u>	<u>(589,190)</u>	<u>11,821,072</u>	<u>11,187,605</u>	<u>633,467</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	123,951	-	123,951	24,017	99,934
General supplies	158,566	297	158,863	149,009	9,854
Other objects	32,845	-	32,845	29,597	3,248
Total regular programs - undistributed instruction	<u>315,362</u>	<u>297</u>	<u>315,659</u>	<u>202,623</u>	<u>113,036</u>
Total regular programs	<u>12,725,624</u>	<u>(588,893)</u>	<u>12,136,731</u>	<u>11,390,228</u>	<u>746,503</u>
Cognitive - moderate:					
Salaries of teachers	-	62,625	62,625	62,624	1
Total cognitive - moderate	<u>-</u>	<u>62,625</u>	<u>62,625</u>	<u>62,624</u>	<u>1</u>
Learning/language disabilities:					
Salaries of teachers	-	24,831	24,831	24,831	-
Total learning/language disabilities	<u>-</u>	<u>24,831</u>	<u>24,831</u>	<u>24,831</u>	<u>-</u>
Multiple disabilities:					
Salaries of teachers	304,320	24,576	328,896	248,265	80,631
Other salaries for instruction	120,520	21,932	142,452	142,452	-
General supplies	10,289	(9,514)	775	125	650
Total multiple disabilities	<u>435,129</u>	<u>36,994</u>	<u>472,123</u>	<u>390,842</u>	<u>81,281</u>
Resource room/resource center:					
Salaries of teachers	1,878,870	53,797	1,932,667	1,932,666	1
General supplies	26,482	(20,998)	5,484	4,828	656
Total resource room/resource center	<u>1,905,352</u>	<u>32,799</u>	<u>1,938,151</u>	<u>1,937,494</u>	<u>657</u>
Autism:					
Salaries of teachers	71,900	87,629	159,529	159,529	-
General supplies	8,000	(8,000)	-	-	-
Total autism	<u>79,900</u>	<u>79,629</u>	<u>159,529</u>	<u>159,529</u>	<u>-</u>
Total special education - instruction	<u>2,420,381</u>	<u>236,878</u>	<u>2,657,259</u>	<u>2,575,320</u>	<u>81,939</u>
Bilingual education:					
Salaries of teachers	1,010,310	157,788	1,168,098	1,168,098	-
Other salaries for instruction	34,397	(18,918)	15,479	15,479	-
Other purchased services (400-500 series)	8,000	-	8,000	3,071	4,929
General supplies	61,885	(36,092)	25,793	22,631	3,162
Textbooks	29,860	(20,769)	9,091	6,161	2,930
Other objects	2,705	-	2,705	2,496	209
Total bilingual education	<u>1,147,157</u>	<u>82,009</u>	<u>1,229,166</u>	<u>1,217,936</u>	<u>11,230</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Union City High School</u></b>					
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	\$ 10,000	\$ (8,687)	\$ 1,313	\$ -	\$ 1,313
School-sponsored athletics:					
Purchased services (300-500 series)	20,529	-	20,529	-	20,529
Supplies and materials	130,000	-	130,000	129,817	183
Other objects	4,125	-	4,125	-	4,125
Before/after school programs:					
Salaries of teachers	-	74,440	74,440	74,440	-
Other salaries for instruction	60,000	101,582	161,582	161,581	1
Student assistants video productions	-	45,040	45,040	45,040	-
Other supplemental/at-risk programs:					
Salaries of teachers	559,200	67,842	627,042	627,042	-
Total other instructional	<u>783,854</u>	<u>280,217</u>	<u>1,064,071</u>	<u>1,037,920</u>	<u>26,151</u>
Total - instruction	<u>17,077,016</u>	<u>10,211</u>	<u>17,087,227</u>	<u>16,221,404</u>	<u>865,823</u>
Attendance and social work services:					
Salaries	272,486	17,432	289,918	289,917	1
Salary drop out prevention officer	139,658	(85,207)	54,451	54,450	1
Salaries of family support team	59,292	(27,175)	32,117	32,117	-
Family/parent liaison salary	81,864	38,976	120,840	120,840	-
Total attendance and social work services	<u>553,300</u>	<u>(55,974)</u>	<u>497,326</u>	<u>497,324</u>	<u>2</u>
Health services:					
Salaries	563,814	(113,980)	449,834	449,832	2
Salaries of social services coordinators	38,148	-	38,148	38,148	-
Supplies and materials	-	200	200	199	1
Total health services	<u>601,962</u>	<u>(113,780)</u>	<u>488,182</u>	<u>488,179</u>	<u>3</u>
Other support services - students-regular:					
Salaries of other professional staff	565,886	63,914	629,800	629,800	-
Salaries of secretarial and clerical assistants	70,265	45,769	116,034	116,034	-
Total other support services - students-regular	<u>636,151</u>	<u>109,683</u>	<u>745,834</u>	<u>745,834</u>	<u>-</u>
Improvement of instructional services:					
Salaries of other professional staff	117,300	-	117,300	117,300	-
Salaries of secretarial and clerical assistants	70,265	-	70,265	70,265	-
Supplies and materials	157,854	(4,845)	153,009	142,526	10,483
Total improvement of instructional services	<u>345,419</u>	<u>(4,845)</u>	<u>340,574</u>	<u>330,091</u>	<u>10,483</u>
Educational media services/school library:					
Salaries	161,950	(19,747)	142,203	142,202	1
Purchased professional - technical services	90,034	-	90,034	48,596	41,438
Supplies and materials	10,000	-	10,000	2,901	7,099
Total educational media services/school library	<u>261,984</u>	<u>(19,747)</u>	<u>242,237</u>	<u>193,699</u>	<u>48,538</u>
Support services - school administration:					
Salaries of principals/assistant principals	892,092	105,020	997,112	997,111	1
Salaries of secretarial and clerical assistants	293,984	-	293,984	291,881	2,103
Supplies and materials	169,159	-	169,159	132,555	36,604
Other objects	79,620	-	79,620	66,322	13,298
Total support services - school administration	<u>1,434,855</u>	<u>105,020</u>	<u>1,539,875</u>	<u>1,487,869</u>	<u>52,006</u>
Security:					
Salaries	1,400,552	(72,336)	1,328,216	1,328,216	-
Total security	<u>1,400,552</u>	<u>(72,336)</u>	<u>1,328,216</u>	<u>1,328,216</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	6,851,452	41,768	6,893,220	6,794,479	98,741
Total unallocated employee benefits	<u>6,851,452</u>	<u>41,768</u>	<u>6,893,220</u>	<u>6,794,479</u>	<u>98,741</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Union City High School</u></b>					
Total undistributed expenditures	\$ 12,085,675	\$ (10,211)	\$ 12,075,464	\$ 11,865,691	\$ 209,773
Total expenditures - current expense	29,162,691	-	29,162,691	28,087,095	1,075,596
District-wide school based expenditures	29,162,691	-	29,162,691	28,087,095	1,075,596
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	29,029,164	-	29,029,164	28,123,417	905,747
Total other financing sources	29,029,164	-	29,029,164	28,123,417	905,747
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(133,527)	-	(133,527)	36,322	(169,849)
Fund balances, July 1	133,527	-	133,527	133,527	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,849</u>	<u>\$ (169,849)</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Colin Powell School</u></b>					
<b>CURRENT EXPENSE</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 418,940	\$ (47,331)	\$ 371,609	\$ 371,608	\$ 1
Grades 1-5	2,523,975	(44,718)	2,479,257	2,479,256	1
Grades 6-8	-	50,699	50,699	50,699	-
Total regular programs - instruction	<u>2,942,915</u>	<u>(41,350)</u>	<u>2,901,565</u>	<u>2,901,563</u>	<u>2</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	311,974	53,117	365,091	328,356	36,735
General supplies	75,713	-	75,713	75,626	87
Total regular programs - undistributed instruction	<u>387,687</u>	<u>53,117</u>	<u>440,804</u>	<u>403,982</u>	<u>36,822</u>
Total regular programs	<u>3,330,602</u>	<u>11,767</u>	<u>3,342,369</u>	<u>3,305,545</u>	<u>36,824</u>
Learning/language disabilities:					
Salaries of teachers	248,730	(149,082)	99,648	91,689	7,959
Other salaries for instruction	75,702	-	75,702	28,647	47,055
Other objects	800	-	800	800	-
Total learning/language disabilities	<u>325,232</u>	<u>(149,082)</u>	<u>176,150</u>	<u>121,136</u>	<u>55,014</u>
Multiple disabilities:					
Other purchased services (400-500 series)	2,000	-	2,000	2,000	-
Total multiple disabilities	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	411,360	87,368	498,728	498,728	-
Other purchased services (400-500 series)	3,000	-	3,000	2,375	625
General supplies	1,000	-	1,000	1,000	-
Total resource room/resource center	<u>415,360</u>	<u>87,368</u>	<u>502,728</u>	<u>502,103</u>	<u>625</u>
Total special education - instruction	<u>742,592</u>	<u>(61,714)</u>	<u>680,878</u>	<u>625,239</u>	<u>55,639</u>
Bilingual education:					
Salaries of teachers	1,348,285	(351,688)	996,597	988,658	7,939
Other salaries for instruction	82,183	-	82,183	60,421	21,762
Other purchased services (400-500 series)	4,600	-	4,600	4,455	145
General supplies	10,541	-	10,541	8,635	1,906
Total bilingual education	<u>1,445,609</u>	<u>(351,688)</u>	<u>1,093,921</u>	<u>1,062,169</u>	<u>31,752</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Colin Powell School</u></b>					
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	171,945	179,449	175,697	3,752
Other salaries for instruction	46,084	136,761	182,845	182,844	1
Purchased professional and technical services	880	-	880	-	880
Other supplemental/at-risk programs:					
Salaries of teachers	9,520	(1,914)	7,606	-	7,606
Total other instructional	<u>63,988</u>	<u>306,792</u>	<u>370,780</u>	<u>358,541</u>	<u>12,239</u>
Total - instruction	<u>5,582,791</u>	<u>(94,843)</u>	<u>5,487,948</u>	<u>5,351,494</u>	<u>136,454</u>
Attendance and social work services:					
Salaries	91,898	(79,964)	11,934	11,934	-
Salaries of family support team	51,480	11,800	63,280	63,280	-
Family/parent liaison salary	70,180	31,064	101,244	101,243	1
Supplies and materials	4,360	-	4,360	4,360	-
Total attendance and social work services	<u>217,918</u>	<u>(37,100)</u>	<u>180,818</u>	<u>180,817</u>	<u>1</u>
Health services:					
Salaries	94,708	-	94,708	94,708	-
Supplies and materials	723	-	723	719	4
Total health services	<u>95,431</u>	<u>-</u>	<u>95,431</u>	<u>95,427</u>	<u>4</u>
Other support services - students-regular:					
Purchased professional - educational services	3,500	-	3,500	3,500	-
Other purchased services (400-500 series)	500	-	500	182	318
Supplies and materials	500	-	500	500	-
Total other support services - students-regular	<u>4,500</u>	<u>-</u>	<u>4,500</u>	<u>4,182</u>	<u>318</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	81,420	28,871	110,291	110,291	-
Purchased professional - educational services	9,000	(1,079)	7,921	7,552	369
Supplies and materials	500	-	500	108	392
Total improvement of instructional services	<u>90,920</u>	<u>27,792</u>	<u>118,712</u>	<u>117,951</u>	<u>761</u>
Educational media services/school library:					
Salaries	57,930	1,326	59,256	57,065	2,191
Purchased professional - technical services	162,823	(1)	162,822	43,585	119,237
Other purchased services (400-500 series)	6,195	(23)	6,172	5,977	195
Supplies and materials	78,411	1	78,412	78,092	320
Total educational media services/school library	<u>305,359</u>	<u>1,303</u>	<u>306,662</u>	<u>184,719</u>	<u>121,943</u>
Instruction staff training services:					
Supplies and materials	300	-	300	198	102
Total instruction staff training services	<u>300</u>	<u>-</u>	<u>300</u>	<u>198</u>	<u>102</u>
Support services - school administration:					
Salaries of principals/assistant principals	311,709	81,150	392,859	388,584	4,275
Salaries of secretarial and clerical assistants	183,736	43,488	227,224	227,224	-
Other professional and technical services	1,500	(1,500)	-	-	-
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
Supplies and materials	7,000	2,602	9,602	8,913	689
Other objects	495	-	495	495	-
Total support services - school administration	<u>505,440</u>	<u>125,740</u>	<u>631,180</u>	<u>626,216</u>	<u>4,964</u>
Security:					
Salaries	287,309	40,883	328,192	328,191	1
General supplies	100	-	100	-	100
Total security	<u>287,409</u>	<u>40,883</u>	<u>328,292</u>	<u>328,191</u>	<u>101</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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b><u>School: Colin Powell School</u></b>					
Unallocated employee benefits:					
Health benefits	\$ 2,161,494	\$ (63,775)	\$ 2,097,719	\$ 2,055,999	\$ 41,720
Total unallocated employee benefits	<u>2,161,494</u>	<u>(63,775)</u>	<u>2,097,719</u>	<u>2,055,999</u>	<u>41,720</u>
Total undistributed expenditures	<u>3,668,771</u>	<u>94,843</u>	<u>3,763,614</u>	<u>3,593,700</u>	<u>169,914</u>
Total expenditures - current expense	<u>9,251,562</u>	<u>-</u>	<u>9,251,562</u>	<u>8,945,194</u>	<u>306,368</u>
District-wide school based expenditures	<u>9,251,562</u>	<u>-</u>	<u>9,251,562</u>	<u>8,945,194</u>	<u>306,368</u>
<b>OTHER FINANCING SOURCES</b>					
Transfers in - contribution to school based budgeting	9,154,924	-	9,154,924	8,892,748	262,176
Total other financing sources	<u>9,154,924</u>	<u>-</u>	<u>9,154,924</u>	<u>8,892,748</u>	<u>262,176</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(96,638)	-	(96,638)	(52,446)	(44,192)
Fund balances, July 1	96,638	-	96,638	96,638	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,192</u>	<u>\$ (44,192)</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, 2018**

	Total Brought Forward (Ex. E-1a)	Adult Education and Literacy, Title II	Elementary and Secondary Education Act Title I, Part A
<b>REVENUES</b>			
Federal sources	\$ 1,324,428	\$ 1,669,942	\$ 6,332,941
State sources	32,456,080	-	-
<b>Total revenues</b>	<u>33,780,508</u>	<u>1,669,942</u>	<u>6,332,941</u>
<b>EXPENDITURES</b>			
Instruction:			
Salaries of teachers	2,726,572	487,664	-
Other salaries for instruction	850,640	-	-
Purchased prof. & tech. services	341,822	-	192,961
Other purchased services (400-500 series)	6,573	836,201	-
General supplies	59,162	-	-
Textbooks	473,965	-	-
Other objects	36,068	1,759	85,104
<b>Total instruction</b>	<u>4,494,802</u>	<u>1,325,624</u>	<u>278,065</u>
Support services:			
Salaries	552,588	60,541	671,221
Salaries of supervisors of instruction	155,150	-	-
Salaries of program directors	179,400	-	-
Salaries of other professional staff	693,452	-	-
Salaries of secretarial & clerical staff	144,750	-	-
Other salaries	207,642	-	-
Salaries of family/parent liaison	36,700	-	-
Salaries of facilitators and math and literacy coaches	965,790	-	-
Personal services-employee benefits	3,159,960	242,562	233,721
Purchased educational services - Contracted Pre-K	21,740,011	-	-
Purchased professional - educational services	1,142,862	-	-
Other purchased professional services	338,763	-	-
Contracted services (other than between home and school) - grant agreements	59,269	-	-
Travel	1,779	-	-
Supplies and materials	427,371	41,215	615,464
Other objects	75,299	-	-
<b>Total support services</b>	<u>29,880,786</u>	<u>344,318</u>	<u>1,520,406</u>
<b>Total expenditures</b>	<u>34,375,588</u>	<u>1,669,942</u>	<u>1,798,471</u>
<b>OTHER FINANCING (USES)</b>			
Transfer In from General Fund	595,080	-	-
Transfer out to school based budgeting - general fund	-	-	(4,534,470)
<b>Total other financing (uses)</b>	<u>595,080</u>	<u>-</u>	<u>(4,534,470)</u>
<b>Total outflows</b>	<u>33,780,508</u>	<u>1,669,942</u>	<u>6,332,941</u>
<b>Excess of revenues over expenditures and other financing (uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elementary and Secondary Education Act				
Title II, Part A	Title III, Part A	Title III, Part A Immigrant	I.D.E.A., Basic	Totals 2018
\$ 726,175	\$ 587,760	\$ 84,704	\$ 3,323,879	\$ 14,049,829
-	-	-	-	32,456,080
<u>726,175</u>	<u>587,760</u>	<u>84,704</u>	<u>3,323,879</u>	<u>46,505,909</u>
-	-	-	-	3,214,236
-	-	-	-	850,640
11,885	-	-	237,915	784,583
-	-	-	-	842,774
-	28,574	4,804	-	92,540
-	-	-	-	473,965
-	-	-	-	122,931
<u>11,885</u>	<u>28,574</u>	<u>4,804</u>	<u>237,915</u>	<u>6,381,669</u>
305,756	49,932	42,927	2,864,845	4,547,810
-	-	-	-	155,150
-	-	-	-	179,400
-	-	-	-	693,452
-	-	-	-	144,750
-	-	-	-	207,642
-	-	-	-	36,700
-	-	-	-	965,790
88,789	5,790	30,709	221,119	3,982,650
-	-	-	-	21,740,011
51,789	-	-	-	1,194,651
-	-	-	-	338,763
-	-	-	-	59,269
-	-	-	-	1,779
-	-	6,264	-	1,090,314
-	-	-	-	75,299
<u>446,334</u>	<u>55,722</u>	<u>79,900</u>	<u>3,085,964</u>	<u>35,413,430</u>
<u>458,219</u>	<u>84,296</u>	<u>84,704</u>	<u>3,323,879</u>	<u>41,795,099</u>
-	-	-	-	595,080
(267,956)	(503,464)	-	-	(5,305,890)
<u>(267,956)</u>	<u>(503,464)</u>	<u>-</u>	<u>-</u>	<u>(4,710,810)</u>
<u>726,175</u>	<u>587,760</u>	<u>84,704</u>	<u>3,323,879</u>	<u>46,505,909</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, 2018**

	Total Brought Forward (Ex. E-1b)	I.D.E.A., Preschool	P.L. 101-392 (Vocational Education) - Perkins
<b>REVENUES</b>			
Federal sources	\$ 130,250	\$ 76,534	\$ 161,498
State sources	32,456,080	-	-
Total revenues	<u>32,586,330</u>	<u>76,534</u>	<u>161,498</u>
<b>EXPENDITURES</b>			
Instruction:			
Salaries of teachers	2,726,572	-	-
Other salaries for instruction	850,640	-	-
Purchased prof. & tech. services	-	76,534	56,182
Other purchased services (400-500 series)	-	-	-
General supplies	59,162	-	-
Textbooks	473,965	-	-
Other objects	5,822	-	-
Total instruction	<u>4,116,161</u>	<u>76,534</u>	<u>56,182</u>
Support services:			
Salaries	14,133	-	-
Salaries of supervisors of instruction	155,150	-	-
Salaries of program directors	179,400	-	-
Salaries of other professional staff	693,452	-	-
Salaries of secretarial & clerical staff	144,750	-	-
Other salaries	207,642	-	-
Salaries of family/parent liaison	36,700	-	-
Salaries of facilitators and math and literacy coaches	965,790	-	-
Personal services-employee benefits	3,045,158	-	-
Purchased educational services - Contracted Pre-K	21,740,011	-	-
Purchased professional - educational services	1,142,862	-	-
Other purchased professional services	338,763	-	-
Contracted services (other than between home and school) - grant agreements	59,269	-	-
Travel	-	-	-
Supplies and materials	266,870	-	105,316
Other objects	75,299	-	-
Total support services	<u>29,065,249</u>	<u>-</u>	<u>105,316</u>
Total expenditures	<u>33,181,410</u>	<u>76,534</u>	<u>161,498</u>
<b>OTHER FINANCING (USES)</b>			
Transfer In from General Fund	595,080	-	-
Transfer out to school based budgeting - general fund	-	-	-
Total other financing (uses)	<u>595,080</u>	<u>-</u>	<u>-</u>
Total outflows	<u>32,586,330</u>	<u>76,534</u>	<u>161,498</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		IEPs for Life		Total Carried Forward
2018-2017	2017-2016	2018-2017	2017-2016	
\$ 444,939	\$ 25,967	\$ 259,399	\$ 225,841	\$ 1,324,428
-	-	-	-	32,456,080
<u>444,939</u>	<u>25,967</u>	<u>259,399</u>	<u>225,841</u>	<u>33,780,508</u>
-	-	-	-	2,726,572
-	-	-	-	850,640
60,100	-	83,000	66,006	341,822
900	-	4,798	875	6,573
-	-	-	-	59,162
-	-	-	-	473,965
12,746	-	17,500	-	36,068
<u>73,746</u>	<u>-</u>	<u>105,298</u>	<u>66,881</u>	<u>4,494,802</u>
327,848	25,967	94,950	89,690	552,588
-	-	-	-	155,150
-	-	-	-	179,400
-	-	-	-	693,452
-	-	-	-	144,750
-	-	-	-	207,642
-	-	-	-	36,700
-	-	-	-	965,790
31,912	-	41,291	41,599	3,159,960
-	-	-	-	21,740,011
-	-	-	-	1,142,862
-	-	-	-	338,763
-	-	-	-	59,269
1,779	-	-	-	1,779
9,654	-	17,860	27,671	427,371
-	-	-	-	75,299
<u>371,193</u>	<u>25,967</u>	<u>154,101</u>	<u>158,960</u>	<u>29,880,786</u>
<u>444,939</u>	<u>25,967</u>	<u>259,399</u>	<u>225,841</u>	<u>34,375,588</u>
-	-	-	-	595,080
-	-	-	-	-
-	-	-	-	595,080
<u>444,939</u>	<u>25,967</u>	<u>259,399</u>	<u>225,841</u>	<u>33,780,508</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, 2018**

	Total Brought Forward (Ex. E-1c)	Temporary Emergency Impact Aid for Displaced Families	Wraparound Reimbursement
<b>REVENUES</b>			
Federal sources	\$ -	\$ 130,250	\$ -
State sources	1,529,462	-	9,262
Total revenues	<u>1,529,462</u>	<u>130,250</u>	<u>9,262</u>
<b>EXPENDITURES</b>			
Instruction:			
Salaries of teachers	689,897	81,903	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	-	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	56,587	2,575	-
Textbooks	-	601	-
Other objects	5,822	-	-
Total instruction	<u>752,306</u>	<u>85,079</u>	<u>-</u>
Support services:			
Salaries	14,133	-	-
Salaries of supervisors of instruction	-	-	9,262
Salaries of program directors	-	-	-
Salaries of other professional staff	60,146	44,714	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of family/parent liaison	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	298,683	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	212,691	-	-
Other purchased professional services	-	-	-
Contracted services (other than between home and school) - grant agreements	20,815	-	-
Travel	-	-	-
Supplies and materials	95,389	457	-
Other objects	75,299	-	-
Total support services	<u>777,156</u>	<u>45,171</u>	<u>9,262</u>
Total expenditures	<u>1,529,462</u>	<u>130,250</u>	<u>9,262</u>
<b>OTHER FINANCING (USES)</b>			
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>1,529,462</u>	<u>130,250</u>	<u>9,262</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1b

Preschool Education Aid	N.J. Nonpublic Textbook Aid	N.J. Nonpublic Nursing Services Aid	N.J. Nonpublic Auxiliary Services Aid Ch. 192 Compensatory Education	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ 130,250
30,345,763	60,297	98,229	413,067	32,456,080
<u>30,345,763</u>	<u>60,297</u>	<u>98,229</u>	<u>413,067</u>	<u>32,586,330</u>
1,954,772	-	-	-	2,726,572
850,640	-	-	-	850,640
-	-	-	-	-
-	-	-	-	-
-	-	-	-	59,162
-	60,297	-	413,067	473,965
-	-	-	-	5,822
<u>2,805,412</u>	<u>60,297</u>	<u>-</u>	<u>413,067</u>	<u>4,116,161</u>
-	-	-	-	14,133
145,888	-	-	-	155,150
179,400	-	-	-	179,400
588,592	-	-	-	693,452
144,750	-	-	-	144,750
207,642	-	-	-	207,642
36,700	-	-	-	36,700
965,790	-	-	-	965,790
2,746,475	-	-	-	3,045,158
21,740,011	-	-	-	21,740,011
831,942	-	98,229	-	1,142,862
338,763	-	-	-	338,763
38,454	-	-	-	59,269
-	-	-	-	-
171,024	-	-	-	266,870
-	-	-	-	75,299
<u>28,135,431</u>	<u>-</u>	<u>98,229</u>	<u>-</u>	<u>29,065,249</u>
<u>30,940,843</u>	<u>60,297</u>	<u>98,229</u>	<u>413,067</u>	<u>33,181,410</u>
595,080	-	-	-	595,080
-	-	-	-	-
<u>595,080</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>595,080</u>
<u>30,345,763</u>	<u>60,297</u>	<u>98,229</u>	<u>413,067</u>	<u>32,586,330</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, 2018**

	Total Brought Forward (Ex. E-1d)	N.J. Nonpublic Auxiliary Services Aid Ch. 192	
		English as a Second Language	Transportation
<b>REVENUES</b>			
Federal sources	\$ -	\$ -	\$ -
State sources	1,252,817	69,377	20,815
Total revenues	<u>1,252,817</u>	<u>69,377</u>	<u>20,815</u>
<b>EXPENDITURES</b>			
Instruction:			
Salaries of teachers	689,897	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	-	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	13,448	-	-
Textbooks	-	-	-
Other objects	5,822	-	-
Total instruction	<u>709,167</u>	<u>-</u>	<u>-</u>
Support services:			
Salaries	14,133	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	60,146	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of family/parent liaison	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	298,683	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	69,377	-
Other purchased professional services	-	-	-
Contracted services (other than between home and school) - grant agreements	-	-	20,815
Travel	-	-	-
Supplies and materials	95,389	-	-
Other objects	75,299	-	-
Total support services	<u>543,650</u>	<u>69,377</u>	<u>20,815</u>
Total expenditures	<u>1,252,817</u>	<u>69,377</u>	<u>20,815</u>
<b>OTHER FINANCING (USES)</b>			
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>1,252,817</u>	<u>69,377</u>	<u>20,815</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Examination & Classification	N.J. Nonpublic Handicapped Aid Ch. 193		N.J. Nonpublic Technology Initiative	Total Carried Forward
	Speech Instruction	Supplemental Instruction		
\$ -	\$ -	\$ -	\$ -	\$ -
75,501	28,480	39,333	43,139	1,529,462
<u>75,501</u>	<u>28,480</u>	<u>39,333</u>	<u>43,139</u>	<u>1,529,462</u>
-	-	-	-	689,897
-	-	-	-	-
-	-	-	-	-
-	-	-	43,139	56,587
-	-	-	-	-
-	-	-	-	5,822
-	-	-	<u>43,139</u>	<u>752,306</u>
-	-	-	-	14,133
-	-	-	-	-
-	-	-	-	60,146
-	-	-	-	-
-	-	-	-	-
-	-	-	-	298,683
-	-	-	-	-
75,501	28,480	39,333	-	212,691
-	-	-	-	-
-	-	-	-	20,815
-	-	-	-	-
-	-	-	-	95,389
-	-	-	-	75,299
<u>75,501</u>	<u>28,480</u>	<u>39,333</u>	<u>-</u>	<u>777,156</u>
<u>75,501</u>	<u>28,480</u>	<u>39,333</u>	<u>43,139</u>	<u>1,529,462</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>75,501</u>	<u>28,480</u>	<u>39,333</u>	<u>43,139</u>	<u>1,529,462</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, 2018**

	N.J. Nonpublic	Family	School Based Youth -	
	Security		Friendly Center	High School
	Aid			
<b>REVENUES</b>				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	91,089	40,083	575,120	177,797
Total revenues	<u>91,089</u>	<u>40,083</u>	<u>575,120</u>	<u>177,797</u>
<b>EXPENDITURES</b>				
Instruction:				
Salaries of teachers	-	34,580	498,942	153,815
Other salaries for instruction	-	-	-	-
Purchased prof. & tech. services	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-
General supplies	-	-	13,448	-
Textbooks	-	-	-	-
Other objects	-	-	-	-
Total instruction	<u>-</u>	<u>34,580</u>	<u>512,390</u>	<u>153,815</u>
Support services:				
Salaries	-	-	7,936	6,197
Salaries of supervisors of instruction	-	-	-	-
Salaries of program directors	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	-	-	-	-
Other salaries	-	-	-	-
Salaries of family/parent liaison	-	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-	-
Personal services-employee benefits	-	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-	-
Purchased professional - educational services	-	-	-	-
Other purchased professional services	-	-	-	-
Contracted services (other than between home and school) - grant agreements	-	-	-	-
Travel	-	-	-	-
Supplies and materials	91,089	1,503	-	1,312
Other objects	-	4,000	54,794	16,473
Total support services	<u>91,089</u>	<u>5,503</u>	<u>62,730</u>	<u>23,982</u>
Total expenditures	<u>91,089</u>	<u>40,083</u>	<u>575,120</u>	<u>177,797</u>
<b>OTHER FINANCING (USES)</b>				
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>91,089</u>	<u>40,083</u>	<u>575,120</u>	<u>177,797</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

School Based Youth -		Sustainable Jersey for Schools and Wellness Grant		Total Carried Forward
Parent Linking Program	Pregnancy Prevention	2015-2016	2016-2017	
\$ -	\$ -	\$ -	\$ -	\$ -
298,683	67,453	32	2,560	1,252,817
<u>298,683</u>	<u>67,453</u>	<u>32</u>	<u>2,560</u>	<u>1,252,817</u>
-	-	-	2,560	689,897
-	-	-	-	-
-	-	-	-	-
-	-	-	-	13,448
-	-	-	-	-
-	5,822	-	-	5,822
-	<u>5,822</u>	-	<u>2,560</u>	<u>709,167</u>
-	-	-	-	14,133
-	-	-	-	-
-	60,146	-	-	60,146
-	-	-	-	-
-	-	-	-	-
298,683	-	-	-	298,683
-	-	-	-	-
-	-	-	-	-
-	1,485	-	-	95,389
-	-	32	-	75,299
<u>298,683</u>	<u>61,631</u>	<u>32</u>	<u>-</u>	<u>543,650</u>
<u>298,683</u>	<u>67,453</u>	<u>32</u>	<u>2,560</u>	<u>1,252,817</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>298,683</u>	<u>67,453</u>	<u>32</u>	<u>2,560</u>	<u>1,252,817</u>
<u>\$ -</u>	<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, 2018**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>EXPENDITURES</b>					
Instruction:					
Salaries of teachers	\$ 1,954,772	\$ -	\$ 1,954,772	\$ 1,954,772	\$ -
Other salaries for instruction	850,640	-	850,640	850,640	-
Total instruction	<u>2,805,412</u>	<u>-</u>	<u>2,805,412</u>	<u>2,805,412</u>	<u>-</u>
Support services:					
Salaries of supervisors of instruction	145,888	-	145,888	145,888	-
Salaries of program directors	186,639	-	186,639	179,400	7,239
Salaries of other professional staff	588,592	-	588,592	588,592	-
Salaries of secretarial & clerical staff	144,750	-	144,750	144,750	-
Other salaries	341,400	-	341,400	207,642	133,758
Salaries of family/parent liaison	36,700	-	36,700	36,700	-
Salaries of facilitators and math and literacy coaches	965,790	-	965,790	965,790	-
Personal services-employee benefits	2,759,218	-	2,759,218	2,746,475	12,743
Purchased educational services - Contracted Pre-K	21,741,145	-	21,741,145	21,740,011	1,134
Purchased professional - educational services	840,914	-	840,914	831,942	8,972
Other purchased professional services and school) - grant agreements	410,752 38,500	(35,539) -	375,213 38,500	338,763 38,454	36,450 46
Supplies and materials	215,880	35,539	251,419	171,024	80,395
Total support services	<u>28,416,168</u>	<u>-</u>	<u>28,416,168</u>	<u>28,135,431</u>	<u>280,737</u>
Total expenditures	<u>\$ 31,221,676</u>	<u>\$ -</u>	<u>\$ 31,221,676</u>	<u>\$ 30,940,843</u>	<u>\$ 280,833</u>

**CALCULATION OF BUDGET & CARRYOVER**

Total revised 2017-18 Preschool Education Aid	\$ 27,608,070
Add: 2016-17 Actual Carryover - Preschool Education Aid	3,638,454
Add: Budgeted Transfer from the General Fund 2017-18	595,080
Total Preschool Education Aid Funds Available for 2017-18 Budget	31,841,604
Less: 2017-18 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(31,221,676)
Available & Unbudgeted Funds as of June 30, 2018	619,928
Add: June 30, 2018 Unexpended Preschool Education Aid	280,833
2017-18 Actual Carryover - Preschool Education Aid	<u>\$ 900,761</u>
2017-18 Preschool Education Aid Carryover Budgeted for Preschool Programs 2018-19	<u>\$ 735,513</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, 2018**

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2018
			Prior Years	Current Year	
<b>SDA Managed Projects:</b>					
New Elementary School - Columbus School Replacement	12/12/01	\$ 66,054,222	\$ 66,000,846	\$ 27,715	\$ 25,661
High School #1 Demonstration Project	03/22/04	174,034,750	168,763,325	3,657	5,267,768
Construction of New Middle School - Predevelopment	2015-2016	726,009	107,319	194,340	424,350
		<u>240,814,981</u>	<u>234,871,490</u>	<u>225,712</u>	<u>5,717,779</u>
<b>District Managed Projects:</b>					
Hudson School Project - Architectural and Engineering	2012-2013	1,653,337	1,651,757	-	1,580
Gilmore School Project - Architectural and Engineering	2012-2013	2,826,894	2,655,548	80,327	91,019
Hudson School Project - Construction	2013-2014	13,087,444	13,076,204	11,240	-
Gilmore School Project - Construction	2015-2016	30,409,684	22,193,669	7,642,495	573,520
Gilmore School Project - Supplies and Equipment	2016-2017	1,030,851	-	997,040	33,811
Acquisition of Building for Academy for Enrichment	2015-2016	8,850,000	-	8,850,000	-
Parking Project	05/17/18	11,395,000	-	-	11,395,000
		<u>69,253,210</u>	<u>39,577,178</u>	<u>17,581,102</u>	<u>12,094,930</u>
		<u>\$ 310,068,191</u>	<u>\$ 274,448,668</u>	<u>\$ 17,806,814</u>	17,812,709
<b>Reconciliation to Fund Balance:</b>					
Unexpended SDA Managed Projects balances not recognized as fund balance					<u>(5,717,779)</u>
Fund Balance					<u>\$ 12,094,930</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, 2018**

**REVENUES AND OTHER FINANCING SOURCES**

State Sources - SDA Grant	\$ 225,712
Transfer from Capital Reserve	2,301,000
Transfer from General Fund	8,850,000
Capital Lease	11,395,000
Total Revenues and Other Financing Sources	22,771,712

**EXPENDITURES AND OTHER FINANCING USES**

Acquisition of Building	8,850,000
Construction services	7,959,774
General Supplies	569,252
Instructional Equipment	427,788
Total Expenditures and Other Financing Uses	17,806,814

Excess of revenues and other financing sources over expenditures	4,964,898
--	-----------

Fund Balance, July 1	7,130,032
Fund Balance, June 30	\$ 12,094,930

**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, 2018**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 66,025,879	\$ 28,343	\$ 66,054,222	\$ 66,054,222
Total Revenues and Other Financing Sources	<u>66,025,879</u>	<u>28,343</u>	<u>66,054,222</u>	<u>66,054,222</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	66,000,846	27,715	66,028,561	66,054,222
Total Expenditures and Other Financing Uses	<u>66,000,846</u>	<u>27,715</u>	<u>66,028,561</u>	<u>66,054,222</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 25,033</u>	<u>\$ 628</u>	<u>\$ 25,661</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	\$ (3,463,439)			
Revised Authorized Cost	\$ 66,054,222			
Percentage Increase over Original Authorized Cost	-4.98%			
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, 2018**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 174,031,093	\$ 3,657	\$ 174,034,750	\$ 174,034,750
Total Revenues and Other Financing Sources	174,031,093	3,657	174,034,750	174,034,750
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	168,763,325	3,657	168,766,982	174,034,750
Total Expenditures and Other Financing Uses	168,763,325	3,657	168,766,982	174,034,750
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 5,267,768	\$ -	\$ 5,267,768	\$ -
<b>Additional Project Information:</b>				
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	\$ 442,590			
Revised Authorized Cost	\$ 174,034,750			
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**  
**Construction of New Middle School - Predevelopment**  
**From Inception and for the Fiscal Year Ended June 30, 2018**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 164,201	\$ 561,808	\$ 726,009	\$ 726,009
Total Revenues and Other Financing Sources	<u>164,201</u>	<u>561,808</u>	<u>726,009</u>	<u>726,009</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	107,319	194,340	301,659	726,009
Total Expenditures and Other Financing Uses	<u>107,319</u>	<u>194,340</u>	<u>301,659</u>	<u>726,009</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 56,882</u>	<u>\$ 367,468</u>	<u>\$ 424,350</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
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	\$ 609,200			
Revised Authorized Cost	\$ 726,009			
Percentage Increase over Original Authorized Cost	N/A			
Percentage of Completion	41.55%			
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, 2018**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
Transfer from Capital Reserve	\$ 1,702,289	\$ (48,952)	\$ 1,653,337	\$ 1,653,337
Total Revenues and Other Financing Sources	1,702,289	(48,952)	1,653,337	1,653,337
 <b>Expenditures and Other Financing Uses:</b>				
Construction Services	1,651,757	-	1,651,757	1,653,337
Total Expenditures and Other Financing Uses	1,651,757	-	1,651,757	1,653,337
 Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses				
	\$ 50,532	\$ (48,952)	\$ 1,580	\$ -
 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	\$ 171,160			
Revised Authorized Cost	\$ 1,653,337			
 Percentage Increase over Original Authorized Cost				
Authorized Cost	11.55%			
Percentage of Completion				
Original Target Completion Date	*			
Revised Target Completion Date	*			

\* - Information not available  
N/A - Not Applicable

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Gilmore School Project - Architectural and Engineering**  
**From Inception and for the Fiscal Year Ended June 30, 2018**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
Transfer from Capital Reserve	\$ 2,876,645	\$ (49,751)	\$ 2,826,894	\$ 2,826,894
Total Revenues and Other Financing Sources	<u>2,876,645</u>	<u>(49,751)</u>	<u>2,826,894</u>	<u>2,826,894</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	2,655,548	80,327	2,735,875	2,826,894
Total Expenditures and Other Financing Uses	<u>2,655,548</u>	<u>80,327</u>	<u>2,735,875</u>	<u>2,826,894</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 221,097</u>	<u>\$ (130,078)</u>	<u>\$ 91,019</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
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	\$ 163,461			
Revised Authorized Cost	\$ 2,826,894			
Percentage Increase over Original Authorized Cost	6.14%			
Percentage of Completion	96.78%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

\* - Information not available

N/A - Not Applicable

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Hudson School Project - Construction**  
**From Inception and for the Fiscal Year Ended June 30, 2018**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
Transfer from Capital Reserve	\$ 13,170,202	\$ (82,758)	\$ 13,087,444	\$ 13,087,444
Total Revenues and Other Financing Sources	<u>13,170,202</u>	<u>(82,758)</u>	<u>13,087,444</u>	<u>13,087,444</u>
<b>Expenditures and Other Financing Uses:</b>				
Transfer to General Fund	140,898	-	140,898	-
Construction Services	<u>12,935,306</u>	<u>11,240</u>	<u>12,946,546</u>	<u>13,087,444</u>
Total Expenditures and Other Financing Uses	<u>13,076,204</u>	<u>11,240</u>	<u>13,087,444</u>	<u>13,087,444</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 93,998</u>	<u>\$ (93,998)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Additional Project Information:</b>				
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	\$ 1,867,244			
Revised Authorized Cost	\$ 13,087,444			
Percentage Increase over Original Authorized Cost	16.64%			
Percentage of Completion	100.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

\* - Information not available  
N/A - Not Applicable

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Gilmore School Project - Construction**  
**From Inception and for the Fiscal Year Ended June 30, 2018**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
Transfer from Capital Reserve	\$ 27,958,074	\$ 2,451,610	\$ 30,409,684	\$ 30,409,684
Total Revenues and Other Financing Sources	27,958,074	2,451,610	30,409,684	30,409,684
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	22,193,669	7,642,495	29,836,164	30,409,684
Total Expenditures and Other Financing Uses	22,193,669	7,642,495	29,836,164	30,409,684
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 5,764,405	\$ (5,190,885)	\$ 573,520	\$ -
<b>Additional Project Information:</b>				
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	\$ 2,433,006			
Revised Authorized Cost	\$ 30,409,684			
Percentage Increase over Original Authorized Cost	8.70%			
Percentage of Completion	98.11%			
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, 2018**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
Transfer from Capital Reserve	\$ 1,000,000	\$ 30,851	\$ 1,030,851	\$ 1,030,851
Total Revenues and Other Financing Sources	<u>1,000,000</u>	<u>30,851</u>	<u>1,030,851</u>	<u>1,030,851</u>
<b>Expenditures and Other Financing Uses:</b>				
General Supplies	-	569,252	569,252	500,000
Instructional Equipment	-	427,788	427,788	500,000
Total Expenditures and Other Financing Uses	<u>-</u>	<u>997,040</u>	<u>997,040</u>	<u>1,000,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 1,000,000</u>	<u>\$ (966,189)</u>	<u>\$ 33,811</u>	<u>\$ 30,851</u>
<b>Additional Project Information:</b>				
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	\$ 30,851			
Revised Authorized Cost	\$ 1,030,851			
Percentage Increase over Original Authorized Cost	3.09%			
Percentage of Completion	96.72%			
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**  
**Acquisition of Building for Academy for Enrichment and Advancement**  
**From Inception and for the Fiscal Year Ended June 30, 2018**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
Transfer from General Fund	\$ -	\$ 8,850,000	\$ 8,850,000	\$ 8,850,000
Total Revenues and Other Financing Sources	-	8,850,000	8,850,000	8,850,000
<b>Expenditures and Other Financing Uses:</b>				
Acquisition of Building	-	8,850,000	8,850,000	8,850,000
Total Expenditures and Other Financing Uses	-	8,850,000	8,850,000	8,850,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -
 Additional Project Information:				
Project Number	N/A			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 8,850,000			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 8,850,000			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage of Completion	100.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

\* - Information not available  
N/A - Not Applicable

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Parking Project**  
**From Inception and for the Fiscal Year Ended June 30, 2018**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
Capital Lease	\$ -	\$ 11,395,000	\$ 11,395,000	\$ 11,395,000
Total Revenues and Other Financing Sources	<u>-</u>	<u>11,395,000</u>	<u>11,395,000</u>	<u>11,395,000</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	-	-	-	11,395,000
Total Expenditures and Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,395,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ -</u>	<u>\$ 11,395,000</u>	<u>\$ 11,395,000</u>	<u>\$ -</u>

Additional Project Information:

Project Number	N/A
Grant Date	N/A
Capital Lease Authorization Date	8/10/2017
Capital Lease Authorized	\$ 11,395,000
Capital Lease Issued	5/17/2018
Original Authorized Cost	\$ 11,395,000
Additional Authorized Cost	\$ -
Revised Authorized Cost	\$ 11,395,000
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



## **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, 2018**

	<u><b>Food Service Fund</b></u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 271,338
Intergovernmental receivable	887,882
Inventory	130,980
Total current assets	<u>1,290,200</u>
Noncurrent assets:	
Equipment	1,716,252
Less: accumulated depreciation	<u>(1,076,563)</u>
Total noncurrent assets	<u>639,689</u>
Total assets	<u>1,929,889</u>
<b>LIABILITIES</b>	
Current liabilities:	
Interfund payable	307,595
Accounts payable	805,325
Total liabilities	<u>1,112,920</u>
<b>NET POSITION</b>	
Net investment in capital assets	639,689
Unrestricted	177,280
Total net position	<u><u>\$ 816,969</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, 2018**

	<u><b>Food Service Fund</b></u>
<b>OPERATING REVENUES</b>	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 427,690
Special functions	183,464
Miscellaneous	6
Total operating revenues	<u>611,160</u>
<b>OPERATING EXPENSES</b>	
Cost of sales - reimbursable programs	4,876,386
Cost of sales - non-reimbursable programs	329,924
Salaries and wages	2,671,985
Employee benefits	584,018
Supplies and materials	103,039
Insurance - Other	285,389
Uniforms	53,114
Training	15,749
Other purchased services	80,671
Management fees	623,851
Lease of equipment	9,793
Depreciation expense	119,310
Total operating expenses	<u>9,753,229</u>
Operating (loss)	<u>(9,142,069)</u>
<b>NONOPERATING REVENUES</b>	
State sources:	
State school lunch program	106,669
Federal sources:	
Food distribution program	356,212
Summer program	333,081
School breakfast program	2,679,717
National school lunch program	5,404,993
National no kid hungry program	5,000
Fresh fruit and vegetables program	147,475
Total nonoperating revenues	<u>9,033,147</u>
Change in net position	(108,922)
Adjustment for disallowed CACFP reimbursement	(417,167)
Net position, July 1	<u>1,343,058</u>
Net position, June 30	<u>\$ 816,969</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Enterprise Fund**  
**Statement of Cash Flows**  
**for the Fiscal Year Ended June 30, 2018**

	<u><b>Food Service Fund</b></u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers	\$ 611,160
Payments to employees	(2,671,985)
Payments for employee benefits	(584,018)
Payments to suppliers	<u>(5,858,247)</u>
Net cash (used for) operating activities	<u>(8,503,090)</u>
 <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
State sources	103,810
Federal sources	8,792,183
Adjustment for disallowed CACFP reimbursement	<u>(417,167)</u>
Net cash provided by non-capital financing activities	<u>8,478,826</u>
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Acquisition of Assets	<u>(11,415)</u>
Net cash (used for) capital and related financing activities	<u>(11,415)</u>
Net (decrease) in cash and cash equivalents	(35,679)
Balance, July 1	307,017
Balance, June 30	<u>\$ 271,338</u>
 <b>RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:</b>	
Operating (loss)	<u>\$ (9,142,069)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	119,310
Food distribution program	356,212
Decrease in inventories	17,438
Increase in interfund payable	69,812
Increase in accounts payable	76,207
Total adjustments	<u>638,979</u>
Net cash (used for) operating activities	<u>\$ (8,503,090)</u>
 <b>NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES</b>	
Food distribution program	<u>\$ 356,212</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, 2018**

	Trust Funds		Agency Funds			Total Agency Funds
	Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Total Trust Fund	Student Activity	Payroll	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 329,629	\$ 20,825	\$ 350,454	\$ 224,770	\$ 6,984,614	\$ 7,734,666
Interfund receivable	-	336,438	336,438	-	-	-
Total assets	\$ 329,629	\$ 357,263	\$ 686,892	\$ 224,770	\$ 6,984,614	\$ 7,734,666
<b>LIABILITIES</b>						
Payroll (Net)	\$ -	\$ -	\$ -	\$ -	\$ 201,970	\$ 201,970
Payroll deductions and withholdings	-	-	-	-	1,530,429	1,530,429
Summer pay	-	-	-	-	5,252,215	5,252,215
Due to student groups	-	-	-	224,770	-	750,052
Total liabilities	-	-	-	224,770	6,984,614	7,734,666
<b>NET POSITION</b>						
Reserved for scholarships	329,629	-	329,629	-	-	-
Held in trust for unemployment claims and other purposes	-	357,263	357,263	-	-	-
Total net position	\$ 329,629	\$ 357,263	\$ 686,892	\$ -	\$ -	\$ -

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Combining Statement of Changes in Fiduciary Net Position**  
**for the Fiscal Year Ended June 30, 2018**

	<b>Trust Funds</b>		<b>Total Trust Fund</b>
	<b>Private Purpose Scholarship</b>	<b>Unemployment Compensation Trust Fund</b>	
<b>ADDITIONS</b>			
Local sources:			
Contributions	\$ 380,596	\$ -	\$ 380,596
Interest on investment	-	2	2
Total additions	<u>380,596</u>	<u>2</u>	<u>380,598</u>
<b>DEDUCTIONS</b>			
Scholarships awarded	392,632	-	392,632
Unemployment claims	-	60,780	60,780
Administrative expenses	4,918	-	4,918
Total deductions	<u>397,550</u>	<u>60,780</u>	<u>458,330</u>
Changes in net position	(16,954)	(60,778)	(77,732)
Net position, July 1	346,583	418,041	764,624
Net position, June 30	<u>\$ 329,629</u>	<u>\$ 357,263</u>	<u>\$ 686,892</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Agency Funds Schedule of Receipts and Disbursements**  
**for the Fiscal Year Ended June 30, 2018**

	<u>Balance, June 30, 2017</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2018</u>
<b><u>STUDENT ACTIVITY AGENCY FUND</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 219,148	\$ 687,611	\$ 681,989	\$ 224,770
<b>LIABILITIES</b>				
Due to student groups	\$ 219,148	\$ 687,611	\$ 681,989	\$ 224,770
<b><u>PAYROLL AGENCY FUND</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 6,585,182	\$ 163,378,714	\$ 162,979,282	\$ 6,984,614
<b>LIABILITIES</b>				
Payroll (Net)	134,582	78,445,630	78,378,242	201,970
Payroll deductions and withholdings	1,475,029	77,214,601	77,159,201	1,530,429
Summer pay	4,975,571	7,718,483	7,441,839	5,252,215
Total liabilities	<u>\$ 6,585,182</u>	<u>\$ 163,378,714</u>	<u>\$ 162,979,282</u>	<u>\$ 6,984,614</u>
<b><u>OTHER BOARD ACTIVITY FUND</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 525,282	\$ -	\$ -	\$ 525,282
<b>LIABILITIES</b>				
Due to student groups	\$ 525,282	\$ -	\$ -	\$ 525,282
<b><u>TOTAL AGENCY FUNDS</u></b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,329,612	\$ 164,066,325	\$ 163,661,271	\$ 7,734,666
<b>LIABILITIES</b>				
Payroll (Net)	134,582	78,445,630	78,378,242	201,970
Payroll deductions and withholdings	1,475,029	77,214,601	77,159,201	1,530,429
Summer pay	4,975,571	7,718,483	7,441,839	5,252,215
Due to student groups	744,430	687,611	681,989	750,052
Total liabilities	<u>\$ 7,329,612</u>	<u>\$ 164,066,325</u>	<u>\$ 163,661,271</u>	<u>\$ 7,734,666</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, 2018**

Purpose	Date of Lease	Term of Lease	Amount of Original Lease		Interest Rate	Balance, June 30, 2017	Issued	Retired	Balance, June 30, 2018
			Principal	Interest					
Computers # 11	08/01/15	3 years	\$ 1,729,903	\$ -	0.000%	\$ 576,635	\$ -	\$ 576,635	\$ -
School Buses # 1	10/06/15	5 years	1,214,988	36,689	1.510%	728,884	-	239,329	489,555
Computers # 12	01/18/16	3 years	510,000	-	0.000%	170,000	-	170,000	-
Copiers #9	08/09/17	5 years	550,516	46,838	3.250%	-	550,516	59,735	490,781
District Parking Lot	05/17/18	20 years	11,395,000	5,872,735	3.76% to 5.00%	-	11,395,000	-	11,395,000
						<u>\$ 1,475,519</u>	<u>\$ 11,945,516</u>	<u>\$ 1,045,699</u>	<u>\$ 12,375,336</u>

**STATISTICAL SECTION**  
**(Unaudited)**

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

<b><u>CONTENTS:</u></b>	<b><u>Page</u></b>
<p><b>Financial Trends</b>                      These schedules contain trend information to help the reader understand how the District's financial performance and well being have changed over time.</p>	205 - 210
<p><b>Revenue Capacity</b>                      These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</p>	211 - 214
<p><b>Debt Capacity</b>                      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>	215 - 218
<p><b>Demographic and Economic Information</b>                      These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.</p>	219 - 220
<p><b>Operating Information</b>                      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>	221 - 227

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)*

	for the Fiscal Year ended June 30,									
	2009	2010	2011	2012	2013 <sup>(1)</sup>	2014	2015 <sup>(2)</sup>	2016	2017	2018
<b>Governmental activities</b>										
Net invested in capital assets	\$ 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	\$ 308,099,374
Restricted	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	48,149,928
Unrestricted	(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)	(98,386,292)
<b>Total governmental activities net position</b>	<b>\$ 100,723,731</b>	<b>\$ 301,226,390</b>	<b>\$ 315,661,270</b>	<b>\$ 355,412,996</b>	<b>\$ 329,324,853</b>	<b>\$ 344,438,294</b>	<b>\$ 284,356,082</b>	<b>\$ 285,268,055</b>	<b>\$ 274,260,800</b>	<b>\$ 257,863,010</b>
<b>Business-type activity</b>										
Net invested in capital assets	\$ 6,104	\$ 50,840	\$ 360,323	\$ 290,605	\$ 539,814	\$ 527,775	\$ 780,955	\$ 862,337	\$ 747,584	\$ 639,689
Unrestricted	(4,072)	(23,826)	(56,591)	(250,696)	(291,651)	(129,504)	(401,697)	(161,690)	595,474	177,280
<b>Total business-type activities net position</b>	<b>\$ 2,032</b>	<b>\$ 27,014</b>	<b>\$ 303,732</b>	<b>\$ 39,909</b>	<b>\$ 248,163</b>	<b>\$ 398,271</b>	<b>\$ 379,258</b>	<b>\$ 700,647</b>	<b>\$ 1,343,058</b>	<b>\$ 816,969</b>
<b>Government-wide</b>										
Net invested in capital assets	\$ 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	\$ 308,739,063
Restricted	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	48,149,928
Unrestricted	(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)	(98,209,012)
<b>Total government-wide net position</b>	<b>\$ 100,725,763</b>	<b>\$ 301,253,404</b>	<b>\$ 315,965,002</b>	<b>\$ 355,452,905</b>	<b>\$ 329,573,016</b>	<b>\$ 344,836,565</b>	<b>\$ 284,735,340</b>	<b>\$ 285,968,702</b>	<b>\$ 275,603,858</b>	<b>\$ 258,679,979</b>

**Source: District Records**

Note: (1) GASB 63 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.  
 (2) GASB 68 was implemented during the 2015 fiscal year, which required the restatement of beginning net position in the amount of \$63,447,759. The amount is not reflected in the June 30, 2014 net position, above.

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

	for the Fiscal Year ended June 30,									
	2009	2010 <sup>(1)</sup>	2011	2012	2013 <sup>(2)</sup>	2014	2015 <sup>(3)</sup>	2016	2017	2018 <sup>(4)</sup>
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 108,736,932
Special education	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	21,147,208
Other special instruction	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	15,521,294
Vocational	269,936	285,731	175,811	39,991	68,039	35,026	25,414	34,574	45,575	32,068
Other instruction	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	7,014,821
Support Services:										
Tuition	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	9,289,509
Tuition & instruction related services	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	87,081,244
School administrative services	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	12,215,598
General and business administrative services	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	17,787,279
Plant operations and maintenance	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	39,983,825
Pupil transportation	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	4,845,466
Food services	-	-	-	-	-	-	36,826	57,776	-	-
Special Schools	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	2,432,413
Charter Schools	128,169	95,206	181,883	177,011	202,266	87,691	308,088	300,218	387,200	318,992
Interest on long-term liabilities	-	-	-	-	-	23,696	8,682	1,621	14,714	20,962
Total governmental activities expenses	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	326,427,611
Business-type activity:										
Food service	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	9,753,229
Total business-type activities expense	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	9,753,229
Total government-wide expenses	\$ 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	\$ 336,180,840
<b>Program Revenues</b>										
Governmental activities:										
Operating grants and contributions	\$ 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	\$ 288,040,617
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	363,232
Total governmental activities program revenues	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	288,403,849
Business-type activity:										
Changes for services										
Food service	239,556	294,268	313,404	444,174	531,934	556,393	451,797	488,727	641,982	611,160
Operating grants and contributions	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	9,033,147
Capital grants and contributions	-	16,960	-	-	-	-	14,217	-	-	-
Total business-type activities program revenues	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	9,644,307
Total government-wide program revenues	\$ 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	\$ 298,048,156
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (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)	\$ (38,023,762)
Business-type activity	(44,708)	24,982	(132,880)	(263,823)	(202,596)	(151,113)	(19,013)	321,389	642,411	(108,922)
Total government-wide net expense	\$ (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)	\$ (38,132,684)

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

	for the Fiscal Year ended June 30,									
	2009	2010 <sup>(1)</sup>	2011	2012	2013 <sup>(2)</sup>	2014	2015 <sup>(3)</sup>	2016	2017	2018 <sup>(4)</sup>
<b>General Revenues and Other Changes in Net Position</b>										
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	5,460,935	229,624	66,767	6,962	17,363	154,945	850,430	224,540	254,984	347,615
Investment earnings	699,997	404,462	2,737,378	492,149	994,153	523,435	1,817,262	1,144,736	3,121,991	457,396
Miscellaneous income	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	5,402,324
Special items	513,578	1,572,324	2,088,740	(1,525,375)	(55,661,801)	(2,211,307)	-	-	-	-
Transfers	-	-	-	-	(102,503)	(301,221)	-	-	-	-
Total governmental activities	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	21,625,972
Business-type activity										
Special items	-	-	-	-	308,347	-	-	-	-	(417,167)
Transfers	-	-	-	-	102,503	301,221	-	-	-	-
Total business-type activities	-	-	-	-	410,850	301,221	-	-	-	(417,167)
Total government-wide	\$ 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	\$ 21,208,805
<b>Change in Net Position</b>										
Governmental activities	\$ 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)	\$ (16,397,790)
Business-type activity	(44,708)	24,982	(132,880)	(263,823)	208,254	150,108	(19,013)	321,389	642,411	(526,089)
Total government-wide	\$ 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)	\$ (16,923,879)

**Source: District Records**

Note: (1) As recommended by the NJ Department of Education, beginning with year ended June 30, 2010:

- Tuition, Special Schools and Charter Schools expenses are no longer allocated amongst other District expenses.
- Central services and administrative information technology expenses were not combined as business and central services expenses.

(2) GASB 63 was implemented in the 2013 fiscal year, which required the reclassification of balances previously reported as net assets to net position.

(3) GASB 68 was implemented in the 2015 fiscal year where additional on-behalf TPAF pension expense and offsetting contribution is reported.

(4) GASB 75 was implemented in the 2018 fiscal year, where additional on-behalf OPEB expense and offsetting contribution is reported.



**CITY OF UNION CITY SCHOOL DISTRICT  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

(UNAUDITED)  
*(modified accrual basis of accounting)*

	for the Fiscal Year ended June 30,										
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>General Fund</b>											
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	\$ 49,846,632
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	-	-	-	-	11,903,454
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)	(11,951,949)
<b>Total general fund</b>	<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>	<u>\$ 49,798,137</u>
<b>All Other Governmental Funds</b>											
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,094,930
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)	(2,760,807)
Total all other governmental funds	<u>\$ (587,270)</u>	<u>\$ (1,264,884)</u>	<u>\$ (2,332,281)</u>	<u>\$ (2,456,525)</u>	<u>\$ (2,450,070)</u>	<u>\$ 2,942,535</u>	<u>\$ 14,303,272</u>	<u>\$ (1,263,529)</u>	<u>\$ 22,306,937</u>	<u>\$ 4,314,032</u>	<u>\$ 9,334,123</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)**

	2009	2010**	2011	2012	2013	2014	2015	2016	2017	2018
<b>Revenues</b>										
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	699,997	229,624	66,767	6,962	194,945	194,945	850,450	224,540	254,984	347,615
Miscellaneous	319,573	404,462	2,737,378	492,149	994,153	523,435	1,817,262	1,144,736	3,121,991	457,396
State sources	166,952,536	359,276,078	194,551,137	223,166,778	227,894,805	218,948,460	222,161,913	227,605,354	234,809,044	241,007,194
Federal sources	14,402,465	42,622,239	19,406,980	18,627,181	12,563,327	11,704,995	12,435,720	13,876,173	14,116,488	15,297,573
Total revenue	197,793,228	417,951,540	232,180,899	237,711,707	256,888,285	246,750,382	252,683,962	258,269,440	267,721,114	272,528,415
<b>Expenditures</b>										
<b>Instruction</b>										
Regular	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	57,553,381
Special	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	11,652,073
Other special instruction	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	7,803,310
Vocational instruction	194,012	205,552	165,022	37,176	47,187	33,740	24,500	33,939	44,652	31,299
School-sponsored/other instructional	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	3,755,203
<b>Support Services</b>										
Tuition	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	9,066,848
Student & instruction related services	38,033,534	49,601,463	50,935,966	43,708,100	52,072,203	49,102,841	55,611,784	55,419,911	62,810,108	62,661,794
School administration	1,653,468	6,913,318	5,836,330	5,880,820	6,819,114	6,864,240	8,119,266	8,472,570	8,252,627	8,628,825
Other administration	11,432,241	5,764,424	4,299,388	4,354,936	3,727,585	5,984,814	4,892,769	4,602,740	5,043,124	3,404,588
Operations and maintenance	19,624,770	23,435,916	25,021,369	24,161,789	26,018,457	26,192,510	30,066,246	30,235,984	29,301,570	29,259,830
Student transportation	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	4,729,324
Employee benefits	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	72,375,877
Food services	-	-	-	-	-	-	35,502	36,485	-	-
Special schools	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	2,374,110
Charter schools	128,169	95,206	181,883	177,011	202,266	87,691	308,088	300,218	387,200	318,992
Capital Outlay:										
Equipment	2,235,083	1,429,992	1,114,747	315,968	1,200,666	598,868	454,058	561,730	624,132	173,404
Facilities acquisition and construction	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	17,806,814
Assets acquired under capital leases - (Non-budgeted)	2,917,326	755,041	2,207,746	1,453,417	-	491,101	2,593,360	3,454,891	-	-
Total Expenditures	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	293,595,672
Excess (Deficiency) of revenues over (under) expenditures	(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)	(21,067,257)
<b>Other Financing sources (uses)</b>										
Accounts receivable cancelled	(59,172)	-	-	-	-	-	-	-	-	-
Restatement of prior years' accounts payable	-	-	-	(1,642,160)	-	-	-	-	-	-
Due from/to special revenue fund	572,750	1,572,324	2,088,740	116,785	-	(2,211,307)	-	-	-	-
Transfer to food service fund	-	-	-	-	(102,503)	(301,221)	-	-	-	-
Capital lease (Non-budgeted)	2,917,326	755,041	2,207,746	1,453,417	-	491,101	2,593,360	3,454,891	-	11,945,516
Capital outlay transfer to capital reserve	-	-	-	17,209,648	-	-	-	-	-	-
Total other financing sources (uses)	3,430,904	2,327,365	4,296,486	17,137,690	(102,503)	(2,021,427)	2,593,360	3,454,891	-	11,945,516
Net change in fund balances	\$ (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)	\$ (9,121,741)
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**Source: District Records (GAAP Basis)**

Note: Noncapital expenditures are total expenditures less capital outlay.  
 (1) As recommended by the NJ Department of Education, beginning with year ended June 30, 2010:  
 - Tuition, Special Schools and Charter Schools expenses are no longer allocated amongst other District expenses.  
 - Central services and administrative information technology expenses were not combined as business and central services expenses.  
 - Under the modified accrual basis, debt service for capital leases directly funded by the District are not segregated from their original expense classifications.

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

Description	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General fund:										
Interest on investments	\$ 347,615	\$ 254,984	\$ 224,540	\$ 850,430	\$ 154,945	\$ 17,363	\$ 6,962	\$ 30,838	\$ 188,868	\$ 699,997
Prior year refunds	34,569	1,797,974	65,610	1,615,936	45,055	77,221	30,311	258,488	-	-
Other	422,827	1,324,017	1,079,126	201,326	478,380	916,932	461,838	2,478,890	404,462	319,573
Total miscellaneous	805,011	3,376,975	1,369,276	2,667,692	678,380	1,011,516	499,111	2,768,216	593,330	1,019,570
Interest earned on capital reserve funds	-	-	-	-	-	-	-	35,929	40,756	-
Total general fund	\$ 805,011	\$ 3,376,975	\$ 1,369,276	\$ 2,667,692	\$ 678,380	\$ 1,011,516	\$ 499,111	\$ 2,804,145	\$ 634,086	\$ 1,019,570

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 June 30,</u>	<u>Net Assessed Valuations</u>	<u>Estimated Full Cash Valuations</u>	<u>Percentage of Net Assessed to Estimated Full Cash Valuations</u>
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%
2018	1,498,620,300	3,913,626,421	38.29%

**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	
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
2018	10.29	47.58	11.77	69.64

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	2018			2009		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Hudson Troy Towers	\$ 25,389,500	1	1.69%	\$ 25,067,000	1	1.72%
Doric Apartment Co	23,551,000	2	1.57%	22,790,400	2	1.56%
Orlando Limited	6,744,400	3	0.45%	6,744,400	5	0.46%
Verizon	6,178,848	4	0.41%			
Union Kennedy Assoc. C/O McDonald's	5,090,000	5	0.34%	9,547,100	3	0.65%
Castle Hill Holding, LLC	4,167,000	6	0.28%	4,424,800	8	0.30%
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	7	0.24%	3,531,800	9	0.24%
JD Union, LLC & 4800 UC, LLC	3,075,000	8	0.21%			
UCMH Terra Heights LLC	3,023,000	9	0.20%			
JD Union & 4800 UC Paramount	3,015,000	10	0.20%			
500 Central Avenue/Urban American				9,067,300	4	0.62%
NJ Bell Telephone Co				6,576,409	6	0.45%
Golden Peak SPE LLC				5,329,000	7	0.37%
ADR Realty LLC/Mi Bandera				3,180,400	10	0.22%
<b>Total</b>	<b>\$ 83,780,548</b>		<b>5.59%</b>	<b>\$ 96,258,609</b>		<b>6.59%</b>

**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>
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%
2018	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				
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	0.10%	21
2018	-	-	12,375,336	-	-		12,375,336	(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		
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%	-
2018	-	-	-	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, 2018  
(UNAUDITED)**

	Debt Outstanding	Estimated Percentage Applicable <sup>a</sup>	Estimated Share of Overlapping Debt
Debt repaid with property taxes Hudson County General Obligation Debt	\$ 1,085,821,880	5.22%	\$ 56,679,902
Subtotal, overlapping debt			56,679,902
City of Union City District Direct Debt			119,784,552
Total Direct and Overlapping Debt			\$ 176,464,454

**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)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Equalized Valuation Basis
Debt limit	\$ 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	\$ 134,781,299	
Total Net Debt applicable to limit	-	-	-	-	-	-	-	-	-	-	
Legal debt margin	\$ 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	\$ 134,781,299	
Total net debt applicable to the limit as a % of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Average equalized valuation of taxable property											
School borrowing margin (4% of \$3,369,532,486)											
Bonded school debt as of June 30, 2018											
School borrowing margin available											
											\$ 134,781,299
											\$ 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>
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	70,387	1,478,760,483	21,009	5.20
2018	(1)	(1)	(1)	5.01

**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	2018			2009		
	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%	1,553	1	5.86%
City of Union City	620	2	1.89%	616	2	2.32%
Interim Healthcare Inc	250	3	0.76%	250	4	0.94%
Head Start North Hudson Community	150	4	0.46%	105	5	0.40%
Castle Hill Health Care Center	100	5	0.30%			
Manhattanview Healthcare Center	100	6	0.30%			
Cristi Cleaning Service				475	3	1.79%
Labor Ready Inc				100	6	0.38%
EMCO				100	7	0.38%
IHOP				62	9	0.23%
EI Especial				73	8	0.28%
Mi Bandera				43	10	0.16%
	<u>2,155</u>		<u>6.56%</u>	<u>3,377</u>		<u>12.74%</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>	2010	2011	2012	2013	2014	2015	2016	2017	2017	2018
Instruction										
Regular	780	720	730	569	587	371	684	701	718	722
Special education	106	110	110	258	255	94	168	163	165	166
Other special education	106	89	100	1	1	30	102	106	106	107
Vocational	18	18	18	1	1	-	-	-	-	-
Adult/continuing education programs	10	11	11	12	18	25	2	1	1	1
Support Services:										
Student & instruction related services	110	101	105	202	192	939	274	341	352	354
General administration	28	45	46	35	35	11	6	6	6	6
School administrative services	47	38	39	77	74	39	98	91	99	99
Central services	84	28	28	11	9	3	10	10	11	11
Administrative Information Technology	20	21	23	-	-	-	-	-	-	-
Plant operations and maintenance	319	307	317	332	322	431	355	334	341	343
Pupil transportation	25	65	65	-	-	-	-	-	-	-
Special schools	-	-	-	-	-	63	12	13	14	14
<b>Total</b>	<b>1,653</b>	<b>1,553</b>	<b>1,592</b>	<b>1,498</b>	<b>1,494</b>	<b>2,006</b>	<b>1,711</b>	<b>1,766</b>	<b>1,813</b>	<b>1,823</b>

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 <sup>a</sup>	Cost Per Pupil	Percentage Change	Teaching Staff <sup>b</sup>	Pupil/Teacher Ratio			Senior High School	Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	School					
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	14.8	14	14.5	13,816	13,100	1.64%	94.82%	
2018	13,867	275,615,454	19,876	2.02%	996	(1)	(1)	(1)	13,867	13,128	2.02%	94.67%	

**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)**

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b><u>District Building</u></b>										
<b><u>Elementary</u></b>										
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	1,009	1,020	1,114	1,164	1,197	1,201	1,126	1,126	1,069
Gilmore										
Square Feet	29,900	29,900	29,900	29,900	29,900	-	-	-	-	75,736
Capacity (students)	375	375	375	375	375	-	-	-	-	400
Enrollment	380	374	365	387	387	-	-	-	-	397
Hudson										
Square Feet	37,200	37,200	37,200	37,200	37,200	-	-	47,872	47,872	49,691
Capacity (students)	450	450	450	450	450	-	-	475	475	475
Enrollment	454	501	511	510	510	-	-	265	265	376
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	338	351	351	365	360	374	369	369	340
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	830	883	902	970	965	1,002	1,045	1,045	1,002
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	733	756	754	775	791	819	834	834	808
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	958	1,022	1,053	1,097	1,097	1,114	1,150	1,150	1,137
Woodrow Wilson										
Square Feet	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	-
Enrollment	364	323	346	357	386	375	369	361	361	-
Veterans' Memorial										
Square Feet	58,068	84,314	84,314	58,068	58,068	58,068	58,068	58,068	58,068	58,068
Capacity (students)	600	600	600	400	400	400	400	400	400	400
Enrollment	543	485	466	469	557	594	646	616	616	609
Colin Powell										
Square Feet	-	-	-	-	121,505	121,505	121,505	121,505	121,505	121,505
Capacity (students)	-	-	-	-	900	900	900	900	900	900
Enrollment	-	-	-	-	858	880	872	790	790	841
<b><u>Middle School</u></b>										
Emerson Middle School										
Square Feet	-	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200
Capacity (students)	-	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Enrollment	-	824	856	847	871	953	1,011	1,008	1,008	1,005
Union Hill Middle School										
Square Feet	-	114,600	114,600	114,600	114,600	114,600	114,600	114,600	114,600	114,600
Capacity (students)	-	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Enrollment	-	662	694	735	740	771	767	787	787	866
<b><u>Freshman Academy</u></b>										
Jose Marti Middle School										
Square Feet	102,754	132,000	132,000	235,890	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	583	576	369	580	600	657	699	699	627

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b><u>District Building</u></b>										
<b><u>High School</u></b>										
Emerson High School										
Square Feet	110,200	110,200	-	-	-	-	-	-	-	-
Capacity (students)	1,100	1,100	-	-	-	-	-	-	-	-
Enrollment	1,673	1,352	-	-	-	-	-	-	-	-
Union Hill High School										
Square Feet	114,600	114,600	-	-	-	-	-	-	-	-
Capacity (students)	1,100	1,100	-	-	-	-	-	-	-	-
Enrollment	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	554,773
Capacity (students)	-	2,400	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	2,984
<b><u>Early Childhood Center</u></b>										
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	40,397
Capacity (students)	316	316	316	316	316	316	316	316	316	316
Enrollment	313	313	324	333	328	323	307	304	304	314

Number of Schools at June 30, 2018

- 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)	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Edison	5240070	\$ 103,929	\$ 60,158	\$ 48,479	\$ 27,280	\$ 49,699	\$ 122,013	\$ 75,186	\$ 231,295	\$ 182,363	\$ 170,787
Gilmore	5240080	67,337	-	-	-	-	31,210	19,231	59,159	46,644	43,683
Hudson	5240090	44,186	19,140	15,424	-	-	38,825	23,926	73,602	58,032	54,348
Jefferson	5240100	33,164	19,194	15,468	8,707	15,862	38,937	23,990	73,800	58,188	54,494
Roosevelt	5240110	74,915	43,359	34,942	19,664	35,825	87,941	54,190	166,707	131,439	123,095
Washington	5240120	82,060	47,495	38,274	21,541	39,244	96,342	59,364	182,621	143,988	134,847
Robert Walters	5240130	98,145	56,811	45,781	25,765	46,941	115,221	71,005	218,433	172,224	161,291
Woodrow Wilson	5240140	-	25,217	20,322	11,437	20,836	51,137	31,515	96,950	76,440	71,587
Veterans' Memorial	5240118	51,620	29,880	24,079	13,551	24,688	60,604	37,347	166,820	131,530	84,835
Colin Powell	5240300	108,030	62,525	50,387	28,355	51,658	126,822	-	-	-	-
Emerson Middle School	5240060	97,969	56,702	45,694	25,717	46,852	115,015	70,876	218,037	171,912	-
Union Hill Middle School	5240050	101,894	58,970	47,521	26,744	48,723	119,618	73,706	226,743	178,776	-
Jose Marti Freshman Academy	5240105	209,716	121,387	97,821	55,051	100,294	246,196	151,715	261,170	205,920	150,120
Emerson High School	5240060	-	-	-	-	-	-	-	-	-	160,999
Union Hill High School	5240050	-	-	-	-	-	-	-	-	-	167,427
Union City High School	5240X07	493,225	285,472	230,051	129,472	235,878	579,041	356,809	724,153	570,959	-
Hostos Center for Early Childhood	5240145	35,919	20,791	16,754	9,427	17,175	42,155	25,982	811,210	639,599	-
<b>Total School Facilities</b>		<b>\$ 1,602,109</b>	<b>\$ 907,101</b>	<b>\$ 730,997</b>	<b>\$ 402,711</b>	<b>\$ 733,675</b>	<b>\$ 1,871,077</b>	<b>\$ 1,074,842</b>	<b>\$ 3,510,700</b>	<b>\$ 2,768,014</b>	<b>\$ 1,976,509</b>

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, 2018  
(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, 2018  
(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*

---

---

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

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

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

## 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, 2018, 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 February 28, 2019.

#### **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 February 28, 2019 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  
February 28, 2019

# 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

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

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

## 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, 2018. 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, 2018.

### **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.

*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.

**EXHIBIT K-2**

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, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as findings 2018-001 and 2018-002, that we consider to be significant deficiencies.

The City of Union City School District's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Union City School District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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, Gironde, Doria & Tomkins LLC*

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC  
*Certified Public Accountants*

*Mauricio Canto*

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

Bayonne, New Jersey  
February 28, 2019

CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
for the Fiscal Year Ended June 30, 2018

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2017	CASH RECEIVED
				FROM	TO		
<b>ENTERPRISE FUND</b>							
<b>U.S. DEPARTMENT OF AGRICULTURE</b>							
<b>PASSED-THROUGH STATE</b>							
<b>DEPARTMENT OF EDUCATION:</b>							
School Breakfast Program	10.553	181NJ304N1099	\$ 2,679,717	07/01/17	06/30/18	\$ -	\$ 2,373,172
School Breakfast Program	10.553	171NJ304N1099	2,580,864	07/01/16	06/30/17	(221,937)	221,937
National School Lunch Program	10.555	181NJ304N1099	5,297,739	07/01/17	06/30/18	-	4,738,031
National School Lunch Program	10.555	171NJ304N1099	5,061,214	07/01/16	06/30/17	(402,852)	402,852
Healthy Hunger-Free Kids Act	10.555	181NJ304N1099	107,254	07/01/17	06/30/18	-	95,921
Healthy Hunger-Free Kids Act	10.555	171NJ304N1099	104,725	07/01/16	06/30/17	(8,336)	8,336
Summer Food Service Program for Children <i>Child Nutrition Cluster</i>	10.559	181NJ304N1099	333,081	07/01/17	06/30/18	-	333,081
						<u>(633,125)</u>	<u>2,595,109</u>
Commodity Supplemental Food Program	10.565	181NJ304N1099	356,212	07/01/17	06/30/18	-	356,212
Child and Adult Care Food Program	10.558	171NJ304N1099	417,167	07/01/16	06/30/17	(417,167)	-
Fresh Fruit and Vegetables Program	10.582	18171NJ304L1603	147,475	07/01/17	06/30/18	-	147,475
Fresh Fruit and Vegetables Program	10.582	17171NJ304L1603	334,566	07/01/16	06/30/17	(49,211)	49,211
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>						<u>(1,099,503)</u>	<u>3,148,007</u>
<b>TOTAL ENTERPRISE FUND</b>						<u>(1,099,503)</u>	<u>3,148,007</u>
<b>SPECIAL REVENUE FUND</b>							
<b>U.S. DEPARTMENT OF EDUCATION</b>							
<b>PASSED-THROUGH STATE</b>							
<b>DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT</b>							
Adult Education and Literacy Act, Title II	84.002	V002A160031	1,706,390	07/01/17	06/30/18	-	1,491,788
Adult Education and Literacy Act, Title II	84.002	V002A150031	1,576,950	07/01/16	06/30/17	(329,127)	388,260
Adult Education and Literacy Act, Title II	84.002	V002A150031	1,591,330	07/01/15	06/30/16	136,219	-
						<u>(192,908)</u>	<u>1,880,048</u>
<b>PASSED-THROUGH STATE</b>							
<b>DEPARTMENT OF EDUCATION:</b>							
Elementary and Secondary Education Act (ESEA):							
Title I, Part A Basic	84.010A	S010A170030	6,989,992	07/01/17	06/30/18	(1,748,230)	7,407,465
Title II, Part A Teacher & Principal Training	84.367A	S367A180029	887,743	07/01/17	06/30/18	(275,213)	851,485
Title III, Part A English Language Acquisition	84.365A	S365A160030	634,087	07/01/17	06/30/18	(55,230)	640,523
Title III, Part A Immigrant	84.365A	S365A160030	78,393	07/01/17	06/30/18	(53,868)	100,832
						<u>(109,098)</u>	<u>741,355</u>
IDEA, Basic	84.027	H027A160100	3,323,879	07/01/17	06/30/18	-	3,323,879
IDEA, Preschool <i>IDEA Cluster</i>	84.173	H173A160114	78,096	07/01/17	06/30/18	-	78,096
						<u>-</u>	<u>3,401,975</u>
P.L. 101-392 (Vocational Education) - Perkins	84.048	V048A160030	162,466	07/01/17	06/30/18	-	162,418
P.L. 101-392 (Vocational Education) - Perkins	84.048	V048A150030	157,615	07/01/16	06/30/17	-	-
P.L. 101-392 (Vocational Education) - Perkins	84.048	V048A150030	150,933	07/01/15	06/30/16	1,094	-
						<u>1,094</u>	<u>162,418</u>
21st Century Community Center of Learning	84.287C	S287C160030	535,000	09/01/17	08/31/18	-	499,944
21st Century Community Center of Learning	84.287C	S287C150030	535,000	09/01/16	08/31/17	(8,606)	35,356
21st Century Community Center of Learning	84.287C	S287C150030	580,000	09/01/15	08/31/16	5,787	-
						<u>(2,819)</u>	<u>535,300</u>
IEPs for Life	84.416	B413A120008	333,333	09/01/17	08/31/18	-	-
IEPs for Life	84.416	B413A120008	314,488	09/01/16	08/31/17	-	225,841
						<u>-</u>	<u>225,841</u>
Temporary Emergency Impact Aid for Displaced Students	84.938	B413A120008	130,250	07/01/17	06/30/18	-	-
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>						<u>(2,134,266)</u>	<u>13,325,839</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
<b>CENTER FOR DISEASE CONTROL AND PREVENTION</b>							
<b>PASSED-THROUGH STATE</b>							
<b>DEPARTMENT OF EDUCATION:</b>							
Planning for the Next Pandemic (PNP) Program	93.069	*	125,000	07/01/10	06/30/11	45,876	-
HIV Prevention Grant	93.079	NU87PS004149	5,000	09/01/15	06/30/16	5,000	-
<b>TOTAL SPECIAL REVENUE FUND</b>						<u>(2,276,298)</u>	<u>15,205,887</u>

\* - Information Not Available  
(A) - These amounts represent prior year encumbrances cancelled and reallocated.  
(B) - These amount represents prior year receipts reallocated.



BUDGETARY EXPENDITURES			ADJUST- MENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2018		
PASS THROUGH FUNDS	DIRECT	TOTAL			(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ -	\$ (2,679,717)	\$ (2,679,717)	\$ -	\$ -	\$ (306,545)	\$ -	\$ -
-	-	-	-	-	-	-	-
-	(5,297,739)	(5,297,739)	-	-	(559,708)	-	-
-	-	-	-	-	-	-	-
-	(107,254)	(107,254)	-	-	(11,333)	-	-
-	-	-	-	-	-	-	-
-	(333,081)	(333,081)	-	-	-	-	-
-	<u>(8,417,791)</u>	<u>(8,417,791)</u>	-	-	<u>(877,586)</u>	-	-
-	(356,212)	(356,212)	-	-	-	-	-
-	-	-	(417,167) (B)	-	-	-	-
-	(147,475)	(147,475)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>(8,921,478)</u>	<u>(8,921,478)</u>	<u>(417,167)</u>	-	<u>(877,586)</u>	-	-
-	<u>(8,921,478)</u>	<u>(8,921,478)</u>	<u>(417,167)</u>	-	<u>(877,586)</u>	-	-
(884,760)	(764,745)	(1,649,505)	-	-	(157,717)	-	-
-	-	-	3,840 (A)	-	-	-	62,973
-	(20,437)	(20,437)	-	-	-	-	115,782
<u>(884,760)</u>	<u>(785,182)</u>	<u>(1,669,942)</u>	<u>3,840</u>	-	<u>(157,717)</u>	-	<u>178,755</u>
-	(6,332,941)	(6,332,941)	-	-	(673,706)	-	-
-	(726,175)	(726,175)	-	-	(149,903)	-	-
-	(587,760)	(587,760)	-	-	(2,467)	-	-
-	(84,704)	(84,704)	-	-	(37,740)	-	-
-	<u>(672,464)</u>	<u>(672,464)</u>	-	-	<u>(40,207)</u>	-	-
-	(3,323,879)	(3,323,879)	-	-	-	-	-
-	(76,534)	(76,534)	-	-	-	1,562	-
-	<u>(3,400,413)</u>	<u>(3,400,413)</u>	-	-	-	<u>1,562</u>	-
-	(161,498)	(161,498)	-	-	-	920	-
-	-	-	6,011 (A)	-	-	-	6,011
-	-	-	-	(1,094)	-	-	-
-	<u>(161,498)</u>	<u>(161,498)</u>	<u>6,011</u>	<u>(1,094)</u>	-	<u>920</u>	<u>6,011</u>
-	(444,939)	(444,939)	-	-	-	55,005	-
-	(25,967)	(25,967)	-	-	-	-	783
-	-	-	-	(5,787)	-	-	-
-	<u>(470,906)</u>	<u>(470,906)</u>	-	<u>(5,787)</u>	-	<u>55,005</u>	<u>783</u>
-	(259,399)	(259,399)	-	-	(259,399)	-	-
-	(225,841)	(225,841)	-	-	-	-	-
-	<u>(485,240)</u>	<u>(485,240)</u>	-	-	<u>(259,399)</u>	-	-
-	(130,250)	(130,250)	-	-	(130,250)	-	-
-	<u>(12,379,887)</u>	<u>(12,379,887)</u>	<u>6,011</u>	<u>(6,881)</u>	<u>(1,253,465)</u>	<u>57,487</u>	<u>6,794</u>
-	-	-	-	-	-	45,876	-
-	-	-	-	-	-	5,000	-
<u>(884,760)</u>	<u>(13,165,069)</u>	<u>(14,049,829)</u>	<u>9,851</u>	<u>(6,881)</u>	<u>(1,411,182)</u>	<u>108,363</u>	<u>185,549</u>

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

CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
for the Fiscal Year Ended June 30, 2018

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2017	CASH RECEIVED
				FROM	TO		
<b>GENERAL FUND</b>							
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASSED-THROUGH STATE							
DEPARTMENT OF HUMAN SERVICES:							
Special Education Medicaid Initiative (SEMI)	93.778	1705NJ5MAP	\$ 636,321	07/01/17	06/30/18	\$ -	\$ 636,321
						-	636,321
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						<u>50,876</u>	<u>636,321</u>
<b>TOTAL GENERAL FUND</b>						<u>-</u>	<u>636,321</u>
<b>TOTAL FEDERAL AWARDS</b>						<u>\$ (3,375,801)</u>	<u>\$ 18,990,215</u>

\* - Information Not Available  
(A) - These amounts represent prior year encumbrances cancelled and reallocated.  
(B) - This amount represents prior year receivable cancelled.

EXHIBIT K-3  
SCHEDULE A

BUDGETARY EXPENDITURES			ADJUST- MENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2018		
PASS THROUGH FUNDS	DIRECT	TOTAL			(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ -	\$ (636,321)	\$ (636,321)	\$ -	\$ -	\$ -	\$ -	\$ -
-	(636,321)	(636,321)	-	-	-	-	-
-	(636,321)	(636,321)	-	-	-	50,876	-
-	(636,321)	(636,321)	-	-	-	-	-
<u>\$ (884,760)</u>	<u>\$ (22,722,868)</u>	<u>\$ (23,607,628)</u>	<u>\$ (407,316)</u>	<u>\$ (6,881)</u>	<u>\$ (2,288,768)</u>	<u>\$ 108,363</u>	<u>\$ 185,549</u>

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

CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
for the Fiscal Year Ended June 30, 2018

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2017		CARRYOVER (WALKOVER) AMOUNT
			FROM	TO	UNEARNED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
<b>GENERAL FUND</b>							
<b>STATE DEPARTMENT OF EDUCATION</b>							
Equalization Aid	18-495-034-5120-078	\$ 167,721,434	07/01/17	06/30/18	\$ -	\$ -	\$ -
Transportation Aid	18-495-034-5120-014	475,492	07/01/17	06/30/18	-	-	-
Special Education Categorical Aid	18-495-034-5120-089	6,865,654	07/01/17	06/30/18	-	-	-
Security Aid	18-495-034-5120-084	5,261,717	07/01/17	06/30/18	-	-	-
Under Adequacy Aid	18-495-034-5120-096	447,622	07/01/17	06/30/18	-	-	-
Per Pupil Growth Aid	18-495-034-5120-097	115,940	07/01/17	06/30/18	-	-	-
PARCC Readiness Aid	18-495-034-5120-098	115,940	07/01/17	06/30/18	-	-	-
Prof. Learning Comm. Aid	18-495-034-5120-101	122,720	07/01/17	06/30/18	-	-	-
Adult and Post-Graduate Program Aid	18-100-034-5120-510	138,450	07/01/17	06/30/18	-	-	-
Host District Aid	18-495-034-5120-102	5,575	07/01/17	06/30/18	-	-	-
Extraordinary Aid	18-495-034-5120-044	2,516,686	07/01/17	06/30/18	-	-	-
Extraordinary Aid	17-495-034-5120-044	1,147,951	07/01/16	06/30/17	(1,147,951)	-	-
On-behalf TPAF Post-Retirement Medical Contributions	18-495-034-5094-001	7,304,414	07/01/17	06/30/18	-	-	-
On-behalf TPAF Pension Contriution	18-495-034-5094-002	11,309,265	07/01/17	06/30/18	-	-	-
On-behalf TPAF Long Term Disability Insurance	18-495-034-5094-004	16,620	07/01/17	06/30/18	-	-	-
Reimbursed TPAF Social Security Contributions	18-495-034-5095-003	6,039,744	07/01/17	06/30/18	-	-	-
Reimbursed TPAF Social Security Contributions	17-495-034-5095-003	6,006,985	07/01/16	06/30/17	(330,259)	-	-
<b>TOTAL GENERAL FUND</b>					<b>(1,478,210)</b>	<b>-</b>	<b>-</b>
<b>SPECIAL REVENUE FUND</b>							
<b>STATE DEPARTMENT OF EDUCATION</b>							
Preschool Education Aid	18-495-034-5120-086	27,608,070	07/01/17	06/30/18	-	-	3,498,021
Preschool Education Aid - General Fund Contribution	18-495-034-5120-086	595,080	07/01/16	06/30/17	-	-	(595,080)
Preschool Education Aid	17-495-034-5120-086	28,159,995	07/01/16	06/30/17	735,513	-	-
Preschool Education Aid	16-495-034-5120-086	27,492,327	07/01/15	06/30/16	2,902,941	-	(2,902,941)
N.J. Nonpublic Aid							
Nonpublic Textbook Aid	18-100-034-5120-064	67,928	07/01/17	06/30/18	-	-	-
Nonpublic Textbook Aid	17-100-034-5120-064	71,605	07/01/16	06/30/17	-	13,583	-
Nonpublic Nursing Services	18-100-034-5120-070	121,735	07/01/17	06/30/18	-	-	-
Nonpublic Nursing Services	17-100-034-5120-070	113,310	07/01/16	06/30/17	-	19,498	-
Nonpublic Auxiliary Services Aid Ch. 192:							
Compensation Education	18-100-034-5120-067	413,067	07/01/17	06/30/18	-	-	-
English as a Second Language	18-100-034-5120-067	69,377	07/01/17	06/30/18	-	-	-
English as a Second Language	17-100-034-5120-067	64,859	07/01/16	06/30/17	-	15,708	-
Transportation	18-100-034-5120-068	20,815	07/01/17	06/30/18	-	-	-
<i>Total Nonpublic Auxiliary Services Aid Ch. 192</i>					<i>-</i>	<i>15,708</i>	<i>-</i>
Nonpublic Handicapped Aid Ch. 193:							
Examination and Classification	18-100-034-5120-066	91,902	07/01/17	06/30/18	-	-	-
Examination and Classification	17-100-034-5120-066	84,808	07/01/16	06/30/17	-	43,926	-
Speech Instruction	18-100-034-5120-066	44,819	07/01/17	06/30/18	-	-	-
Speech Instruction	17-100-034-5120-066	33,750	07/01/16	06/30/17	-	7,495	-
Supplementary Instruction	18-100-034-5120-066	53,921	07/01/17	06/30/18	-	-	-
Supplementary Instruction	17-100-034-5120-066	51,006	07/01/16	06/30/17	-	1,846	-
<i>Total Nonpublic Handicapped Aid Ch. 193</i>					<i>-</i>	<i>53,267</i>	<i>-</i>
Nonpublic Technology Initiative	18-100-034-5120-373	45,880	07/01/17	06/30/18	-	-	-
Nonpublic Technology Initiative	17-100-034-5120-373	32,344	07/01/16	06/30/17	-	16,616	-
Nonpublic Security Aid	18-100-034-5120-373	94,125	07/01/17	06/30/18	-	-	-
Nonpublic Security Aid	17-100-034-5120-373	62,950	07/01/16	06/30/17	-	18,650	-
<b>TOTAL STATE DEPARTMENT OF EDUCATION</b>					<b>2,160,244</b>	<b>137,322</b>	<b>-</b>

\* - Information Not Available

(A) - This amount represents an adjustment for rounding difference in balance repaid.

EXHIBIT K-4  
SCHEDULE B

CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2018			MEMO	
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
\$ 167,721,434	\$ (167,721,434)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,653,867	\$ (167,721,434)
475,492	(475,492)	-	-	-	-	-	47,549	(475,492)
6,865,654	(6,865,654)	-	-	-	-	-	686,565	(6,865,654)
5,261,717	(5,261,717)	-	-	-	-	-	526,172	(5,261,717)
447,622	(447,622)	-	-	-	-	-	44,762	(447,622)
115,940	(115,940)	-	-	-	-	-	11,594	(115,940)
115,940	(115,940)	-	-	-	-	-	11,594	(115,940)
122,720	(122,720)	-	-	-	-	-	12,272	(122,720)
138,450	(138,450)	-	-	-	-	-	13,845	(138,450)
5,575	(5,575)	-	-	-	-	-	558	(5,575)
-	(2,516,686)	-	-	(2,516,686)	-	-	-	(2,516,686)
1,147,951	-	-	-	-	-	-	-	(1,147,951)
7,304,414	(7,304,414)	-	-	-	-	-	-	(7,304,414)
11,309,265	(11,309,265)	-	-	-	-	-	-	(11,309,265)
16,620	(16,620)	-	-	-	-	-	-	(16,620)
5,746,759	(6,039,744)	-	-	(292,985)	-	-	-	(6,039,744)
330,259	-	-	-	-	-	-	-	(6,006,985)
<u>207,125,812</u>	<u>(208,457,273)</u>	<u>-</u>	<u>-</u>	<u>(2,809,671)</u>	<u>-</u>	<u>-</u>	<u>18,008,778</u>	
27,608,070	(30,940,843)	-	-	-	165,248	-	2,760,807	(30,940,843)
595,080	-	-	-	-	-	-	-	(595,080)
-	-	-	-	-	735,513	-	-	(27,424,482)
-	-	-	-	-	-	-	-	(27,492,327)
67,928	(60,297)	-	-	-	-	7,631	-	(60,297)
-	-	-	(13,583)	-	-	-	-	(71,605)
121,735	(98,229)	-	-	-	-	23,506	-	(98,229)
-	-	-	(19,498)	-	-	-	-	(113,310)
413,067	(413,067)	-	-	-	-	-	-	(413,067)
69,377	(69,377)	-	-	-	-	-	-	(69,377)
-	-	-	(15,708)	-	-	-	-	(64,859)
20,815	(20,815)	-	-	-	-	-	-	(20,815)
<u>503,259</u>	<u>(503,259)</u>	<u>-</u>	<u>(15,708)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
91,902	(75,501)	-	-	-	-	16,401	-	(75,501)
-	-	(1) (A)	(43,925)	-	-	-	-	(84,808)
44,819	(28,480)	-	-	-	-	16,339	-	(28,480)
-	-	-	(7,495)	-	-	-	-	(33,750)
53,921	(39,333)	-	-	-	14,588	-	-	(39,333)
-	-	-	(1,846)	-	-	-	-	(51,006)
<u>190,642</u>	<u>(143,314)</u>	<u>(1)</u>	<u>(53,266)</u>	<u>-</u>	<u>14,588</u>	<u>32,740</u>	<u>-</u>	
45,880	(43,139)	-	-	-	-	2,741	-	(43,139)
-	-	-	(16,616)	-	-	-	-	(32,344)
94,125	(91,089)	-	-	-	-	3,036	-	(91,089)
-	-	-	(18,650)	-	-	-	-	(62,950)
<u>236,352,531</u>	<u>(240,337,443)</u>	<u>(1)</u>	<u>(137,321)</u>	<u>(2,809,671)</u>	<u>915,349</u>	<u>69,654</u>	<u>20,769,585</u>	

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

CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
for the Fiscal Year Ended June 30, 2018

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2017		CARRYOVER (WALKOVER) AMOUNT
			FROM	TO	UNEARNED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
<b>SPECIAL REVENUE FUND (Continued)</b>							
<b>STATE DEPARTMENT OF CHILDREN AND FAMILIES</b>							
<b>DIVISION OF PREVENTION AND COMMUNITY PARTNERSHIPS</b>							
Family Friendly Center	18-100-054-7500-068	\$ 45,463	07/01/17	06/30/18	\$ -	\$ -	\$ -
Family Friendly Center	17-100-054-7500-068	45,463	07/01/16	06/30/17	-	611	-
Family Friendly Center	16-100-054-7500-068	45,463	07/01/15	06/30/16	-	12	-
					-	623	-
School Based Youth - High School	18-100-054-7500-068	580,500	07/01/17	06/30/18	-	-	-
School Based Youth - High School	17-100-054-7500-068	576,500	07/01/16	06/30/17	-	59,862	-
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	18-100-054-7500-068	181,705	07/01/17	06/30/18	-	-	-
School Based Youth - Middle School	17-100-054-7500-068	179,505	07/01/16	06/30/17	-	45,849	-
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	303,683	07/01/16	06/30/17	-	-	-
School Based Youth - Pregnancy Prevention	18-100-054-7500-068	68,100	07/01/17	06/30/18	-	-	-
School Based Youth - Pregnancy Prevention	17-100-054-7500-068	62,778	07/01/16	06/30/17	-	802	-
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>					-	278,108	-
<b>TOTAL STATE DEPARTMENT OF CHILDREN AND FAMILIES</b>					-	278,731	-
<b>STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>							
<b>PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY</b>							
Wraparound reimbursement	18-999-999-9999-967	9,262	07/01/16	06/30/17	91,371	-	-
<b>PASSED-THROUGH THE CENTER FOR PREVENTION AND COUNSELING</b>							
Sustainable Jersey for Schools and Wellness Grant	*	4,000	07/01/15	06/30/16	-	32	-
Sustainable Jersey for Schools and Wellness Grant	*	6,831	07/01/14	06/30/15	-	2,598	-
					-	2,630	-
<b>TOTAL STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					91,371	2,630	-
<b>TOTAL SPECIAL REVENUE FUND</b>					3,729,825	418,683	-
<b>ENTERPRISE FUND</b>							
<b>STATE DEPARTMENT OF AGRICULTURE</b>							
State School Lunch Aid	18-100-010-3350-023	106,669	07/01/17	06/30/18	-	-	-
State School Lunch Aid	17-100-010-3350-023	93,432	07/01/16	06/30/17	(7,437)	-	-
<b>TOTAL ENTERPRISE FUND</b>					(7,437)	-	-
<b>CAPITAL PROJECTS FUND</b>							
School Development Authority ("SDA")							
On-behalf SDA Managed Projects:							
New Elementary School - Columbus School Replacement	17-5240-N03	66,054,222	12/12/01	Completion	-	-	-
High School #1 Demonstration Project	17-5240-x07	174,034,750	03/22/04	Completion	-	-	-
Construction of New Middle School - Predevelopment	17-5240-N10	726,009	2015-2016	Completion	-	-	-
					-	-	-
<b>TOTAL CAPITAL PROJECTS FUND</b>					-	-	-
<b>TOTAL STATE FINANCIAL ASSISTANCE</b>					\$ 2,244,178	\$ 418,683	\$ -
<b>LESS:</b>							
On-behalf TPAF Post-Retirement Medical Contributions	18-495-034-5094-001	7,304,414	07/01/16	06/30/17	-	-	-
On-behalf TPAF Pension Contribution	18-495-034-5094-002	11,309,265	07/01/16	06/30/17	-	-	-
On-behalf TPAF Long Term Disability Insurance	18-495-034-5094-004	16,620	07/01/16	06/30/17	-	-	-
On-behalf SDA Managed Projects	Various	240,814,981	Various	Various	-	-	-
<b>TOTAL STATE FINANCIAL ASSISTANCE SUBJECT TO SINGLE AUDIT</b>							

\* - Information Not Available

(A) - This amount represents an adjustment for rounding difference in balance repaid.

EXHIBIT K-4  
SCHEDULE B

CASH RECEIVED	BUDGETARY EXPEND- ITURES	ADJUST- MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2018			MEMO	
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPEND- ITURES
\$ 45,463	\$ (40,083)	\$ -	\$ -	\$ -	\$ -	\$ 5,380	\$ -	\$ (40,083)
-	-	-	-	-	-	611	-	(44,852)
-	-	-	-	-	-	12	-	(45,451)
<u>45,463</u>	<u>(40,083)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,003</u>	<u>-</u>	
580,500	(575,120)	-	-	-	-	5,380	-	(575,120)
-	-	(7)	-	-	-	59,855	-	(516,645)
-	-	-	-	-	-	156,374	-	(423,176)
181,705	(177,797)	-	-	-	-	3,908	-	(177,797)
-	-	-	-	-	-	45,849	-	(133,656)
-	-	-	-	-	-	15,154	-	(165,751)
303,683	(298,683)	-	-	-	-	5,000	-	(298,683)
68,100	(67,453)	-	-	-	-	647	-	(67,453)
-	-	-	-	-	-	802	-	(61,976)
-	-	-	-	-	-	67	-	(62,711)
<u>1,133,988</u>	<u>(1,119,053)</u>	<u>(7)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>293,036</u>	<u>-</u>	
<u>1,179,451</u>	<u>(1,159,136)</u>	<u>(7)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>299,039</u>	<u>-</u>	
9,262	(9,262)	-	-	-	91,371	-	-	(9,262)
-	(32)	-	-	-	-	-	-	(4,000)
-	(2,560)	-	-	-	-	38	-	(6,793)
<u>-</u>	<u>(2,592)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38</u>	<u>-</u>	
9,262	(11,854)	-	-	-	91,371	38	-	
<u>30,415,432</u>	<u>(33,051,160)</u>	<u>(8)</u>	<u>(137,321)</u>	<u>-</u>	<u>1,006,720</u>	<u>368,731</u>	<u>2,760,807</u>	
96,373	(106,669)	-	-	(10,296)	-	-	-	(106,669)
7,437	-	-	-	-	-	-	-	(93,432)
<u>103,810</u>	<u>(106,669)</u>	<u>-</u>	<u>-</u>	<u>(10,296)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
27,715	(27,715)	-	-	-	-	-	-	(66,028,561)
3,657	(3,657)	-	-	-	-	-	-	(168,766,982)
194,340	(194,340)	-	-	-	-	-	-	(301,659)
<u>225,712</u>	<u>(225,712)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>225,712</u>	<u>(225,712)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>\$ 237,870,766</u>	<u>(241,840,814)</u>	<u>\$ (8)</u>	<u>\$ (137,321)</u>	<u>\$ (2,819,967)</u>	<u>\$ 1,006,720</u>	<u>\$ 368,731</u>	<u>\$ 20,769,585</u>	
	7,304,414							
	11,309,265							
	16,620							
	<u>225,712</u>							
	<u>\$ (222,984,803)</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, 2018**

**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, 2018**

**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 (\$213,976) for the General Fund, \$693,528 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	\$ 636,321	\$ 208,243,297	\$ 208,879,618
Special Revenue Fund	14,661,252	32,538,185	47,199,437
Capital Projects Fund	-	225,712	225,712
Food Service Fund	8,926,478	106,669	9,033,147
Total Awards and Financial Assistance	<u>\$ 24,224,051</u>	<u>\$ 241,113,863</u>	<u>\$ 265,337,914</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, 2018**

**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 \$11,309,265 reported as TPAF Pension Contributions and \$7,304,414 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, 2018. TPAF Social Security Contributions in the amount of \$6,039,744 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, 2018. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$225,712 represent amounts paid by the SDA on behalf of the District for SDA administered facility for the year ended June 30, 2018.

**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	\$ 4,534,470
Title II - Part A: Teachers and Principal Training and Recruiting	267,956
Title III - Part A: English Language Instruction	503,464
	<u>\$ 5,305,890</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

*Section I - Summary of Auditors' Results*

Financial Statement Section

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

Federal Awards Section

- D) Internal Control over major programs:
- 1) Material weakness(es) identified?        Yes   ✓   No
- 2) Significant deficiency(ies) identified?   ✓   Yes        None reported
- E) Type of auditor's report on compliance for major program Unmodified
- F) Any audit findings disclosed that are required to be reported in accordance with 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>84.002</u>	<u>V002A160031</u>	<u>Adult Education and Literacy Act, Title II</u>
<u>84.01A</u>	<u>S010A170030</u>	<u>Elementary and Secondary Education Act (ESEA):</u>
<u>84.367A</u>	<u>S367A180029</u>	<u>Title I, Part A, Basic</u>
<u>84.027</u>	<u>H027A160100</u>	<u>Title II, Part A Teacher &amp; Principal Training</u>
<u>84.173</u>	<u>H173A160114</u>	<u>IDEA Cluster</u>
		<u>IDEA Cluster</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, 2018**

*Section I - 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>
18-495-034-5120-078	General State Aid Cluster:
18-495-034-5120-089	Equalization Aid
18-495-034-5120-084	Special Education Categorical Aid
18-495-034-5120-096	Security Aid
18-495-034-5120-097	Under Adequacy Aid
18-495-034-5120-098	Per Pupil Growth Aid
18-495-034-5120-101	PARCC Readiness aid
18-495-034-5120-102	Prof Learning Community Aid
18-495-034-5120-044	Host District Aid
18-495-034-5095-003	Extraordinary Aid
18-495-034-5120-086	Reimbursed TPAF Social Security Contributions
	Preschool Education Aid

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

*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, 2018**

***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**

U.S. Department of Education

Passed-through NJ Department of Labor and Workforce Development

Adult Education and Literacy Act, Title II, CFDA Number: 84.002

FAIN Number: V002A150031 – Years Ended June 30, 2018, 2017 and 2016

**Finding 2018-001**

- Significant Deficiency in Internal Control over Compliance for Reporting Requirement

**Condition:**

Adult Education and Literacy Act, Title II financial reporting used for reimbursement requests does not agree with the accounting records in the District's financial management system.

**Criteria:**

Per 2 CFR 200 Section .302, a non-federal entity's financial management system must provide accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with respective reporting requirements.

**Context:**

The following expenditures from Adult Education and Literacy Act, Title II financial reports are in excess of accounting records in the District's financial management system:

- \$ 43,660 of \$1,693,165 in expenditures for the year ended June 30, 2018
- \$ 62,973 of \$1,562,637 in expenditures for the year ended June 30, 2017
- \$115,782 of \$1,576,648 in expenditures for the year ended June 30, 2016

**Cause:**

Accounting records are being maintained for Adult Education and Literacy Act, Title II separate of the District financial management system and no reconciliation of such accounting is being performed.

**Effect:**

The accounting records used for financial reporting for Adult Education and Literacy Act, Title II do not agree with accounting records of District business office that support the audited financial statements.

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**FEDERAL AWARDS (Continued)**

**Finding 2018-001 (Continued)**

Questioned Costs:

None

Recommendation:

Adult Education and Literacy Act, Title II financial reporting used for reimbursement requests be derived from accounting records that support the audited financial statements and the schedule of expenditures of federal awards.

View of Responsible Official and Planned Corrective Actions (Unaudited):

The accounting records for Adult Education and Literacy Act, Title II financial reporting will be reconciled to the District business office accounting records prior to submitting reimbursement requests.

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**FEDERAL AWARDS (Continued)**

U.S. Department of Education

Passed-through NJ Department of Education

IEPs for Life, CFDA Number: 84.416

FAIN Number: B413A120008 – Year Ended June 30, 2017

**Finding 2018-002**

- Significant Deficiency in Internal Control over Compliance for Reporting Requirement

**Condition:**

Separate accounting and reporting was not in the District's financial management system for IEP for Life expenditures during the year ended June 30, 2017.

**Criteria:**

Per 2 CFR 200 Section .302, a non-federal entity's financial management system must provide accurate, current, and complete disclosure of the financial results of each federal award or program in accordance with respective reporting requirements.

**Context:**

\$259,399 in IEP for Life expenditures for the year ended June 30, 2017 were not separately reported nor accounted for in the District's financial management system.

**Cause:**

As this was the first year of IEP for Life program, the first applications for reimbursement of IEP for Life expenditures were not timely and were rejected several times before being approved. The District had not determined what costs were allowable at the date of the audit for the fiscal year ended June 2017.

**Effect:**

Although the District has documentation of expenditures reported for IEP for Life that were approved for reimbursement, separate accounting was not maintained in the District's financial management system until after the year ended June 30, 2017. IEP for Life expenditures for the year ended June 30, 2017 were not reported in the District's financial statements and schedule of expenditures of federal awards until June 30, 2018.

**Questioned Costs:**

None

**Recommendation:**

Separate accounting for IEP for Life be setup in the District's financial management system at program commencement.



**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**FEDERAL AWARDS (Continued)**

**Finding 2018-002 (Continued)**

**View of Responsible Official and Planned Corrective Actions (Unaudited):**

The District has set up separate accounting and reporting for IEP for Life in its financial management system during the year ended June 30, 2018.

**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, 2018**

(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.