

Comprehensive Annual Financial Report

of the

City of Union City School District Union City, New Jersey



36th Street Parking Deck—Opened November 2019

For the Fiscal Year Ended June 30, 2019

**Prepared by
Union City Board of Education
Anthony N. Dragona, Ed.D.
Office of the School Business Administrator**



COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

**Board of Education
of the
City of Union City School District**

Union City, New Jersey

For the Fiscal Year Ended June 30, 2019

CITY OF UNION CITY SCHOOL DISTRICT

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INTRODUCTORY SECTION

**CITY OF UNION CITY SCHOOL DISTRICT
3912 BERGEN TURNPIKE
UNION CITY, N.J. 07087**



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

December 20, 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, 2019, 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 2018-2019 fiscal year with an average daily enrollment of 12,198 students, (not including 1,735 in Early Childhood students), which is 0.48% more than the previous year's enrollment. The District sent 32 students to charter schools, a increase of 8 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 2,216 students.

Average Daily Enrollment

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2018-2019	13,933	0.48%
2017-2018	13,867	0.37%
2016-2017	13,816	1.64%
2015-2016	13,593	2.08%
2014-2015	13,316	2.26%
2013-2014	13,022	3.09%
2012-2013	12,632	2.54%
2011-2012	12,319	1.89%
2010-2011	12,091	3.19%
2009-2010	11,717	3.02%

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 ACCE. 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 December 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.

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.

The District must initiate strong fiscal conservative practices that assure program alignment to student outcomes within the available resources.

3.) MAJOR INITIATIVES: In accordance with the CEIFA of 1996, the District committed funds in the 2018-2019 budget in the amount of \$258,357,956 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$ 30,137,140
2. Contribution to Whole School Reform	\$ 128,589,668
3. Elementary and Secondary Education Act	\$ 4,590,780

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, 2019.

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 2018. 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, 2019.

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, 2018.**

The CAFR meets the criteria established for
ASBO International's Certificate of Excellence.



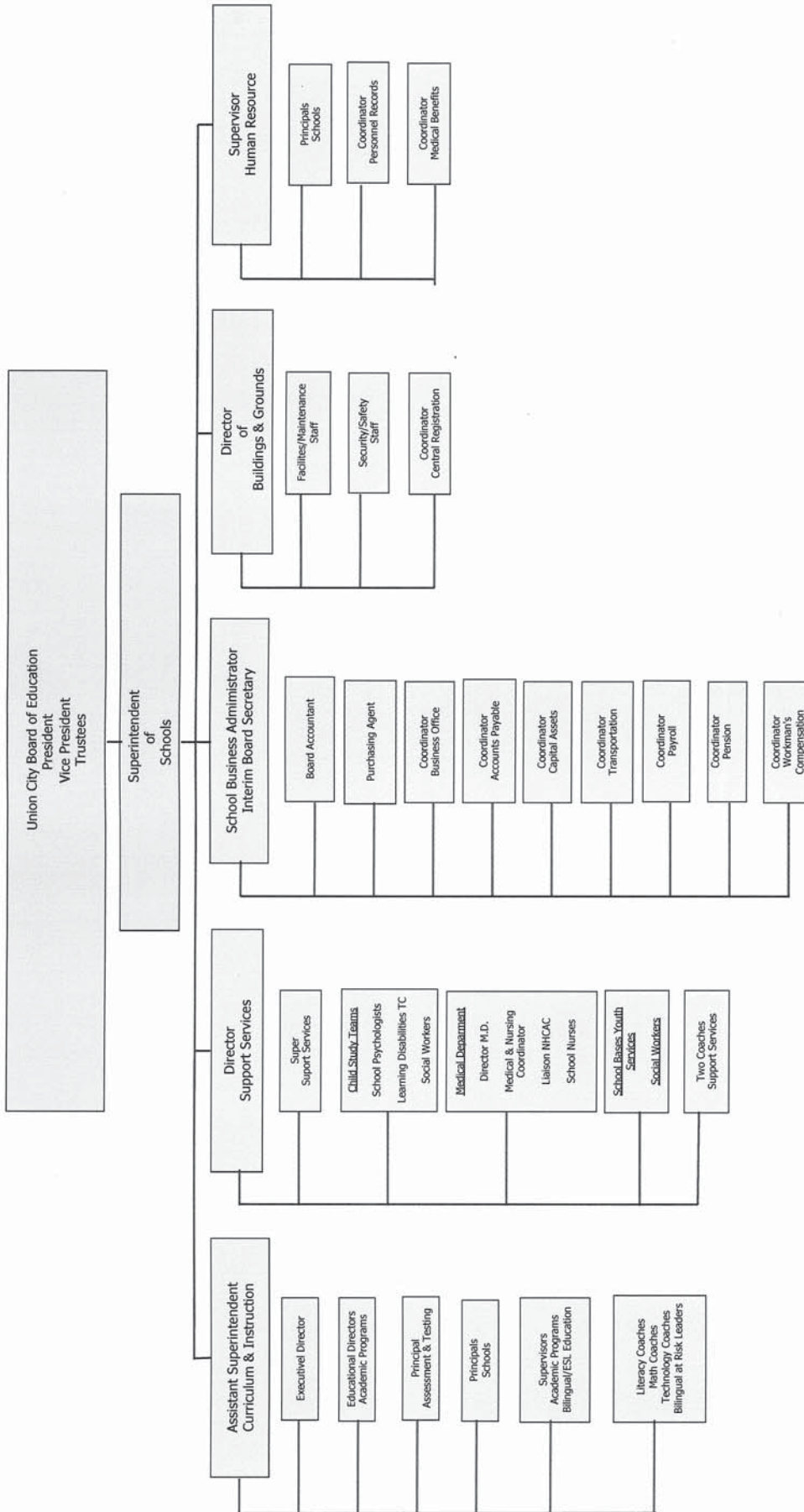
A handwritten signature in black ink, reading 'Tom Wohlleber'.

Tom Wohlleber, CSRM
President

A handwritten signature in black ink, reading 'David J. Lewis'.

David J. Lewis
Executive Director

UNION CITY SCHOOL DISTRICT



CITY OF UNION CITY SCHOOL DISTRICT

Roster of Officials

June 30, 2019

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, 2022
Ydalia Genao	May 15, 2022
Viviana Tavera	May 15, 2022
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 Auditor, and Advisors
June 30, 2019**

Architect

Mount Vernon Group Architects, Inc.
24 Commerce Street, Suite 1827, 18th 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

Independent Auditor

Donohue, Girona, Doria & Tomkins, LLC
310 Broadway
Bayonne, New Jersey 07002

Attorney

Susanne Lavelle, Esq
Elise DiNardo, Esq
1814 Kennedy Boulevard
Union City, New Jersey 07087

Official Depository

Capital One Bank
32nd Street and Bergenline Avenue
Union City, New Jersey 07087

FINANCIAL SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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

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

Linda P. Kish, CPA, RMA
Mark W. Bednarz, CPA, RMA
Jason R. Gironda, CPA
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, 2019, 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, 2019, 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 90 through 107, and pages 109 through 113 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 12, the District receives a substantial amount of its support from federal and state governments. A significant reduction in the level of support, if this were to occur, could have an effect on the District's programs and activities.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 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.



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

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

Bayonne, New Jersey
December 20, 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, 2019**

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, 2019. 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 2019 and 2018 are as follows, respectively:

- In total, net positions are \$248,005,388 and \$258,679,979. Net positions of governmental activities are \$246,533,810 and \$257,863,010. Net positions of the business-type activity, which represents food service, are \$1,471,578 and \$816,969. This reflects a (decrease) in net positions in the amount of (\$10,674,591) and (\$10,364,844)
- Total general revenues accounted for \$23,031,442 and \$21,625,972 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 \$282,640,940 and \$288,040,617 and Federal and State Aid not restricted are \$5,992,760 and \$5,402,324.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2019 was 13,933, which includes 1,735 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 2,557 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, 2019. Further, the School Business Administrator has received the Professional Certification of Registered School Business Officials issued by the Association of School Business Officials.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 2019?" 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, 2019**

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, 2019**

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 2019 and 2018, respectively.

Total assets equal \$374,283,268 and \$384,034,876. Total assets for Governmental Activities are \$370,608,669 and \$382,104,987. Total assets for Business Type Activities are \$3,674,599 and \$1,929,889.

**Table 1
Net Position**

	Governmental Activities		Business Type Activity		Total	
	2019	2018	2019	2018	2019	2018
ASSETS						
Current and Other Assets	\$ 44,260,600	\$ 61,630,277	\$ 2,732,199	\$ 1,290,200	\$ 46,992,799	\$ 62,920,477
Capital Assets, Net	326,348,069	320,474,710	942,400	639,689	327,290,469	321,114,399
Total Assets	<u>370,608,669</u>	<u>382,104,987</u>	<u>3,674,599</u>	<u>1,929,889</u>	<u>374,283,268</u>	<u>384,034,876</u>
DEFERRED OUTFLOWS OF RESOURCES	<u>14,760,383</u>	<u>38,934,118</u>	<u>-</u>	<u>-</u>	<u>14,760,383</u>	<u>38,934,118</u>
LIABILITIES						
Current and Other Liabilities	13,196,747	14,771,475	2,203,021	1,112,920	15,399,768	15,884,395
Long-Term Liabilities	24,615,370	27,219,661	-	-	24,615,370	27,219,661
Net Pension Liability	86,764,028	100,768,729	-	-	86,764,028	100,768,729
Total Liabilities	<u>124,576,145</u>	<u>142,759,865</u>	<u>2,203,021</u>	<u>1,112,920</u>	<u>126,779,166</u>	<u>143,872,785</u>
DEFERRED INFLOWS OF RESOURCES	<u>14,259,097</u>	<u>20,416,230</u>	<u>-</u>	<u>-</u>	<u>14,259,097</u>	<u>20,416,230</u>
NET POSITION						
Net Investment in Capital Assets	314,695,548	308,099,374	942,400	639,689	315,637,948	308,739,063
Restricted	40,871,096	48,149,928	-	-	40,871,096	48,149,928
Unrestricted	(109,032,834)	(98,386,292)	529,178	177,280	(108,503,656)	(98,209,012)
Total Net Position	<u>\$ 246,533,810</u>	<u>\$ 257,863,010</u>	<u>\$ 1,471,578</u>	<u>\$ 816,969</u>	<u>\$ 248,005,388</u>	<u>\$ 258,679,979</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Table 2 reflects the change in net position for fiscal years 2019 and 2018, respectively.

	Table 2					
	Net Position					
	Governmental Activities		Business Type Activity		Total	
	2019	2018	2019	2018	2019	2018
REVENUES						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 594,872	\$ 611,160	\$ 594,872	\$ 611,160
Operating Grants	282,640,940	288,040,617	8,933,850	9,033,147	291,574,790	297,073,764
Capital Grants	1,438,505	363,232	-	-	1,438,505	363,232
Total Program Revenues	<u>284,079,445</u>	<u>288,403,849</u>	<u>9,528,722</u>	<u>9,644,307</u>	<u>293,608,167</u>	<u>298,048,156</u>
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	5,992,760	5,402,324	-	-	5,992,760	5,402,324
Interest	607,056	347,615	-	-	607,056	347,615
Miscellaneous	1,012,989	457,396	-	-	1,012,989	457,396
Total General Revenues	<u>23,031,442</u>	<u>21,625,972</u>	<u>-</u>	<u>-</u>	<u>23,031,442</u>	<u>21,625,972</u>
Total Revenues	<u>307,110,887</u>	<u>310,029,821</u>	<u>9,528,722</u>	<u>9,644,307</u>	<u>316,639,609</u>	<u>319,674,128</u>
EXPENSES						
Instruction	144,877,374	152,452,323	-	-	144,877,374	152,452,323
Support Services:						
Pupils and Instructional Staff	91,667,065	96,370,753	-	-	91,667,065	96,370,753
General and Business						
Administrative Services	28,550,732	30,002,877	-	-	28,550,732	30,002,877
Plant Operations and Maintenance	43,470,393	39,983,825	-	-	43,470,393	39,983,825
Pupil Transportation	6,209,013	4,845,466	-	-	6,209,013	4,845,466
Special Schools	2,875,328	2,432,413	-	-	2,875,328	2,432,413
Charter Schools	236,681	318,992	-	-	236,681	318,992
Interest on Long-Term Liabilities	553,501	20,962	-	-	553,501	20,962
Food Service	-	-	8,874,113	9,753,229	8,874,113	9,753,229
Total Expenses	<u>318,440,087</u>	<u>326,427,611</u>	<u>8,874,113</u>	<u>9,753,229</u>	<u>327,314,200</u>	<u>336,180,840</u>
Excess (Deficit) Before Special Items and Transfers	(11,329,200)	(16,397,790)	654,609	(108,922)	(10,674,591)	(16,506,712)
Special Item	-	-	-	(417,167)	-	(417,167)
Change in Net Position	(11,329,200)	(16,397,790)	654,609	(526,089)	(10,674,591)	(16,923,879)
Net Position, July 1	257,863,010	274,260,800	816,969	1,343,058	258,679,979	275,603,858
Net Position, June 30	<u>\$ 246,533,810</u>	<u>\$ 257,863,010</u>	<u>\$ 1,471,578</u>	<u>\$ 816,969</u>	<u>\$ 248,005,388</u>	<u>\$ 258,679,979</u>

The total (decrease) in net position for the fiscal years 2019 and 2018 for Governmental Activities is (\$11,329,200) and (\$16,397,790). The total increase (decrease) in net position for the Business-Type Activity is \$654,609 and (\$526,089). The total (decrease) in net position is (\$10,674,591) and (\$16,923,879). The decrease in net position is the result of salaries and wages and employee health benefits costs increasing at a greater rate than property taxes and state aid are increasing.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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

	Total Cost of Services		Percent of Total	
	2019	2018	2019	2018
Instruction	\$ 144,877,374	\$ 152,452,323	45.50%	46.70%
Support Services:				
Pupils and Instructional Staff	91,667,065	96,370,753	28.79%	29.52%
General and Business				
Administrative Services	28,550,732	30,002,877	8.97%	9.19%
Plant Operations and Maintenance	43,470,393	39,983,825	13.65%	12.25%
Pupil Transportation	6,209,013	4,845,466	1.95%	1.48%
Special Schools	2,875,328	2,432,413	0.90%	0.75%
Charter Schools	236,681	318,992	0.07%	0.10%
Interest on Long-Term Liabilities	553,501	20,962	0.17%	0.01%
Total Expenditures	\$ 318,440,087	\$ 326,427,611	100.00%	100.00%

Total expenditures for governmental activities for fiscal years 2019 and 2018 were \$318,440,087 and \$326,427,611. Total expenditures for the general fund decreased (\$3,473,352) to \$279,081,220 in 2019 from \$282,554,572 in 2018 due mainly to an decrease in instruction of (\$7,558,483) from 2019 to 2018 and an increase in support services for plant operations and maintenance of \$3,486,568 from 2019 to 2018. Total expenditures for the special revenue fund (decreased) (\$4,514,172) to \$39,358,867 in 2019 from \$43,873,039 in 2018 due to a (decrease) in instruction of (\$16,466) and support services expenses of (\$4,497,706) from 2019 to 2018.

The Governmental Activities in the above chart demonstrates that for fiscal years 2019 and 2018 \$144,877,374 and \$152,452,323 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$91,667,065 and \$96,370,753. Combined resources from Instruction and Pupil and Instructional Staff totals \$236,544,439 and \$248,823,076.

Together the aforementioned categories account for 74.29% of the Governmental Activities.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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 2019 and 2018 is \$236,681 and \$387,200. The District sends a total of 24 students to two Charter Schools.

Business-Type Activity

Table 3b.
Business Activity

	<u>Total Cost of Services</u>		<u>Percent of Total</u>	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
REVENUE				
Charges for Services	\$ 594,872	\$ 611,160	6.24%	6.34%
Operating Grants	8,933,850	9,033,147	93.76%	93.66%
Total Revenue	<u>9,528,722</u>	<u>9,644,307</u>	<u>100.00%</u>	<u>100.00%</u>
EXPENSES				
Food Service	<u>8,874,113</u>	<u>9,753,229</u>	<u>100.00%</u>	<u>100.00%</u>
Total Expense	<u>8,874,113</u>	<u>9,753,229</u>	<u>100.00%</u>	<u>100.00%</u>
Net (Loss) Income Before Transfers	<u>654,609</u>	<u>(108,922)</u>		
Special Item	<u>-</u>	<u>(417,167)</u>		
Change in Net Position	<u>\$ 654,609</u>	<u>\$ (526,089)</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 2019 and 2018 of \$9,528,722 and \$9,644,307 and expenses of \$8,874,113 and \$9,753,229, respectively. Total revenues (decreased) (\$115,585) due to the district not participating in the child and adult care food program. Total expenses decreased (\$879,116) due to general decreases costs of food commodities. The District had a \$654,609 operating gain in fiscal year 2019. 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 desirable 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, 2019**

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 94.45%. The community, as a whole, is 5.02% of the support and other revenue accounts for 0.53% of the total cost of programs for City of Union City School District students.

Table 4
Sources of Revenue

Fiscal Year Ended June 30,	Local Tax Levy	Other Local Revenue	Operating Grants	Capital Grants	Federal & State Aid Not Restricted	Total
2019	\$ 15,418,637	\$ 1,620,045	\$ 282,640,940	\$ 1,438,505	\$ 5,992,760	\$ 307,110,887
2018	15,418,637	805,011	288,040,617	363,232	5,402,324	310,029,821

The total revenue from all governmental sources for the fiscal years 2019 and 2018 are \$307,110,887 and \$310,029,821. Revenues decreased by (\$2,918,934) due mainly to an decrease of (\$5,399,677) in operating grants. Total revenue for the general fund decreased (\$295,069) to \$249,274,833 in 2019 from \$249,569,902 in 2018 due mainly to an decrease in operating grants of (\$885,505) from 2019 to 2018. Total revenue for the special revenue fund decreased (\$4,723,087) to \$39,370,542 in 2019 from \$44,093,629 in 2018 due mainly to an decrease in operating grants of (\$4,514,172) from 2019 to 2018. Total revenue for the capital projects fund decreased (\$468,379) to \$0 in 2019 from \$468,379 in 2018 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 \$307,110,887 and expenditures and other financing uses of \$318,440,087. 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 2018-2019 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, 2019**

During the course of fiscal year 2019, 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 \$213,728,902 were equal to original budgeted revenues and other financing sources and final budgeted expenditures and other financing uses in the amount of \$258,953,036 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 \$40,871,096. At June 30, 2019 there was \$15,396,693 excess surplus designated for subsequent year's budget. The City of Union City School District will allocate the excess surplus remaining of \$25,474,403 in the 2020-2021 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 \$18,889,444 final state aid payment for June 30, 2019, 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, 2019**

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2019 and 2018, the City of Union City School District had \$326,348,069 and \$320,474,710, respectively invested in capital assets (net of depreciation), for governmental activities. More information on capital assets and depreciation is represented in Note 5 to the basic financial statements.

Table 5
Capital Assets and Depreciation

	<u>Balance at June 30, 2018</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2019</u>
Governmental Activities:				
Non-Depreciable	\$ 37,192,765	\$ -		\$ 37,192,765
Depreciable	<u>346,460,883</u>	<u>11,296,975</u>	<u>\$ -</u>	<u>357,757,858</u>
Total at Historical Cost	<u>383,653,648</u>	<u>11,296,975</u>	<u>-</u>	<u>394,950,623</u>
Less Accumulated Depreciation	<u>(63,178,938)</u>	<u>(5,423,616)</u>		<u>(68,602,554)</u>
Capital Assets, Net	<u>\$ 320,474,710</u>	<u>\$ 5,873,359</u>	<u>\$ -</u>	<u>\$ 326,348,069</u>
Business-Type Activity:				
Depreciable	\$ 1,716,252	\$ 422,021	\$ -	\$ 2,138,273
Less Accumulated Depreciation	<u>(1,076,563)</u>	<u>(119,310)</u>	<u>-</u>	<u>(1,195,873)</u>
Capital Assets, Net	<u>\$ 639,689</u>	<u>\$ 302,711</u>	<u>\$ -</u>	<u>\$ 942,400</u>

Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 2,163,359
Support Services	<u>3,260,257</u>
Total Depreciation Expense	<u>\$ 5,423,616</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Debt

At June 30, 2019 and 2018, the City of Union City School District had and 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, 2019</u>	<u>Balance</u> <u>June 30, 2017</u>
Governmental Activities:		
Accrued Liability for		
Insurance Claims	\$ 1,013,025	\$ 2,308,190
Capital Lease Obligations	11,652,521	12,375,336
Compensated Absences	18,018,264	20,414,084
	<u>\$ 30,683,810</u>	<u>\$ 35,097,610</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 2019 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 and Sara Gilmore School in 2018, will have a slight impact upon class size and overcrowding, however its capacity is only 420 and 650 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 was completed in 2018. The new Gilmore School allowed for the return of Union City students currently being educated at the Woodrow Wilson School, a leased facility in the neighboring township of Weehawken. Plans for a new Uptown Middle School are underway with the New Jersey Schools Development Authority, with a projected completion of 2024. 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. The district has constructed a 420- space parking deck adjacent to the site of the Uptown Middle School, replacing the surface parking lot spaces within the deck.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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@ucboe.us.

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
June 30, 2019

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 25,724,749	\$ 687,724	\$ 26,412,473
Internal balances	307,596	(307,596)	-
Receivables, net	16,203,642	1,834,622	18,038,264
Inventory	-	209,853	209,853
Restricted assets:			
Cash and cash equivalents	327,909	-	327,909
Capital reserve account - cash	1,696,704	-	1,696,704
Capital assets, net:			
Depreciable	289,155,304	942,400	290,097,704
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>370,608,669</u>	<u>3,367,003</u>	<u>373,975,672</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension liabilities	<u>14,760,383</u>	<u>-</u>	<u>14,760,383</u>
LIABILITIES			
Accounts payable	4,517,977	1,895,425	6,413,402
Payable to state government	269,340	-	269,340
Payable to federal government	262,195	-	262,195
Unearned revenue:	2,078,795	-	2,078,795
Noncurrent liabilities:			
Due within one year	6,068,440	-	6,068,440
Due beyond one year	24,615,370	-	24,615,370
Net pension liability	86,764,028	-	86,764,028
Total Liabilities	<u>124,576,145</u>	<u>1,895,425</u>	<u>126,471,570</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension liabilities	<u>14,259,097</u>	<u>-</u>	<u>14,259,097</u>
NET POSITION			
Net investment in capital assets	314,695,548	942,400	315,637,948
Restricted for:			
Other purposes	40,871,096	-	40,871,096
Unrestricted	(109,032,834)	529,178	(108,503,656)
Total net position	<u>\$ 246,533,810</u>	<u>\$ 1,471,578</u>	<u>\$ 248,005,388</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, 2019

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	\$ 103,314,718	\$ -	\$ 81,609,838	\$ -	\$ (21,704,880)	\$ -	\$ (21,704,880)
Special education	19,819,974	-	16,616,569	-	(3,203,405)	-	(3,203,405)
Other special instruction	13,261,811	-	10,298,796	-	(2,963,015)	-	(2,963,015)
Vocational	25,041	-	34,501	-	9,460	-	9,460
Other instruction	8,455,830	-	7,772,785	-	(683,045)	-	(683,045)
Support services:							
Tuition	9,831,091	-	13,545,130	-	3,714,039	-	3,714,039
Student & instruction related services	81,835,974	-	71,325,153	-	(10,510,821)	-	(10,510,821)
School administrative services	11,888,348	-	13,305,799	-	1,417,451	-	1,417,451
General and business administrative services	16,662,384	-	8,774,998	-	(7,887,386)	-	(7,887,386)
Plant operations and maintenance	43,470,393	-	45,724,453	1,438,505	3,692,565	-	3,692,565
Pupil transportation	6,209,013	-	8,554,685	-	2,345,672	-	2,345,672
Special schools	2,875,328	-	3,961,584	-	1,086,256	-	1,086,256
Charter schools	236,681	-	334,467	-	97,786	-	97,786
Interest on long-term liabilities	553,501	-	782,182	-	228,681	-	228,681
Total governmental activities	<u>318,440,087</u>	-	<u>282,640,940</u>	<u>1,438,505</u>	<u>(34,360,642)</u>	-	<u>(34,360,642)</u>
Business-type activities:							
Food service	8,874,113	594,872	8,933,850	-	-	654,609	654,609
Total business-type activities	<u>8,874,113</u>	<u>594,872</u>	<u>8,933,850</u>	-	-	<u>654,609</u>	<u>654,609</u>
Total primary government	<u>\$ 327,314,200</u>	<u>\$ 594,872</u>	<u>\$ 291,574,790</u>	<u>\$ 1,438,505</u>	<u>(34,360,642)</u>	<u>654,609</u>	<u>(33,706,033)</u>
General revenues:							
Property taxes, levied for general purpose, net					15,418,637		15,418,637
Investment earnings					607,056		607,056
Miscellaneous income					1,012,989		1,012,989
State aid not restricted					5,992,760		5,992,760
Total general revenues and special item					<u>23,031,442</u>		<u>23,031,442</u>
Change in net position					<u>(11,329,200)</u>	<u>654,609</u>	<u>(10,674,591)</u>
Net position, July 1					<u>257,863,010</u>	<u>816,969</u>	<u>258,679,979</u>
Net position, June 30					<u>\$ 246,533,810</u>	<u>\$ 1,471,578</u>	<u>\$ 248,005,388</u>

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

FUND FINANCIAL STATEMENTS

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 25,724,749	\$ -	\$ -	\$ 25,724,749
Interfund receivable	4,615,440	-	-	4,615,440
Intergovernmental receivable:				
Local taxes receivable	6,167,455	-	-	6,167,455
Federal	-	23,453	-	23,453
State	4,024,740	-	-	4,024,740
Restricted assets:				
Cash and cash equivalents	1,696,704	-	327,909	2,024,613
Capital lease proceeds receivable	-	-	5,987,994	5,987,994
	<u>\$ 42,229,088</u>	<u>\$ 23,453</u>	<u>\$ 6,315,903</u>	<u>\$ 48,568,444</u>
Total assets				
	<u>\$ 42,229,088</u>	<u>\$ 23,453</u>	<u>\$ 6,315,903</u>	<u>\$ 48,568,444</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ -	\$ 283,820	4,024,024	\$ 4,307,844
Payable to state government	-	269,340	-	269,340
Payable to federal government	-	262,195	-	262,195
Unearned revenue	-	2,078,795	-	2,078,795
	<u>-</u>	<u>2,894,150</u>	<u>4,024,024</u>	<u>6,918,174</u>
Total liabilities				
	<u>-</u>	<u>2,894,150</u>	<u>4,024,024</u>	<u>6,918,174</u>
Fund Balances:				
Restricted for:				
Excess surplus - prior year - designated for subsequent year's expenditures	15,396,693	-	-	15,396,693
Excess surplus - current year	25,474,403	-	-	25,474,403
Capital reserve	1,696,704	-	-	1,696,704
Capital projects fund	-	-	2,250,103	2,250,103
Assigned fund balance:				
Year-end encumbrances	10,583,357	-	41,776	10,625,133
General fund:				
Designated for subsequent year's expenditures	1,257,130	-	-	1,257,130
Unassigned fund balance (deficit)	(12,179,199)	(2,870,697)	-	(15,049,896)
	<u>42,229,088</u>	<u>(2,870,697)</u>	<u>2,291,879</u>	<u>41,650,270</u>
Total fund balances				
	<u>42,229,088</u>	<u>(2,870,697)</u>	<u>2,291,879</u>	<u>41,650,270</u>
Total liabilities and fund balances				
	<u>\$ 42,229,088</u>	<u>\$ 23,453</u>	<u>\$ 6,315,903</u>	<u>\$ 48,568,444</u>

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2019

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

Total fund balances - governmental funds (from B-1)		\$ 41,650,270
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.		326,348,069
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	\$ 14,760,383	
Deferred inflows of pension liabilities	<u>(14,259,097)</u>	501,286
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities		(4,517,977)
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	(1,013,025)	
Capital lease liability	(11,652,521)	
Compensated absences liability	(18,018,264)	
Net pension liability	<u>(86,764,028)</u>	<u>(117,447,838)</u>
Net position of governmental activities		<u>\$ 246,533,810</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, 2019

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	607,056	-	-	607,056
Miscellaneous	1,012,989	-	-	1,012,989
State sources	221,440,931	29,569,151	1,426,830	252,436,912
Federal sources	582,421	15,211,730	-	15,794,151
Total revenues	<u>239,062,034</u>	<u>44,780,881</u>	<u>1,426,830</u>	<u>285,269,745</u>
EXPENDITURES				
Current:				
Regular instruction	53,023,755	6,679,132	-	59,702,887
Special education instruction	11,758,503	-	-	11,758,503
Other special instruction	7,287,811	-	-	7,287,811
Vocational education	24,414	-	-	24,414
Other instruction	5,500,312	-	-	5,500,312
Support services and undistributed costs:				
Tuition	9,585,038	-	-	9,585,038
Student & instruction related services	27,346,935	32,679,735	-	60,026,670
School administrative services	9,415,678	-	-	9,415,678
Other administrative services	6,209,515	-	-	6,209,515
Operation and maintenance of plant services	32,909,825	-	-	32,909,825
Student transportation	6,053,613	-	-	6,053,613
Employee benefits	79,940,449	-	-	79,940,449
Special schools	2,803,364	-	-	2,803,364
Capital outlay	55,419	11,675	11,229,881	11,296,975
Charter school	236,681	-	-	236,681
Total expenditures	<u>252,151,312</u>	<u>39,370,542</u>	<u>11,229,881</u>	<u>302,751,735</u>
Excess (deficiency) of revenues over expenditures	<u>(13,089,278)</u>	<u>5,410,339</u>	<u>(9,803,051)</u>	<u>(17,481,990)</u>
OTHER FINANCING SOURCES (USES)				
Contribution to school based budgeting	6,115,309	(6,115,309)	-	-
Local contribution to special revenue fund	(595,080)	595,080	-	-
Total other financing sources (uses)	<u>5,520,229</u>	<u>(5,520,229)</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	(7,569,049)	(109,890)	(9,803,051)	(17,481,990)
Fund balances, July 1	49,798,137	(2,760,807)	12,094,930	59,132,260
Fund balances, June 30	<u>\$ 42,229,088</u>	<u>\$ (2,870,697)</u>	<u>\$ 2,291,879</u>	<u>\$ 41,650,270</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, 2019

Total net change in fund balances - governmental funds (from B-2) \$ (17,481,990)

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.

	\$ (5,423,616)	
Depreciation expense	11,296,975	
Capital outlays	5,873,359	5,873,359

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

Payment of capital leases		722,815
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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	(1,013,025)	
Insurance claims paid	2,308,190	
Compensated absences accrued	(1,528,761)	
Compensated absences paid	3,924,581	
Additional PERS pension expense recognized	(4,134,369)	
Additional on-behalf TPAF pension expense	(12,340,000)	
Additional on-behalf TPAF pension contribution	12,340,000	
Additional on-behalf OPEB expense	(9,501,142)	
Additional on-behalf OPEB contribution	9,501,142	(443,384)

Change in net position of governmental activities **\$ (11,329,200)**

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Fund
June 30, 2019

	<u>Business-type Activity - Enterprise Fund Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 687,724
Intergovernmental receivable:	
State	21,769
Federal	1,812,853
Inventory	209,853
Total current assets	<u>2,732,199</u>
Noncurrent assets:	
Equipment	2,138,273
Less: accumulated depreciation	<u>(1,195,873)</u>
Total noncurrent assets	<u>942,400</u>
Total assets	<u>3,674,599</u>
LIABILITIES	
Current liabilities:	
Interfund payable	307,596
Accounts payable	1,895,425
Total liabilities	<u>2,203,021</u>
NET POSITION	
Net investment in capital assets	942,400
Unrestricted	529,178
Total net position	<u><u>\$ 1,471,578</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, 2019

	<u>Business-type Activity - Enterprise Fund Food Service</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 370,517
Special functions	224,355
Total operating revenues	<u>594,872</u>
OPERATING EXPENSES	
Cost of sales - reimbursable programs	4,025,297
Cost of sales - non-reimbursable programs	268,030
Salaries and wages	2,718,810
Employee benefits	552,801
Supplies and materials	209,033
Insurance - Other	311,129
Uniforms	12,913
Training	18,047
Miscellaneous	31,226
Management fees	604,739
Lease of equipment	2,778
Depreciation Expense	119,310
Total operating expenses	<u>8,874,113</u>
Operating (loss)	<u>(8,279,241)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	97,017
Federal sources:	
School breakfast program	2,747,756
National school lunch program	5,314,623
Healthy hunger-free kids act	105,053
Summer food service program for children	391,309
Food distribution program	200,179
Fresh fruit and vegetables program	61,357
Private sources:	
National no kid hungry program	16,556
Total nonoperating revenues	<u>8,933,850</u>
Change in net position	654,609
Net position, July 1	816,969
Net position, June 30	<u>\$ 1,471,578</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, 2019

	<u>Business-type Activity - Enterprise Fund Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 594,872
Payments to employees	(2,718,810)
Payments for employee benefits	(552,801)
Payments to suppliers	(4,271,785)
Net cash (used for) operating activities	<u>(6,948,524)</u>
 CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	85,544
Federal sources	7,684,831
Private sources	16,556
Net cash provided by non-capital financing activities	<u>7,786,931</u>
 CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Assets	<u>(422,021)</u>
Net increase in cash and cash equivalents	416,386
Balance, July 1	271,338
Balance, June 30	<u>\$ 687,724</u>
 RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	\$ (8,279,241)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	119,310
Food distribution program	200,179
Decrease in inventories	(78,873)
Increase in interfund payable	1
Increase in accounts payable	1,090,100
Total adjustments	<u>1,330,717</u>
Net cash (used for) operating activities	<u>\$ (6,948,524)</u>
 NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 200,179</u>

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

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2019

	Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 583,360	\$ 8,162,517
Total assets	583,360	8,162,517
LIABILITIES		
Payroll (Net)	-	296,086
Payroll deductions and withholdings	-	1,711,397
Summer pay	-	5,428,731
Due to student groups	-	726,303
Total liabilities	-	\$ 8,162,517
NET POSITION		
Reserved for scholarships	337,955	
Held in trust for unemployment claims and other purposes	245,405	
Total net position	\$ 583,360	

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, 2019

	<u>Trust Funds</u>
ADDITIONS	
Local sources:	
Contributions	\$ 440,512
Total additions	<u>440,512</u>
 DEDUCTIONS	
Scholarships awarded	74,643
Unemployment claims	468,007
Administrative expenses	1,394
Total deductions	<u>544,044</u>
 Change in net position	 (103,532)
Net position, July 1	686,892
Net position, June 30	<u><u>\$ 583,360</u></u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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, 2019**

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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).

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

FIDUCIARY FUND (Continued)

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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.

E. Budgets/Budgetary Control:

Annual appropriated budgets are prepared in the spring of each year for the general and special revenue funds. The budgets are submitted to the County Office 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

The accounting records of the Special Revenue Fund are maintained on the grant accounting budgetary basis. The grant accounting budgetary basis differs from GAAP in that the grant accounting budgetary basis recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. Sufficient supplemental records are maintained to allow for the presentation of GAAP basis financial reports.

The following presents a reconciliation of the Special Revenue Funds from the budgetary basis of accounting as presented in the Budgetary Comparison Schedule to the GAAP basis of accounting as presented in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types.

	2018 - 2019
Total Revenues (Budgetary Basis)	\$ 45,096,020
Adjustments:	
Add: Prior Year Encumbrances	1,618,323
Less: Current Year Encumbrances	(1,823,572)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,760,807
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,870,697)
Total Revenues (GAAP) Basis	\$ 44,780,881
Total Expenditures (Budgetary Basis)	\$ 45,096,020
Adjustments:	
Add: Prior Year Encumbrances	1,618,323
Less: Current Year Encumbrances	(1,823,572)
Net Transfers (outflows) to General Fund	(5,520,229)
Total Expenditures (GAAP Basis)	\$ 39,370,542

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

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 (E.S.E.A.) as amended by the Every Student Succeeds Act (ESSA), 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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Payables:

Tuition Payable - Tuition charges for the fiscal years 2018 - 2019 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined and certified by the State Department of Education.

J. Inventories

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, 2019, consisted of \$209,852.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capital Assets (Continued):

Government-wide Statements (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	50 years
Improvements	20 years
Machinery and Equipment	5 - 10 years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

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."

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

N. Compensated Absences (Continued):

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

The liability for these compensated absences recorded as liabilities in the governmental activities in the government-wide financial statements amounted to \$18,018,264, at June 30, 2019, 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, 2019**

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.”

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Equity Classifications (Continued):

Governmental Fund Statements (Continued)

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, 2019 audited excess surplus that is required to be appropriated in the 2020-2021 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2018 audited excess surplus that will be appropriated in the 2019-2020 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.

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 2019-2020 original budget certified for taxes.

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Equity Classifications (Continued):

Governmental Fund Statements (Continued)

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 \$28,634,631 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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

X. GASB Pronouncements

GASB Pronouncements Implemented in the 2019 Fiscal Year

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

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. 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.

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Deposits (Continued)

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, 2019, the book value of the District’s deposits was \$37,182,963 and bank balances of the District’s cash and deposits amounted to \$42,485,430.

As of June 30, 2019, 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	31,274,922
NJ Cash Management	5,658,041
	<u>\$ 37,182,963</u>
Reconciliation to Government-wide Statement of	
Net Position:	
Unrestricted Cash	\$ 26,412,473
Restricted Cash	2,024,613
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	8,745,877
	<u>\$ 37,182,963</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Deposits (Continued)

New Jersey Cash Management Fund:

All deposits in the New Jersey Cash Management Fund are governed by the regulations of the Investment Council, which prescribe specific standards designed to insure the quality of investments and to minimize the risks related to investments. In all the years of the Division of Investment's existence, the Division has never suffered a default of principal or interest on any short-term security held by it due to the bankruptcy of a securities issuer; nevertheless, the possibility always exists, and for this reason a reserve is being accumulated as additional protection for the Other-than-State participants. In addition to the Council regulations, the Division sets further standards for specific investments and monitors the credit of all eligible securities issuers on a regular basis.

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, 2019, the District had \$5,658,041 on deposit with the New Jersey Cash Management Fund.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 3. DEPOSIT AND INVESTMENT RISK (Continued)

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.

At June 30, 2019 the District's investments were not exposed to custodial credit risk, interest rate risk or foreign currency risk.

NOTE 4. CAPITAL RESERVE ACCOUNT

A capital reserve account was established by the City of Union City Board of Education by inclusion of \$2,000,000 on June 22, 1995 for the accumulation of funds for use as capital outlay expenditures in subsequent fiscal years. The capital reserve account is maintained in the general fund and its activity is included in the general fund annual budget.

Funds placed in the capital reserve account are 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 capital reserve fund balance of \$1,696,704 at June 30, 2019 did not have any activity during the 2019 fiscal year.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 5. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$10,192,195 are comprised \$4,024,740 from state sources and \$6,167,455 from local sources.

Receivables from other governments as reported on the special revenue fund balance sheet amounting to \$23,453 are from federal sources.

NOTE 6. 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, 2019:

	<u>Balance at July 1, 2018</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2019</u>
Governmental Activities:				
Non-Depreciable:				
Land	\$ 37,192,765	\$ -	\$ -	\$ 37,192,765
Depreciable:				
Buildings and Improvements	328,305,734	11,229,881	-	339,535,615
Machinery & Equipment	18,155,149	67,094	-	18,222,243
Total at Historical Cost	<u>346,460,883</u>	<u>11,296,975</u>	-	<u>357,757,858</u>
Less: Accumulated Depreciation:				
Buildings and Improvements	(49,196,346)	(3,613,799)	-	(52,810,145)
Machinery & Equipment	(13,982,592)	(1,809,817)	-	(15,792,409)
Total Accumulated Depreciation	<u>(63,178,938)</u>	<u>(5,423,616) *</u>	-	<u>(68,602,554)</u>
Depreciable Capital Assets, Net	<u>283,281,945</u>	<u>5,873,359</u>	-	<u>289,155,304</u>
Governmental Activities - Capital Assets, Net	<u>\$ 320,474,710</u>	<u>\$ 5,873,359</u>	<u>\$ -</u>	<u>\$ 326,348,069</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 6. CAPITAL ASSETS AND DEPRECIATION

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2019 as follows:

Instruction:	
Regular	\$ 1,532,607
Special Education	301,847
Other Special Education	187,082
Vocational Education	627
Other Instruction	141,196
Total Instruction	<u>2,163,359</u>
Support Services:	
Tuition	246,053
Student & Instruction Related Services	1,540,918
School Administrative Services	241,706
General & Business Administrative Services	159,402
Operation & Maintenance of Plant	844,814
Pupil Transportation	155,400
Special Schools	71,964
Total Support Services	<u>3,260,257</u>
Total Depreciation Expense	<u>\$ 5,423,616</u>

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2019:

	Balance at July 1, 2018	Additions	Disposals	Balance at June 30, 2019
Business-type Activity:				
Depreciable:				
Machinery & Equipment	\$ 1,716,252	\$ 422,021	\$ -	\$ 2,138,273
Total at Historical Cost	<u>1,716,252</u>	<u>422,021</u>	<u>-</u>	<u>2,138,273</u>
Less: Accumulated Depreciation:				
Machinery & Equipment	(1,076,563)	(119,310)	-	(1,195,873)
Total Accumulated Depreciation	<u>(1,076,563)</u>	<u>(119,310)</u>	<u>-</u>	<u>(1,195,873)</u>
Business-type Activity - Capital Assets, Net	<u>\$ 639,689</u>	<u>\$ 302,711</u>	<u>\$ -</u>	<u>\$ 942,400</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 7. LONG-TERM DEBT

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

Governmental Activities

As of June 30, 2019, the governmental long-term debt of the District consisted of the following:

Accrued Liability for Insurance Claims:	
Current Portion	\$ 1,013,025
Noncurrent Portion	-
Capital Lease Obligation:	
Current Portion	762,815
Noncurrent Portion	10,889,706
Accrued Compensation Absences:	
Current Portion	4,292,600
Noncurrent Portion	<u>13,725,664</u>
Total Governmental Activity Debt	<u>\$ 30,683,810</u>

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	Balance June 30, 2018	Additions	Deductions	Balance June 30, 2019	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Accrued Liability for						
Insurance Claims	\$ 2,308,190	\$ 33,385,084	\$ (34,680,249)	\$ 1,013,025	\$ 1,013,025	\$ -
Capital Lease Obligations	12,375,336	-	(722,815)	11,652,521	762,815	10,889,706
Compensated Absences	<u>20,414,084</u>	<u>1,528,761</u>	<u>(3,924,581)</u>	<u>18,018,264</u>	<u>4,292,600</u>	<u>13,725,664</u>
	<u>\$ 35,097,610</u>	<u>\$ 34,913,845</u>	<u>\$ (39,327,645)</u>	<u>\$ 30,683,810</u>	<u>\$ 6,068,440</u>	<u>\$ 24,615,370</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, 2019, 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, 2019**

NOTE 7. 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, 2019:

Total Capital Leases

	Year Ending June 30,	
	2020	\$ 1,280,057
	2021	1,028,121
	2022	1,026,621
	2023	959,428
	2024	910,900
	2025-2029	4,545,725
	2030-2034	4,542,400
	2035-2037	2,726,500
Total Minimum Lease Payments		17,019,752
Less: Amount Representing Interest		5,367,231
Present Value of Net Minimum Lease Payments		\$ 11,652,521

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 7. LONG-TERM DEBT (Continued)

B. Capital Leases (Continued):

Five Year School Buses Capital Lease # 1

	<u>Year Ending June 30,</u>	<u>Machinery and Equipment</u>
	2020	\$ 250,336
Total Minimum Lease Payments		250,336
Less: Amount Representing Interest		<u>3,724</u>
Present Value of Net Minimum Lease Payments		<u>\$ 246,612</u>

Five Year Copiers Capital Lease # 9

	<u>Year Ending June 30,</u>	<u>Machinery and Equipment</u>
	2020	\$ 119,471
	2021	119,471
	2022	119,471
	2023	<u>49,778</u>
Total Minimum Lease Payments		408,191
Less: Amount Representing Interest		<u>22,282</u>
Present Value of Net Minimum Lease Payments		<u>\$ 385,909</u>

Twenty Year Parking Lot

	<u>Year Ending June 30,</u>	<u>Buildings and Improvements</u>
	2020	\$ 910,250
	2021	908,650
	2022	907,150
	2023	909,650
	2024	910,900
	2025-2029	4,545,725
	2030-2034	4,542,400
	2035-2037	<u>2,726,500</u>
Total Minimum Lease Payments		16,361,225
Less: Amount Representing Interest		<u>5,341,225</u>
Present Value of Net Minimum Lease Payments		<u>\$ 11,020,000</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 8. 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, 2019 were \$425,773. Future minimum lease payments are as follows:

<u>Year Ending</u>	
June 30, 2020	<u>\$ 412,633</u>

NOTE 9. 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.

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Description of Plans and Benefits Provided (Continued)

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:

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

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each service credit available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Other Pension Funds

The State established and administers a Supplemental Annuity Collective Trust Fund (SACT) which is available to active members of the State-administered retirement systems to purchase annuities to supplement the guaranteed benefits provided by their retirement system. The state or local government employers do not appropriate funds to SACT.

The cost of living increase for PERS and TP AF, are funded directly by each of the respective systems but are currently suspended as a result of reform legislation.

According to state law, all obligations of each retirement system will be assumed by the State of New Jersey should any retirement system be terminated.

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

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).

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Measurement Focus and Basis of Accounting (Continued)

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.

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. Prudential retirement is the third-party administrator for the DCRP and provides record keeping, administrative services and investment options. Investment transactions are accounted for on a trade or investment date basis. Interest and dividend income are recorded on the accrual basis, with dividends accruing on the ex-dividend date. The net increase or decrease in the fair value of investments includes the net realized and unrealized gains or losses on investments.

The State of New Jersey, Department of the Treasury, 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.

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2018 is \$19.7 billion and the plan fiduciary net position as a percentage of the total pension liability is 53.60%. The collective net pension liability of the State funded TPAF at June 30, 2018 is \$63.81 billion and the plan fiduciary net position as a percentage of total pension liability is 26.49%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2017 which were rolled forward to June 30, 2018.

Actuarial Methods and Assumptions

In the July 1, 2017 PERS and TPAF actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The pension systems selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 68. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. 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. As defined, the retirement systems require employee contributions based on 7.50% for PERS, 7.50% for TPAF and 5.50% for DCRP of the employee's annual compensation for fiscal year 2019.

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, 2019, 2018, and 2017 the District paid the required contributions to PERS of \$4,383,157, \$4,010,218, and \$3,567,827, 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.

In accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$6,137,390 during the year ended June 30, 2019, 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. 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

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.

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, 2018 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2018.

At June 30, 2019 the District reported in the statement of net position (accrual basis) a liability of \$86,764,028 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018, 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, 2018, the District's PERS proportion was .4407%, which was an increase of 0.0078% from its proportion measured as of June 30, 2017.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. 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, 2019, the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$8,517,526 for PERS. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and accrual experience	\$ 1,207,220	\$ -
Changes in assumptions	-	13,445,247
Net differences between projected and actual investment earnings on pension plan investments	-	813,850
Changes in proportion	9,035,186	-
District contributions subsequent to measurement date	4,517,977	-
Total	\$ 14,760,383	\$ 14,259,097

\$4,517,977 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending	
June 30, 2020	\$ 4,817,785
June 30, 2021	951,860
June 30, 2022	(4,230,100)
June 30, 2023	(4,073,849)
June 30, 2024	(1,482,386)
	\$ (4,016,691)

The PERS pension liability and deferred inflows of resources related to pensions are expected to be paid from budgetary appropriations in the general fund.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. 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, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. 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, 2017 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, 2018) 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, 2019**

NOTE 9. 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, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
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 5.66% as of June 30, 2018. 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 3.87% as of June 30, 2018, 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 50% 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 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2046, 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, 2019**

NOTE 9. 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, 2018, 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:

	1% Decrease (4.66%)	Current Discount Rate (5.66%)	1% Increase (6.66%)
District's proportionate share of PERS net pension liability	\$ 109,095,769	\$ 86,764,028	\$ 68,029,126

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2018. 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.

Payable to the pension plan

At June 30, 2019 the District reported accounts payable to the PERS of \$4,517,977 for the required actuarially determined contribution to PERS for the year ended June 30, 2019.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. 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, 2019 the State's net pension liability for TPAF associated with the District was \$476,981,239. 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, 2018. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. At June 30, 2018 the State's proportionate share of the TPAF net pension liability associated with the District was .7498%, which was an increase of .0490% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$22,497,241 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, 2019**

NOTE 9. 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, 2018, measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	2.25%
Salary increases:	
2011-2026	1.55 – 4.55%
Thereafter	2.00 – 5.45%
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the RP-2006 Employee White Collar Mortality Tables, set back three years for males and five years for females, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Post-retirement mortality rates were based on the RP-2006 Healthy Annuitant White Collar Mortality Tables, with adjustments as described in the latest experience study, projected on a generational basis from a base year of 2006 using a 60-year average of improvement rates based on Social Security data from 1953 to 2013. Disability mortality rates were based on the RP-2006 Disabled Retiree Mortality Tables with rates adjusted by 90%. No mortality improvement is assumed for disabled retiree mortality.

The actuarial assumptions used in the July 1, 2017 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, 2018) 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, 2019**

NOTE 9. 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, 2018 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
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 4.56% as of June 30, 2018. 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 3.87% as of June 30, 2018, 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 50% 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 2040. Therefore, the long-term expected rate of return on plan investments 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 9. 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, 2018, 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:

	At 1% Decrease (3.86%)	At Current Discount Rate (4.86%)	At 1% Increase (5.86%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 563,782,767	\$ 476,981,239	\$ 405,024,888

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2018. 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.

NOTE 10. POST-RETIREMENT MEDICAL BENEFITS

Plan Description and Benefits Provided

The State of New Jersey sponsors and administers the State Health Benefit Local Education Retired Employees Plan (Local Education Retired Plan) covering certain local school district employees, including those District employees and retirees eligible for coverage.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 10. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Plan Description and Benefits Provided (Continued)

The Local Education Retired Plan is a multiple-employer defined benefit other post-employment benefit (OPEB) plan that is administered by the State on a pay-as-you-go basis. Accordingly, no assets are accumulated in a qualifying trust that meets the criteria in paragraph 4 of GASB Statement No 75. The Local Education Retired Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and the covered dependents of local education employees. The State also offers dental care to retirees, however, since dental benefits are completely paid for by the retirees, there is no OPEB liability for these benefits.

The employer contributions for the participating local education employers are legally required to be funded by the State in accordance with N.J.S.A. 52:14-17.32f. According to N.J.S.A. 52:14-17.32f, the State provides employer-paid coverage to employees who retired from a board of education or county college with 25 years or more of service credit in, or retires on a disability pension from one or more of the following plans: the Teachers' Pension and Annuity Fund (TPAF), the Public Employees' Retirement System (PERS), the Police and Firemen Retirement System (PFRS), or the Alternate Benefit Program (ABP). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postemployment 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 care 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.

For additional information about the State Health Benefit Local Education Retired Education Plan, please refer to the Division's Comprehensive Annual Financial Report (CAFR) which can be found at <https://www.state.nj.us/treasury/pensions/gasb-notices-opeb.shtml>.

Employees Covered by Benefit Terms

The following Local Education Retired Plan employees were covered by benefit terms as the June 30, 2018 (measurement date June 30, 2017):

Active Plan Members	217,131
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	<u>145,050</u>
Total	<u>362,181</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 10. POST-RETIREMENT MEDICAL BENEFITS (Continued)

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.

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2018 is \$46.1 billion, and the plan fiduciary net position as a percentage of the total OPEB liability is zero percent.

The total OPEB liabilities were determined based on actuarial valuations as of June 30, 2017 which were rolled forward to June 30, 2018.

Actuarial Methods and Assumptions

In the June 30, 2017 OPEB actuarial valuation, the actuarial assumptions and methods used in these valuations were described in the Actuarial Assumptions and Methods section of the Actuary's report and are included here in this note to the financial statements. The Plan selected economic and demographic assumptions and prescribed them for use for purposes of compliance with GASB Statement No. 75. The Actuary provided guidance with respect to these assumptions, and it is their belief that the assumptions represent reasonable expectations of anticipated plan experience.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 10. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Post-Retirement Medical Benefits Contributions

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of \$1.23 billion to the OPEB plan in fiscal year 2018.

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 No. 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 District for the years ended June 30, 2019, 2018, and 2017 were \$7,015,506, \$7,304,414 and \$6,433,275, 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 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 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 to total contributions to the plan during the fiscal year ended June 30, 2018. Non-employer allocation percentages have been rounded for presentation purposes.

In accordance with GASB 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 non-employer 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, 2019**

NOTE 10. 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, 2019, the District recognized in the Government-wide statement of activities (accrual basis) OPEB expense of \$16,516,648. This amount has been included in the District's Government-wide statement of activities (accrual basis) as a revenue and expenditure in accordance with GASB No. 85.

At June 30, 2019 the State's proportionate share of the OPEB liability attributable to the District is \$325,831,178. 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, 2018 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2018. At June 2018, the State's share of the OPEB liability attributable to the District was 0.7066% which was an increase of 0.0157% from its proportion measured as of June 30, 2017 of 0.6909%.

Actuarial Assumptions

The OPEB liability for the June 30, 2018, measurement date was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018. 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%

	TPAF/ABP	PERS
Salary Increases: Through 2026	1.55 – 4.55% based on years of service	2.15 – 4.15% based on age
Thereafter	2.00 – 5.45% based on years of service	3.15 – 5.15% based on age

Preretirement mortality rates were based on the RP-2006 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-2006 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-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 10. POST-RETIREMENT MEDICAL BENEFITS (Continued)

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

The actuarial assumptions used in the June 30, 2017, valuation were based on the results of actuarial experience studies for the periods July 1, 2012 - June 30, 2015 and July 1, 2011 - June 30, 2014 for TPAF and PERS, respectively.

100% of all retirees who currently have healthcare coverage are assumed to continue with that coverage. 100% of active members are considered to participate in the Plan upon retirement, having a coverage blend of 85% and 15% in PPO and HMO, respectively.

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven 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.

Discount Rate

The discount rate for June 30, 2018 was 3.87%. This represents the municipal bond return rate as chosen by the Division. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 10. POST-RETIREMENT MEDICAL BENEFITS (Continued)

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

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, 2019 (measurement date June 30, 2018) is as follows:

	<u>Total OPEB Liability (State Share 100%)</u>
Balance, June 30, 2017 measurement date	\$ 370,589,914
Changes reconized for the fiscal year:	
Service cost	14,451,738
Interest on the total OPEB liability	13,635,249
Changes in assumptions	(37,390,758)
Difference between Expected and actual experience	(27,043,477)
Gross benefit payments	(8,712,610)
Contributions from the member	301,122
Net changes	<u>(44,758,736)</u>
Balance, June 30, 2018 measurement date	<u>\$ 325,831,178</u>

The change in the total OPEB liability was based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2018. A change in the total OPEB liability specific to the State's proportionate share of the OPEB liability attributable to the District for the fiscal year ended June 30, 2018 was not provided by the pension system.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 10. 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 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, 2019, calculated using the discount rate 3.87%, as well as the State's proportionate share of the OPEB 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:

	At 1% Decrease (2.87%)	At Current Discount Rate (3.87%)	At 1% Increase (4.87%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 385,198,780	\$ 325,831,178	\$ 278,640,065

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, 2019, calculated using the previously disclosed healthcare trend rate as well as what the total nonemployer OPEB liability attributable to the District would be if it was calculated using a healthcare trend rate that is 1% point lower and 1% point higher than the current rate:

	1 % Decrease	Healthcare Cost Trend Rate	1% Increase
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 269,318,446	\$ 325,831,178	\$ 400,571,430

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 11. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2019:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 4,615,440	\$ -
Special Revenue	-	283,820
Capital Projects	-	4,024,024
Enterprise	-	307,596
	\$ 4,615,440	\$ 4,615,440

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 \$6,115,309 contribution to school based budgeting to the general fund during the fiscal year ended June 2019. The general fund transferred a \$595,080 contribution to preschool education aid in the special revenue fund.

NOTE 12. 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 13. 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, 2019, 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, 2019**

NOTE 13. 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. The following pending litigation could be material to the financial statements of the District:

Dobco, Inc. v. Union City Board of Education

Dobco, Inc. and the Union City Board of Education ("Board") are parties to a contract for the construction of the 36th Street Parking Garage. On July 10, 2019, the parties participated in non-binding mediation in an attempt to resolve the outstanding delay claims and added construction costs filed by Dobco in the amount of \$1,900,000. The mediation was unsuccessful and the parties have agreed to submit the claims to binding arbitration. The arbitration is expected to occur in February, 2020. The Board's experts have assessed the claims and believe that the Board may be responsible for additional construction costs in the amount of \$326,222.

NOTE 14. 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 2019. 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, 2019**

NOTE 14. 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, 2019, 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 \$6,649,247 reported at June 30, 2019 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 for the year ended June 30, 2019 is as follows:

	Year Ending June 30, 2019
Unpaid claims, July 1, 2018	\$ 9,601,361
Claims incurred	32,741,160
Claims paid	(34,680,249)
Unpaid claims, June 30, 2019	\$ 7,662,272
Claims incurred, but not reported	\$ 6,649,247
Accrued liability for insurance claims	1,013,025
	\$ 7,662,272

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 15. DEFERRED COMPENSATION

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

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

NOTE 16. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$42,229,088 General Fund fund balance at June 30, 2019, \$40,871,096 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$15,396,693 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2020); \$1,696,704 is committed for capital reserve; \$10,583,357 is committed for year-end encumbrances; and a deficit of (12,179,199) is unassigned.

Special Revenue Fund – The (\$2,870,697) Special Revenue Fund deficit fund balance at June 30, 2019 is unassigned.

Capital Projects Fund – The \$2,291,879 Capital Projects Fund fund balance at June 30, 2019, is restricted for capital projects.

The total Governmental Funds fund balance is \$41,650,270.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 16. 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	\$ 41,650,270	\$ 1,471,578	\$ 43,121,848
Add: Capital Assets, Net of			
Accumulated Depreciation	326,348,069	-	326,348,069
Deferred Outflows of Resources	14,760,383	-	14,760,383
Less: Accounts Payable for Pension	(4,517,977)	-	(4,517,977)
Long-Term Liabilities	(30,683,810)	-	(30,683,810)
Net Pension Liability	(86,764,028)	-	(86,764,028)
Deferred Inflows of Resources	<u>(14,259,097)</u>	<u>-</u>	<u>(14,259,097)</u>
Total Net Position	<u>\$ 246,533,810</u>	<u>\$ 1,471,578</u>	<u>\$ 248,005,388</u>

NOTE 17. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$2,870,697) in the Special Revenue Fund as of June 30, 2019 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

Pursuant to P.L. 2003, c. 97 any negative unreserved, undesignated fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds statements of (\$15,049,896) is less than the last two state aid payments.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

NOTE 18. 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, 2019 is \$40,871,096.

NOTE 19. 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, 2019, \$271,134,629 has been approved by the SDA and \$269,053,212 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2019, the District had (\$3,636,362) in decreases of various outstanding SDA projects. There was \$1,426,830 in SDA project expenditures reported and \$203,546,263 in projects completed during fiscal year 2019. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

NOTE 20. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred June 30, 2019 through December 20, 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 13, 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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Local sources:					
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -
Interest earned	100,000	-	100,000	607,056	507,056
Miscellaneous	50,000	-	50,000	1,012,989	962,989
Total - local sources	<u>15,568,637</u>	<u>-</u>	<u>15,568,637</u>	<u>17,038,682</u>	<u>1,470,045</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	326,451	-	326,451	582,421	255,970
Total - federal sources	<u>326,451</u>	<u>-</u>	<u>326,451</u>	<u>582,421</u>	<u>255,970</u>
State sources:					
Equalization aid	172,460,469	-	172,460,469	172,460,469	-
Transportation aid	475,492	-	475,492	475,492	-
Special education aid	11,029,654	-	11,029,654	11,029,654	-
Security categorical aid	6,223,084	-	6,223,084	6,223,084	-
Professional Learning Community Aid	-	-	-	-	-
Host District aid	-	-	-	-	-
Extraordinary aid	1,147,951	-	1,147,951	3,498,267	2,350,316
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	-	-	-	15,466,338	15,466,338
Post-retirement medical contributions	-	-	-	7,015,506	7,015,506
Long term disability insurance premium	-	-	-	15,397	15,397
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	6,137,390	6,137,390
Total - state sources	<u>191,336,650</u>	<u>-</u>	<u>191,336,650</u>	<u>222,321,597</u>	<u>30,984,947</u>
Total revenues	<u>207,231,738</u>	<u>-</u>	<u>207,231,738</u>	<u>239,942,700</u>	<u>32,710,962</u>
EXPENDITURES -					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	3,601,915	69,089	3,671,004	3,647,030	23,974
Grades 1-5	19,566,586	(704,623)	18,861,963	18,760,844	101,119
Grades 6-8	10,166,392	(79,429)	10,086,963	9,868,938	218,025
Grades 9-12	15,609,697	(437,600)	15,172,097	14,525,415	646,682
Other salaries for instruction:					
Preschool/kindergarten	362,634	(44,181)	318,453	310,990	7,463
Total regular programs - instruction	<u>49,307,224</u>	<u>(1,196,744)</u>	<u>48,110,480</u>	<u>47,113,217</u>	<u>997,263</u>
Regular programs - home instruction:					
Salaries of teachers	72,898	238,238	311,136	274,536	36,600
Other salaries for instruction	95,111	(64,062)	31,049	-	31,049
Total regular programs - home instruction	<u>168,009</u>	<u>174,176</u>	<u>342,185</u>	<u>274,536</u>	<u>67,649</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,573,069	(127,346)	4,445,723	3,665,514	780,209
Purchased professional - educational services	64,995	-	64,995	48,508	16,487
Other purchased services (400-500 series)	210,771	(6,772)	203,999	185,238	18,761
General supplies	2,873,183	(523,736)	2,349,447	1,626,569	722,878
Textbooks	460,751	(21,000)	439,751	30,169	409,582
Other objects	79,521	22,000	101,521	80,004	21,517
Total regular programs - undistributed instruction	<u>8,262,290</u>	<u>(656,854)</u>	<u>7,605,436</u>	<u>5,636,002</u>	<u>1,969,434</u>
Total regular programs	<u>57,737,523</u>	<u>(1,679,422)</u>	<u>56,058,101</u>	<u>53,023,755</u>	<u>3,034,346</u>
Special education:					
Cognitive - mild:					
General supplies	3,430	-	3,430	3,430	-
Total cognitive - moderate	<u>3,430</u>	<u>-</u>	<u>3,430</u>	<u>3,430</u>	<u>-</u>
Cognitive - moderate:					
Salaries of teachers	287,448	-	287,448	249,356	38,092
General supplies	15,000	-	15,000	12,172	2,828
Total cognitive - moderate	<u>302,448</u>	<u>-</u>	<u>302,448</u>	<u>261,528</u>	<u>40,920</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Learning/language disabilities:					
Salaries of teachers	\$ 2,757,359	\$ 41,647	\$ 2,799,006	\$ 2,745,827	\$ 53,179
Other salaries for instruction	599,338	(91,265)	508,073	497,574	10,499
General supplies	51,070	(1)	51,069	29,145	21,924
Textbooks	3,410	-	3,410	-	3,410
Total learning/language disabilities	<u>3,411,177</u>	<u>(49,619)</u>	<u>3,361,558</u>	<u>3,272,546</u>	<u>89,012</u>
Multiple disabilities:					
Salaries of teachers	686,238	(65,190)	621,048	464,255	156,793
Other salaries for instruction	218,702	-	218,702	215,158	3,544
General supplies	14,882	-	14,882	5,416	9,466
Total multiple disabilities	<u>919,822</u>	<u>(65,190)</u>	<u>854,632</u>	<u>684,829</u>	<u>169,803</u>
Resource room/resource center:					
Salaries of teachers	6,776,644	(517,216)	6,259,428	6,157,649	101,779
Other salaries for instruction	61,462	-	61,462	-	61,462
Other purchased services (400-500 series)	200	-	200	200	-
General supplies	110,898	-	110,898	30,422	80,476
Textbooks	3,410	-	3,410	-	3,410
Total resource room/resource center	<u>6,952,614</u>	<u>(517,216)</u>	<u>6,435,398</u>	<u>6,188,271</u>	<u>247,127</u>
Autism:					
Salaries of teachers	707,008	(3,702)	703,306	698,680	4,626
Supplies and materials	10,200	-	10,200	1,637	8,563
General supplies	24,000	-	24,000	12,009	11,991
Total autism	<u>741,208</u>	<u>(3,702)</u>	<u>737,506</u>	<u>712,326</u>	<u>25,180</u>
Special education - home instruction:					
Salaries of teachers	310,000	375,148	685,148	633,198	51,950
Other salaries for instruction	143,000	(141,960)	1,040	1,040	-
General supplies	30,953	(29,618)	1,335	1,335	-
Total special education - home instruction	<u>483,953</u>	<u>203,570</u>	<u>687,523</u>	<u>635,573</u>	<u>51,950</u>
Total special education - instruction	<u>12,814,652</u>	<u>(432,157)</u>	<u>12,382,495</u>	<u>11,758,503</u>	<u>623,992</u>
Bilingual education:					
Salaries of teachers	6,760,475	111,694	6,872,169	6,748,032	124,137
Other salaries for instruction	302,199	-	302,199	273,035	29,164
Other purchased services (400-500 series)	17,045	-	17,045	8,186	8,859
General supplies	429,216	805	430,021	247,084	182,937
Textbooks	37,487	(1)	37,486	9,353	28,133
Other objects	3,705	-	3,705	2,121	1,584
Total bilingual education	<u>7,550,127</u>	<u>112,498</u>	<u>7,662,625</u>	<u>7,287,811</u>	<u>374,814</u>
Vocational programs - local - instruction:					
Purchased professional - educational services	2,213	-	2,213	1,831	382
General supplies	28,155	-	28,155	16,011	12,144
Textbooks	5,226	-	5,226	3,068	2,158
Other objects	3,504	-	3,504	3,504	-
Total vocational programs - local - instruction	<u>39,098</u>	<u>-</u>	<u>39,098</u>	<u>24,414</u>	<u>14,684</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<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	\$ 29,289	\$ -	\$ 29,289	\$ 2,881	\$ 26,408
Other purchase services (300-500 series)	58,589	-	58,589	44,373	14,216
School-sponsored athletics:					
Salaries	161,903	17,644	179,547	179,547	-
Salaries of teachers	167,883	(17,644)	150,239	90,931	59,308
Purchased services (300-500 series)	10,000	-	10,000	-	10,000
Supplies and materials	319,617	1	319,618	272,404	47,214
Other objects	60,000	(40,275)	19,725	13,400	6,325
Before/after school programs:					
Salaries of teachers	1,287,815	(71,258)	1,216,557	1,044,908	171,649
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	801,105	764,251	1,565,356	1,390,391	174,965
Student assistants video productions	97,000	49,759	146,759	137,746	9,013
Purchased professional and technical services	16,295	-	16,295	90	16,205
Alternative education programs:					
Purchased technical services	8,145	-	8,145	-	8,145
Purchased services (300-500 series)	2,084	-	2,084	-	2,084
General Supplies	45,292	-	45,292	14,526	30,766
Other objects	10,633	-	10,633	1,665	8,968
Other supplemental/at-risk programs:					
Salaries of teachers	615,632	48,841	664,473	649,505	14,968
Other salaries for instruction	20,800	-	20,800	17,357	3,443
Other special schools:					
Other state projects:					
Other purchase services (300-500 series)	23,400	-	23,400	13,400	10,000
Community service programs:					
Salaries	293,576	(247,656)	45,920	39,000	6,920
Purchased services (300-500 series)	3,100,000	183,476	3,283,476	1,588,188	1,695,288
Total other instructional	<u>7,138,558</u>	<u>687,139</u>	<u>7,825,697</u>	<u>5,500,312</u>	<u>2,325,385</u>
Total - instruction	<u>85,279,958</u>	<u>(1,311,942)</u>	<u>83,968,016</u>	<u>77,594,795</u>	<u>6,373,221</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	279,381	(166,449)	112,932	93,363	19,569
Tuition to CSSD & regional day schools	1,837,247	171,566	2,008,813	1,879,368	129,445
Tuition to private schools for the handicapped-within state	8,431,680	(113,519)	8,318,161	7,612,307	705,854
Total undistributed expenditures - instruction	<u>10,647,876</u>	<u>(207,970)</u>	<u>10,439,906</u>	<u>9,585,038</u>	<u>854,868</u>
Attendance and social work services:					
Salaries	1,039,604	(34,097)	1,005,507	831,363	174,144
Other salaries	323,483	-	323,483	313,875	9,608
Salary drop out prevention officer	636,934	508,157	1,145,091	1,088,047	57,044
Salaries of family support team	882,158	42,278	924,436	889,025	35,411
Family/parent liaison salary	791,885	113,321	905,206	891,348	13,858
Purchase professional & technical services	23,925	-	23,925	2,794	21,131
Other purchased services (400-500 series)	8,150	-	8,150	921	7,229
Supplies and materials	7,172	-	7,172	3,916	3,256
General supplies	10,000	-	10,000	2,700	7,300
Other objects	16,359	(15,000)	1,359	-	1,359
Total attendance and social work services	<u>3,739,670</u>	<u>614,659</u>	<u>4,354,329</u>	<u>4,023,989</u>	<u>330,340</u>
Health services:					
Salaries	1,826,652	27,687	1,854,339	1,668,019	186,320
Family/parent liaison salary	114,486	-	114,486	110,841	3,645
Salaries of social services coordinators	464,188	238,123	702,311	673,809	28,502
Purchased professional and technical services	56,877	-	56,877	17,602	39,275
Supplies and materials	102,887	-	102,887	12,857	90,030
Other objects	28,964	3,901	32,865	28,425	4,440
Total health services	<u>2,594,054</u>	<u>269,711</u>	<u>2,863,765</u>	<u>2,511,553</u>	<u>352,212</u>
Other support services - students-regular:					
Salaries of other professional staff	1,964,100	227,558	2,191,658	2,068,038	123,620
Salaries of secretarial and clerical assistants	524,857	44,064	568,921	483,757	85,164
Other salaries	886,082	(80,776)	805,306	783,512	21,794
Purchased professional - educational services	49,494	-	49,494	16,652	32,842
Other purchased services (400-500 series)	500	-	500	500	-
Supplies and materials	5,850	-	5,850	2,744	3,106
Other objects	301,708	(57,131)	244,577	238,886	5,691
Total other support services - students-regular	<u>3,732,591</u>	<u>133,715</u>	<u>3,866,306</u>	<u>3,594,089</u>	<u>272,217</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Other support services - students - special services:					
Salaries of other professional staff	\$ 3,917,083	\$ (488,347)	\$ 3,428,736	\$ 3,428,736	\$ -
Salaries of secretarial and clerical assistants	731,992	1,979,726	2,711,718	2,489,509	222,209
Total other support services - students-special services	<u>4,649,075</u>	<u>1,491,379</u>	<u>6,140,454</u>	<u>5,918,245</u>	<u>222,209</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	3,083,393	(24,622)	3,058,771	3,041,690	17,081
Salaries of other professional staff	853,299	24,207	877,506	872,432	5,074
Salaries of secretarial and clerical assistants	1,482,216	24,146	1,506,362	1,438,181	68,181
Other salaries	581,689	(684)	581,005	521,884	59,121
Purchased professional - educational services	117,579	(65,000)	52,579	37,030	15,549
Purchased professional - technical services	5,461	-	5,461	-	5,461
Other purchased services (400-500 series)	1,244,619	(12,155)	1,232,464	910,239	322,225
Supplies and materials	266,347	-	266,347	218,488	47,859
Textbooks	26,100	-	26,100	-	26,100
Other objects	1,996	-	1,996	-	1,996
Total improvement of instructional services	<u>7,662,699</u>	<u>(54,108)</u>	<u>7,608,591</u>	<u>7,039,944</u>	<u>568,647</u>
Educational media services/school library:					
Salaries	702,647	7,585	710,232	694,716	15,516
Salaries of technology coordinators	172,946	-	172,946	140,557	32,389
Purchased professional - technical services	1,605,825	1	1,605,826	1,129,376	476,450
Other purchased services (400-500 series)	22,013	33	22,046	21,743	303
Supplies and materials	541,005	(30,596)	510,409	109,286	401,123
Total educational media services/school library	<u>3,044,436</u>	<u>(22,977)</u>	<u>3,021,459</u>	<u>2,095,678</u>	<u>925,781</u>
Instruction staff training services:					
Salaries of supervisors of instruction	806,455	1,557,319	2,363,774	2,161,592	202,182
Other purchased professional services - educational	26,540	-	26,540	1,443	25,097
Supplies and materials	602	-	602	402	200
Total instruction staff training services	<u>833,597</u>	<u>1,557,319</u>	<u>2,390,916</u>	<u>2,163,437</u>	<u>227,479</u>
Support services - general administration:					
Salaries	380,877	1,182	382,059	356,610	25,449
Salaries of other professional staff	1,397,537	(73,977)	1,323,560	1,467,013	(143,453)
Other purchased professional services - educational	73,573	47,622	121,195	111,684	9,511
Legal services	495,000	236,308	731,308	582,069	149,239
Other purchased professional services	448,000	-	448,000	380,229	67,771
Purchased Technical services	796,395	(231,555)	564,840	528,799	36,041
Communications/telephone	451,274	(100,000)	351,274	231,002	120,272
Miscellaneous purchased services	498,080	10,081	508,161	493,982	14,179
General Supplies	40,186	-	40,186	40,130	56
Miscellaneous expenditures	120,089	34,151	154,240	120,231	34,009
Total support services - general administration	<u>4,701,011</u>	<u>(76,188)</u>	<u>4,624,823</u>	<u>4,311,749</u>	<u>313,074</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,494,888	28,317	4,523,205	4,387,719	135,486
Salaries of secretarial and clerical assistants	3,351,718	213,130	3,564,848	3,359,032	205,816
Other professional and technical services	2,261,406	(310,140)	1,951,266	1,292,073	659,193
Other purchased services (400-500 series)	11,235	-	11,235	3,725	7,510
Supplies and materials	590,115	(17,018)	573,097	268,594	304,503
Other objects	151,515	3,250	154,765	104,535	50,230
Total support services - school administration	<u>10,860,877</u>	<u>(82,461)</u>	<u>10,778,416</u>	<u>9,415,678</u>	<u>1,362,738</u>
Central services:					
Salaries	1,066,612	33,917	1,100,529	1,081,877	18,652
Purchased profession services	29,500	-	29,500	29,500	-
Purchased technical services	515,211	(153,718)	361,493	289,025	72,468
Supplies and materials	103,258	-	103,258	81,387	21,871
Miscellaneous expenditures	62,029	152,648	214,677	11,967	202,710
Total central services:	<u>1,776,610</u>	<u>32,847</u>	<u>1,809,457</u>	<u>1,493,756</u>	<u>315,701</u>
Administrative Information Technology:					
Purchased profession services	14,259	-	14,259	-	14,259
Purchased technical services	842,525	-	842,525	404,010	438,515
Total administrative information technology:	<u>856,784</u>	<u>-</u>	<u>856,784</u>	<u>404,010</u>	<u>452,774</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Required maintenance for school facilities:					
Salaries	\$ 2,369,155	\$ (1,762,835)	\$ 606,320	\$ 588,236	\$ 18,084
Cleaning, repair and maintenance services	1,114,468	-	1,114,468	726,633	387,835
General supplies	237,974	-	237,974	234,256	3,718
Other objects	27,880	-	27,880	591	27,289
Total required maintenance for school facilities	<u>3,749,477</u>	<u>(1,762,835)</u>	<u>1,986,642</u>	<u>1,549,716</u>	<u>436,926</u>
Other operating and maintenance of plant services:					
Salaries	9,355,294	1,836,160	11,191,454	11,084,504	106,950
Other salaries	32,722	-	32,722	32,303	419
Purchased professional and technical services	4,035,452	(406,080)	3,629,372	3,238,927	390,445
Cleaning, repair and maintenance services	3,769,378	117	3,769,495	2,607,583	1,161,912
Rental of land and buildings other than lease purchase	3,874,886	(637,849)	3,237,037	2,557,338	679,699
Other purchased property	654,163	-	654,163	607,968	46,195
General supplies	1,410,633	-	1,410,633	1,376,092	34,541
Energy	5,093,209	(718,886)	4,374,323	3,546,879	827,444
Other objects	257,219	1,625	258,844	133,577	125,267
Total other operating and maintenance of plant services:	<u>28,482,956</u>	<u>75,087</u>	<u>28,558,043</u>	<u>25,185,171</u>	<u>3,372,872</u>
Security:					
Salaries	6,004,951	250,325	6,255,276	6,174,464	80,812
General supplies	3,937	(91)	3,846	474	3,372
Total security	<u>6,008,888</u>	<u>250,234</u>	<u>6,259,122</u>	<u>6,174,938</u>	<u>84,184</u>
Student transportation services:					
Salaries of non-instruction aides	400,000	580,695	980,695	933,864	46,831
Management Fee - ESC & CTSA Trans Program	88,868	-	88,868	85,760	3,108
Cleaning, repair and maintenance services	76,802	-	76,802	38,491	38,311
Lease purchase payments - school buses	250,000	-	250,000	250,000	-
Contracted services - (other than between home and school) - vendors	3,700	-	3,700	3,143	557
Contracted services - (Special education students) - joint agreement	3,498,927	1,500,000	4,998,927	4,542,142	456,785
General supplies	112	-	112	67	45
Miscellaneous purchased services	692,891	3,250	696,141	200,146	495,995
Total student transportation services	<u>5,011,300</u>	<u>2,083,945</u>	<u>7,095,245</u>	<u>6,053,613</u>	<u>1,041,632</u>
Unallocated employee benefits:					
Group insurance	6,040	-	6,040	-	6,040
Social Security contribution	3,600,000	38,380	3,638,380	3,638,380	-
TPAF contribution - ERIP	5,402,068	(2,603,255)	2,798,813	1,598,813	1,200,000
Other retirement contributions - regular	4,200,000	-	4,200,000	4,200,000	-
Other retirement contributions - ERIP	1,750,000	(899,525)	850,475	383,822	466,653
Workers' compensation	3,500,000	-	3,500,000	3,500,000	-
Unemployment compensation	200,000	-	200,000	63,306	136,694
Health benefits	49,428,820	(938,370)	48,490,450	37,471,298	11,019,152
Tuition reimbursement	836,711	(47,622)	789,089	450,199	338,890
Total unallocated employee benefits	<u>68,923,639</u>	<u>(4,450,392)</u>	<u>64,473,247</u>	<u>51,305,818</u>	<u>13,167,429</u>
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	-	-	-	15,466,338	(15,466,338)
Post-retirement medical contributions	-	-	-	7,015,506	(7,015,506)
Long term disability insurance premium	-	-	-	15,397	(15,397)
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	6,137,390	(6,137,390)
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,634,631</u>	<u>(28,634,631)</u>
Total undistributed expenditures	<u>167,275,540</u>	<u>(148,035)</u>	<u>167,127,505</u>	<u>171,461,053</u>	<u>(4,333,548)</u>
Total expenditures - current expense	<u>252,555,498</u>	<u>(1,459,977)</u>	<u>251,095,521</u>	<u>249,055,848</u>	<u>2,039,673</u>
CAPITAL OUTLAY					
Equipment:					
Grades 1 - 5	18,000	-	18,000	-	18,000
General administration	105,000	(38,396)	66,604	1,854	64,750
Total equipment	<u>123,000</u>	<u>(38,396)</u>	<u>84,604</u>	<u>1,854</u>	<u>82,750</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Facilities acquisition and construction services:					
Architect/engineering services	\$ -	\$ 138,396	\$ 138,396	\$ -	\$ 138,396
Construction services	3,573,614	-	3,573,614	53,565	3,520,049
Supplies and Materials	10,000	(10,000)	-	-	-
General supplies	-	10,000	10,000	-	10,000
Total facilities acquisition and construction services	<u>3,583,614</u>	<u>138,396</u>	<u>3,722,010</u>	<u>53,565</u>	<u>3,668,445</u>
Total capital outlay	<u>3,706,614</u>	<u>100,000</u>	<u>3,806,614</u>	<u>55,419</u>	<u>3,751,195</u>
SPECIAL SCHOOLS					
Other special schools - instructions:					
Salaries of teachers	212,813	(138,717)	74,096	74,096	-
Other salaries - instruction	290,250	1,126,897	1,417,147	1,417,147	-
Total other special schools - instructions	<u>523,898</u>	<u>967,345</u>	<u>1,491,243</u>	<u>1,491,243</u>	<u>-</u>
Accredited evening/adult high school - instruction:					
Salaries of teachers	387,620	27,706	415,326	403,087	12,239
Other salaries for instruction	8,250	(6,698)	1,552	-	1,552
General supplies	8,550	-	8,550	197	8,353
Textbooks	2,250	-	2,250	-	2,250
Total accredited evening/adult high school - instruction	<u>406,670</u>	<u>21,008</u>	<u>427,678</u>	<u>403,284</u>	<u>24,394</u>
Accredited evening/adult high school - support services:					
Purchased professional and technical services	3,022	-	3,022	-	3,022
Total accredited evening/adult high school - support services	<u>15,397</u>	<u>(12,375)</u>	<u>3,022</u>	<u>-</u>	<u>3,022</u>
Adult education - local - instruction:					
Salaries	152,204	3,606	155,810	155,810	-
Salaries of teachers	680,613	64,976	745,589	738,749	6,840
General supplies	14,850	-	14,850	13,398	1,452
Other expenses	1,500	1,625	3,125	125	3,000
Total adult education - local - instruction	<u>849,167</u>	<u>70,207</u>	<u>919,374</u>	<u>908,082</u>	<u>11,292</u>
Adult education - local - support services:					
Other objects	1,080	-	1,080	755	325
Total adult education - local - support services	<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>755</u>	<u>325</u>
Total special schools	<u>1,796,212</u>	<u>1,046,185</u>	<u>2,842,397</u>	<u>2,803,364</u>	<u>39,033</u>
Charter schools	<u>299,632</u>	<u>313,792</u>	<u>613,424</u>	<u>236,681</u>	<u>376,743</u>
Total expenditures	<u>258,357,956</u>	<u>-</u>	<u>258,357,956</u>	<u>252,151,312</u>	<u>6,206,644</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,126,218)</u>	<u>-</u>	<u>(51,126,218)</u>	<u>(12,208,612)</u>	<u>38,917,606</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
OTHER FINANCING SOURCES (USES)					
Transfer out - capital reserve withdrawal capital projects fund	\$ (100,000)	\$ -	\$ (100,000)	\$ -	\$ 100,000
Transfers in - contribution to school based budgeting - general fund	127,922,223	667,445	128,589,668	122,243,007	(6,346,661)
Transfers in - contribution to school based budgeting - special revenue fund	7,164,609	(667,445)	6,497,164	6,115,309	(381,855)
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	(127,922,223)	(667,445)	(128,589,668)	(122,243,007)	6,346,661
Total other financing sources (uses)	<u>6,469,529</u>	<u>(667,445)</u>	<u>5,802,084</u>	<u>5,520,229</u>	<u>(281,855)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(44,656,689)	(667,445)	(45,324,134)	(6,688,383)	38,635,751
Fund balances, July 1	67,806,915	-	67,806,915	67,806,915	-
Fund balances, June 30	<u>\$ 23,150,226</u>	<u>\$ (667,445)</u>	<u>\$ 22,482,781</u>	<u>\$ 61,118,532</u>	<u>\$ 38,635,751</u>
<u>Recapitulation:</u>					
Restricted for:					
Excess Surplus - prior year - designated for subsequent year's expenditures				\$ 15,396,693	
Excess Surplus - current year				25,474,403	
Capital reserve				1,696,704	
Assigned to:					
Year-end encumbrances				10,583,357	
Designated for subsequent year's expenditures				1,257,130	
Unassigned				<u>6,710,245</u>	
				61,118,532	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(18,889,444)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 42,229,088</u>	

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019**

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
REVENUES						
Local sources:						
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ -	\$ -	\$ -
Interest earned	100,000	-	100,000	-	-	-
Miscellaneous	50,000	-	50,000	-	-	-
Total - local sources	<u>15,568,637</u>	<u>-</u>	<u>15,568,637</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal sources:						
Special Education Medicare Reimbursement Initiative	326,451	-	326,451	-	-	-
Total - federal sources	<u>326,451</u>	<u>-</u>	<u>326,451</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	172,460,469	-	172,460,469	-	-	-
Transportation aid	475,492	-	475,492	-	-	-
Special education aid	11,029,654	-	11,029,654	-	-	-
Security categorical aid	6,223,084	-	6,223,084	-	-	-
Extraordinary aid	1,147,951	-	1,147,951	-	-	-
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>191,336,650</u>	<u>-</u>	<u>191,336,650</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>207,231,738</u>	<u>-</u>	<u>207,231,738</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES -						
CURRENT EXPENSE						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	-	3,601,915	3,601,915	-	69,089	69,089
Grades 1-5	-	19,566,586	19,566,586	-	(704,623)	(704,623)
Grades 6-8	244,223	9,922,169	10,166,392	(135,131)	55,702	(79,429)
Grades 9-12	24,450	15,585,247	15,609,697	12,155	(449,755)	(437,600)
Other salaries for instruction:						
Preschool/kindergarten	-	362,634	362,634	-	(44,181)	(44,181)
Total regular programs - instruction	<u>268,673</u>	<u>49,038,551</u>	<u>49,307,224</u>	<u>(122,976)</u>	<u>(1,073,768)</u>	<u>(1,196,744)</u>
Regular programs - home instruction:						
Salaries of teachers	72,898	-	72,898	238,238	-	238,238
Other salaries for instruction	95,111	-	95,111	(64,062)	-	(64,062)
Total regular programs - home instruction	<u>168,009</u>	<u>-</u>	<u>168,009</u>	<u>174,176</u>	<u>-</u>	<u>174,176</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	1,931,993	2,641,076	4,573,069	(120,000)	(7,346)	(127,346)
Purchased professional - educational services	40,385	24,610	64,995	-	-	-
Other purchased services (400-500 series)	152,358	58,413	210,771	-	(6,772)	(6,772)
General supplies	1,167,017	1,706,166	2,873,183	(325,808)	(197,928)	(523,736)
Textbooks	179,855	280,896	460,751	-	(21,000)	(21,000)
Other objects	25,161	54,360	79,521	-	22,000	22,000
Total regular programs - undistributed instruction	<u>3,496,769</u>	<u>4,765,521</u>	<u>8,262,290</u>	<u>(445,808)</u>	<u>(211,046)</u>	<u>(656,854)</u>
Total regular programs	<u>3,933,451</u>	<u>53,804,072</u>	<u>57,737,523</u>	<u>(394,608)</u>	<u>(1,284,814)</u>	<u>(1,679,422)</u>
Special education:						
General supplies	-	3,430	3,430	-	-	-
Total cognitive - moderate	<u>-</u>	<u>3,430</u>	<u>3,430</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cognitive - moderate:						
Salaries of teachers	-	287,448	287,448	-	-	-
General supplies	-	15,000	15,000	-	-	-
Total cognitive - moderate	<u>-</u>	<u>302,448</u>	<u>302,448</u>	<u>-</u>	<u>-</u>	<u>-</u>
Learning/language disabilities:						
Salaries of teachers	-	2,757,359	2,757,359	-	41,647	41,647
Other salaries for instruction	-	599,338	599,338	-	(91,265)	(91,265)
General supplies	-	51,070	51,070	-	(1)	(1)
Textbooks	-	3,410	3,410	-	-	-
Total learning/language disabilities	<u>-</u>	<u>3,411,177</u>	<u>3,411,177</u>	<u>-</u>	<u>(49,619)</u>	<u>(49,619)</u>
Multiple disabilities:						
Salaries of teachers	-	686,238	686,238	-	(65,190)	(65,190)
Other salaries for instruction	-	218,702	218,702	-	-	-
General supplies	-	14,882	14,882	-	-	-
Total multiple disabilities	<u>-</u>	<u>919,822</u>	<u>919,822</u>	<u>-</u>	<u>(65,190)</u>	<u>(65,190)</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
100,000	-	100,000	607,056	-	607,056
50,000	-	50,000	1,012,989	-	1,012,989
<u>15,568,637</u>	<u>-</u>	<u>15,568,637</u>	<u>17,038,682</u>	<u>-</u>	<u>17,038,682</u>
326,451	-	326,451	582,421	-	582,421
<u>326,451</u>	<u>-</u>	<u>326,451</u>	<u>582,421</u>	<u>-</u>	<u>582,421</u>
172,460,469	-	172,460,469	172,460,469	-	172,460,469
475,492	-	475,492	475,492	-	475,492
11,029,654	-	11,029,654	11,029,654	-	11,029,654
6,223,084	-	6,223,084	6,223,084	-	6,223,084
1,147,951	-	1,147,951	3,498,267	-	3,498,267
-	-	-	15,466,338	-	15,466,338
-	-	-	7,015,506	-	7,015,506
-	-	-	15,397	-	15,397
-	-	-	6,137,390	-	6,137,390
<u>191,336,650</u>	<u>-</u>	<u>191,336,650</u>	<u>222,321,597</u>	<u>-</u>	<u>222,321,597</u>
207,231,738	-	207,231,738	239,942,700	-	239,942,700
-	3,671,004	3,671,004	-	3,647,030	3,647,030
-	18,861,963	18,861,963	-	18,760,844	18,760,844
109,092	9,977,871	10,086,963	46,667	9,822,271	9,868,938
36,605	15,135,492	15,172,097	36,605	14,488,810	14,525,415
-	318,453	318,453	-	310,990	310,990
<u>145,697</u>	<u>47,964,783</u>	<u>48,110,480</u>	<u>83,272</u>	<u>47,029,945</u>	<u>47,113,217</u>
311,136	-	311,136	274,536	-	274,536
31,049	-	31,049	-	-	-
<u>342,185</u>	<u>-</u>	<u>342,185</u>	<u>274,536</u>	<u>-</u>	<u>274,536</u>
1,811,993	2,633,730	4,445,723	1,215,061	2,450,453	3,665,514
40,385	24,610	64,995	40,385	8,123	48,508
152,358	51,641	203,999	144,455	40,783	185,238
841,209	1,508,238	2,349,447	526,610	1,099,959	1,626,569
179,855	259,896	439,751	8,958	21,211	30,169
25,161	76,360	101,521	11,366	68,638	80,004
<u>3,050,961</u>	<u>4,554,475</u>	<u>7,605,436</u>	<u>1,946,835</u>	<u>3,689,167</u>	<u>5,636,002</u>
3,538,843	52,519,258	56,058,101	2,304,643	50,719,112	53,023,755
-	3,430	3,430	-	3,430	3,430
-	3,430	3,430	-	3,430	3,430
-	287,448	287,448	-	249,356	249,356
-	15,000	15,000	-	12,172	12,172
-	302,448	302,448	-	261,528	261,528
-	2,799,006	2,799,006	-	2,745,827	2,745,827
-	508,073	508,073	-	497,574	497,574
-	51,069	51,069	-	29,145	29,145
-	3,410	3,410	-	-	-
-	3,361,558	3,361,558	-	3,272,546	3,272,546
-	621,048	621,048	-	464,255	464,255
-	218,702	218,702	-	215,158	215,158
-	14,882	14,882	-	5,416	5,416
-	854,632	854,632	-	684,829	684,829

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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
Resource room/resource center:						
Salaries of teachers	\$ -	\$ 6,776,644	\$ 6,776,644	\$ -	\$ (517,216)	\$ (517,216)
Other salaries for instruction	-	61,462	61,462	-	-	-
Other purchased services (400-500 series)	-	200	200	-	-	-
General supplies	-	110,898	110,898	-	-	-
Textbooks	-	3,410	3,410	-	-	-
Total resource room/resource center	-	6,952,614	6,952,614	-	(517,216)	(517,216)
Autism:						
Salaries of teachers	-	707,008	707,008	-	(3,702)	(3,702)
Supplies and materials	-	10,200	10,200	-	-	-
General supplies	-	24,000	24,000	-	-	-
Total autism	-	741,208	741,208	-	(3,702)	(3,702)
Special education - home instruction:						
Salaries of teachers	310,000	-	310,000	375,148	-	375,148
Other salaries for instruction	143,000	-	143,000	(141,960)	-	(141,960)
General supplies	30,953	-	30,953	(29,618)	-	(29,618)
Total special education - home instruction	483,953	-	483,953	203,570	-	203,570
Total special education - instruction	483,953	12,330,699	12,814,652	203,570	(635,727)	(432,157)
Bilingual education:						
Salaries of teachers	287,343	6,473,132	6,760,475	-	111,694	111,694
Other salaries for instruction	-	302,199	302,199	-	-	-
Other purchased services (400-500 series)	-	17,045	17,045	-	-	-
General supplies	47,134	382,082	429,216	-	805	805
Textbooks	-	37,487	37,487	-	(1)	(1)
Other objects	-	3,705	3,705	-	-	-
Total bilingual education	334,477	7,215,650	7,550,127	-	112,498	112,498
Vocational programs - local - instruction:						
Purchased professional - educational services	2,213	-	2,213	-	-	-
General supplies	28,155	-	28,155	-	-	-
Textbooks	5,226	-	5,226	-	-	-
Other objects	3,504	-	3,504	-	-	-
Total vocational programs - local - instruction	39,098	-	39,098	-	-	-
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	-	29,289	29,289	-	-	-
Other purchase services (300-500 series)	-	58,589	58,589	-	-	-
School-sponsored athletics:						
Salaries	161,903	-	161,903	17,644	-	17,644
Salaries of teachers	167,883	-	167,883	(17,644)	-	(17,644)
Purchased services (300-500 series)	-	10,000	10,000	-	-	-
Supplies and materials	196,935	122,682	319,617	-	1	1
Other objects	60,000	-	60,000	(54,275)	14,000	(40,275)
Before/after school programs:						
Salaries of teachers	138,110	1,149,705	1,287,815	-	(71,258)	(71,258)
Salaries of professional staff	6,500	-	6,500	-	-	-
Salaries of secretarial and clerical assistants	3,000	-	3,000	-	-	-
Other salaries for instruction	-	801,105	801,105	-	764,251	764,251
Student assistants video productions	97,000	-	97,000	25,859	23,900	49,759
Purchased professional and technical services	6,945	9,350	16,295	-	-	-
Alternative education programs:						
Purchased technical services	8,145	-	8,145	-	-	-
Purchased services (300-500 series)	2,084	-	2,084	-	-	-
General Supplies	45,292	-	45,292	-	-	-
Other objects	10,633	-	10,633	-	-	-
Other supplemental/at-risk programs:						
Salaries of teachers	-	615,632	615,632	-	48,841	48,841
Other salaries for instruction	-	20,800	20,800	-	-	-
Other state projects:						
Other purchase services (300-500 series)	-	23,400	23,400	-	-	-
Community service programs:						
Salaries	293,576	-	293,576	(247,656)	-	(247,656)
Purchased services (300-500 series)	3,100,000	-	3,100,000	183,476	-	183,476
Total other instructional	4,298,006	2,840,552	7,138,558	(92,596)	779,735	687,139
Total - instruction	9,088,985	76,190,973	85,279,958	(283,634)	(1,028,308)	(1,311,942)
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - special	279,381	-	279,381	(166,449)	-	(166,449)
Tuition to CSSD & regional day schools	1,837,247	-	1,837,247	171,566	-	171,566
Tuition to private schools for the handicapped-within state	8,431,680	-	8,431,680	(113,519)	-	(113,519)
Total undistributed expenditures - instruction	10,647,876	-	10,647,876	(207,970)	-	(207,970)

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
\$ -	\$ 6,259,428	\$ 6,259,428	\$ -	\$ 6,157,649	\$ 6,157,649
-	61,462	61,462	-	-	-
-	200	200	-	200	200
-	110,898	110,898	-	30,422	30,422
-	3,410	3,410	-	-	-
-	6,435,398	6,435,398	-	6,188,271	6,188,271
-	703,306	703,306	-	698,680	698,680
-	10,200	10,200	-	1,637	1,637
-	24,000	24,000	-	12,009	12,009
-	737,506	737,506	-	712,326	712,326
685,148	-	685,148	633,198	-	633,198
1,040	-	1,040	1,040	-	1,040
1,335	-	1,335	1,335	-	1,335
687,523	-	687,523	635,573	-	635,573
687,523	11,694,972	12,382,495	635,573	11,122,930	11,758,503
287,343	6,584,826	6,872,169	278,024	6,470,008	6,748,032
-	302,199	302,199	-	273,035	273,035
-	17,045	17,045	-	8,186	8,186
47,134	382,887	430,021	30,888	216,196	247,084
-	37,486	37,486	-	9,353	9,353
-	3,705	3,705	-	2,121	2,121
334,477	7,328,148	7,662,625	308,912	6,978,899	7,287,811
2,213	-	2,213	1,831	-	1,831
28,155	-	28,155	16,011	-	16,011
5,226	-	5,226	3,068	-	3,068
3,504	-	3,504	3,504	-	3,504
39,098	-	39,098	24,414	-	24,414
-	29,289	29,289	-	2,881	2,881
-	58,589	58,589	-	44,373	44,373
179,547	-	179,547	179,547	-	179,547
150,239	-	150,239	90,931	-	90,931
-	10,000	10,000	-	-	-
196,935	122,683	319,618	176,205	96,199	272,404
5,725	14,000	19,725	4,525	8,875	13,400
138,110	1,078,447	1,216,557	116,733	928,175	1,044,908
6,500	-	6,500	-	-	-
3,000	-	3,000	-	-	-
-	1,565,356	1,565,356	-	1,390,391	1,390,391
122,859	23,900	146,759	113,846	23,900	137,746
6,945	9,350	16,295	-	90	90
8,145	-	8,145	-	-	-
2,084	-	2,084	-	-	-
45,292	-	45,292	14,526	-	14,526
10,633	-	10,633	1,665	-	1,665
-	664,473	664,473	-	649,505	649,505
-	20,800	20,800	-	17,357	17,357
-	23,400	23,400	-	13,400	13,400
45,920	-	45,920	39,000	-	39,000
3,283,476	-	3,283,476	1,588,188	-	1,588,188
4,205,410	3,620,287	7,825,697	2,325,166	3,175,146	5,500,312
8,805,351	75,162,665	83,968,016	5,598,708	71,996,087	77,594,795
112,932	-	112,932	93,363	-	93,363
2,008,813	-	2,008,813	1,879,368	-	1,879,368
8,318,161	-	8,318,161	7,612,307	-	7,612,307
10,439,906	-	10,439,906	9,585,038	-	9,585,038

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019**

	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
Attendance and social work services:						
Salaries	\$ -	\$ 1,039,604	\$ 1,039,604	\$ 648	\$ (34,745)	\$ (34,097)
Other salaries	323,483	-	323,483	-	-	-
Salary drop out prevention officer	-	636,934	636,934	-	508,157	508,157
Salaries of family support team	-	882,158	882,158	-	42,278	42,278
Family/parent liaison salary	-	791,885	791,885	-	113,321	113,321
Purchase professional & technical services	18,925	5,000	23,925	-	-	-
Other purchased services (400-500 series)	-	8,150	8,150	-	-	-
Supplies and materials	3,472	3,700	7,172	-	-	-
General supplies	-	10,000	10,000	-	-	-
Other objects	1,059	15,300	16,359	-	(15,000)	(15,000)
Total attendance and social work services	346,939	3,392,731	3,739,670	648	614,011	614,659
Health services:						
Salaries	273,576	1,553,076	1,826,652	11,747	15,940	27,687
Family/parent liaison salary	-	114,486	114,486	-	-	-
Salaries of social services coordinators	-	464,188	464,188	-	238,123	238,123
Purchased professional and technical services	56,877	-	56,877	-	-	-
Supplies and materials	74,680	28,207	102,887	-	-	-
Other objects	28,964	-	28,964	3,901	-	3,901
Total health services	434,097	2,159,957	2,594,054	15,648	254,063	269,711
Other support services - students-regular:						
Salaries of other professional staff	603,107	1,360,993	1,964,100	172,172	55,386	227,558
Salaries of secretarial and clerical assistants	-	524,857	524,857	-	44,064	44,064
Other salaries	886,082	-	886,082	(80,776)	-	(80,776)
Purchased professional - educational services	-	49,494	49,494	-	-	-
Other purchased services (400-500 series)	-	500	500	-	-	-
Supplies and materials	-	5,850	5,850	-	-	-
Other objects	301,708	-	301,708	(57,131)	-	(57,131)
Total other support services - students-regular	1,790,897	1,941,694	3,732,591	34,265	99,450	133,715
Other support services - students - special services:						
Salaries of other professional staff	3,917,083	-	3,917,083	(488,347)	-	(488,347)
Salaries of secretarial and clerical assistants	731,992	-	731,992	1,979,726	-	1,979,726
Total other support services - students-special services	4,649,075	-	4,649,075	1,491,379	-	1,491,379
Improvement of instructional services:						
Salaries of supervisors of instructions	3,083,393	-	3,083,393	(24,622)	-	(24,622)
Salaries of other professional staff	730,134	123,165	853,299	(23,732)	47,939	24,207
Salaries of secretarial and clerical assistants	989,367	492,849	1,482,216	6,765	17,381	24,146
Other salaries	581,689	-	581,689	(684)	-	(684)
Purchased professional - educational services	90,693	26,886	117,579	(40,000)	(25,000)	(65,000)
Purchased professional - technical services	5,461	-	5,461	-	-	-
Other purchased services (400-500 series)	1,214,219	30,400	1,244,619	(12,155)	-	(12,155)
Supplies and materials	-	266,347	266,347	-	-	-
Textbooks	26,100	-	26,100	-	-	-
Other objects	1,996	-	1,996	-	-	-
Total improvement of instructional services	6,723,052	939,647	7,662,699	(94,428)	40,320	(54,108)
Educational media services/school library:						
Salaries	-	702,647	702,647	-	7,585	7,585
Salaries of technology coordinators	-	172,946	172,946	-	-	-
Purchased professional - technical services	3,926	1,601,899	1,605,825	-	1	1
Other purchased services (400-500 series)	20,272	1,741	22,013	34	(1)	33
Supplies and materials	-	541,005	541,005	-	(30,596)	(30,596)
Total educational media services/school library	24,198	3,020,238	3,044,436	34	(23,011)	(22,977)
Instruction staff training services:						
Salaries of supervisors of instruction	806,455	-	806,455	1,557,319	-	1,557,319
Other purchased professional services - educational	20,440	6,100	26,540	-	-	-
Supplies and materials	-	602	602	-	-	-
Total instruction staff training services	826,895	6,702	833,597	1,557,319	-	1,557,319
Support services - general administration:						
Salaries	380,877	-	380,877	1,182	-	1,182
Salaries of other professional staff	1,397,537	-	1,397,537	(73,977)	-	(73,977)
Other purchased professional services - educational	73,573	-	73,573	47,622	-	47,622
Legal services	495,000	-	495,000	236,308	-	236,308
Other purchased professional services	448,000	-	448,000	-	-	-
Purchased Technical services	796,395	-	796,395	(231,555)	-	(231,555)
Communications/telephone	451,274	-	451,274	(100,000)	-	(100,000)
Miscellaneous purchased services	498,080	-	498,080	10,081	-	10,081
General Supplies	40,186	-	40,186	-	-	-
Miscellaneous expenditures	120,089	-	120,089	34,151	-	34,151
Total support services - general administration	4,701,011	-	4,701,011	(76,188)	-	(76,188)

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
\$ 648	\$ 1,004,859	\$ 1,005,507	\$ 648	\$ 830,715	\$ 831,363
323,483	-	323,483	313,875	-	313,875
-	1,145,091	1,145,091	-	1,088,047	1,088,047
-	924,436	924,436	-	889,025	889,025
-	905,206	905,206	-	891,348	891,348
18,925	5,000	23,925	-	2,794	2,794
-	8,150	8,150	-	921	921
3,472	3,700	7,172	1,600	2,316	3,916
-	10,000	10,000	-	2,700	2,700
1,059	300	1,359	-	-	-
<u>347,587</u>	<u>4,006,742</u>	<u>4,354,329</u>	<u>316,123</u>	<u>3,707,866</u>	<u>4,023,989</u>
285,323	1,569,016	1,854,339	284,244	1,383,775	1,668,019
-	114,486	114,486	-	110,841	110,841
-	702,311	702,311	-	673,809	673,809
56,877	-	56,877	17,602	-	17,602
74,680	28,207	102,887	-	12,857	12,857
32,865	-	32,865	28,425	-	28,425
<u>449,745</u>	<u>2,414,020</u>	<u>2,863,765</u>	<u>330,271</u>	<u>2,181,282</u>	<u>2,511,553</u>
775,279	1,416,379	2,191,658	775,279	1,292,759	2,068,038
-	568,921	568,921	-	483,757	483,757
805,306	-	805,306	783,512	-	783,512
-	49,494	49,494	-	16,652	16,652
-	500	500	-	500	500
-	5,850	5,850	-	2,744	2,744
244,577	-	244,577	238,886	-	238,886
<u>1,825,162</u>	<u>2,041,144</u>	<u>3,866,306</u>	<u>1,797,677</u>	<u>1,796,412</u>	<u>3,594,089</u>
3,428,736	-	3,428,736	3,428,736	-	3,428,736
2,711,718	-	2,711,718	2,489,509	-	2,489,509
<u>6,140,454</u>	<u>-</u>	<u>6,140,454</u>	<u>5,918,245</u>	<u>-</u>	<u>5,918,245</u>
3,058,771	-	3,058,771	3,041,690	-	3,041,690
706,402	171,104	877,506	701,328	171,104	872,432
996,132	510,230	1,506,362	945,992	492,189	1,438,181
581,005	-	581,005	521,884	-	521,884
50,693	1,886	52,579	35,144	1,886	37,030
5,461	-	5,461	-	-	-
1,202,064	30,400	1,232,464	879,995	30,244	910,239
-	266,347	266,347	-	218,488	218,488
26,100	-	26,100	-	-	-
1,996	-	1,996	-	-	-
<u>6,628,624</u>	<u>979,967</u>	<u>7,608,591</u>	<u>6,126,033</u>	<u>913,911</u>	<u>7,039,944</u>
-	710,232	710,232	-	694,716	694,716
-	172,946	172,946	-	140,557	140,557
3,926	1,601,900	1,605,826	-	1,129,376	1,129,376
20,306	1,740	22,046	20,058	1,685	21,743
-	510,409	510,409	-	109,286	109,286
<u>24,232</u>	<u>2,997,227</u>	<u>3,021,459</u>	<u>20,058</u>	<u>2,075,620</u>	<u>2,095,678</u>
2,363,774	-	2,363,774	2,161,592	-	2,161,592
20,440	6,100	26,540	-	1,443	1,443
-	602	602	-	402	402
<u>2,384,214</u>	<u>6,702</u>	<u>2,390,916</u>	<u>2,161,592</u>	<u>1,845</u>	<u>2,163,437</u>
382,059	-	382,059	356,610	-	356,610
1,323,560	-	1,323,560	1,467,013	-	1,467,013
121,195	-	121,195	111,684	-	111,684
731,308	-	731,308	582,069	-	582,069
448,000	-	448,000	380,229	-	380,229
564,840	-	564,840	528,799	-	528,799
351,274	-	351,274	231,002	-	231,002
508,161	-	508,161	493,982	-	493,982
40,186	-	40,186	40,130	-	40,130
154,240	-	154,240	120,231	-	120,231
<u>4,624,823</u>	<u>-</u>	<u>4,624,823</u>	<u>4,311,749</u>	<u>-</u>	<u>4,311,749</u>

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019

	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
Support services - school administration:						
Salaries of principals/assistant principals	\$ -	\$ 4,494,888	\$ 4,494,888	\$ -	\$ 28,317	\$ 28,317
Salaries of secretarial and clerical assistants	-	3,351,718	3,351,718	-	213,130	213,130
Other professional and technical services	2,226,117	35,289	2,261,406	(310,140)	-	(310,140)
Other purchased services (400-500 series)	-	11,235	11,235	-	-	-
Supplies and materials	48,416	541,699	590,115	-	(17,018)	(17,018)
Other objects	39,225	112,290	151,515	3,250	-	3,250
Total support services - school administration	<u>2,313,758</u>	<u>8,547,119</u>	<u>10,860,877</u>	<u>(306,890)</u>	<u>224,429</u>	<u>(82,461)</u>
Central services:						
Salaries	1,066,612	-	1,066,612	33,917	-	33,917
Purchased profession services	29,500	-	29,500	-	-	-
Purchased technical services	515,211	-	515,211	(153,718)	-	(153,718)
Supplies and materials	103,258	-	103,258	-	-	-
Miscellaneous expenditures	62,029	-	62,029	152,648	-	152,648
Total central services:	<u>1,776,610</u>	<u>-</u>	<u>1,776,610</u>	<u>32,847</u>	<u>-</u>	<u>32,847</u>
Administrative Information Technology:						
Purchased profession services	14,259	-	14,259	-	-	-
Purchased technical services	842,525	-	842,525	-	-	-
Total administrative information technology:	<u>856,784</u>	<u>-</u>	<u>856,784</u>	<u>-</u>	<u>-</u>	<u>-</u>
Required maintenance for school facilities:						
Salaries	2,369,155	-	2,369,155	(1,762,835)	-	(1,762,835)
Cleaning, repair and maintenance services	1,114,468	-	1,114,468	-	-	-
General supplies	237,974	-	237,974	-	-	-
Other objects	27,880	-	27,880	-	-	-
Total required maintenance for school facilities	<u>3,749,477</u>	<u>-</u>	<u>3,749,477</u>	<u>(1,762,835)</u>	<u>-</u>	<u>(1,762,835)</u>
Other operating and maintenance of plant services:						
Salaries	9,355,294	-	9,355,294	1,836,160	-	1,836,160
Other salaries	32,722	-	32,722	-	-	-
Purchased professional and technical services	4,035,452	-	4,035,452	(406,080)	-	(406,080)
Cleaning, repair and maintenance services	3,769,378	-	3,769,378	117	-	117
Rental of land and buildings other than lease purchase	3,874,886	-	3,874,886	(637,849)	-	(637,849)
Other purchased property	654,163	-	654,163	-	-	-
General supplies	1,410,633	-	1,410,633	-	-	-
Energy	5,093,209	-	5,093,209	(718,886)	-	(718,886)
Other objects	257,219	-	257,219	1,625	-	1,625
Total other operating and maintenance of plant services:	<u>28,482,956</u>	<u>-</u>	<u>28,482,956</u>	<u>75,087</u>	<u>-</u>	<u>75,087</u>
Security:						
Salaries	536,088	5,468,863	6,004,951	-	250,325	250,325
General supplies	-	3,937	3,937	-	(91)	(91)
Total security	<u>536,088</u>	<u>5,472,800</u>	<u>6,008,888</u>	<u>-</u>	<u>250,234</u>	<u>250,234</u>
Student transportation services:						
Salaries of non-instruction aides	400,000	-	400,000	580,695	-	580,695
Management Fee - ESC & CTSA Trans Program	88,868	-	88,868	-	-	-
Cleaning, repair and maintenance services	76,802	-	76,802	-	-	-
Lease purchase payments - school buses	250,000	-	250,000	-	-	-
Contracted services - (other than between home and school) - vendors	-	3,700	3,700	-	-	-
Contracted services - (Special education students) - joint agreement	3,498,927	-	3,498,927	1,500,000	-	1,500,000
General supplies	112	-	112	-	-	-
Miscellaneous purchased services	692,891	-	692,891	3,250	-	3,250
Total student transportation services	<u>5,007,600</u>	<u>3,700</u>	<u>5,011,300</u>	<u>2,083,945</u>	<u>-</u>	<u>2,083,945</u>
Unallocated employee benefits:						
Group insurance	6,040	-	6,040	-	-	-
Social Security contribution	3,600,000	-	3,600,000	38,380	-	38,380
TPAF contribution - ERIP	5,402,068	-	5,402,068	(2,603,255)	-	(2,603,255)
Other retirement contributions - regular	4,200,000	-	4,200,000	-	-	-
Other retirement contributions - ERIP	1,750,000	-	1,750,000	(899,525)	-	(899,525)
Workers' compensation	3,500,000	-	3,500,000	-	-	-
Unemployment compensation	200,000	-	200,000	-	-	-
Health benefits	14,911,333	34,517,487	49,428,820	(507,182)	(431,188)	(938,370)
Tuition reimbursement	836,711	-	836,711	(47,622)	-	(47,622)
Total unallocated employee benefits	<u>34,406,152</u>	<u>34,517,487</u>	<u>68,923,639</u>	<u>(4,019,204)</u>	<u>(431,188)</u>	<u>(4,450,392)</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
\$ -	\$ 4,523,205	\$ 4,523,205	\$ -	\$ 4,387,719	\$ 4,387,719
-	3,564,848	3,564,848	-	3,359,032	3,359,032
1,915,977	35,289	1,951,266	1,263,793	28,280	1,292,073
-	11,235	11,235	-	3,725	3,725
48,416	524,681	573,097	45,822	222,772	268,594
42,475	112,290	154,765	24,886	79,649	104,535
<u>2,006,868</u>	<u>8,771,548</u>	<u>10,778,416</u>	<u>1,334,501</u>	<u>8,081,177</u>	<u>9,415,678</u>
1,100,529	-	1,100,529	1,081,877	-	1,081,877
29,500	-	29,500	29,500	-	29,500
361,493	-	361,493	289,025	-	289,025
103,258	-	103,258	81,387	-	81,387
214,677	-	214,677	11,967	-	11,967
<u>1,809,457</u>	<u>-</u>	<u>1,809,457</u>	<u>1,493,756</u>	<u>-</u>	<u>1,493,756</u>
14,259	-	14,259	-	-	-
842,525	-	842,525	404,010	-	404,010
<u>856,784</u>	<u>-</u>	<u>856,784</u>	<u>404,010</u>	<u>-</u>	<u>404,010</u>
606,320	-	606,320	588,236	-	588,236
1,114,468	-	1,114,468	726,633	-	726,633
237,974	-	237,974	234,256	-	234,256
27,880	-	27,880	591	-	591
<u>1,986,642</u>	<u>-</u>	<u>1,986,642</u>	<u>1,549,716</u>	<u>-</u>	<u>1,549,716</u>
11,191,454	-	11,191,454	11,084,504	-	11,084,504
32,722	-	32,722	32,303	-	32,303
3,629,372	-	3,629,372	3,238,927	-	3,238,927
3,769,495	-	3,769,495	2,607,583	-	2,607,583
3,237,037	-	3,237,037	2,557,338	-	2,557,338
654,163	-	654,163	607,968	-	607,968
1,410,633	-	1,410,633	1,376,092	-	1,376,092
4,374,323	-	4,374,323	3,546,879	-	3,546,879
258,844	-	258,844	133,577	-	133,577
<u>28,558,043</u>	<u>-</u>	<u>28,558,043</u>	<u>25,185,171</u>	<u>-</u>	<u>25,185,171</u>
536,088	5,719,188	6,255,276	515,882	5,658,582	6,174,464
-	3,846	3,846	-	474	474
<u>536,088</u>	<u>5,723,034</u>	<u>6,259,122</u>	<u>515,882</u>	<u>5,659,056</u>	<u>6,174,938</u>
980,695	-	980,695	933,864	-	933,864
88,868	-	88,868	85,760	-	85,760
76,802	-	76,802	38,491	-	38,491
250,000	-	250,000	250,000	-	250,000
-	3,700	3,700	-	3,143	3,143
4,998,927	-	4,998,927	4,542,142	-	4,542,142
112	-	112	67	-	67
696,141	-	696,141	200,146	-	200,146
<u>7,091,545</u>	<u>3,700</u>	<u>7,095,245</u>	<u>6,050,470</u>	<u>3,143</u>	<u>6,053,613</u>
6,040	-	6,040	-	-	-
3,638,380	-	3,638,380	3,638,380	-	3,638,380
2,798,813	-	2,798,813	1,598,813	-	1,598,813
4,200,000	-	4,200,000	4,200,000	-	4,200,000
850,475	-	850,475	383,822	-	383,822
3,500,000	-	3,500,000	3,500,000	-	3,500,000
200,000	-	200,000	63,306	-	63,306
14,404,151	34,086,299	48,490,450	5,934,272	31,537,026	37,471,298
789,089	-	789,089	450,199	-	450,199
<u>30,386,948</u>	<u>34,086,299</u>	<u>64,473,247</u>	<u>19,768,792</u>	<u>31,537,026</u>	<u>51,305,818</u>

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2019**

	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
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	107,273,465	60,002,075	167,275,540	(1,176,343)	1,028,308	(148,035)
Total expenditures - current expense	116,362,450	136,193,048	252,555,498	(1,459,977)	-	(1,459,977)
CAPITAL OUTLAY						
Equipment:						
Grades 1 - 5	18,000	-	18,000	-	-	-
Undistributed expenditures:						
General administration	105,000	-	105,000	(38,396)	-	(38,396)
Total equipment	123,000	-	123,000	(38,396)	-	(38,396)
Facilities acquisition and construction services:						
Architect/engineering services	-	-	-	138,396	-	138,396
Construction services	3,573,614	-	3,573,614	-	-	-
General supplies	-	-	-	10,000	-	10,000
Total facilities acquisition and construction services	3,583,614	-	3,583,614	138,396	-	138,396
Total capital outlay	3,706,614	-	3,706,614	100,000	-	100,000
SPECIAL SCHOOLS						
Other special schools - instructions:						
Salaries of teachers	212,813	-	212,813	(138,717)	-	(138,717)
Other salaries - instruction	290,250	-	290,250	1,126,897	-	1,126,897
Total other special schools - instructions	523,898	-	523,898	967,345	-	967,345
Accredited evening/adult high school - instruction:						
Salaries of teachers	387,620	-	387,620	27,706	-	27,706
Other salaries for instruction	8,250	-	8,250	(6,698)	-	(6,698)
General supplies	8,550	-	8,550	-	-	-
Textbooks	2,250	-	2,250	-	-	-
Total accredited evening/adult high school - instruction	406,670	-	406,670	21,008	-	21,008
Accredited evening/adult high school - support services:						
Purchased professional and technical services	3,022	-	3,022	-	-	-
Total accredited evening/adult high school - support services	15,397	-	15,397	(12,375)	-	(12,375)
Adult education - local - instruction:						
Salaries	152,204	-	152,204	3,606	-	3,606
Salaries of teachers	680,613	-	680,613	64,976	-	64,976
General supplies	14,850	-	14,850	-	-	-
Other expenses	1,500	-	1,500	1,625	-	1,625
Total adult education - local - instruction	849,167	-	849,167	70,207	-	70,207
Adult education - local - support services:						
Other objects	1,080	-	1,080	-	-	-
Total adult education - local - support services	1,080	-	1,080	-	-	-
Total special schools	1,796,212	-	1,796,212	1,046,185	-	1,046,185
Charter schools	299,632	-	299,632	313,792	-	313,792
Total expenditures	122,164,908	136,193,048	258,357,956	-	-	-
Excess (deficiency) of revenues over (under) expenditures	85,066,830	(136,193,048)	(51,126,218)	-	-	-
OTHER FINANCING SOURCES (USES)						
Transfer out - capital reserve withdrawal capital projects fund	(100,000)	-	(100,000)	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	127,922,223	127,922,223	-	667,445	667,445
Transfers in - contribution to school based budgeting - special revenue fund	-	7,164,609	7,164,609	-	(667,445)	(667,445)
Operating transfers out - transfer to special revenue- local contribution to preschool - inclusion	(595,080)	-	(595,080)	-	-	-
Transfers out - contribution to school based budgeting	(127,922,223)	-	(127,922,223)	(667,445)	-	(667,445)
Total other financing sources (uses)	(128,617,303)	135,086,832	6,469,529	(667,445)	-	(667,445)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(43,550,473)	(1,106,216)	(44,656,689)	(667,445)	-	(667,445)
Fund balances, July 1	66,700,699	1,106,216	67,806,915	-	-	-
Fund balances, June 30	\$ 23,150,226	\$ -	\$ 23,150,226	\$ (667,445)	\$ -	\$ (667,445)

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
\$ -	\$ -	\$ -	\$ 15,466,338	\$ -	\$ 15,466,338
-	-	-	7,015,506	-	7,015,506
-	-	-	15,397	-	15,397
-	-	-	6,137,390	-	6,137,390
-	-	-	28,634,631	-	28,634,631
106,097,122	61,030,383	167,127,505	115,503,715	55,957,338	171,461,053
114,902,473	136,193,048	251,095,521	121,102,423	127,953,425	249,055,848
18,000	-	18,000	-	-	-
66,604	-	66,604	1,854	-	1,854
84,604	-	84,604	1,854	-	1,854
138,396	-	138,396	-	-	-
3,573,614	-	3,573,614	53,565	-	53,565
10,000	-	10,000	-	-	-
3,722,010	-	3,722,010	53,565	-	53,565
3,806,614	-	3,806,614	55,419	-	55,419
74,096	-	74,096	74,096	-	74,096
1,417,147	-	1,417,147	1,417,147	-	1,417,147
1,491,243	-	1,491,243	1,491,243	-	1,491,243
415,326	-	415,326	403,087	-	403,087
1,552	-	1,552	-	-	-
8,550	-	8,550	197	-	197
2,250	-	2,250	-	-	-
427,678	-	427,678	403,284	-	403,284
3,022	-	3,022	-	-	-
3,022	-	3,022	-	-	-
155,810	-	155,810	155,810	-	155,810
745,589	-	745,589	738,749	-	738,749
14,850	-	14,850	13,398	-	13,398
3,125	-	3,125	125	-	125
919,374	-	919,374	908,082	-	908,082
1,080	-	1,080	755	-	755
1,080	-	1,080	755	-	755
2,842,397	-	2,842,397	2,803,364	-	2,803,364
613,424	-	613,424	236,681	-	236,681
122,164,908	136,193,048	258,357,956	124,197,887	127,953,425	252,151,312
85,066,830	(136,193,048)	(51,126,218)	115,744,813	(127,953,425)	(12,208,612)
(100,000)	-	(100,000)	-	-	-
-	128,589,668	128,589,668	-	122,243,007	122,243,007
-	6,497,164	6,497,164	-	6,115,309	6,115,309
(595,080)	-	(595,080)	(595,080)	-	(595,080)
(128,589,668)	-	(128,589,668)	(122,243,007)	-	(122,243,007)
(129,284,748)	135,086,832	5,802,084	(122,838,087)	128,358,316	5,520,229
(44,217,918)	(1,106,216)	(45,324,134)	(7,093,274)	404,891	(6,688,383)
66,700,699	1,106,216	67,806,915	66,700,699	1,106,216	67,806,915
\$ 22,482,781	\$ -	\$ 22,482,781	\$ 59,607,425	\$ 1,511,107	\$ 61,118,532

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Federal sources	\$ 12,518,402	\$ 6,112,730	\$ 18,631,132	\$ 15,508,988	\$ 3,122,144
State sources	31,654,183	916,658	32,570,841	29,587,032	2,983,809
Total revenues	<u>44,172,585</u>	<u>7,029,388</u>	<u>51,201,973</u>	<u>45,096,020</u>	<u>6,105,953</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	4,191,257	(765,178)	3,426,079	3,426,079	-
Other salaries for instruction	869,041	50,075	919,116	919,116	-
Purchased prof. & tech. services	262,306	1,046,855	1,309,161	819,402	489,759
Other purchased services (400-500 series)	124,216	998,851	1,123,067	992,161	130,906
General supplies	43,499	292,662	336,161	136,388	199,773
Textbooks	10,001	460,498	470,499	419,671	50,828
Other objects	58,740	204,056	262,796	155,837	106,959
Total Instruction	<u>5,559,060</u>	<u>2,287,819</u>	<u>7,846,879</u>	<u>6,868,654</u>	<u>978,225</u>
Support services:					
Salaries	2,463,726	2,855,592	5,319,318	4,629,775	689,543
Salaries of supervisors of instruction	156,156	41,490	197,646	197,646	-
Salaries of program directors	267,067	(73,688)	193,379	180,333	13,046
Salaries of other professional staff	799,032	(976)	798,056	727,129	70,927
Salaries of secretarial & clerical staff	1,137,505	(913,866)	223,639	223,639	-
Other salaries	358,026	(2,337)	355,689	295,573	60,116
Salaries of family/parent liaison	37,436	-	37,436	-	37,436
Salaries of facilitators and math and literacy coaches	985,106	-	985,106	914,102	71,004
Personal services-employee benefits	819,700	968,709	1,788,409	865,427	922,982
Purchased educational services - Contracted Pre-K	22,988,189	-	22,988,189	22,282,300	705,889
Purchased professional - educational services	1,056,958	1,386,754	2,443,712	1,085,617	1,358,095
Other purchased professional services	321,454	(117,034)	204,420	204,420	-
Contracted services (other than between home and school) - grant agreements	132,934	-	132,934	95,766	37,168
Travel	-	1,790	1,790	1,790	-
Supplies and materials	490,886	1,178,257	1,669,143	916,430	752,713
Other objects	19,121	69,323	88,444	69,281	19,163
Total support services	<u>32,033,296</u>	<u>5,394,014</u>	<u>37,427,310</u>	<u>32,689,228</u>	<u>4,738,082</u>
Facilities acquisition and construction services:					
Instructional equipment	5,000	15,000	20,000	16,518	3,482
Total facilities acquisition and construction services	<u>10,700</u>	<u>15,000</u>	<u>25,700</u>	<u>17,909</u>	<u>7,791</u>
Total expenditures	<u>37,603,056</u>	<u>7,696,833</u>	<u>45,299,889</u>	<u>39,575,791</u>	<u>5,724,098</u>
OTHER FINANCING (USES)					
Transfer In from General Fund	595,080	-	595,080	595,080	-
Transfer out to school based budgeting - general fund	(7,164,609)	667,445	(6,497,164)	(6,115,309)	381,855
Total other financing (uses)	<u>(6,569,529)</u>	<u>667,445</u>	<u>(5,902,084)</u>	<u>(5,520,229)</u>	<u>381,855</u>
Total outflows	<u>44,172,585</u>	<u>7,029,388</u>	<u>51,201,973</u>	<u>45,096,020</u>	<u>6,105,953</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, 2019

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
Sources/inflows of resources		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 239,942,700	[C-2] \$ 45,096,020
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(205,249)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	18,008,778	2,760,807
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(18,889,444)</u>	<u>(2,870,697)</u>
 Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	 [B-2] <u>\$ 239,062,034</u>	 [B-2] <u>\$ 44,780,881</u>
 Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 252,151,312	[C-2] \$ 45,096,020
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.	-	(205,249)
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>(5,520,229)</u>
 Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	 [B-2] <u>\$ 252,151,312</u>	 [B-2] <u>\$ 39,370,542</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, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.4406613762%	0.4328850855%	0.4016078750%	0.4030943120%	0.3793578014%
District's proportionate share of the net pension liability	\$ 86,764,028	\$ 100,768,729	\$ 118,944,733	\$ 90,486,596	\$ 71,026,156
District's covered-employee payroll	\$ 32,345,129	\$ 31,938,069	\$ 31,038,034	\$ 29,651,614	\$ 27,248,240
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	268.24%	315.51%	383.22%	332.08%	259.75%
Plan fiduciary net position as a percentage of the total pension liability	53.60%	48.10%	40.14%	47.93%	52.08%

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, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 4,383,157	\$ 4,010,218	\$ 3,567,827	\$ 3,465,530	\$ 3,127,371
Contributions in relation to the contractually required contribution	<u>4,383,157</u>	<u>4,010,218</u>	<u>3,567,827</u>	<u>3,465,530</u>	<u>3,127,371</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 32,345,129	\$ 31,938,069	\$ 31,038,034	\$ 29,651,614	27,248,240
Contributions as a percentage of covered-employee payroll	13.55%	12.56%	11.50%	11.69%	11.48%

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, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</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	0.7498%	0.6864%	0.7008%	0.6876%	0.6669%
District's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -
State's proportionate share of the net pension liability associated with the District	<u>476,981,239</u>	<u>462,811,358</u>	<u>551,266,598</u>	<u>434,623,745</u>	<u>356,452,253</u>
Total proportionate share of the net pension liability associated with the District	<u>\$ 476,981,239</u>	<u>\$ 462,811,358</u>	<u>\$ 551,266,598</u>	<u>\$ 434,623,745</u>	<u>\$ 356,452,253</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	26.49%	25.41%	22.33%	28.71%	33.64%

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, 2019</u>	<u>June 30, 2018</u>
OPEB liability, July 1	\$ 370,589,914	\$ 399,039,646
Changes reconized for the fiscal year:		
Service cost	14,451,738	17,397,412
Interest on the total OPEB liability	13,635,249	11,751,471
Changes in assumptions	(37,390,758)	(49,331,037)
Difference between Expected and Actual Experience	(27,043,477)	-
Gross benefit payments	(8,712,610)	(8,583,649)
Contributions from the member	301,122	316,071
Net changes	<u>(44,758,736)</u>	<u>(28,449,732)</u>
OPEB liability, June 30	<u>\$ 325,831,178</u>	<u>\$ 370,589,914</u>
District's proportionate share of OPEB liability	\$ -	\$ -
State's proportionate share of OPEB liability	<u>325,831,178</u>	<u>370,589,914</u>
Total OPEB liability	<u>\$ 325,831,178</u>	<u>\$ 370,589,914</u>
District's covered employee payroll	\$ 116,615,568	\$ 111,889,209
Total OPEB Liability as a percentage of covered employee payroll	0.000%	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, 2019

	Public Employees' Retirement System (PERS)	Teachers Pension and Annuity Fund (TPAF)	State Health Benefit Local Education Retired Employees OPEB Plan
Change in benefits	None	None	None
Changes in assumptions:			
Discount rate:			
As of June 30, 2018	5.00%	4.25%	2.85%
As of June 30, 2017	5.00%	4.25%	2.85%
Municipal bond rate:			
As of June 30, 2018	3.58%	3.58%	3.58%
As of June 30, 2017	3.58%	3.58%	3.58%
Inflation rate:			
As of June 30, 2018	2.25%	2.25%	2.50%
As of June 30, 2017	2.25%	2.25%	2.50%
Long-term expected rate of return on pension plan investments:			
As of June 30, 2018	7.00%	7.00%	Not Applicable
As of June 30, 2017	7.00%	7.00%	Not Applicable

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

CITY OF UNION CITY SCHOOL DISTRICT
General Fund
Combining Balance Sheet
June 30, 2019

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund Fund 15</u>	<u>Total General Fund</u>
ASSETS			
Cash and cash equivalents	\$ 25,724,749	\$ -	\$ 25,724,749
Intrafund receivable	-	1,511,107	1,511,107
Interfund receivable	4,615,440	-	4,615,440
Intergovernmental receivable:			
Local taxes receivable	6,167,455	-	6,167,455
State	4,024,740	-	4,024,740
Restricted cash and cash equivalents	<u>1,696,704</u>	<u>-</u>	<u>1,696,704</u>
Total assets	<u>\$ 42,229,088</u>	<u>\$ 1,511,107</u>	<u>\$ 43,740,195</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund accounts payable	<u>\$ 1,511,107</u>	<u>\$ -</u>	<u>\$ 1,511,107</u>
Total liabilities	<u>1,511,107</u>	<u>-</u>	<u>1,511,107</u>
Fund balances:			
Restricted for:			
Excess surplus - prior year - designated for subsequent year's expenditures	15,396,693	-	15,396,693
Excess surplus - current year	25,474,403	-	25,474,403
Capital reserve	1,696,704	-	1,696,704
Assigned to:			
Year-end encumbrances	9,072,250	1,511,107	10,583,357
Unassigned	<u>(12,179,199)</u>	<u>-</u>	<u>(12,179,199)</u>
Total fund balances	<u>40,717,981</u>	<u>1,511,107</u>	<u>42,229,088</u>
Total liabilities and fund balances	<u>\$ 42,229,088</u>	<u>\$ 1,511,107</u>	<u>\$ 43,740,195</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>Government-Wide</u>				
Resources:				
General Fund Contribution	\$ 128,589,668		\$ 120,731,900	\$ 7,857,768
General Fund Reserve for Encumbrances at June 30, 2018	1,106,216		1,106,216	-
	<u>129,695,884</u>		<u>121,838,116</u>	<u>7,857,768</u>
Combined General Fund and State Resources	<u>129,695,884</u>	<u>94.80%</u>	<u>121,838,116</u>	<u>7,857,768</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	5,834,190	4.66%	4,961,295	872,895
Title I, Part A - June 30, 2018 Unearned Revenue	529,719		529,719	-
Title II - Part A: Teachers and Principal Training and Recruiting	155,364	0.13%	121,197	34,167
Title II - Part A - June 30, 2018 Unearned Revenue	25,223		25,223	-
Title III - Part A: English Language Instruction	507,610	0.41%	422,913	84,697
Title III - Part A - June 30, 2018 Unearned Revenue	54,962		54,962	-
Total Restricted Federal Resources	<u>7,107,068</u>	<u>5.20%</u>	<u>6,115,309</u>	<u>991,759</u>
Totals	<u>\$ 136,802,952</u>	<u>100.00%</u>	<u>\$ 127,953,425</u>	<u>\$ 8,849,527</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Union Hill Middle School</u>				
Resources:				
General Fund Contribution	\$ 9,564,057		\$ 8,774,704	\$ 789,353
General Fund Reserve for Encumbrances at June 30, 2018	110,819		110,819	-
	<u>9,674,876</u>		<u>8,885,523</u>	<u>789,353</u>
Combined General Fund and State Resources	<u>9,674,876</u>	<u>95.19%</u>	<u>8,885,523</u>	<u>789,353</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	438,900	4.31%	327,835	111,065
Title I, Part A - June 30, 2018 Unearned Revenue	74,483		74,483	-
Title II - Part A: Teachers and Principal Training and Recruiting	11,688	0.12%	8,149	3,539
Title II - Part A - June 30, 2018 Unearned Revenue	3,052		3,052	-
Title III - Part A: English Language Instruction	38,187	0.38%	27,821	10,366
Title III - Part A - June 30, 2018 Unearned Revenue	7,650		7,650	-
Total Restricted Federal Resources	<u>573,960</u>	<u>4.81%</u>	<u>448,990</u>	<u>124,970</u>
Totals	<u>\$ 10,248,836</u>	<u>100.00%</u>	<u>\$ 9,334,513</u>	<u>\$ 914,323</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Emerson Middle School</u>				
Resources:				
General Fund Contribution	\$ 9,321,700		\$ 8,513,806	\$ 807,894
General Fund Reserve for Encumbrances at June 30, 2018	146,624		146,624	-
	<u>9,468,324</u>		<u>8,660,430</u>	<u>807,894</u>
Combined General Fund and State Resources	<u>9,468,324</u>	<u>94.48%</u>	<u>8,660,430</u>	<u>807,894</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	496,940	4.96%	424,398	72,542
Title I, Part A - June 30, 2018 Unearned Revenue	30,256		30,256	-
Title II - Part A: Teachers and Principal Training and Recruiting	13,233	0.13%	10,615	2,618
Title II - Part A - June 30, 2018 Unearned Revenue	1,301		1,301	-
Title III - Part A: English Language Instruction	43,237	0.43%	35,774	7,463
Title III - Part A - June 30, 2018 Unearned Revenue	3,642		3,642	-
Total Restricted Federal Resources	<u>588,609</u>	<u>5.52%</u>	<u>505,986</u>	<u>82,623</u>
Totals	<u>\$ 10,056,933</u>	<u>100.00%</u>	<u>\$ 9,166,416</u>	<u>\$ 890,517</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Thomas A. Edison</u>				
Resources:				
General Fund Contribution	\$ 10,556,000		\$ 9,933,496	\$ 622,504
General Fund Reserve for Encumbrances at June 30, 2018	90,296		90,296	-
	<u>10,646,296</u>		<u>10,023,792</u>	<u>622,504</u>
Combined General Fund and State Resources	<u>10,646,296</u>	<u>94.33%</u>	<u>10,023,792</u>	<u>622,504</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	575,019	5.09%	499,415	75,604
Title I, Part A - June 30, 2018 Unearned Revenue	41,463		41,463	-
Title II - Part A: Teachers and Principal Training and Recruiting	15,313	0.14%	13,073	2,240
Title II - Part A - June 30, 2018 Unearned Revenue	1,804		1,804	-
Title III - Part A: English Language Instruction	50,031	0.44%	42,071	7,960
Title III - Part A - June 30, 2018 Unearned Revenue	4,685		4,685	-
Total Restricted Federal Resources	<u>688,315</u>	<u>5.67%</u>	<u>602,511</u>	<u>85,804</u>
Totals	<u>\$ 11,334,611</u>	<u>100.00%</u>	<u>\$ 10,626,303</u>	<u>\$ 708,308</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Sara M. Gilmore</u>				
Resources:				
General Fund Contribution	\$ 5,061,968		\$ 4,612,968	\$ 449,000
General Fund Reserve for Encumbrances at June 30, 2018	28,269		28,269	-
	<u>5,090,237</u>		<u>4,641,237</u>	<u>449,000</u>
Combined General Fund and State Resources	<u>5,090,237</u>	<u>98.62%</u>	<u>4,641,237</u>	<u>449,000</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	63,800	1.24%	51,241	12,559
Title I, Part A - June 30, 2018 Unearned Revenue	7,115		7,115	-
Title II - Part A: Teachers and Principal Training and Recruiting	1,699	0.03%	762	937
Title II - Part A - June 30, 2018 Unearned Revenue	650		650	-
Title III - Part A: English Language Instruction	5,551	0.11%	4,711	840
Title III - Part A - June 30, 2018 Unearned Revenue	466		466	-
Total Restricted Federal Resources	<u>79,281</u>	<u>1.38%</u>	<u>64,945</u>	<u>14,336</u>
Totals	<u>\$ 5,169,518</u>	<u>100.00%</u>	<u>\$ 4,706,182</u>	<u>\$ 463,336</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Hudson</u>				
Resources:				
General Fund Contribution	\$ 4,495,867		\$ 4,204,558	\$ 291,309
General Fund Reserve for Encumbrances at June 30, 2018	29,894		29,894	-
	<u>4,525,761</u>		<u>4,234,452</u>	<u>291,309</u>
Combined General Fund and State Resources	<u>4,525,761</u>	<u>95.95%</u>	<u>4,234,452</u>	<u>291,309</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	171,600	3.63%	90,216	81,384
Title I, Part A - June 30, 2018 Unearned Revenue	69,983		69,983	-
Title II - Part A: Teachers and Principal Training and Recruiting	4,570	0.10%	1,572	2,998
Title II - Part A - June 30, 2018 Unearned Revenue	2,841		2,841	-
Title III - Part A: English Language Instruction	14,930	0.32%	6,713	8,217
Title III - Part A - June 30, 2018 Unearned Revenue	7,409		7,409	-
Total Restricted Federal Resources	<u>271,333</u>	<u>4.05%</u>	<u>178,734</u>	<u>92,599</u>
Totals	<u>\$ 4,797,094</u>	<u>100.00%</u>	<u>\$ 4,413,186</u>	<u>\$ 383,908</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Robert Waters</u>				
Resources:				
General Fund Contribution	\$ 10,777,087		\$ 10,415,945	\$ 361,142
General Fund Reserve for Encumbrances at June 30, 2018	89,848		89,848	-
	<u>10,866,935</u>		<u>10,505,793</u>	<u>361,142</u>
Combined General Fund and State Resources	<u>10,866,935</u>	<u>94.49%</u>	<u>10,505,793</u>	<u>361,142</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	568,500	4.95%	520,231	48,269
Title I, Part A - June 30, 2018 Unearned Revenue	30,131		30,131	-
Title II - Part A: Teachers and Principal Training and Recruiting	15,139	0.13%	12,823	2,316
Title II - Part A - June 30, 2018 Unearned Revenue	1,631		1,631	-
Title III - Part A: English Language Instruction	49,463	0.43%	43,960	5,503
Title III - Part A - June 30, 2018 Unearned Revenue	3,849		3,849	-
Total Restricted Federal Resources	<u>668,713</u>	<u>5.51%</u>	<u>612,625</u>	<u>56,088</u>
Totals	<u>\$ 11,535,648</u>	<u>100.00%</u>	<u>\$ 11,118,418</u>	<u>\$ 417,230</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Jefferson</u>				
Resources:				
General Fund Contribution	\$ 4,049,374		\$ 3,935,503	\$ 113,871
General Fund Reserve for Encumbrances at June 30, 2018	39,981		39,981	-
	<u>4,089,355</u>		<u>3,975,484</u>	<u>113,871</u>
Combined General Fund and State Resources	<u>4,089,355</u>	<u>95.21%</u>	<u>3,975,484</u>	<u>113,871</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	184,800	4.31%	146,370	38,430
Title I, Part A - June 30, 2018 Unearned Revenue	33,594		33,594	-
Title II - Part A: Teachers and Principal Training and Recruiting	4,921	0.11%	3,290	1,631
Title II - Part A - June 30, 2018 Unearned Revenue	1,303		1,303	-
Title III - Part A: English Language Instruction	16,079	0.37%	11,861	4,218
Title III - Part A - June 30, 2018 Unearned Revenue	3,588		3,588	-
Total Restricted Federal Resources	<u>244,285</u>	<u>4.79%</u>	<u>200,006</u>	<u>44,279</u>
Totals	<u>\$ 4,333,640</u>	<u>100.00%</u>	<u>\$ 4,175,490</u>	<u>\$ 158,150</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Washington</u>				
Resources:				
General Fund Contribution	\$ 8,598,825		\$ 8,103,604	\$ 495,221
General Fund Reserve for Encumbrances at June 30, 2018	88,476		88,476	-
	<u>8,687,301</u>		<u>8,192,080</u>	<u>495,221</u>
Combined General Fund and State Resources	<u>8,687,301</u>	<u>94.16%</u>	<u>8,192,080</u>	<u>495,221</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	484,000	5.24%	433,667	50,333
Title I, Part A - June 30, 2018 Unearned Revenue	22,222		22,222	-
Title II - Part A: Teachers and Principal Training and Recruiting	12,889	0.14%	11,504	1,385
Title II - Part A - June 30, 2018 Unearned Revenue	676		676	-
Title III - Part A: English Language Instruction	42,111	0.46%	37,903	4,208
Title III - Part A - June 30, 2018 Unearned Revenue	2,118		2,118	-
Total Restricted Federal Resources	<u>564,016</u>	<u>5.84%</u>	<u>508,090</u>	<u>55,926</u>
Totals	<u>\$ 9,251,317</u>	<u>100.00%</u>	<u>\$ 8,700,170</u>	<u>\$ 551,147</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Roosevelt</u>				
Resources:				
General Fund Contribution	\$ 9,556,698		\$ 9,155,501	\$ 401,197
General Fund Reserve for Encumbrances at June 30, 2018	96,315		96,315	-
	<u>9,653,013</u>		<u>9,251,816</u>	<u>401,197</u>
Combined General Fund and State Resources	<u>9,653,013</u>	<u>94.05%</u>	<u>9,251,816</u>	<u>401,197</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	548,081	5.35%	486,940	61,141
Title I, Part A - June 30, 2018 Unearned Revenue	39,346		39,346	-
Title II - Part A: Teachers and Principal Training and Recruiting	14,595	0.14%	11,155	3,440
Title II - Part A - June 30, 2018 Unearned Revenue	2,617		2,617	-
Title III - Part A: English Language Instruction	47,686	0.46%	41,706	5,980
Title III - Part A - June 30, 2018 Unearned Revenue	3,545		3,545	-
Total Restricted Federal Resources	<u>655,870</u>	<u>5.95%</u>	<u>585,309</u>	<u>70,561</u>
Totals	<u>\$ 10,308,883</u>	<u>100.00%</u>	<u>\$ 9,837,125</u>	<u>\$ 471,758</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Jose Marti Freshman Academy</u>				
Resources:				
General Fund Contribution	\$ 9,697,614		\$ 8,508,464	\$ 1,189,150
General Fund Reserve for Encumbrances at June 30, 2018	61,178		61,178	-
	<u>9,758,792</u>		<u>8,569,642</u>	<u>1,189,150</u>
Combined General Fund and State Resources	<u>9,758,792</u>	<u>96.22%</u>	<u>8,569,642</u>	<u>1,189,150</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	344,300	3.39%	244,170	100,130
Title I, Part A - June 30, 2018 Unearned Revenue	57,753		57,753	-
Title II - Part A: Teachers and Principal Training and Recruiting	9,169	0.09%	4,816	4,353
Title II - Part A - June 30, 2018 Unearned Revenue	3,200		3,200	-
Title III - Part A: English Language Instruction	29,956	0.30%	21,015	8,941
Title III - Part A - June 30, 2018 Unearned Revenue	5,704		5,704	-
Total Restricted Federal Resources	<u>450,082</u>	<u>3.78%</u>	<u>336,658</u>	<u>113,424</u>
Totals	<u>\$ 10,208,874</u>	<u>100.00%</u>	<u>\$ 8,906,300</u>	<u>\$ 1,302,574</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Veteran's Memorial School</u>				
Resources:				
General Fund Contribution	\$ 6,451,672		\$ 6,081,325	\$ 370,347
General Fund Reserve for Encumbrances at June 30, 2018	47,768		47,768	-
	<u>6,499,440</u>		<u>6,129,093</u>	<u>370,347</u>
Combined General Fund and State Resources	<u>6,499,440</u>	<u>95.00%</u>	<u>6,129,093</u>	<u>370,347</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	307,258	4.49%	269,145	38,113
Title I, Part A - June 30, 2018 Unearned Revenue	20,535		20,535	-
Title II - Part A: Teachers and Principal Training and Recruiting	8,182	0.12%	6,705	1,477
Title II - Part A - June 30, 2018 Unearned Revenue	1,037		1,037	-
Title III - Part A: English Language Instruction	26,733	0.39%	23,208	3,525
Title III - Part A - June 30, 2018 Unearned Revenue	1,954		1,954	-
Total Restricted Federal Resources	<u>365,699</u>	<u>5.00%</u>	<u>322,584</u>	<u>43,115</u>
Totals	<u>\$ 6,865,139</u>	<u>100.00%</u>	<u>\$ 6,451,677</u>	<u>\$ 413,462</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Union City Early Childhood</u>				
Resources:				
General Fund Contribution	\$ 2,638,536		\$ 2,403,581	\$ 234,955
General Fund Reserve for Encumbrances at June 30, 2018	62,707		62,707	-
	<u>2,701,243</u>		<u>2,466,288</u>	<u>234,955</u>
Combined General Fund and State Resources	<u>2,701,243</u>	<u>95.56%</u>	<u>2,466,288</u>	<u>234,955</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	112,664	3.98%	77,936	34,728
Title I, Part A - June 30, 2018 Unearned Revenue	24,783		24,783	-
Title II - Part A: Teachers and Principal Training and Recruiting	3,000	0.11%	1,928	1,072
Title II - Part A - June 30, 2018 Unearned Revenue	911		911	-
Title III - Part A: English Language Instruction	9,802	0.35%	6,343	3,459
Title III - Part A - June 30, 2018 Unearned Revenue	2,690		2,690	-
Total Restricted Federal Resources	<u>153,850</u>	<u>4.44%</u>	<u>114,591</u>	<u>39,259</u>
Totals	<u>\$ 2,855,093</u>	<u>100.00%</u>	<u>\$ 2,580,879</u>	<u>\$ 274,214</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Union City High School</u>				
Resources:				
General Fund Contribution	\$ 28,842,965		\$ 27,356,812	\$ 1,486,153
General Fund Reserve for Encumbrances at June 30, 2018	169,849		169,849	-
	<u>29,012,814</u>		<u>27,526,661</u>	<u>1,486,153</u>
Combined General Fund and State Resources	<u>29,012,814</u>	<u>95.40%</u>	<u>27,526,661</u>	<u>1,486,153</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	1,255,100	4.13%	1,132,958	122,142
Title I, Part A - June 30, 2018 Unearned Revenue	58,710		58,710	-
Title II - Part A: Teachers and Principal Training and Recruiting	33,424	0.11%	28,212	5,212
Title II - Part A - June 30, 2018 Unearned Revenue	3,527		3,527	-
Title III - Part A: English Language Instruction	109,201	0.36%	97,938	11,263
Title III - Part A - June 30, 2018 Unearned Revenue	5,936		5,936	-
Total Restricted Federal Resources	<u>1,465,898</u>	<u>4.60%</u>	<u>1,327,281</u>	<u>138,617</u>
Totals	<u>\$ 30,478,712</u>	<u>100.00%</u>	<u>\$ 28,853,942</u>	<u>\$ 1,624,770</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, 2019

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Colin Powell School</u>				
Resources:				
General Fund Contribution	\$ 8,977,305		\$ 8,731,633	\$ 245,672
General Fund Reserve for Encumbrances at June 30, 2018	44,192		44,192	-
	<u>9,021,497</u>		<u>8,775,825</u>	<u>245,672</u>
Combined General Fund and State Resources	<u>9,021,497</u>	<u>96.62%</u>	<u>8,775,825</u>	<u>245,672</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	283,228	3.04%	256,773	26,455
Title I, Part A - June 30, 2018 Unearned Revenue	19,345		19,345	-
Title II - Part A: Teachers and Principal Training and Recruiting	7,542	0.08%	6,593	949
Title II - Part A - June 30, 2018 Unearned Revenue	673		673	-
Title III - Part A: English Language Instruction	24,643	0.26%	21,889	2,754
Title III - Part A - June 30, 2018 Unearned Revenue	1,726		1,726	-
Total Restricted Federal Resources	<u>337,157</u>	<u>3.38%</u>	<u>306,999</u>	<u>30,158</u>
Totals	<u>\$ 9,358,654</u>	<u>100.00%</u>	<u>\$ 9,082,824</u>	<u>\$ 275,830</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, 2019

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Government-Wide					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 3,601,915	\$ 69,089	\$ 3,671,004	\$ 3,647,030	\$ 23,974
Grades 1-5	19,566,586	(704,623)	18,861,963	18,760,844	101,119
Grades 6-8	9,922,169	55,702	9,977,871	9,822,271	155,600
Grades 9-12	15,585,247	(449,755)	15,135,492	14,488,810	646,682
Other salaries for instruction:					
Preschool/kindergarten	362,634	(44,181)	318,453	310,990	7,463
Total regular programs - instruction	<u>49,038,551</u>	<u>(1,073,768)</u>	<u>47,964,783</u>	<u>47,029,945</u>	<u>934,838</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	2,641,076	(7,346)	2,633,730	2,450,453	183,277
Purchased professional - educational services	24,610	-	24,610	8,123	16,487
Other purchased services (400-500 series)	58,413	(6,772)	51,641	40,783	10,858
General supplies	1,706,166	(197,928)	1,508,238	1,099,959	408,279
Textbooks	280,896	(21,000)	259,896	21,211	238,685
Other objects	54,360	22,000	76,360	68,638	7,722
Total regular programs - undistributed instruction	<u>4,765,521</u>	<u>(211,046)</u>	<u>4,554,475</u>	<u>3,689,167</u>	<u>865,308</u>
Total regular programs	<u>53,804,072</u>	<u>(1,284,814)</u>	<u>52,519,258</u>	<u>50,719,112</u>	<u>1,800,146</u>
Special education:					
Cognitive - mild:					
Purchased professional - educational services	-	-	-	-	-
General supplies	3,430	-	3,430	3,430	-
Total cognitive - moderate	<u>3,430</u>	<u>-</u>	<u>3,430</u>	<u>3,430</u>	<u>-</u>
Cognitive - moderate:					
Salaries of teachers	287,448	-	287,448	249,356	38,092
General supplies	15,000	-	15,000	12,172	2,828
Total cognitive - moderate	<u>302,448</u>	<u>-</u>	<u>302,448</u>	<u>261,528</u>	<u>40,920</u>
Learning/language disabilities:					
Salaries of teachers	2,757,359	41,647	2,799,006	2,745,777	53,229
Other salaries for instruction	599,338	(91,265)	508,073	497,574	10,499
General supplies	51,070	(1)	51,069	29,145	21,924
Textbooks	3,410	-	3,410	-	3,410
Total learning/language disabilities	<u>3,411,177</u>	<u>(49,619)</u>	<u>3,361,558</u>	<u>3,272,496</u>	<u>89,062</u>
Multiple disabilities:					
Salaries of teachers	686,238	(65,190)	621,048	464,255	156,793
Other salaries for instruction	218,702	-	218,702	215,158	3,544
General supplies	14,882	-	14,882	5,416	9,466
Total multiple disabilities	<u>919,822</u>	<u>(65,190)</u>	<u>854,632</u>	<u>684,829</u>	<u>169,803</u>
Resource room/resource center:					
Salaries of teachers	6,776,644	(517,216)	6,259,428	6,157,699	101,729
Other salaries for instruction	61,462	-	61,462	-	61,462
Other purchased services (400-500 series)	200	-	200	200	-
General supplies	110,898	-	110,898	30,422	80,476
Textbooks	3,410	-	3,410	-	3,410
Total resource room/resource center	<u>6,952,614</u>	<u>(517,216)</u>	<u>6,435,398</u>	<u>6,188,321</u>	<u>247,077</u>
Autism:					
Salaries of teachers	707,008	(3,702)	703,306	698,680	4,626
Supplies and materials	10,200	-	10,200	1,637	8,563
General supplies	24,000	-	24,000	12,009	11,991
Total autism	<u>741,208</u>	<u>(3,702)</u>	<u>737,506</u>	<u>712,326</u>	<u>25,180</u>
Total special education - instruction	<u>12,330,699</u>	<u>(635,727)</u>	<u>11,694,972</u>	<u>11,122,930</u>	<u>572,042</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Government-Wide					
Bilingual education:					
Salaries of teachers	\$ 6,473,132.00	\$ 111,694.00	\$ 6,584,826.00	\$ 6,470,008.00	\$ 114,818.00
Other salaries for instruction	302,199	-	302,199	273,035	29,164
Other purchased services (400-500 series)	17,045	-	17,045	8,186	8,859
General supplies	382,082	805	382,887	216,196	166,691
Textbooks	37,487	(1)	37,486	9,353	28,133
Other objects	3,705	-	3,705	2,121	1,584
Total bilingual education	<u>7,215,650</u>	<u>112,498</u>	<u>7,328,148</u>	<u>6,978,899</u>	<u>349,249</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	29,289.00	-	29,289.00	2,881.00	26,408.00
Other purchase services (300-500 series)	58,589	-	58,589	44,373	14,216
School-sponsored athletics:					
Purchased services (300-500 series)	10,000	-	10,000	-	10,000
Supplies and materials	122,682	1	122,683	96,199	26,484
Other objects	-	14,000	14,000	8,875	5,125
Before/after school programs:					
Salaries of teachers	1,149,705	(71,258)	1,078,447	928,175	150,272
Other salaries for instruction	801,105	764,251	1,565,356	1,390,391	174,965
Student assistants video productions	-	23,900	23,900	23,900	-
Purchased professional and technical services	9,350	-	9,350	90	9,260
Other supplemental/at-risk programs:					
Salaries of teachers	615,632	48,841	664,473	649,505	14,968
Other salaries for instruction	20,800	-	20,800	17,357	3,443
Other state projects:					
Other purchase services (300-500 series)	23,400	-	23,400	13,400	10,000
Total other instructional	<u>2,840,552</u>	<u>779,735</u>	<u>3,620,287</u>	<u>3,175,146</u>	<u>445,141</u>
Total - instruction	<u>76,190,973</u>	<u>(1,028,308)</u>	<u>75,162,665</u>	<u>71,996,087</u>	<u>3,166,578</u>
Attendance and social work services:					
Salaries	1,039,604	(34,745)	1,004,859	830,715	174,144
Salary drop out prevention officer	636,934	508,157	1,145,091	1,088,047	57,044
Salaries of family support team	882,158	42,278	924,436	889,025	35,411
Family/parent liaison salary	791,885	113,321	905,206	891,348	13,858
Purchase professional & technical services	5,000	-	5,000	2,794	2,206
Other purchased services (400-500 series)	8,150	-	8,150	921	7,229
Supplies and materials	3,700	-	3,700	2,316	1,384
General supplies	10,000	-	10,000	2,700	7,300
Other objects	15,300	(15,000)	300	-	300
Total attendance and social work services	<u>3,392,731</u>	<u>614,011</u>	<u>4,006,742</u>	<u>3,707,866</u>	<u>298,876</u>
Health services:					
Salaries	1,553,076	15,940	1,569,016	1,383,775	185,241
Family/parent liaison salary	114,486	-	114,486	110,841	3,645
Salaries of social services coordinators	464,188	238,123	702,311	673,809	28,502
Supplies and materials	28,207	-	28,207	12,857	15,350
Total health services	<u>2,159,957</u>	<u>254,063</u>	<u>2,414,020</u>	<u>2,181,282</u>	<u>232,738</u>
Other support services - students-regular:					
Salaries of other professional staff	1,360,993	55,386	1,416,379	1,292,759	123,620
Salaries of secretarial and clerical assistants	524,857	44,064	568,921	483,757	85,164
Purchased professional - educational services	49,494	-	49,494	16,652	32,842
Other purchased services (400-500 series)	500	-	500	500	-
Supplies and materials	5,850	-	5,850	2,744	3,106
Total other support services - students-regular	<u>1,941,694</u>	<u>99,450</u>	<u>2,041,144</u>	<u>1,796,412</u>	<u>244,732</u>
Improvement of instructional services:					
Salaries of other professional staff	123,165	47,939	171,104	171,104	-
Salaries of secretarial and clerical assistants	492,849	17,381	510,230	492,189	18,041
Purchased professional - educational services	26,886	(25,000)	1,886	1,886	-
Other purchased services (400-500 series)	30,400	-	30,400	30,244	156
Supplies and materials	266,347	-	266,347	218,488	47,859
Total improvement of instructional services	<u>939,647</u>	<u>40,320</u>	<u>979,967</u>	<u>913,911</u>	<u>66,056</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, 2019**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Government-Wide					
Educational media services/school library:					
Salaries	\$ 702,647	\$ 7,585	\$ 710,232	\$ 694,716	\$ 15,516
Salaries of technology coordinators	172,946	-	172,946	140,557	32,389
Purchased professional - technical services	1,601,899	1	1,601,900	1,129,376	472,524
Other purchased services (400-500 series)	1,741	(1)	1,740	1,685	55
Supplies and materials	541,005	(30,596)	510,409	109,286	401,123
Total educational media services/school library	<u>3,020,238</u>	<u>(23,011)</u>	<u>2,997,227</u>	<u>2,075,620</u>	<u>921,607</u>
Instruction staff training services:					
Other purchased professional services - educational	6,100	-	6,100	1,443	4,657
Supplies and materials	602	-	602	402	200
Total instruction staff training services	<u>6,702</u>	<u>-</u>	<u>6,702</u>	<u>1,845</u>	<u>4,857</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,494,888.00	28,317.00	4,523,205.00	4,387,719.00	135,486.00
Salaries of secretarial and clerical assistants	3,351,718	213,130	3,564,848	3,359,032	205,816
Other professional and technical services	35,289	-	35,289	28,280	7,009
Other purchased services (400-500 series)	11,235	-	11,235	3,725	7,510
Supplies and materials	541,699	(17,018)	524,681	222,772	301,909
Other objects	112,290	-	112,290	79,649	32,641
Total support services - school administration	<u>8,547,119</u>	<u>224,429</u>	<u>8,771,548</u>	<u>8,081,177</u>	<u>690,371</u>
Security:					
Salaries	5,468,863	250,325	5,719,188	5,658,582	60,606
General supplies	3,937	(91)	3,846	474	3,372
Total security	<u>5,472,800</u>	<u>250,234</u>	<u>5,723,034</u>	<u>5,659,056</u>	<u>63,978</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,700	-	3,700	3,143	557
Total student transportation services	<u>3,700</u>	<u>-</u>	<u>3,700</u>	<u>3,143</u>	<u>557</u>
Unallocated employee benefits:					
Health benefits	34,517,487	(431,188)	34,086,299	31,537,026	2,549,273
Total unallocated employee benefits	<u>34,517,487</u>	<u>(431,188)</u>	<u>34,086,299</u>	<u>31,537,026</u>	<u>2,549,273</u>
Total undistributed expenditures	<u>60,002,075</u>	<u>1,028,308</u>	<u>61,030,383</u>	<u>55,957,338</u>	<u>5,073,045</u>
Total expenditures - current expense	<u>136,193,048</u>	<u>-</u>	<u>136,193,048</u>	<u>127,953,425</u>	<u>8,239,623</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	135,086,832	-	135,086,832	128,358,316	6,728,516
Total other financing sources	<u>135,086,832</u>	<u>-</u>	<u>135,086,832</u>	<u>128,358,316</u>	<u>6,728,516</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,106,216)	-	(1,106,216)	404,891	(1,511,107)
Fund balances, July 1	1,106,216	-	1,106,216	1,106,216	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,511,107</u>	<u>\$ (1,511,107)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union Hill Middle School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,037,988	\$ 10,202	\$ 3,048,190	\$ 3,006,610	\$ 41,580
Total regular programs - instruction	<u>3,037,988</u>	<u>10,202</u>	<u>3,048,190</u>	<u>3,006,610</u>	<u>41,580</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	8,000	-	8,000	1,472	6,528
General supplies	143,489	(32,241)	111,248	56,416	54,832
Textbooks	20,010	(14,000)	6,010	5,404	606
Total regular programs - undistributed instruction	<u>171,499</u>	<u>(46,241)</u>	<u>125,258</u>	<u>63,292</u>	<u>61,966</u>
Total regular programs	<u>3,209,487</u>	<u>(36,039)</u>	<u>3,173,448</u>	<u>3,069,902</u>	<u>103,546</u>
Special education:					
General supplies	3,430	-	3,430	3,430	-
Total cognitive - moderate	<u>3,430</u>	<u>-</u>	<u>3,430</u>	<u>3,430</u>	<u>-</u>
Cognitive - moderate:					
Salaries of teachers	156,744	-	156,744	150,152	6,592
General supplies	10,000	-	10,000	8,482	1,518
Total cognitive - moderate	<u>166,744</u>	<u>-</u>	<u>166,744</u>	<u>158,634</u>	<u>8,110</u>
Learning/language disabilities:					
Salaries of teachers	851,816	(50,863)	800,953	797,349	3,604
General supplies	21,898	-	21,898	7,415	14,483
Total learning/language disabilities	<u>873,714</u>	<u>(50,863)</u>	<u>822,851</u>	<u>804,764</u>	<u>18,087</u>
Resource room/resource center:					
Salaries of teachers	449,946	-	449,946	440,072	9,874
General supplies	5,864	-	5,864	1,419	4,445
Total resource room/resource center	<u>455,810</u>	<u>-</u>	<u>455,810</u>	<u>441,491</u>	<u>14,319</u>
Autism:					
Salaries of teachers	150,843	-	150,843	149,390	1,453
Supplies and materials	10,200	-	10,200	1,637	8,563
Total autism	<u>161,043</u>	<u>-</u>	<u>161,043</u>	<u>151,027</u>	<u>10,016</u>
Total special education - instruction	<u>1,660,741</u>	<u>(50,863)</u>	<u>1,609,878</u>	<u>1,559,346</u>	<u>50,532</u>
Bilingual education:					
Salaries of teachers	526,741	-	526,741	504,292	22,449
Other salaries for instruction	91,396	-	91,396	64,668	26,728
General supplies	33,564	-	33,564	31,435	2,129
Textbooks	57	-	57	-	57
Other objects	1,000	-	1,000	-	1,000
Total bilingual education	<u>652,758</u>	<u>-</u>	<u>652,758</u>	<u>600,395</u>	<u>52,363</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	8,000	-	8,000	-	8,000
Other objects	-	14,000	14,000	8,875	5,125
Before/after school programs:					
Salaries of teachers	52,591	2,246	54,837	50,818	4,019
Other salaries for instruction	53,448	42,830	96,278	57,205	39,073
Other supplemental/at-risk programs:					
Salaries of teachers	6,051	-	6,051	-	6,051
Total other instructional	<u>120,090</u>	<u>59,076</u>	<u>179,166</u>	<u>116,898</u>	<u>62,268</u>
Total - instruction	<u>5,643,076</u>	<u>(27,826)</u>	<u>5,615,250</u>	<u>5,346,541</u>	<u>268,709</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union Hill Middle School</u>					
Attendance and social work services:					
Salaries	\$ 20,289	\$ (12,835)	\$ 7,454	\$ -	\$ 7,454
Salary drop out prevention officer	63,597	79,817	143,414	142,764	650
Family/parent liaison salary	77,654	(28,372)	49,282	49,282	-
Other purchased services (400-500 series)	6,500	-	6,500	-	6,500
Total attendance and social work services	<u>168,040</u>	<u>38,610</u>	<u>206,650</u>	<u>192,046</u>	<u>14,604</u>
Health services:					
Salaries	67,859	-	67,859	67,473	386
Family/parent liaison salary	114,486	-	114,486	110,841	3,645
Salaries of social services coordinators	159,734	-	159,734	155,263	4,471
Supplies and materials	3,327	-	3,327	1,358	1,969
Total health services	<u>345,406</u>	<u>-</u>	<u>345,406</u>	<u>334,935</u>	<u>10,471</u>
Other support services - students-regular:					
Salaries of other professional staff	71,316	-	71,316	56,512	14,804
Salaries of secretarial and clerical assistants	79,916	-	79,916	78,669	1,247
Purchased professional - educational services	2,500	-	2,500	1,225	1,275
Supplies and materials	4,000	-	4,000	1,024	2,976
Total other support services - students-regular	<u>157,732</u>	<u>-</u>	<u>157,732</u>	<u>137,430</u>	<u>20,302</u>
Improvement of instructional services:					
Purchased professional - educational services	886	-	886	886	-
Supplies and materials	95,691	-	95,691	78,382	17,309
Total improvement of instructional services	<u>96,577</u>	<u>-</u>	<u>96,577</u>	<u>79,268</u>	<u>17,309</u>
Educational media services/school library:					
Purchased professional - technical services	114,286	-	114,286	69,512	44,774
Supplies and materials	49,664	-	49,664	10,158	39,506
Total educational media services/school library	<u>163,950</u>	<u>-</u>	<u>163,950</u>	<u>79,670</u>	<u>84,280</u>
Instruction staff training services:					
Other purchased professional services - educational	500	-	500	259	241
Supplies and materials	200	-	200	-	200
Total instruction staff training services	<u>700</u>	<u>-</u>	<u>700</u>	<u>259</u>	<u>441</u>
Support services - school administration:					
Salaries of principals/assistant principals	298,686	(10,784)	287,902	287,678	224
Salaries of secretarial and clerical assistants	336,706	(2,397)	334,309	332,299	2,010
Other professional and technical services	500	-	500	-	500
Supplies and materials	25,455	-	25,455	11,939	13,516
Other objects	500	-	500	-	500
Total support services - school administration	<u>661,847</u>	<u>(13,181)</u>	<u>648,666</u>	<u>631,916</u>	<u>16,750</u>
Security:					
Salaries	404,907	2,397	407,304	407,304	-
Total security	<u>404,907</u>	<u>2,397</u>	<u>407,304</u>	<u>407,304</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,521,416	-	2,521,416	2,125,144	396,272
Total unallocated employee benefits	<u>2,521,416</u>	<u>-</u>	<u>2,521,416</u>	<u>2,125,144</u>	<u>396,272</u>
Total undistributed expenditures	<u>4,520,575</u>	<u>27,826</u>	<u>4,548,401</u>	<u>3,987,972</u>	<u>560,429</u>
Total expenditures - current expense	<u>10,163,651</u>	<u>-</u>	<u>10,163,651</u>	<u>9,334,513</u>	<u>829,138</u>
Total expenditures	<u>10,163,651</u>	<u>-</u>	<u>10,163,651</u>	<u>9,334,513</u>	<u>829,138</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union Hill Middle School</u>					
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 10,052,832	\$ -	\$ 10,052,832	\$ 9,330,937	\$ 721,895
Total other financing sources	<u>10,052,832</u>	<u>-</u>	<u>10,052,832</u>	<u>9,330,937</u>	<u>721,895</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(110,819)	-	(110,819)	(3,576)	(107,243)
Fund balances, July 1	110,819	-	110,819	110,819	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,243</u>	<u>\$ (107,243)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Emerson Middle School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,466,199	\$ 45,095	\$ 3,511,294	\$ 3,489,491	\$ 21,803
Total regular programs - instruction	<u>3,466,199</u>	<u>45,095</u>	<u>3,511,294</u>	<u>3,489,491</u>	<u>21,803</u>
Regular programs - undistributed instruction:					
General supplies	103,653	-	103,653	86,158	17,495
Textbooks	88,830	(7,000)	81,830	3,857	77,973
Other objects	32,648	22,000	54,648	48,523	6,125
Total regular programs - undistributed instruction	<u>225,131</u>	<u>15,000</u>	<u>240,131</u>	<u>138,538</u>	<u>101,593</u>
Total regular programs	<u>3,691,330</u>	<u>60,095</u>	<u>3,751,425</u>	<u>3,628,029</u>	<u>123,396</u>
Learning/language disabilities:					
Salaries of teachers	552,794	-	552,794	530,363	22,431
General supplies	1,870	-	1,870	1,125	745
Textbooks	3,410	-	3,410	-	3,410
Total learning/language disabilities	<u>558,074</u>	<u>-</u>	<u>558,074</u>	<u>531,488</u>	<u>26,586</u>
Resource room/resource center:					
Salaries of teachers	564,322	(140,213)	424,109	424,109	-
Other salaries for instruction	61,462	-	61,462	-	61,462
General supplies	1,870	-	1,870	1,573	297
Textbooks	3,410	-	3,410	-	3,410
Total resource room/resource center	<u>631,064</u>	<u>(140,213)</u>	<u>490,851</u>	<u>425,682</u>	<u>65,169</u>
Total special education - instruction	<u>1,189,138</u>	<u>(140,213)</u>	<u>1,048,925</u>	<u>957,170</u>	<u>91,755</u>
Bilingual education:					
Salaries of teachers	596,967	(114,257)	482,710	482,710	-
Other purchased services (400-500 series)	6,250	-	6,250	5,899	351
General supplies	7,750	-	7,750	5,698	2,052
Total bilingual education	<u>610,967</u>	<u>(114,257)</u>	<u>496,710</u>	<u>494,307</u>	<u>2,403</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	5,900	-	5,900	543	5,357
Other purchase services (300-500 series)	2,200	-	2,200	-	2,200
School-sponsored athletics:					
Supplies and materials	1,500	-	1,500	840	660
Before/after school programs:					
Salaries of teachers	39,888	(7,656)	32,232	19,717	12,515
Other salaries for instruction	69,000	32,831	101,831	96,395	5,436
Other supplemental/at-risk programs:					
Other salaries for instruction	20,800	-	20,800	17,357	3,443
Total other instructional	<u>139,288</u>	<u>25,175</u>	<u>164,463</u>	<u>134,852</u>	<u>29,611</u>
Total - instruction	<u>5,630,723</u>	<u>(169,200)</u>	<u>5,461,523</u>	<u>5,214,358</u>	<u>247,165</u>
Attendance and social work services:					
Salaries	47,124	185	47,309	47,309	-
Salary drop out prevention officer	163,292	(5,436)	157,856	134,301	23,555
Purchase professional & technical services	2,000	-	2,000	-	2,000
General supplies	10,000	-	10,000	2,700	7,300
Other objects	15,000	(15,000)	-	-	-
Total attendance and social work services	<u>237,416</u>	<u>(20,251)</u>	<u>217,165</u>	<u>184,310</u>	<u>32,855</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Emerson Middle School</u>					
Health services:					
Salaries	\$ 138,630	\$ (6,445)	\$ 132,185	\$ 131,681	\$ 504
Salaries of social services coordinators	-	51,671	51,671	51,671	-
Supplies and materials	5,000	-	5,000	-	5,000
Total health services	<u>143,630</u>	<u>45,226</u>	<u>188,856</u>	<u>183,352</u>	<u>5,504</u>
Other support services - students-regular:					
Salaries of other professional staff	135,257	55,386	190,643	190,643	-
Salaries of secretarial and clerical assistants	216,274	-	216,274	188,569	27,705
Purchased professional - educational services	41,994	-	41,994	11,028	30,966
Total other support services - students-regular	<u>393,525</u>	<u>55,386</u>	<u>448,911</u>	<u>390,240</u>	<u>58,671</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	30,400	-	30,400	30,244	156
Total improvement of instructional services	<u>30,400</u>	<u>-</u>	<u>30,400</u>	<u>30,244</u>	<u>156</u>
Educational media services/school library:					
Purchased professional - technical services	114,286	-	114,286	110,264	4,022
Supplies and materials	36,335	-	36,335	7,334	29,001
Total educational media services/school library	<u>150,621</u>	<u>-</u>	<u>150,621</u>	<u>117,598</u>	<u>33,023</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	-	2,000
Total instruction staff training services	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	252,023	13,460	265,483	253,914	11,569
Salaries of secretarial and clerical assistants	223,808	75,379	299,187	299,187	-
Other professional and technical services	5,000	-	5,000	2,876	2,124
Supplies and materials	35,700	(1)	35,699	14,852	20,847
Total support services - school administration	<u>516,531</u>	<u>88,838</u>	<u>605,369</u>	<u>570,829</u>	<u>34,540</u>
Security:					
Salaries	383,945	-	383,945	353,558	30,387
General supplies	3,837	-	3,837	474	3,363
Total security	<u>387,782</u>	<u>-</u>	<u>387,782</u>	<u>354,032</u>	<u>33,750</u>
Unallocated employee benefits:					
Health benefits	2,529,107	-	2,529,107	2,121,453	407,654
Total unallocated employee benefits	<u>2,529,107</u>	<u>-</u>	<u>2,529,107</u>	<u>2,121,453</u>	<u>407,654</u>
Total undistributed expenditures	<u>4,391,012</u>	<u>169,199</u>	<u>4,560,211</u>	<u>3,952,058</u>	<u>608,153</u>
Total expenditures - current expense	<u>10,021,735</u>	<u>(1)</u>	<u>10,021,734</u>	<u>9,166,416</u>	<u>855,318</u>
Total expenditures	<u>10,021,735</u>	<u>(1)</u>	<u>10,021,734</u>	<u>9,166,416</u>	<u>855,318</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,875,111	1	9,875,110	9,135,111	739,999
Total other financing sources	<u>9,875,111</u>	<u>1</u>	<u>9,875,110</u>	<u>9,135,111</u>	<u>739,999</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(146,624)	-	(146,624)	(31,305)	(115,319)
Fund balances, July 1	146,624	-	146,624	146,624	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,319</u>	<u>\$ (115,319)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Thomas A. Edison</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 611,079	\$ -	\$ 611,079	\$ 610,840	\$ 239
Grades 1-5	2,934,636	(272,186)	2,662,450	2,662,201	249
Grades 6-8	888,626	(74,606)	814,020	798,199	15,821
Total regular programs - instruction	<u>4,434,341</u>	<u>(346,792)</u>	<u>4,087,549</u>	<u>4,071,240</u>	<u>16,309</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	435,452	-	435,452	406,795	28,657
Purchased professional - educational services	3,610	-	3,610	1,641	1,969
General supplies	190,768	(61,725)	129,043	111,789	17,254
Textbooks	46,800	-	46,800	2,016	44,784
Total regular programs - undistributed instruction	<u>676,630</u>	<u>(61,725)</u>	<u>614,905</u>	<u>522,241</u>	<u>92,664</u>
Total regular programs	<u>5,110,971</u>	<u>(408,517)</u>	<u>4,702,454</u>	<u>4,593,481</u>	<u>108,973</u>
Learning/language disabilities:					
Salaries of teachers	421,228	133,861	555,089	555,089	-
Other salaries for instruction	178,561	(92,686)	85,875	85,873	2
General supplies	5,800	-	5,800	2,760	3,040
Total learning/language disabilities	<u>605,589</u>	<u>41,175</u>	<u>646,764</u>	<u>643,722</u>	<u>3,042</u>
Resource room/resource center:					
Salaries of teachers	335,800	-	335,800	303,423	32,377
General supplies	8,250	-	8,250	4,835	3,415
Total resource room/resource center	<u>344,050</u>	<u>-</u>	<u>344,050</u>	<u>308,258</u>	<u>35,792</u>
Total special education - instruction	<u>949,639</u>	<u>41,175</u>	<u>990,814</u>	<u>951,980</u>	<u>38,834</u>
Bilingual education:					
Salaries of teachers	554,001	108,817	662,818	662,818	-
General supplies	69,493	-	69,493	13,461	56,032
Total bilingual education	<u>623,494</u>	<u>108,817</u>	<u>732,311</u>	<u>676,279</u>	<u>56,032</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	33,504	39,544	73,048	57,446	15,602
Other salaries for instruction	47,159	70,642	117,801	109,827	7,974
Purchased professional and technical services	3,400	-	3,400	-	3,400
Other supplemental/at-risk programs:					
Salaries of teachers	23,320	(14,778)	8,542	7,122	1,420
Total other instructional	<u>107,383</u>	<u>95,408</u>	<u>202,791</u>	<u>174,395</u>	<u>28,396</u>
Total - instruction	<u>6,791,487</u>	<u>(163,117)</u>	<u>6,628,370</u>	<u>6,396,135</u>	<u>232,235</u>
Attendance and social work services:					
Salaries	128,356	(13,539)	114,817	100,891	13,926
Salary drop out prevention officer	141,231	-	141,231	120,647	20,584
Family/parent liaison salary	-	31,104	31,104	31,104	-
Purchase professional & technical services	3,000	-	3,000	2,794	206
Other purchased services (400-500 series)	200	-	200	-	200
Supplies and materials	1,300	-	1,300	100	1,200
Total attendance and social work services	<u>274,087</u>	<u>17,565</u>	<u>291,652</u>	<u>255,536</u>	<u>36,116</u>
Health services:					
Salaries	92,875	(3,607)	89,268	80,244	9,024
Supplies and materials	1,700	-	1,700	1,697	3
Total health services	<u>94,575</u>	<u>(3,607)</u>	<u>90,968</u>	<u>81,941</u>	<u>9,027</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Thomas A. Edison</u>					
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	\$ 154,889	\$ 44,064	\$ 198,953	\$ 198,953	\$ -
Total other support services - students-regular	<u>154,889</u>	<u>44,064</u>	<u>198,953</u>	<u>198,953</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	5,755	-	5,755	1,858	3,897
Total improvement of instructional services	<u>5,755</u>	<u>-</u>	<u>5,755</u>	<u>1,858</u>	<u>3,897</u>
Educational media services/school library:					
Salaries	167,079	3,139	170,218	170,218	-
Purchased professional - technical services	114,286	-	114,286	69,512	44,774
Other purchased services (400-500 series)	121	(1)	120	120	-
Supplies and materials	47,549	-	47,549	15,099	32,450
Total educational media services/school library	<u>329,035</u>	<u>3,138</u>	<u>332,173</u>	<u>254,949</u>	<u>77,224</u>
Support services - school administration:					
Salaries of principals/assistant principals	140,972	67,462	208,434	192,016	16,418
Salaries of secretarial and clerical assistants	262,874	-	262,874	256,105	6,769
Other professional and technical services	1,500	-	1,500	-	1,500
Other purchased services (400-500 series)	2,500	-	2,500	2,500	-
Supplies and materials	1,750	-	1,750	1,750	-
Other objects	1,000	-	1,000	-	1,000
Total support services - school administration	<u>410,596</u>	<u>67,462</u>	<u>478,058</u>	<u>452,371</u>	<u>25,687</u>
Security:					
Salaries	353,854	34,495	388,349	388,349	-
Total security	<u>353,854</u>	<u>34,495</u>	<u>388,349</u>	<u>388,349</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,872,381	-	2,872,381	2,596,211	276,170
Total unallocated employee benefits	<u>2,872,381</u>	<u>-</u>	<u>2,872,381</u>	<u>2,596,211</u>	<u>276,170</u>
Total undistributed expenditures	<u>4,495,172</u>	<u>163,117</u>	<u>4,658,289</u>	<u>4,230,168</u>	<u>428,121</u>
Total expenditures - current expense	<u>11,286,659</u>	<u>-</u>	<u>11,286,659</u>	<u>10,626,303</u>	<u>660,356</u>
Total expenditures	<u>11,286,659</u>	<u>-</u>	<u>11,286,659</u>	<u>10,626,303</u>	<u>660,356</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,196,363	-	11,196,363	10,665,455	530,908
Total other financing sources	<u>11,196,363</u>	<u>-</u>	<u>11,196,363</u>	<u>10,665,455</u>	<u>530,908</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(90,296)	-	(90,296)	39,152	(129,448)
Fund balances, July 1	90,296	-	90,296	90,296	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 129,448</u>	<u>\$ (129,448)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Sara M. Gilmore</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 1,448,588	\$ (132,374)	\$ 1,316,214	\$ 1,315,916	\$ 298
Grades 6-8	869,222	40,136	909,358	854,582	54,776
Total regular programs - instruction	<u>2,317,810</u>	<u>(92,238)</u>	<u>2,225,572</u>	<u>2,170,498</u>	<u>55,074</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	216,872	6,772	223,644	223,644	-
Purchased professional - educational services	6,000	-	6,000	3,910	2,090
Other purchased services (400-500 series)	52,583	(6,772)	45,811	38,919	6,892
General supplies	61,283	-	61,283	47,232	14,051
Textbooks	21,466	-	21,466	907	20,559
Other objects	378	-	378	-	378
Total regular programs - undistributed instruction	<u>358,582</u>	<u>-</u>	<u>358,582</u>	<u>314,612</u>	<u>43,970</u>
Total regular programs	<u>2,676,392</u>	<u>(92,238)</u>	<u>2,584,154</u>	<u>2,485,110</u>	<u>99,044</u>
Resource room/resource center:					
Salaries of teachers	70,802	55,378	126,180	126,180	-
General supplies	2,712	-	2,712	1,833	879
Total resource room/resource center	<u>73,514</u>	<u>55,378</u>	<u>128,892</u>	<u>128,013</u>	<u>879</u>
Total special education - instruction	<u>73,514</u>	<u>55,378</u>	<u>128,892</u>	<u>128,013</u>	<u>879</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	13,185	-	13,185	2,338	10,847
Before/after school programs:					
Salaries of teachers	62,272	662	62,934	51,438	11,496
Other salaries for instruction	50,964	22,662	73,626	65,686	7,940
Purchased professional and technical services	4,000	-	4,000	-	4,000
Total other instructional	<u>130,421</u>	<u>23,324</u>	<u>153,745</u>	<u>119,462</u>	<u>34,283</u>
Total - instruction	<u>2,880,327</u>	<u>(13,536)</u>	<u>2,866,791</u>	<u>2,732,585</u>	<u>134,206</u>
Attendance and social work services:					
Salaries	26,670	-	26,670	25,775	895
Salaries of family support team	330,940	(91,243)	239,697	239,697	-
Total attendance and social work services	<u>357,610</u>	<u>(91,243)</u>	<u>266,367</u>	<u>265,472</u>	<u>895</u>
Health services:					
Supplies and materials	2,375	-	2,375	1,111	1,264
Total health services	<u>2,375</u>	<u>-</u>	<u>2,375</u>	<u>1,111</u>	<u>1,264</u>
Educational media services/school library:					
Salaries	67,024	-	67,024	64,246	2,778
Purchased professional - technical services	115,029	-	115,029	69,512	45,517
Supplies and materials	35,715	-	35,715	2,346	33,369
Total educational media services/school library	<u>217,768</u>	<u>-</u>	<u>217,768</u>	<u>136,104</u>	<u>81,664</u>
Support services - school administration:					
Salaries of principals/assistant principals	175,126	53,671	228,797	202,394	26,403
Salaries of secretarial and clerical assistants	173,552	-	173,552	164,268	9,284
Supplies and materials	3,000	-	3,000	2,682	318
Total support services - school administration	<u>351,678</u>	<u>53,671</u>	<u>405,349</u>	<u>369,344</u>	<u>36,005</u>
Security:					
Salaries	186,816	51,108	237,924	237,924	-
Total security	<u>186,816</u>	<u>51,108</u>	<u>237,924</u>	<u>237,924</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Sara M. Gilmore</u>					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 3,700	\$ -	\$ 3,700	\$ 3,143	\$ 557
Total student transportation services	<u>3,700</u>	<u>-</u>	<u>3,700</u>	<u>3,143</u>	<u>557</u>
Unallocated employee benefits:					
Health benefits	1,161,013	-	1,161,013	960,499	200,514
Total unallocated employee benefits	<u>1,161,013</u>	<u>-</u>	<u>1,161,013</u>	<u>960,499</u>	<u>200,514</u>
Total undistributed expenditures	<u>2,280,960</u>	<u>13,536</u>	<u>2,294,496</u>	<u>1,973,597</u>	<u>320,899</u>
Total expenditures - current expense	<u>5,161,287</u>	<u>-</u>	<u>5,161,287</u>	<u>4,706,182</u>	<u>455,105</u>
Total expenditures	<u>5,161,287</u>	<u>-</u>	<u>5,161,287</u>	<u>4,706,182</u>	<u>455,105</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	5,133,018	-	5,133,018	4,752,484	380,534
Total other financing sources	<u>5,133,018</u>	<u>-</u>	<u>5,133,018</u>	<u>4,752,484</u>	<u>380,534</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(28,269)	-	(28,269)	46,302	(74,571)
Fund balances, July 1	28,269	-	28,269	28,269	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,571</u>	<u>\$ (74,571)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Hudson</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 259,949	\$ (86)	\$ 259,863	\$ 256,685	\$ 3,178
Grades 1-5	933,360	(95,353)	838,007	838,007	-
Total regular programs - instruction	<u>1,193,309</u>	<u>(95,439)</u>	<u>1,097,870</u>	<u>1,094,692</u>	<u>3,178</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	290,529	25,747	316,276	316,276	-
General supplies	117,022	-	117,022	56,843	60,179
Total regular programs - undistributed instruction	<u>407,551</u>	<u>25,747</u>	<u>433,298</u>	<u>373,119</u>	<u>60,179</u>
Total regular programs	<u>1,600,860</u>	<u>(69,692)</u>	<u>1,531,168</u>	<u>1,467,811</u>	<u>63,357</u>
Resource room/resource center:					
Salaries of teachers	117,474	(37,008)	80,466	80,466	-
General supplies	3,000	-	3,000	1,733	1,267
Total resource room/resource center	<u>120,474</u>	<u>(37,008)</u>	<u>83,466</u>	<u>82,199</u>	<u>1,267</u>
Total special education - instruction	<u>120,474</u>	<u>(37,008)</u>	<u>83,466</u>	<u>82,199</u>	<u>1,267</u>
Bilingual education:					
Salaries of teachers	167,349	-	167,349	164,340	3,009
General supplies	30,000	-	30,000	6,151	23,849
Total bilingual education	<u>197,349</u>	<u>-</u>	<u>197,349</u>	<u>170,491</u>	<u>26,858</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	63,008	43,731	106,739	102,071	4,668
Other salaries for instruction	25,000	87,073	112,073	104,734	7,339
Total other instructional	<u>88,008</u>	<u>130,804</u>	<u>218,812</u>	<u>206,805</u>	<u>12,007</u>
Total - instruction	<u>2,006,691</u>	<u>24,104</u>	<u>2,030,795</u>	<u>1,927,306</u>	<u>103,489</u>
Attendance and social work services:					
Salary drop out prevention officer	247,315	(12,007)	235,308	227,746	7,562
Family/parent liaison salary	41,292	-	41,292	39,882	1,410
Total attendance and social work services	<u>288,607</u>	<u>(12,007)</u>	<u>276,600</u>	<u>267,628</u>	<u>8,972</u>
Health services:					
Salaries	76,921	1,042	77,963	77,963	-
Supplies and materials	2,500	-	2,500	-	2,500
Total health services	<u>79,421</u>	<u>1,042</u>	<u>80,463</u>	<u>77,963</u>	<u>2,500</u>
Educational media services/school library:					
Purchased professional - technical services	114,286	-	114,286	94,799	19,487
Other purchased services (400-500 series)	1,425	-	1,425	1,370	55
Supplies and materials	40,714	-	40,714	261	40,453
Total educational media services/school library	<u>156,425</u>	<u>-</u>	<u>156,425</u>	<u>96,430</u>	<u>59,995</u>
Instruction staff training services:					
Other purchased professional services - educational	3,600	-	3,600	1,184	2,416
Total instruction staff training services	<u>3,600</u>	<u>-</u>	<u>3,600</u>	<u>1,184</u>	<u>2,416</u>
Support services - school administration:					
Salaries of principals/assistant principals	167,561	80,399	247,960	246,718	1,242
Salaries of secretarial and clerical assistants	243,286	-	243,286	233,555	9,731
Supplies and materials	27,187	-	27,187	7,634	19,553
Other objects	4,000	-	4,000	3,547	453
Total support services - school administration	<u>442,034</u>	<u>80,399</u>	<u>522,433</u>	<u>491,454</u>	<u>30,979</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Hudson</u>					
Security:					
Salaries	\$ 396,887	\$ (93,538)	\$ 303,349	\$ 303,349	\$ -
Total security	<u>396,887</u>	<u>(93,538)</u>	<u>303,349</u>	<u>303,349</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,343,196	-	1,343,196	1,247,872	95,324
Total unallocated employee benefits	<u>1,343,196</u>	<u>-</u>	<u>1,343,196</u>	<u>1,247,872</u>	<u>95,324</u>
Total undistributed expenditures	<u>2,710,170</u>	<u>(24,104)</u>	<u>2,686,066</u>	<u>2,485,880</u>	<u>200,186</u>
Total expenditures - current expense	<u>4,716,861</u>	<u>-</u>	<u>4,716,861</u>	<u>4,413,186</u>	<u>303,675</u>
Total expenditures	<u>4,716,861</u>	<u>-</u>	<u>4,716,861</u>	<u>4,413,186</u>	<u>303,675</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,686,967	-	4,686,967	4,462,991	223,976
Total other financing sources	<u>4,686,967</u>	<u>-</u>	<u>4,686,967</u>	<u>4,462,991</u>	<u>223,976</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(29,894)	-	(29,894)	49,805	(79,699)
Fund balances, July 1	29,894	-	29,894	29,894	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,699</u>	<u>\$ (79,699)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Robert Waters</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 292,100	\$ 21,398	\$ 313,498	\$ 313,498	\$ -
Grades 1-5	2,790,454	(64,157)	2,726,297	2,707,178	19,119
Grades 6-8	790,503	48,261	838,764	825,180	13,584
Total regular programs - instruction	<u>3,873,057</u>	<u>5,502</u>	<u>3,878,559</u>	<u>3,845,856</u>	<u>32,703</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	390,961	(23,321)	367,640	336,883	30,757
General supplies	202,958	(23,261)	179,697	147,638	32,059
Total regular programs - undistributed instruction	<u>593,919</u>	<u>(46,582)</u>	<u>547,337</u>	<u>484,521</u>	<u>62,816</u>
Total regular programs	<u>4,466,976</u>	<u>(41,080)</u>	<u>4,425,896</u>	<u>4,330,377</u>	<u>95,519</u>
Learning/language disabilities:					
Salaries of teachers	180,842	3,148	183,990	183,990	-
Other salaries for instruction	199,270	(232)	199,038	198,553	485
General supplies	4,404	-	4,404	4,393	11
Total learning/language disabilities	<u>384,516</u>	<u>2,916</u>	<u>387,432</u>	<u>386,936</u>	<u>496</u>
Resource room/resource center:					
Salaries of teachers	551,796	10,915	562,711	562,711	-
General supplies	6,400	-	6,400	5,338	1,062
Total resource room/resource center	<u>558,196</u>	<u>10,915</u>	<u>569,111</u>	<u>568,049</u>	<u>1,062</u>
Autism:					
Salaries of teachers	380,783	(3,702)	377,081	375,175	1,906
General supplies	16,000	-	16,000	12,009	3,991
Total autism	<u>396,783</u>	<u>(3,702)</u>	<u>393,081</u>	<u>387,184</u>	<u>5,897</u>
Total special education - instruction	<u>1,339,495</u>	<u>10,129</u>	<u>1,349,624</u>	<u>1,342,169</u>	<u>7,455</u>
Bilingual education:					
Salaries of teachers	544,194	(26,231)	517,963	517,963	-
General supplies	33,197	-	33,197	25,181	8,016
Total bilingual education	<u>577,391</u>	<u>(26,231)</u>	<u>551,160</u>	<u>543,144</u>	<u>8,016</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	63,008	(24,032)	38,976	29,769	9,207
Other salaries for instruction	60,500	1,312	61,812	54,072	7,740
Total other instructional	<u>123,508</u>	<u>(22,720)</u>	<u>100,788</u>	<u>83,841</u>	<u>16,947</u>
Total - instruction	<u>6,507,370</u>	<u>(79,902)</u>	<u>6,427,468</u>	<u>6,299,531</u>	<u>127,937</u>
Attendance and social work services:					
Salaries	76,186	-	76,186	73,893	2,293
Salary drop out prevention officer	-	63,402	63,402	63,402	-
Salaries of family support team	147,570	-	147,570	142,746	4,824
Family/parent liaison salary	81,572	-	81,572	80,502	1,070
Total attendance and social work services	<u>305,328</u>	<u>63,402</u>	<u>368,730</u>	<u>360,543</u>	<u>8,187</u>
Health services:					
Salaries of social services coordinators	85,478	57,622	143,100	143,100	-
Supplies and materials	2,200	-	2,200	2,121	79
Total health services	<u>87,678</u>	<u>57,622</u>	<u>145,300</u>	<u>145,221</u>	<u>79</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Robert Waters</u>					
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	\$ 65,567	\$ 17,381	\$ 82,948	\$ 82,948	\$ -
Purchased professional - educational services	25,000	(25,000)	-	-	-
Total improvement of instructional services	<u>90,567</u>	<u>(7,619)</u>	<u>82,948</u>	<u>82,948</u>	<u>-</u>
Educational media services/school library:					
Salaries	46,097	-	46,097	45,954	143
Salaries of technology coordinators	172,946	-	172,946	140,557	32,389
Purchased professional - technical services	114,286	-	114,286	69,512	44,774
Supplies and materials	35,714	-	35,714	4,692	31,022
Total educational media services/school library	<u>369,043</u>	<u>-</u>	<u>369,043</u>	<u>260,715</u>	<u>108,328</u>
Support services - school administration:					
Salaries of principals/assistant principals	461,365	(75,643)	385,722	384,774	948
Salaries of secretarial and clerical assistants	258,629	18,819	277,448	277,448	-
Supplies and materials	23,000	-	23,000	11,003	11,997
Total support services - school administration	<u>742,994</u>	<u>(56,824)</u>	<u>686,170</u>	<u>673,225</u>	<u>12,945</u>
Security:					
Salaries	413,698	23,321	437,019	437,019	-
Total security	<u>413,698</u>	<u>23,321</u>	<u>437,019</u>	<u>437,019</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,983,359	-	2,983,359	2,859,216	124,143
Total unallocated employee benefits	<u>2,983,359</u>	<u>-</u>	<u>2,983,359</u>	<u>2,859,216</u>	<u>124,143</u>
Total undistributed expenditures	<u>4,992,667</u>	<u>79,902</u>	<u>5,072,569</u>	<u>4,818,887</u>	<u>253,682</u>
Total expenditures - current expense	<u>11,500,037</u>	<u>-</u>	<u>11,500,037</u>	<u>11,118,418</u>	<u>381,619</u>
Total expenditures	<u>11,500,037</u>	<u>-</u>	<u>11,500,037</u>	<u>11,118,418</u>	<u>381,619</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,410,189	-	11,410,189	11,176,165	234,024
Total other financing sources	<u>11,410,189</u>	<u>-</u>	<u>11,410,189</u>	<u>11,176,165</u>	<u>234,024</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(89,848)	-	(89,848)	57,747	(147,595)
Fund balances, July 1	89,848	-	89,848	89,848	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 147,595</u>	<u>\$ (147,595)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jefferson</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 253,701	\$ (34,951)	\$ 218,750	\$ 218,750	\$ -
Grades 1-5	854,817	33,471	888,288	888,288	-
Total regular programs - instruction	<u>1,108,518</u>	<u>(1,480)</u>	<u>1,107,038</u>	<u>1,107,038</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	114,230	20,483	134,713	134,713	-
General supplies	51,718	-	51,718	46,580	5,138
Total regular programs - undistributed instruction	<u>165,948</u>	<u>20,483</u>	<u>186,431</u>	<u>181,293</u>	<u>5,138</u>
Total regular programs	<u>1,274,466</u>	<u>19,003</u>	<u>1,293,469</u>	<u>1,288,331</u>	<u>5,138</u>
Learning/language disabilities:					
Salaries of teachers	114,986	-	114,986	111,755	3,231
Other salaries for instruction	96,080	601	96,681	96,681	-
General supplies	5,361	-	5,361	5,351	10
Total learning/language disabilities	<u>216,427</u>	<u>601</u>	<u>217,028</u>	<u>213,787</u>	<u>3,241</u>
Resource room/resource center:					
Salaries of teachers	186,301	-	186,301	181,165	5,136
General supplies	6,000	-	6,000	5,997	3
Total resource room/resource center	<u>192,301</u>	<u>-</u>	<u>192,301</u>	<u>187,162</u>	<u>5,139</u>
Total special education - instruction	<u>408,728</u>	<u>601</u>	<u>409,329</u>	<u>400,949</u>	<u>8,380</u>
Bilingual education:					
Salaries of teachers	149,793	25,003	174,796	174,796	-
General supplies	10,000	-	10,000	9,466	534
Total bilingual education	<u>159,793</u>	<u>25,003</u>	<u>184,796</u>	<u>184,262</u>	<u>534</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	4,204	-	4,204	-	4,204
Before/after school programs:					
Salaries of teachers	68,544	(25,094)	43,450	37,162	6,288
Other salaries for instruction	103,170	23,211	126,381	118,894	7,487
Other supplemental/at-risk programs:					
Salaries of teachers	7,001	-	7,001	6,960	41
Total other instructional	<u>182,919</u>	<u>(1,883)</u>	<u>181,036</u>	<u>163,016</u>	<u>18,020</u>
Total - instruction	<u>2,025,906</u>	<u>42,724</u>	<u>2,068,630</u>	<u>2,036,558</u>	<u>32,072</u>
Attendance and social work services:					
Salaries of family support team	93,530	123,572	217,102	217,102	-
Other purchased services (400-500 series)	1,000	-	1,000	921	79
Total attendance and social work services	<u>94,530</u>	<u>123,572</u>	<u>218,102</u>	<u>218,023</u>	<u>79</u>
Health services:					
Salaries	67,860	-	67,860	54,718	13,142
Total health services	<u>67,860</u>	<u>-</u>	<u>67,860</u>	<u>54,718</u>	<u>13,142</u>
Educational media services/school library:					
Purchased professional - technical services	114,286	-	114,286	114,286	-
Supplies and materials	35,714	-	35,714	3,128	32,586
Total educational media services/school library	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>117,414</u>	<u>32,586</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jefferson</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 175,126	\$ -	\$ 175,126	\$ 167,520	\$ 7,606
Salaries of secretarial and clerical assistants	279,807	16,723	296,530	296,530	-
Other professional and technical services	27,789	-	27,789	24,904	2,885
Other purchased services (400-500 series)	1,235	-	1,235	1,225	10
Supplies and materials	37,658	(1)	37,657	27,685	9,972
Total support services - school administration	<u>521,615</u>	<u>16,722</u>	<u>538,337</u>	<u>517,864</u>	<u>20,473</u>
Security:					
Salaries	207,801	18,115	225,916	225,916	-
Total security	<u>207,801</u>	<u>18,115</u>	<u>225,916</u>	<u>225,916</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,227,444	(201,134)	1,026,310	1,004,997	21,313
Total unallocated employee benefits	<u>1,227,444</u>	<u>(201,134)</u>	<u>1,026,310</u>	<u>1,004,997</u>	<u>21,313</u>
Total undistributed expenditures	<u>2,269,250</u>	<u>(42,725)</u>	<u>2,226,525</u>	<u>2,138,932</u>	<u>87,593</u>
Total expenditures - current expense	<u>4,295,156</u>	<u>(1)</u>	<u>4,295,155</u>	<u>4,175,490</u>	<u>119,665</u>
Total expenditures	<u>4,295,156</u>	<u>(1)</u>	<u>4,295,155</u>	<u>4,175,490</u>	<u>119,665</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,255,175	1	4,255,174	4,168,207	86,967
Total other financing sources	<u>4,255,175</u>	<u>1</u>	<u>4,255,174</u>	<u>4,168,207</u>	<u>86,967</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(39,981)	-	(39,981)	(7,283)	(32,698)
Fund balances, July 1	39,981	-	39,981	39,981	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,698</u>	<u>\$ (32,698)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Washington</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 277,998	\$ 49,268	\$ 327,266	\$ 327,266	\$ -
Grades 1-5	2,936,895	(36,559)	2,900,336	2,843,485	56,851
Grades 6-8	410,056	(120,285)	289,771	281,735	8,036
Total regular programs - instruction	<u>3,624,949</u>	<u>(107,576)</u>	<u>3,517,373</u>	<u>3,452,486</u>	<u>64,887</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	235,799	-	235,799	185,648	50,151
General supplies	116,002	-	116,002	84,946	31,056
Textbooks	37,000	-	37,000	9,027	27,973
Total regular programs - undistributed instruction	<u>388,801</u>	<u>-</u>	<u>388,801</u>	<u>279,621</u>	<u>109,180</u>
Total regular programs	<u>4,013,750</u>	<u>(107,576)</u>	<u>3,906,174</u>	<u>3,732,107</u>	<u>174,067</u>
Learning/language disabilities:					
Salaries of teachers	183,540	(100,954)	82,586	82,586	-
General supplies	5,037	(1)	5,036	4,970	66
Total learning/language disabilities	<u>188,577</u>	<u>(100,955)</u>	<u>87,622</u>	<u>87,556</u>	<u>66</u>
Resource room/resource center:					
Salaries of teachers	120,466	-	120,466	117,365	3,101
General supplies	3,000	-	3,000	2,599	401
Total resource room/resource center	<u>123,466</u>	<u>-</u>	<u>123,466</u>	<u>119,964</u>	<u>3,502</u>
Total special education - instruction	<u>312,043</u>	<u>(100,955)</u>	<u>211,088</u>	<u>207,520</u>	<u>3,568</u>
Bilingual education:					
Salaries of teachers	894,306	-	894,306	864,284	30,022
Other salaries for instruction	84,477	-	84,477	83,954	523
General supplies	9,709	806	10,515	9,077	1,438
Total bilingual education	<u>988,492</u>	<u>806</u>	<u>989,298</u>	<u>957,315</u>	<u>31,983</u>
Other instructional:					
School-sponsored athletics:					
Purchased services (300-500 series)	10,000	-	10,000	-	10,000
Supplies and materials	5,000	-	5,000	-	5,000
Before/after school programs:					
Salaries of teachers	97,504	(9,436)	88,068	72,525	15,543
Other salaries for instruction	60,644	98,823	159,467	143,067	16,400
Total other instructional	<u>173,148</u>	<u>89,387</u>	<u>262,535</u>	<u>215,592</u>	<u>46,943</u>
Total - instruction	<u>5,487,433</u>	<u>(118,338)</u>	<u>5,369,095</u>	<u>5,112,534</u>	<u>256,561</u>
Attendance and social work services:					
Salary drop out prevention officer	-	49,638	49,638	49,638	-
Salaries of family support team	51,282	-	51,282	24,420	26,862
Family/parent liaison salary	77,732	4,163	81,895	81,895	-
Total attendance and social work services	<u>129,014</u>	<u>53,801</u>	<u>182,815</u>	<u>155,953</u>	<u>26,862</u>
Health services:					
Salaries	64,374	-	64,374	62,798	1,576
Total health services	<u>64,374</u>	<u>-</u>	<u>64,374</u>	<u>62,798</u>	<u>1,576</u>
Improvement of instructional services:					
Supplies and materials	6,500	-	6,500	-	6,500
Total improvement of instructional services	<u>6,500</u>	<u>-</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Washington</u>					
Educational media services/school library:					
Salaries	\$ 31,122	\$ 4,446	\$ 35,568	\$ 30,134	\$ 5,434
Purchased professional - technical services	114,286	-	114,286	69,512	44,774
Supplies and materials	39,714	-	39,714	8,272	31,442
Total educational media services/school library	<u>185,122</u>	<u>4,446</u>	<u>189,568</u>	<u>107,918</u>	<u>81,650</u>
Support services - school administration:					
Salaries of principals/assistant principals	149,058	60,092	209,150	206,257	2,893
Salaries of secretarial and clerical assistants	408,268	-	408,268	359,974	48,294
Supplies and materials	36,241	-	36,241	20,950	15,291
Total support services - school administration	<u>593,567</u>	<u>60,092</u>	<u>653,659</u>	<u>587,181</u>	<u>66,478</u>
Security:					
Salaries	390,542	-	390,542	382,140	8,402
Total security	<u>390,542</u>	<u>-</u>	<u>390,542</u>	<u>382,140</u>	<u>8,402</u>
Unallocated employee benefits:					
Health benefits	2,369,748	-	2,369,748	2,291,646	78,102
Total unallocated employee benefits	<u>2,369,748</u>	<u>-</u>	<u>2,369,748</u>	<u>2,291,646</u>	<u>78,102</u>
Total undistributed expenditures	<u>3,738,867</u>	<u>118,339</u>	<u>3,857,206</u>	<u>3,587,636</u>	<u>269,570</u>
Total expenditures - current expense	<u>9,226,300</u>	<u>1</u>	<u>9,226,301</u>	<u>8,700,170</u>	<u>526,131</u>
Total expenditures	<u>9,226,300</u>	<u>1</u>	<u>9,226,301</u>	<u>8,700,170</u>	<u>526,131</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,137,824	(1)	9,137,825	8,736,402	401,423
Total other financing sources	<u>9,137,824</u>	<u>(1)</u>	<u>9,137,825</u>	<u>8,736,402</u>	<u>401,423</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(88,476)	-	(88,476)	36,232	(124,708)
Fund balances, July 1	88,476	-	88,476	88,476	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124,708</u>	<u>\$ (124,708)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Roosevelt</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 576,692	\$ -	\$ 576,692	\$ 562,415	\$ 14,277
Grades 1-5	2,547,103	87,248	2,634,351	2,609,749	24,602
Grades 6-8	459,575	106,899	566,474	566,474	-
Total regular programs - instruction	<u>3,583,370</u>	<u>194,147</u>	<u>3,777,517</u>	<u>3,738,638</u>	<u>38,879</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	333,750	-	333,750	301,277	32,473
General supplies	157,094	-	157,094	109,321	47,773
Total regular programs - undistributed instruction	<u>490,844</u>	<u>-</u>	<u>490,844</u>	<u>410,598</u>	<u>80,246</u>
Total regular programs	<u>4,074,214</u>	<u>194,147</u>	<u>4,268,361</u>	<u>4,149,236</u>	<u>119,125</u>
Cognitive - moderate:					
Salaries of teachers	130,704	-	130,704	99,204	31,500
General supplies	5,000	-	5,000	3,690	1,310
Total cognitive - moderate	<u>135,704</u>	<u>-</u>	<u>135,704</u>	<u>102,894</u>	<u>32,810</u>
Learning/language disabilities:					
Salaries of teachers	230,990	56,455	287,445	287,445	-
Other salaries for instruction	70,738	-	70,738	60,726	10,012
General supplies	5,000	-	5,000	2,195	2,805
Total learning/language disabilities	<u>306,728</u>	<u>56,455</u>	<u>363,183</u>	<u>350,366</u>	<u>12,817</u>
Multiple disabilities:					
Salaries of teachers	266,500	(65,190)	201,310	201,310	-
General supplies	5,000	-	5,000	4,845	155
Total multiple disabilities	<u>271,500</u>	<u>(65,190)</u>	<u>206,310</u>	<u>206,155</u>	<u>155</u>
Resource room/resource center:					
Salaries of teachers	182,490	(72,101)	110,389	110,389	-
General supplies	1,000	-	1,000	959	41
Total resource room/resource center	<u>183,490</u>	<u>(72,101)</u>	<u>111,389</u>	<u>111,348</u>	<u>41</u>
Total special education - instruction	<u>897,422</u>	<u>(80,836)</u>	<u>816,586</u>	<u>770,763</u>	<u>45,823</u>
Bilingual education:					
Salaries of teachers	611,446	-	611,446	578,199	33,247
Other salaries for instruction	126,326	-	126,326	124,413	1,913
General supplies	65,277	-	65,277	57,638	7,639
Textbooks	5,000	-	5,000	4,053	947
Total bilingual education	<u>808,049</u>	<u>-</u>	<u>808,049</u>	<u>764,303</u>	<u>43,746</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	62,976	(14,200)	48,776	36,118	12,658
Other salaries for instruction	70,947	66,301	137,248	123,048	14,200
Total other instructional	<u>133,923</u>	<u>52,101</u>	<u>186,024</u>	<u>159,166</u>	<u>26,858</u>
Total - instruction	<u>5,913,608</u>	<u>165,412</u>	<u>6,079,020</u>	<u>5,843,468</u>	<u>235,552</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Roosevelt</u>					
Attendance and social work services:					
Salaries	\$ 195,479	\$ (91,245)	\$ 104,234	\$ 104,234	\$ -
Salary drop out prevention officer	-	49,637	49,637	49,637	-
Salaries of family support team	167,662	-	167,662	167,083	579
Family/parent liaison salary	69,646	-	69,646	63,140	6,506
Other purchased services (400-500 series)	450	-	450	-	450
Supplies and materials	400	-	400	348	52
Other objects	300	-	300	-	300
Total attendance and social work services	<u>433,937</u>	<u>(41,608)</u>	<u>392,329</u>	<u>384,442</u>	<u>7,887</u>
Health services:					
Salaries	71,723	-	71,723	71,623	100
Salaries of social services coordinators	35,894	-	35,894	13,674	22,220
Supplies and materials	3,157	-	3,157	2,326	831
Total health services	<u>110,774</u>	<u>-</u>	<u>110,774</u>	<u>87,623</u>	<u>23,151</u>
Other support services - students-regular:					
Purchased professional - educational services	1,500	-	1,500	899	601
Supplies and materials	1,750	-	1,750	1,620	130
Total other support services - students-regular	<u>3,250</u>	<u>-</u>	<u>3,250</u>	<u>2,519</u>	<u>731</u>
Educational media services/school library:					
Purchased professional - technical services	114,286	-	114,286	69,512	44,774
Supplies and materials	35,714	-	35,714	7,821	27,893
Total educational media services/school library	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>77,333</u>	<u>72,667</u>
Support services - school administration:					
Salaries of principals/assistant principals	344,159	-	344,159	330,592	13,567
Salaries of secretarial and clerical assistants	166,968	86,995	253,963	253,963	-
Supplies and materials	23,341	-	23,341	20,191	3,150
Total support services - school administration	<u>534,468</u>	<u>86,995</u>	<u>621,463</u>	<u>604,746</u>	<u>16,717</u>
Security:					
Salaries	367,733	19,254	386,987	386,987	-
Total security	<u>367,733</u>	<u>19,254</u>	<u>386,987</u>	<u>386,987</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,749,606	(230,054)	2,519,552	2,450,007	69,545
Total unallocated employee benefits	<u>2,749,606</u>	<u>(230,054)</u>	<u>2,519,552</u>	<u>2,450,007</u>	<u>69,545</u>
Total undistributed expenditures	<u>4,349,768</u>	<u>(165,413)</u>	<u>4,184,355</u>	<u>3,993,657</u>	<u>190,698</u>
Total expenditures - current expense	<u>10,263,376</u>	<u>(1)</u>	<u>10,263,375</u>	<u>9,837,125</u>	<u>426,250</u>
Total expenditures	<u>10,263,376</u>	<u>(1)</u>	<u>10,263,375</u>	<u>9,837,125</u>	<u>426,250</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,167,061	1	10,167,060	9,859,433	307,627
Total other financing sources	<u>10,167,061</u>	<u>1</u>	<u>10,167,060</u>	<u>9,859,433</u>	<u>307,627</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(96,315)	-	(96,315)	22,308	(118,623)
Fund balances, July 1	96,315	-	96,315	96,315	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 118,623</u>	<u>\$ (118,623)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jose Marti Freshman Academy</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 3,804,619	\$ -	\$ 3,804,619	\$ 3,332,640	\$ 471,979
Total regular programs - instruction	<u>3,804,619</u>	<u>-</u>	<u>3,804,619</u>	<u>3,332,640</u>	<u>471,979</u>
Regular programs - undistributed instruction:					
General supplies	100,748	-	100,748	44,737	56,011
Textbooks	41,790	-	41,790	-	41,790
Other objects	1,089	-	1,089	988	101
Total regular programs - undistributed instruction	<u>143,627</u>	<u>-</u>	<u>143,627</u>	<u>45,725</u>	<u>97,902</u>
Total regular programs	<u>3,948,246</u>	<u>-</u>	<u>3,948,246</u>	<u>3,378,365</u>	<u>569,881</u>
Resource room/resource center:					
Salaries of teachers	1,160,261	-	1,160,261	1,109,020	51,241
General supplies	4,750	-	4,750	-	4,750
Total resource room/resource center	<u>1,165,011</u>	<u>-</u>	<u>1,165,011</u>	<u>1,109,020</u>	<u>55,991</u>
Total special education - instruction	<u>1,165,011</u>	<u>-</u>	<u>1,165,011</u>	<u>1,109,020</u>	<u>55,991</u>
Bilingual education:					
Salaries of teachers	187,089	-	187,089	182,421	4,668
General supplies	9,530	-	9,530	-	9,530
Total bilingual education	<u>196,619</u>	<u>-</u>	<u>196,619</u>	<u>182,421</u>	<u>14,198</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	56,389	-	56,389	44,373	12,016
Before/after school programs:					
Salaries of teachers	47,040	-	47,040	32,460	14,580
Other salaries for instruction	66,355	25,175	91,530	83,736	7,794
Purchased professional and technical services	750	-	750	90	660
Other supplemental/at-risk programs:					
Salaries of teachers	6,000	-	6,000	2,042	3,958
Total other instructional	<u>176,534</u>	<u>25,175</u>	<u>201,709</u>	<u>162,701</u>	<u>39,008</u>
Total - instruction	<u>5,486,410</u>	<u>25,175</u>	<u>5,511,585</u>	<u>4,832,507</u>	<u>679,078</u>
Attendance and social work services:					
Salaries	100,793	952	101,745	95,993	5,752
Salary drop out prevention officer	-	63,402	63,402	63,402	-
Family/parent liaison salary	99,426	(7,794)	91,632	86,760	4,872
Total attendance and social work services	<u>200,219</u>	<u>56,560</u>	<u>256,779</u>	<u>246,155</u>	<u>10,624</u>
Health services:					
Salaries	286,136	-	286,136	278,891	7,245
Supplies and materials	3,515	-	3,515	-	3,515
Total health services	<u>289,651</u>	<u>-</u>	<u>289,651</u>	<u>278,891</u>	<u>10,760</u>
Other support services - students-regular:					
Salaries of other professional staff	239,888	-	239,888	149,756	90,132
Total other support services - students-regular	<u>239,888</u>	<u>-</u>	<u>239,888</u>	<u>149,756</u>	<u>90,132</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	198,478	-	198,478	188,284	10,194
Total improvement of instructional services	<u>198,478</u>	<u>-</u>	<u>198,478</u>	<u>188,284</u>	<u>10,194</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jose Marti Freshman Academy</u>					
Educational media services/school library:					
Salaries	\$ 85,491	\$ -	\$ 85,491	\$ 85,117	\$ 374
Purchased professional - technical services	114,284	-	114,284	69,512	44,772
Supplies and materials	35,715	-	35,715	9,385	26,330
Total educational media services/school library	<u>235,490</u>	<u>-</u>	<u>235,490</u>	<u>164,014</u>	<u>71,476</u>
Support services - school administration:					
Salaries of principals/assistant principals	287,215	-	287,215	274,491	12,724
Salaries of secretarial and clerical assistants	156,584	18,996	175,580	175,580	-
Supplies and materials	110,000	-	110,000	9,268	100,732
Total support services - school administration	<u>553,799</u>	<u>18,996</u>	<u>572,795</u>	<u>459,339</u>	<u>113,456</u>
Security:					
Salaries	493,690	(100,731)	392,959	379,624	13,335
Total security	<u>493,690</u>	<u>(100,731)</u>	<u>392,959</u>	<u>379,624</u>	<u>13,335</u>
Unallocated employee benefits:					
Health benefits	2,444,592	-	2,444,592	2,207,730	236,862
Total unallocated employee benefits	<u>2,444,592</u>	<u>-</u>	<u>2,444,592</u>	<u>2,207,730</u>	<u>236,862</u>
Total undistributed expenditures	<u>4,655,807</u>	<u>(25,175)</u>	<u>4,630,632</u>	<u>4,073,793</u>	<u>556,839</u>
Total expenditures - current expense	<u>10,142,217</u>	<u>-</u>	<u>10,142,217</u>	<u>8,906,300</u>	<u>1,235,917</u>
Total expenditures	<u>10,142,217</u>	<u>-</u>	<u>10,142,217</u>	<u>8,906,300</u>	<u>1,235,917</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,081,039	-	10,081,039	8,952,917	1,128,122
Total other financing sources	<u>10,081,039</u>	<u>-</u>	<u>10,081,039</u>	<u>8,952,917</u>	<u>1,128,122</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(61,178)	-	(61,178)	46,617	(107,795)
Fund balances, July 1	61,178	-	61,178	61,178	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,795</u>	<u>\$ (107,795)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Veteran's Memorial School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 253,355	\$ -	\$ 253,355	\$ 252,743	\$ 612
Grades 1-5	2,311,463	(226,675)	2,084,788	2,084,788	-
Total regular programs - instruction	<u>2,564,818</u>	<u>(226,675)</u>	<u>2,338,143</u>	<u>2,337,531</u>	<u>612</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	338,477	-	338,477	299,106	39,371
Purchased professional - educational services	7,000	-	7,000	1,100	5,900
Other purchased services (400-500 series)	2,330	-	2,330	830	1,500
General supplies	141,900	-	141,900	75,896	66,004
Total regular programs - undistributed instruction	<u>489,707</u>	<u>-</u>	<u>489,707</u>	<u>376,932</u>	<u>112,775</u>
Total regular programs	<u>3,054,525</u>	<u>(226,675)</u>	<u>2,827,850</u>	<u>2,714,463</u>	<u>113,387</u>
Resource room/resource center:					
Salaries of teachers	265,955	840	266,795	266,795	-
General supplies	2,000	-	2,000	1,001	999
Total resource room/resource center	<u>267,955</u>	<u>840</u>	<u>268,795</u>	<u>267,796</u>	<u>999</u>
Total special education - instruction	<u>267,955</u>	<u>840</u>	<u>268,795</u>	<u>267,796</u>	<u>999</u>
Bilingual education:					
Salaries of teachers	60,301	74,579	134,880	134,880	-
General supplies	30,652	(1)	30,651	28,957	1,694
Total bilingual education	<u>90,953</u>	<u>74,578</u>	<u>165,531</u>	<u>163,837</u>	<u>1,694</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	47,830	8,275	56,105	52,205	3,900
Other salaries for instruction	47,334	59,632	106,966	99,292	7,674
Other supplemental/at-risk programs:					
Salaries of teachers	3,360	(122)	3,238	-	3,238
Other state projects:					
Other purchase services (300-500 series)	23,400	-	23,400	13,400	10,000
Total other instructional	<u>121,924</u>	<u>67,785</u>	<u>189,709</u>	<u>164,897</u>	<u>24,812</u>
Total - instruction	<u>3,535,357</u>	<u>(83,472)</u>	<u>3,451,885</u>	<u>3,310,993</u>	<u>140,892</u>
Attendance and social work services:					
Salaries	26,670	(11,921)	14,749	-	14,749
Family/parent liaison salary	85,491	14,435	99,926	99,926	-
Total attendance and social work services	<u>112,161</u>	<u>2,514</u>	<u>114,675</u>	<u>99,926</u>	<u>14,749</u>
Health services:					
Salaries	52,277	24,501	76,778	76,778	-
Salaries of social services coordinators	78,129	-	78,129	78,073	56
Supplies and materials	2,400	-	2,400	2,211	189
Total health services	<u>132,806</u>	<u>24,501</u>	<u>157,307</u>	<u>157,062</u>	<u>245</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Veteran's Memorial School</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 123,165	\$ -	\$ 123,165	\$ 117,800	\$ 5,365
Total other support services - students-regular	<u>123,165</u>	<u>-</u>	<u>123,165</u>	<u>117,800</u>	<u>5,365</u>
Improvement of instructional services:					
Supplies and materials	10,650	-	10,650	4,230	6,420
Total improvement of instructional services	<u>10,650</u>	<u>-</u>	<u>10,650</u>	<u>4,230</u>	<u>6,420</u>
Educational media services/school library:					
Purchased professional - technical services	229,726	1	229,727	184,418	45,309
Supplies and materials	35,714	-	35,714	4,692	31,022
Total educational media services/school library	<u>265,440</u>	<u>1</u>	<u>265,441</u>	<u>189,110</u>	<u>76,331</u>
Support services - school administration:					
Salaries of principals/assistant principals	453,014	-	453,014	435,476	17,538
Salaries of secretarial and clerical assistants	197,186	-	197,186	143,172	54,014
Other purchased services (400-500 series)	7,000	-	7,000	-	7,000
Other objects	2,000	-	2,000	-	2,000
Total support services - school administration	<u>659,200</u>	<u>-</u>	<u>659,200</u>	<u>578,648</u>	<u>80,552</u>
Security:					
Salaries	200,953	56,456	257,409	257,062	347
Total security	<u>200,953</u>	<u>56,456</u>	<u>257,409</u>	<u>257,062</u>	<u>347</u>
Unallocated employee benefits:					
Health benefits	1,801,881	-	1,801,881	1,736,846	65,035
Total unallocated employee benefits	<u>1,801,881</u>	<u>-</u>	<u>1,801,881</u>	<u>1,736,846</u>	<u>65,035</u>
Total undistributed expenditures	<u>3,306,256</u>	<u>83,472</u>	<u>3,389,728</u>	<u>3,140,684</u>	<u>249,044</u>
Total expenditures - current expense	<u>6,841,613</u>	<u>-</u>	<u>6,841,613</u>	<u>6,451,677</u>	<u>389,936</u>
Total expenditures	<u>6,841,613</u>	<u>-</u>	<u>6,841,613</u>	<u>6,451,677</u>	<u>389,936</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	6,793,845	-	6,793,845	6,498,405	295,440
Total other financing sources	<u>6,793,845</u>	<u>-</u>	<u>6,793,845</u>	<u>6,498,405</u>	<u>295,440</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(47,768)	-	(47,768)	46,728	(94,496)
Fund balances, July 1	47,768	-	47,768	47,768	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,496</u>	<u>\$ (94,496)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City Early Childhood</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 696,353	\$ 33,550	\$ 729,903	\$ 729,903	\$ -
Other salaries for instruction:					
Preschool/kindergarten	362,634	(44,181)	318,453	310,990	7,463
Total regular programs - instruction	<u>1,058,987</u>	<u>(10,631)</u>	<u>1,048,356</u>	<u>1,040,893</u>	<u>7,463</u>
Regular programs - undistributed instruction:					
General supplies	80,700	(80,700)	-	-	-
Total regular programs - undistributed instruction	<u>80,700</u>	<u>(80,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total regular programs	<u>1,139,687</u>	<u>(91,331)</u>	<u>1,048,356</u>	<u>1,040,893</u>	<u>7,463</u>
Resource room/resource center:					
Salaries of teachers	196,329	(70,202)	126,127	126,127	-
General supplies	41,250	-	41,250	-	41,250
Total resource room/resource center	<u>237,579</u>	<u>(70,202)</u>	<u>167,377</u>	<u>126,127</u>	<u>41,250</u>
Total special education - instruction	<u>237,579</u>	<u>(70,202)</u>	<u>167,377</u>	<u>126,127</u>	<u>41,250</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	114,500	7,323	121,823	99,067	22,756
Other salaries for instruction	40,500	99,298	139,798	123,499	16,299
Total other instructional	<u>155,000</u>	<u>106,621</u>	<u>261,621</u>	<u>222,566</u>	<u>39,055</u>
Total - instruction	<u>1,532,266</u>	<u>(54,912)</u>	<u>1,477,354</u>	<u>1,389,586</u>	<u>87,768</u>
Attendance and social work services:					
Salary drop out prevention officer	-	56,436	56,436	56,436	-
Family/parent liaison salary	-	15,494	15,494	15,494	-
Total attendance and social work services	<u>-</u>	<u>71,930</u>	<u>71,930</u>	<u>71,930</u>	<u>-</u>
Health services:					
Salaries of social services coordinators	64,898	-	64,898	63,143	1,755
Total health services	<u>64,898</u>	<u>-</u>	<u>64,898</u>	<u>63,143</u>	<u>1,755</u>
Educational media services/school library:					
Salaries	135,786	-	135,786	131,306	4,480
Supplies and materials	35,714	-	35,714	4,692	31,022
Total educational media services/school library	<u>171,500</u>	<u>-</u>	<u>171,500</u>	<u>135,998</u>	<u>35,502</u>
Support services - school administration:					
Supplies and materials	65,119	(17,017)	48,102	-	48,102
Total support services - school administration	<u>65,119</u>	<u>(17,017)</u>	<u>48,102</u>	<u>-</u>	<u>48,102</u>
Security:					
Salaries	102,396	-	102,396	98,738	3,658
Total security	<u>102,396</u>	<u>-</u>	<u>102,396</u>	<u>98,738</u>	<u>3,658</u>
Unallocated employee benefits:					
Health benefits	890,529	-	890,529	821,484	69,045
Total unallocated employee benefits	<u>890,529</u>	<u>-</u>	<u>890,529</u>	<u>821,484</u>	<u>69,045</u>
Total undistributed expenditures	<u>1,294,442</u>	<u>54,913</u>	<u>1,349,355</u>	<u>1,191,293</u>	<u>158,062</u>
Total expenditures - current expense	<u>2,826,708</u>	<u>1</u>	<u>2,826,709</u>	<u>2,580,879</u>	<u>245,830</u>
Total expenditures	<u>2,826,708</u>	<u>1</u>	<u>2,826,709</u>	<u>2,580,879</u>	<u>245,830</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City Early Childhood</u>					
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 2,764,001	\$ (1)	\$ 2,764,002	\$ 2,552,732	\$ 211,270
Total other financing sources	<u>2,764,001</u>	<u>(1)</u>	<u>2,764,002</u>	<u>2,552,732</u>	<u>211,270</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(62,707)	-	(62,707)	(28,147)	(34,560)
Fund balances, July 1	<u>62,707</u>	<u>-</u>	<u>62,707</u>	<u>62,707</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,560</u>	<u>\$ (34,560)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City High School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 11,780,628	\$ (449,755)	\$ 11,330,873	\$ 11,156,170	\$ 174,703
Total regular programs - instruction	<u>11,780,628</u>	<u>(449,755)</u>	<u>11,330,873</u>	<u>11,156,170</u>	<u>174,703</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	3,500	-	3,500	1,034	2,466
General supplies	151,244	(1)	151,243	144,889	6,354
Textbooks	25,000	-	25,000	-	25,000
Other objects	20,245	-	20,245	19,127	1,118
Total regular programs - undistributed instruction	<u>199,989</u>	<u>(1)</u>	<u>199,988</u>	<u>165,050</u>	<u>34,938</u>
Total regular programs	<u>11,980,617</u>	<u>(449,756)</u>	<u>11,530,861</u>	<u>11,321,220</u>	<u>209,641</u>
Multiple disabilities:					
Salaries of teachers	419,738	-	419,738	262,945	156,793
Other salaries for instruction	218,702	-	218,702	215,158	3,544
General supplies	9,882	-	9,882	571	9,311
Total multiple disabilities	<u>648,322</u>	<u>-</u>	<u>648,322</u>	<u>478,674</u>	<u>169,648</u>
Resource room/resource center:					
Salaries of teachers	2,067,279	(174,590)	1,892,689	1,892,689	-
General supplies	23,802	-	23,802	2,135	21,667
Total resource room/resource center	<u>2,091,081</u>	<u>(174,590)</u>	<u>1,916,491</u>	<u>1,894,824</u>	<u>21,667</u>
Autism:					
Salaries of teachers	175,382	-	175,382	174,115	1,267
General supplies	8,000	-	8,000	-	8,000
Total autism	<u>183,382</u>	<u>-</u>	<u>183,382</u>	<u>174,115</u>	<u>9,267</u>
Total special education - instruction	<u>2,922,785</u>	<u>(174,590)</u>	<u>2,748,195</u>	<u>2,547,613</u>	<u>200,582</u>
Bilingual education:					
Salaries of teachers	1,182,447	43,783	1,226,230	1,226,230	-
Other purchased services (400-500 series)	9,280	-	9,280	1,280	8,000
General supplies	62,971	-	62,971	9,193	53,778
Textbooks	32,430	(1)	32,429	5,300	27,129
Other objects	2,705	-	2,705	2,121	584
Total bilingual education	<u>1,289,833</u>	<u>43,782</u>	<u>1,333,615</u>	<u>1,244,124</u>	<u>89,491</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	108,182	1	108,183	95,359	12,824
Before/after school programs:					
Salaries of teachers	188,832	(111,077)	77,755	77,235	520
Other salaries for instruction	60,000	100,110	160,110	149,382	10,728
Student assistants video productions	-	23,900	23,900	23,900	-
Other supplemental/at-risk programs:					
Salaries of teachers	565,500	67,881	633,381	633,381	-
Total other instructional	<u>922,514</u>	<u>80,815</u>	<u>1,003,329</u>	<u>979,257</u>	<u>24,072</u>
Total - instruction	<u>17,115,749</u>	<u>(499,749)</u>	<u>16,616,000</u>	<u>16,092,214</u>	<u>523,786</u>
Attendance and social work services:					
Salaries	418,037	93,658	511,695	382,620	129,075
Salary drop out prevention officer	21,499	163,268	184,767	180,074	4,693
Salaries of family support team	-	9,949	9,949	9,949	-
Family/parent liaison salary	185,383	114,117	299,500	299,500	-
Total attendance and social work services	<u>624,919</u>	<u>380,992</u>	<u>1,005,911</u>	<u>872,143</u>	<u>133,768</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City High School</u>					
Health services:					
Salaries	\$ 534,977	\$ -	\$ 534,977	\$ 381,713	\$ 153,264
Salaries of social services coordinators	40,055	128,830	168,885	168,885	-
Total health services	<u>575,032</u>	<u>128,830</u>	<u>703,862</u>	<u>550,598</u>	<u>153,264</u>
Other support services - students-regular:					
Salaries of other professional staff	791,367	-	791,367	778,048	13,319
Salaries of secretarial and clerical assistants	73,778	-	73,778	17,566	56,212
Total other support services - students-regular	<u>865,145</u>	<u>-</u>	<u>865,145</u>	<u>795,614</u>	<u>69,531</u>
Improvement of instructional services:					
Salaries of other professional staff	123,165	47,939	171,104	171,104	-
Salaries of secretarial and clerical assistants	73,778	-	73,778	67,769	6,009
Supplies and materials	147,451	-	147,451	134,018	13,433
Total improvement of instructional services	<u>344,394</u>	<u>47,939</u>	<u>392,333</u>	<u>372,891</u>	<u>19,442</u>
Educational media services/school library:					
Salaries	170,048	-	170,048	167,741	2,307
Purchased professional - technical services	114,286	-	114,286	69,512	44,774
Supplies and materials	40,715	-	40,715	26,116	14,599
Total educational media services/school library	<u>325,049</u>	<u>-</u>	<u>325,049</u>	<u>263,369</u>	<u>61,680</u>
Support services - school administration:					
Salaries of principals/assistant principals	1,263,288	(206,803)	1,056,485	1,036,614	19,871
Salaries of secretarial and clerical assistants	391,112	-	391,112	331,729	59,383
Supplies and materials	150,714	1	150,715	92,284	58,431
Other objects	104,490	-	104,490	75,802	28,688
Total support services - school administration	<u>1,909,604</u>	<u>(206,802)</u>	<u>1,702,802</u>	<u>1,536,429</u>	<u>166,373</u>
Security:					
Salaries	1,263,966	148,790	1,412,756	1,408,611	4,145
Total security	<u>1,263,966</u>	<u>148,790</u>	<u>1,412,756</u>	<u>1,408,611</u>	<u>4,145</u>
Unallocated employee benefits:					
Health benefits	7,386,681	-	7,386,681	6,962,073	424,608
Total unallocated employee benefits	<u>7,386,681</u>	<u>-</u>	<u>7,386,681</u>	<u>6,962,073</u>	<u>424,608</u>
Total undistributed expenditures	<u>13,294,790</u>	<u>499,749</u>	<u>13,794,539</u>	<u>12,761,728</u>	<u>1,032,811</u>
Total expenditures - current expense	<u>30,410,539</u>	<u>-</u>	<u>30,410,539</u>	<u>28,853,942</u>	<u>1,556,597</u>
Total expenditures	<u>30,410,539</u>	<u>-</u>	<u>30,410,539</u>	<u>28,853,942</u>	<u>1,556,597</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	30,240,690	-	30,240,690	28,893,721	1,346,969
Total other financing sources	<u>30,240,690</u>	<u>-</u>	<u>30,240,690</u>	<u>28,893,721</u>	<u>1,346,969</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(169,849)	-	(169,849)	39,779	(209,628)
Fund balances, July 1	169,849	-	169,849	169,849	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 209,628</u>	<u>\$ (209,628)</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Colin Powell School</u>					
CURRENT EXPENSE					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 380,688	\$ (90)	\$ 380,598	\$ 374,930	\$ 5,668
Grades 1-5	2,809,270	1,962	2,811,232	2,811,232	-
Total regular programs - instruction	<u>3,189,958</u>	<u>1,872</u>	<u>3,191,830</u>	<u>3,186,162</u>	<u>5,668</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	285,006	(37,027)	247,979	246,111	1,868
General supplies	87,587	-	87,587	87,514	73
Total regular programs - undistributed instruction	<u>372,593</u>	<u>(37,027)</u>	<u>335,566</u>	<u>333,625</u>	<u>1,941</u>
Total regular programs	<u>3,562,551</u>	<u>(35,155)</u>	<u>3,527,396</u>	<u>3,519,787</u>	<u>7,609</u>
Learning/language disabilities:					
Salaries of teachers	221,163	-	221,163	197,200	23,963
Other salaries for instruction	54,689	1,052	55,741	55,741	-
General supplies	1,700	-	1,700	936	764
Total learning/language disabilities	<u>277,552</u>	<u>1,052</u>	<u>278,604</u>	<u>253,877</u>	<u>24,727</u>
Resource room/resource center:					
Salaries of teachers	507,423	(90,235)	417,188	417,188	-
Other purchased services (400-500 series)	200	-	200	200	-
General supplies	1,000	-	1,000	1,000	-
Total resource room/resource center	<u>508,623</u>	<u>(90,235)</u>	<u>418,388</u>	<u>418,388</u>	<u>-</u>
Total special education - instruction	<u>786,175</u>	<u>(89,183)</u>	<u>696,992</u>	<u>672,265</u>	<u>24,727</u>
Bilingual education:					
Salaries of teachers	998,498	-	998,498	977,075	21,423
Other purchased services (400-500 series)	1,515	-	1,515	1,007	508
General supplies	19,939	-	19,939	19,939	-
Total bilingual education	<u>1,019,952</u>	<u>-</u>	<u>1,019,952</u>	<u>998,021</u>	<u>21,931</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	6,000	-	6,000	-	6,000
Before/after school programs:					
Salaries of teachers	208,208	18,456	226,664	210,144	16,520
Other salaries for instruction	46,084	34,351	80,435	61,554	18,881
Purchased professional and technical services	1,200	-	1,200	-	1,200
Other supplemental/at-risk programs:					
Salaries of teachers	4,400	(4,140)	260	-	260
Total other instructional	<u>265,892</u>	<u>48,667</u>	<u>314,559</u>	<u>271,698</u>	<u>42,861</u>
Total - instruction	<u>5,634,570</u>	<u>(75,671)</u>	<u>5,558,899</u>	<u>5,461,771</u>	<u>97,128</u>
Attendance and social work services:					
Salaries of family support team	91,174	-	91,174	88,028	3,146
Family/parent liaison salary	73,689	(29,826)	43,863	43,863	-
Supplies and materials	2,000	-	2,000	1,868	132
Total attendance and social work services	<u>166,863</u>	<u>(29,826)</u>	<u>137,037</u>	<u>133,759</u>	<u>3,278</u>
Health services:					
Salaries	99,444	449	99,893	99,893	-
Supplies and materials	2,033	-	2,033	2,033	-
Total health services	<u>101,477</u>	<u>449</u>	<u>101,926</u>	<u>101,926</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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Colin Powell School</u>					
Other support services - students-regular:					
Purchased professional - educational services	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -
Other purchased services (400-500 series)	500	-	500	500	-
Supplies and materials	100	-	100	100	-
Total other support services - students-regular	<u>4,100</u>	<u>-</u>	<u>4,100</u>	<u>4,100</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	155,026	-	155,026	153,188	1,838
Purchased professional - educational services	1,000	-	1,000	1,000	-
Supplies and materials	300	-	300	-	300
Total improvement of instructional services	<u>156,326</u>	<u>-</u>	<u>156,326</u>	<u>154,188</u>	<u>2,138</u>
Educational media services/school library:					
Purchased professional - technical services	114,286	-	114,286	69,513	44,773
Other purchased services (400-500 series)	195	-	195	195	-
Supplies and materials	36,314	(30,596)	5,718	5,290	428
Total educational media services/school library	<u>150,795</u>	<u>(30,596)</u>	<u>120,199</u>	<u>74,998</u>	<u>45,201</u>
Instruction staff training services:					
Supplies and materials	402	-	402	402	-
Total instruction staff training services	<u>402</u>	<u>-</u>	<u>402</u>	<u>402</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	327,295	46,463	373,758	369,275	4,483
Salaries of secretarial and clerical assistants	252,938	(1,385)	251,553	235,222	16,331
Other professional and technical services	500	-	500	500	-
Other purchased services (400-500 series)	500	-	500	-	500
Supplies and materials	2,534	-	2,534	2,534	-
Other objects	300	-	300	300	-
Total support services - school administration	<u>584,067</u>	<u>45,078</u>	<u>629,145</u>	<u>607,831</u>	<u>21,314</u>
Security:					
Salaries	301,675	90,658	392,333	392,001	332
General supplies	100	(91)	9	-	9
Total security	<u>301,775</u>	<u>90,567</u>	<u>392,342</u>	<u>392,001</u>	<u>341</u>
Unallocated employee benefits:					
Health benefits	2,236,534	-	2,236,534	2,151,848	84,686
Total unallocated employee benefits	<u>2,236,534</u>	<u>-</u>	<u>2,236,534</u>	<u>2,151,848</u>	<u>84,686</u>
Total undistributed expenditures	<u>3,702,339</u>	<u>75,672</u>	<u>3,778,011</u>	<u>3,621,053</u>	<u>156,958</u>
Total expenditures - current expense	<u>9,336,909</u>	<u>1</u>	<u>9,336,910</u>	<u>9,082,824</u>	<u>254,086</u>
Total expenditures	<u>9,336,909</u>	<u>1</u>	<u>9,336,910</u>	<u>9,082,824</u>	<u>254,086</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,292,717	(1)	9,292,718	9,173,356	119,362
Total other financing sources	<u>9,292,717</u>	<u>(1)</u>	<u>9,292,718</u>	<u>9,173,356</u>	<u>119,362</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(44,192)	-	(44,192)	90,532	(134,724)
Fund balances, July 1	44,192	-	44,192	44,192	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,724</u>	<u>\$ (134,724)</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, 2019

	Total Brought Forward (Ex. E-1a)	Adult Education and Literacy, Title II	Elementary and Secondary Education Act	
			Title I, Part A	Title I, Reallocated
REVENUES				
Federal sources	\$ 1,931,524	\$ 1,771,443	\$ 6,921,096	\$ 26,117
State sources	29,587,032	-	-	-
Total revenues	<u>31,518,556</u>	<u>1,771,443</u>	<u>6,921,096</u>	<u>26,117</u>
EXPENDITURES				
Instruction:				
Salaries of teachers	2,838,551	587,528	-	-
Other salaries for instruction	919,116	-	-	-
Purchased prof. & tech. services	302,366	-	356,140	-
Other purchased services (400-500 series)	5,561	986,600	-	-
General supplies	45,803	-	-	-
Textbooks	419,671	-	-	-
Other objects	30,373	48,010	77,454	-
Total instruction	<u>4,561,441</u>	<u>1,622,138</u>	<u>433,594</u>	<u>-</u>
Support services:				
Salaries	608,734	13,594	581,375	-
Salaries of supervisors of instruction	197,646	-	-	-
Salaries of program directors	180,333	-	-	-
Salaries of other professional staff	727,129	-	-	-
Salaries of secretarial & clerical staff	223,639	-	-	-
Other salaries	295,573	-	-	-
Salaries of facilitators and math and literacy coaches	914,102	-	-	-
Personal services-employee benefits	303,243	114,590	87,605	-
Purchased educational services - Contracted Pre-K	22,282,300	-	-	-
Purchased professional - educational services	1,039,414	-	-	-
Other purchased professional services	204,420	-	-	-
Contracted services (other than between home and school) - grant agreements	95,766	-	-	-
Travel	1,790	-	-	-
Supplies and materials	402,591	21,121	327,508	26,117
Other objects	69,281	-	-	-
Total support services	<u>27,545,961</u>	<u>149,305</u>	<u>996,488</u>	<u>26,117</u>
Facilities acquisition and construction services:				
Instructional equipment	4,843	-	-	-
Noninstructional equipment	1,391	-	-	-
Total facilities acquisition and construction services	<u>6,234</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>32,113,636</u>	<u>1,771,443</u>	<u>1,430,082</u>	<u>26,117</u>
OTHER FINANCING (USES)				
Transfer In from General Fund	595,080	-	-	-
Transfer out to school based budgeting - general fund	-	-	(5,491,014)	-
Total other financing (uses)	<u>595,080</u>	<u>-</u>	<u>(5,491,014)</u>	<u>-</u>
Total outflows	<u>31,518,556</u>	<u>1,771,443</u>	<u>6,921,096</u>	<u>26,117</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elementary and Secondary Education Act						
Title II, Part A	Title III, Part A	Title III, Part A Immigrant	Title IV, Part A	I.D.E.A., Basic	I.D.E.A., Preschool	Totals 2019
\$ 566,112	\$ 648,623	\$ 73,274	\$ 241,173	\$ 3,247,457	\$ 82,169	\$ 15,508,988
-	-	-	-	-	-	29,587,032
<u>566,112</u>	<u>648,623</u>	<u>73,274</u>	<u>241,173</u>	<u>3,247,457</u>	<u>82,169</u>	<u>45,096,020</u>
-	-	-	-	-	-	3,426,079
-	-	-	-	-	-	919,116
11,025	-	-	54,481	13,221	82,169	819,402
-	-	-	-	-	-	992,161
-	63,347	2,822	24,416	-	-	136,388
-	-	-	-	-	-	419,671
-	-	-	-	-	-	155,837
<u>11,025</u>	<u>63,347</u>	<u>2,822</u>	<u>78,897</u>	<u>13,221</u>	<u>82,169</u>	<u>6,868,654</u>
269,110	82,065	59,537	10,960	3,004,400	-	4,629,775
-	-	-	-	-	-	197,646
-	-	-	-	-	-	180,333
-	-	-	-	-	-	727,129
-	-	-	-	-	-	223,639
-	-	-	-	-	-	295,573
-	-	-	-	-	-	914,102
93,354	25,336	10,915	548	229,836	-	865,427
-	-	-	-	-	-	22,282,300
46,203	-	-	-	-	-	1,085,617
-	-	-	-	-	-	204,420
-	-	-	-	-	-	95,766
-	-	-	-	-	-	1,790
-	-	-	139,093	-	-	916,430
-	-	-	-	-	-	69,281
<u>408,667</u>	<u>107,401</u>	<u>70,452</u>	<u>150,601</u>	<u>3,234,236</u>	<u>-</u>	<u>32,689,228</u>
-	-	-	11,675	-	-	16,518
-	-	-	-	-	-	1,391
-	-	-	<u>11,675</u>	-	-	<u>17,909</u>
<u>419,692</u>	<u>170,748</u>	<u>73,274</u>	<u>241,173</u>	<u>3,247,457</u>	<u>82,169</u>	<u>39,575,791</u>
-	-	-	-	-	-	595,080
(146,420)	(477,875)	-	-	-	-	(6,115,309)
<u>(146,420)</u>	<u>(477,875)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,520,229)</u>
<u>566,112</u>	<u>648,623</u>	<u>73,274</u>	<u>241,173</u>	<u>3,247,457</u>	<u>82,169</u>	<u>45,096,020</u>
<u>\$ -</u>	<u>\$ -</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, 2019

	Total Brought Forward (Ex. E-1b)	P.L. 101-392 (Vocational Education) - Perkins	21st Century Community Center of Learning	IEPs for Life
REVENUES				
Federal sources	\$ -	\$ 165,305	\$ 566,003	\$ 339,467
State sources	950,491	-	-	-
Total revenues	<u>950,491</u>	<u>165,305</u>	<u>566,003</u>	<u>339,467</u>
EXPENDITURES				
Instruction:				
Salaries of teachers	99,811	-	-	-
Other salaries for instruction	-	-	-	-
Purchased prof. & tech. services	24,623	61,920	61,700	154,123
Other purchased services (400-500 series)	-	-	940	4,621
General supplies	45,803	-	-	-
Textbooks	359,522	-	-	-
Other objects	-	-	15,383	11,490
Total instruction	<u>529,759</u>	<u>61,920</u>	<u>78,023</u>	<u>170,234</u>
Support services:				
Salaries	78,274	-	422,423	108,037
Salaries of supervisors of instruction	37,284	-	-	-
Salaries of program directors	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	-	-	-	-
Other salaries	-	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-	-
Personal services-employee benefits	38,546	-	49,003	40,924
Purchased educational services - Contracted Pre-K	-	-	-	-
Purchased professional - educational services	175,729	-	-	-
Other purchased professional services	-	-	-	-
Contracted services (other than between home and school) - grant agreements	18,499	-	-	-
Travel	-	-	1,790	-
Supplies and materials	3,119	103,385	14,764	20,272
Other objects	69,281	-	-	-
Total support services	<u>420,732</u>	<u>103,385</u>	<u>487,980</u>	<u>169,233</u>
Facilities acquisition and construction services:				
Instructional equipment	-	-	-	-
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>950,491</u>	<u>165,305</u>	<u>566,003</u>	<u>339,467</u>
OTHER FINANCING (USES)				
Transfer In from General Fund	-	-	-	-
Transfer out to school based budgeting - general fund	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total outflows	<u>950,491</u>	<u>165,305</u>	<u>566,003</u>	<u>339,467</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Temporary Assistance for Needy Families						
School Based Youth Services	Parent Linking Program	Adolescent Pregnancy Prevention Initiative	Preschool Education Aid	N.J. Nonpublic Textbook Aid	N.J. Nonpublic Nursing Services Aid	Total Carried Forward
\$ 619,379	\$ 174,770	\$ 66,600	\$ -	\$ -	\$ -	\$ 1,931,524
-	-	-	28,460,579	60,149	115,813	29,587,032
<u>619,379</u>	<u>174,770</u>	<u>66,600</u>	<u>28,460,579</u>	<u>60,149</u>	<u>115,813</u>	<u>31,518,556</u>
619,379	-	-	2,119,361	-	-	2,838,551
-	-	-	919,116	-	-	919,116
-	-	-	-	-	-	302,366
-	-	-	-	-	-	5,561
-	-	-	-	-	-	45,803
-	-	-	-	60,149	-	419,671
-	-	3,500	-	-	-	30,373
<u>619,379</u>	<u>-</u>	<u>3,500</u>	<u>3,038,477</u>	<u>60,149</u>	<u>-</u>	<u>4,561,441</u>
-	-	-	-	-	-	608,734
-	-	-	160,362	-	-	197,646
-	-	-	180,333	-	-	180,333
-	-	61,604	665,525	-	-	727,129
-	-	-	223,639	-	-	223,639
-	-	-	295,573	-	-	295,573
-	-	-	914,102	-	-	914,102
-	174,770	-	-	-	-	303,243
-	-	-	22,282,300	-	-	22,282,300
-	-	-	863,685	-	-	1,039,414
-	-	-	88,607	-	115,813	204,420
-	-	-	77,267	-	-	95,766
-	-	-	-	-	-	1,790
-	-	1,496	259,555	-	-	402,591
-	-	-	-	-	-	69,281
<u>-</u>	<u>174,770</u>	<u>63,100</u>	<u>26,010,948</u>	<u>-</u>	<u>115,813</u>	<u>27,545,961</u>
-	-	-	4,843	-	-	4,843
-	-	-	1,391	-	-	1,391
-	-	-	6,234	-	-	6,234
<u>619,379</u>	<u>174,770</u>	<u>66,600</u>	<u>29,055,659</u>	<u>60,149</u>	<u>115,813</u>	<u>32,113,636</u>
-	-	-	595,080	-	-	595,080
-	-	-	-	-	-	-
-	-	-	595,080	-	-	595,080
<u>619,379</u>	<u>174,770</u>	<u>66,600</u>	<u>28,460,579</u>	<u>60,149</u>	<u>115,813</u>	<u>31,518,556</u>
<u>\$ -</u>	<u>\$ -</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, 2019

	Total Brought Forward (Ex. E-1c)	N.J. Nonpublic Auxiliary Services Aid Ch. 192		
		Compensatory Education	English as a Second Language	Transportation
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	217,434	359,522	57,227	18,499
Total revenues	<u>217,434</u>	<u>359,522</u>	<u>57,227</u>	<u>18,499</u>
EXPENDITURES				
Instruction:				
Salaries of teachers	59,779	-	-	-
Other salaries for instruction	-	-	-	-
Purchased prof. & tech. services	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-
General supplies	14,856	-	-	-
Textbooks	-	359,522	-	-
Other objects	-	-	-	-
Total instruction	<u>74,635</u>	<u>359,522</u>	<u>-</u>	<u>-</u>
Support services:				
Salaries	-	-	-	-
Salaries of supervisors of instruction	37,284	-	-	-
Salaries of program directors	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	-	-	-	-
Other salaries	-	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-	-
Personal services-employee benefits	38,546	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-	-
Purchased professional - educational services	-	-	57,227	-
Other purchased professional services	-	-	-	-
Contracted services (other than between home and school) - grant agreements	-	-	-	18,499
Travel	-	-	-	-
Supplies and materials	1,688	-	-	-
Other objects	65,281	-	-	-
Total support services	<u>142,799</u>	<u>-</u>	<u>57,227</u>	<u>18,499</u>
Facilities acquisition and construction services:				
Instructional equipment	-	-	-	-
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>217,434</u>	<u>359,522</u>	<u>57,227</u>	<u>18,499</u>
OTHER FINANCING (USES)				
Transfer In from General Fund	-	-	-	-
Transfer out to school based budgeting - general fund	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total outflows	<u>217,434</u>	<u>359,522</u>	<u>57,227</u>	<u>18,499</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N.J. Nonpublic Handicapped Aid Ch. 193			N.J. Nonpublic Technology Initiative	N.J. Nonpublic Security Aid	Family Friendly Center	Total Carried Forward
Examination & Classification	Speech Instruction	Supplemental Instruction				
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31,679	36,502	50,321	30,947	102,897	45,463	950,491
<u>31,679</u>	<u>36,502</u>	<u>50,321</u>	<u>30,947</u>	<u>102,897</u>	<u>45,463</u>	<u>950,491</u>
-	-	-	-	-	40,032	99,811
-	-	-	-	-	-	-
-	-	-	-	24,623	-	24,623
-	-	-	-	-	-	-
-	-	-	30,947	-	-	45,803
-	-	-	-	-	-	359,522
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>30,947</u>	<u>24,623</u>	<u>40,032</u>	<u>529,759</u>
-	-	-	-	78,274	-	78,274
-	-	-	-	-	-	37,284
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	38,546
31,679	36,502	50,321	-	-	-	175,729
-	-	-	-	-	-	-
-	-	-	-	-	-	18,499
-	-	-	-	-	-	-
-	-	-	-	-	1,431	3,119
-	-	-	-	-	4,000	69,281
<u>31,679</u>	<u>36,502</u>	<u>50,321</u>	<u>-</u>	<u>78,274</u>	<u>5,431</u>	<u>420,732</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>31,679</u>	<u>36,502</u>	<u>50,321</u>	<u>30,947</u>	<u>102,897</u>	<u>45,463</u>	<u>950,491</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>31,679</u>	<u>36,502</u>	<u>50,321</u>	<u>30,947</u>	<u>102,897</u>	<u>45,463</u>	<u>950,491</u>
<u>\$ -</u>	<u>\$ -</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, 2019

	School Based Youth Services	Parent Linking Program	Wraparound Reimbursement	Sustainable Jersey for Schools and Wellness Grant
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	136,626	38,546	37,284	4,978
Total revenues	<u>136,626</u>	<u>38,546</u>	<u>37,284</u>	<u>4,978</u>
EXPENDITURES				
Instruction:				
Salaries of teachers	57,759	-	-	2,020
Other salaries for instruction	-	-	-	-
Purchased prof. & tech. services	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-
General supplies	14,856	-	-	-
Textbooks	-	-	-	-
Other objects	-	-	-	-
Total instruction	<u>72,615</u>	<u>-</u>	<u>-</u>	<u>2,020</u>
Support services:				
Salaries	-	-	-	-
Salaries of supervisors of instruction	-	-	37,284	-
Salaries of program directors	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial & clerical staff	-	-	-	-
Other salaries	-	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-	-
Personal services-employee benefits	-	38,546	-	-
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	1,688	-	-	-
Other objects	62,323	-	-	2,958
Total support services	<u>64,011</u>	<u>38,546</u>	<u>37,284</u>	<u>2,958</u>
Facilities acquisition and construction services:				
Instructional equipment	-	-	-	-
Noninstructional equipment	-	-	-	-
Total facilities acquisition and construction services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>136,626</u>	<u>38,546</u>	<u>37,284</u>	<u>4,978</u>
OTHER FINANCING (USES)				
Transfer In from General Fund	-	-	-	-
Transfer out to school based budgeting - general fund	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total outflows	<u>136,626</u>	<u>38,546</u>	<u>37,284</u>	<u>4,978</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Total
Carried
Forward

\$ -
217,434

217,434

59,779
-
-
-
14,856
-
-

74,635

-
37,284
-
-
-
-
38,546
-
-
-
-
1,688
65,281

142,799

-
-
-

217,434

-
-
-

217,434

\$ -

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, 2019

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 2,025,815	\$ 93,546	\$ 2,119,361	\$ 2,119,361	\$ -
Other salaries for instruction	869,041	50,075	919,116	919,116	-
Total instruction	<u>2,894,856</u>	<u>143,621</u>	<u>3,038,477</u>	<u>3,038,477</u>	<u>-</u>
Support services:					
Salaries of supervisors of instruction	156,156	4,206	160,362	160,362	-
Salaries of program directors	193,379	-	193,379	180,333	13,046
Salaries of other professional staff	734,956	-	734,956	665,525	69,431
Salaries of secretarial & clerical staff	159,421	64,218	223,639	223,639	-
Other salaries	358,026	(2,337)	355,689	295,573	60,116
Salaries of family/parent liaison	37,436	-	37,436	-	37,436
Salaries of facilitators and math and literacy coaches	985,106	-	985,106	914,102	71,004
Purchased educational services - Contracted Pre-K	22,988,189	-	22,988,189	22,282,300	705,889
Purchased professional - educational services	867,366	-	867,366	863,685	3,681
Other purchased professional services and school) - grant agreements	321,454	(209,707)	111,747	88,607	23,140
Supplies and materials	132,934	-	132,934	77,267	55,667
Supplies and materials	297,161	(1)	297,160	259,555	37,605
Total support services	<u>27,231,584</u>	<u>(143,621)</u>	<u>27,087,963</u>	<u>26,010,948</u>	<u>1,077,015</u>
Facilities acquisition and construction services:					
Instructional equipment	5,000	-	5,000	4,843	157
Noninstructional equipment	5,700	-	5,700	1,391	4,309
Total facilities acquisition and construction services	<u>10,700</u>	<u>-</u>	<u>10,700</u>	<u>6,234</u>	<u>4,466</u>
Total expenditures	<u>\$ 30,137,140</u>	<u>\$ -</u>	<u>\$ 30,137,140</u>	<u>\$ 29,055,659</u>	<u>\$ 1,081,481</u>

CALCULATION OF BUDGET & CARRYOVER

Total revised 2018-19 Preschool Education Aid	\$ 28,706,970
Add: 2017-18 Actual Carryover - Preschool Education Aid	900,761
Add: Budgeted Transfer from the General Fund 2018-19	595,080
Total Preschool Education Aid Funds Available for 2018-19 Budget	<u>30,202,811</u>
Less: 2018-19 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(30,137,140)</u>
Available & Unbudgeted Funds as of June 30, 2019	65,671
Add: June 30, 2019 Unexpended Preschool Education Aid	1,081,481
2018-19 Actual Carryover - Preschool Education Aid	<u>\$ 1,147,152</u>
2018-19 Preschool Education Aid Carryover Budgeted for Preschool Programs 2019-20	<u>\$ 165,248</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, 2019

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2019
			Prior Years	Current Year	
SDA Managed Projects:					
New Elementary School - Columbus School Replacement	12/12/01	\$ 66,057,858	\$ 66,028,561	\$ 25,730	\$ 3,567
High School #1 Demonstration Project	03/22/04	169,585,690	168,766,982	818,708	-
Construction of New Middle School - Predevelopment	2015-2016	1,530,508	301,659	577,829	651,020
New Construction - Jose Marti Middle School	N/A	33,960,573	33,956,010	4,563	-
		<u>271,134,629</u>	<u>269,053,212</u>	<u>1,426,830</u>	<u>654,587</u>
District Managed Projects:					
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	2,735,875	2,258	88,761
Gilmore School Project - Construction	2015-2016	30,409,684	29,836,164	369,763	203,757
Gilmore School Project - Supplies and Equipment	2016-2017	1,030,851	997,040	-	33,811
Parking Project	05/17/18	11,395,000	-	9,431,030	1,963,970
		<u>47,315,766</u>	<u>35,220,836</u>	<u>9,803,051</u>	<u>2,291,879</u>
		<u>\$ 318,450,395</u>	<u>\$ 304,274,048</u>	<u>\$ 11,229,881</u>	2,946,466
Reconciliation to Fund Balance:					
Unexpended SDA Managed Projects balances not recognized as fund balance					<u>(654,587)</u>
Fund Balance					<u>\$ 2,291,879</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, 2019

REVENUES AND OTHER FINANCING SOURCES

State Sources - SDA Grant \$ 1,426,830

EXPENDITURES AND OTHER FINANCING USES

Construction services 11,229,881

Excess of revenues and other financing sources over expenditures (9,803,051)

Fund Balance, July 1 12,094,930

Fund Balance, June 30 \$ 2,291,879

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, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 66,054,222	\$ 3,636	\$ 66,057,858	\$ 66,057,858
Total Revenues and Other Financing Sources	66,054,222	3,636	66,057,858	66,057,858
Expenditures and Other Financing Uses:				
Construction Services	66,028,561	25,730	66,054,291	66,057,858
Total Expenditures and Other Financing Uses	66,028,561	25,730	66,054,291	66,057,858
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 25,661	\$ (22,094)	\$ 3,567	\$ -
 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	\$ (3,459,803)			
Revised Authorized Cost	\$ 66,057,858			
Percentage Increase over Original Authorized Cost	-4.98%			
Percentage of Completion	99.99%			
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, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 174,034,750	\$ (4,449,060)	\$ 169,585,690	\$ 169,585,690
Total Revenues and Other Financing Sources	174,034,750	(4,449,060)	169,585,690	169,585,690
Expenditures and Other Financing Uses:				
Construction Services	168,766,982	818,708	169,585,690	169,585,690
Total Expenditures and Other Financing Uses	168,766,982	818,708	169,585,690	169,585,690
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 5,267,768	\$ (5,267,768)	\$ -	\$ -
 Additional Project Information:				
Project Number	17-5240-x07			
Grant Date	3/22/04			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 173,592,160			
Additional Authorized Cost	\$ (4,006,470)			
Revised Authorized Cost	\$ 169,585,690			
Percentage Increase over Original Authorized Cost	-2.31%			
Percentage of Completion	100.00%			
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, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 726,009	\$ 804,499	\$ 1,530,508	\$ 1,530,508
Total Revenues and Other Financing Sources	<u>726,009</u>	<u>804,499</u>	<u>1,530,508</u>	<u>1,530,508</u>
Expenditures and Other Financing Uses:				
Construction Services	301,659	577,829	879,488	1,530,508
Total Expenditures and Other Financing Uses	<u>301,659</u>	<u>577,829</u>	<u>879,488</u>	<u>1,530,508</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 424,350</u>	<u>\$ 226,670</u>	<u>\$ 651,020</u>	<u>\$ -</u>

Additional Project Information:

Project Number	17-5240-N10
Grant Date	2015-2016
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 116,809
Additional Authorized Cost	\$ 1,413,699
Revised Authorized Cost	\$ 1,530,508
Percentage Increase over Original Authorized Cost	N/A
Percentage of Completion	57.46%
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
New Construction - Jose Marti Middle School
From Inception and for the Fiscal Year Ended June 30, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 32,699,034	\$ 4,563	\$ 32,703,597	\$ 32,703,597
Transfer from Capital Reserve	1,256,976	-	1,256,976	1,256,976
Total Revenues and Other Financing Sources	33,956,010	4,563	33,960,573	33,960,573
Expenditures and Other Financing Uses:				
Construction Services	33,956,010	4,563	33,960,573	33,960,573
Total Expenditures and Other Financing Uses	33,956,010	4,563	33,960,573	33,960,573
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ -	\$ -	\$ -	\$ -
Additional Project Information:				
Project Number	17-5240-N01			
Grant Date	07/01/02			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 31,187,464			
Additional Authorized Cost	\$ 2,773,109			
Revised Authorized Cost	\$ 33,960,573			
Percentage Increase over Original Authorized Cost	8.89%			
Percentage of Completion	100.00%			
Original Target Completion Date	06/04			
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Hudson School Project - Architectural and Engineering
From Inception and for the Fiscal Year Ended June 30, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve	\$ 1,653,337	\$ -	\$ 1,653,337	\$ 1,653,337
Total Revenues and Other Financing Sources	1,653,337	-	1,653,337	1,653,337
Expenditures and Other Financing Uses:				
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	\$ 1,580	\$ -	\$ 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	11.55%			
Percentage of Completion	99.90%			
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, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve	\$ 2,826,894	\$ -	\$ 2,826,894	\$ 2,826,894
Total Revenues and Other Financing Sources	2,826,894	-	2,826,894	2,826,894
Expenditures and Other Financing Uses:				
Construction Services	2,735,875	2,258	2,738,133	2,826,894
Total Expenditures and Other Financing Uses	2,735,875	2,258	2,738,133	2,826,894
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 91,019	\$ (2,258)	\$ 88,761	\$ -
 Additional Project Information:				
Project Number	30-330-334-05			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 2,663,433			
Additional Authorized Cost	\$ 163,461			
Revised Authorized Cost	\$ 2,826,894			
Percentage Increase over Original Authorized Cost	6.14%			
Percentage of Completion	96.86%			
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, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve	\$ 30,409,684	\$ -	\$ 30,409,684	\$ 30,409,684
Total Revenues and Other Financing Sources	30,409,684	-	30,409,684	30,409,684
Expenditures and Other Financing Uses:				
Construction Services	29,836,164	369,763	30,205,927	30,409,684
Total Expenditures and Other Financing Uses	29,836,164	369,763	30,205,927	30,409,684
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 573,520	\$ (369,763)	\$ 203,757	\$ -
 Additional Project Information:				
Project Number	30-400-450-05			
Grant Date	N/A			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 27,976,678			
Additional Authorized Cost	\$ 2,433,006			
Revised Authorized Cost	\$ 30,409,684			
Percentage Increase over Original Authorized Cost	8.70%			
Percentage of Completion	99.33%			
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, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Transfer from Capital Reserve	\$ 1,030,851	\$ -	\$ 1,030,851	\$ 1,030,851
Total Revenues and Other Financing Sources	1,030,851	-	1,030,851	1,030,851
Expenditures and Other Financing Uses:				
General Supplies	569,252	-	569,252	500,000
Instructional Equipment	427,788	-	427,788	500,000
Total Expenditures and Other Financing Uses	997,040	-	997,040	1,000,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 33,811	\$ -	\$ 33,811	\$ 30,851
Additional Project Information:				
Project Number	30-400-610/731-12			
Grant Date	2016-2017			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,000,000			
Additional Authorized Cost	\$ 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
Parking Project
From Inception and for the Fiscal Year Ended June 30, 2019

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
Capital Lease	\$ 11,395,000	\$ -	\$ 11,395,000	\$ 11,395,000
Total Revenues and Other Financing Sources	11,395,000	-	11,395,000	11,395,000
Expenditures and Other Financing Uses:				
Construction Services	-	9,431,030	9,431,030	11,395,000
Total Expenditures and Other Financing Uses	-	9,431,030	9,431,030	11,395,000
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 11,395,000	\$ (9,431,030)	\$ 1,963,970	\$ -
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	82.76%			
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, 2019

	<u>Food Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 687,724
Intergovernmental receivable:	
State	21,769
Federal	1,812,853
Inventory	209,853
Total current assets	<u>2,732,199</u>
Noncurrent assets:	
Equipment	2,138,273
Less: accumulated depreciation	<u>(1,195,873)</u>
Total noncurrent assets	<u>942,400</u>
Total assets	<u>3,674,599</u>
LIABILITIES	
Current liabilities:	
Interfund payable	307,596
Accounts payable	1,895,425
Total liabilities	<u>2,203,021</u>
NET POSITION	
Net investment in capital assets	942,400
Unrestricted	529,178
Total net position	<u><u>\$ 1,471,578</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, 2019

	<u>Food Service Fund</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 370,517
Special functions	224,355
Total operating revenues	<u>594,872</u>
OPERATING EXPENSES	
Cost of sales - reimbursable programs	4,025,297
Cost of sales - non-reimbursable programs	268,030
Salaries and wages	2,718,810
Employee benefits	552,801
Supplies and materials	209,033
Insurance - Other	311,129
Uniforms	12,913
Training	18,047
Other purchased services	31,226
Management fees	604,739
Lease of equipment	2,778
Depreciation expense	119,310
Total operating expenses	<u>8,874,113</u>
Operating (loss)	<u>(8,279,241)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	97,017
Federal sources:	
School breakfast program	2,747,756
National school lunch program	5,314,623
Healthy hunger-free kids act	105,053
Summer food service program for children	391,309
Food distribution program	200,179
Fresh fruit and vegetables program	61,357
Private sources:	
National no kid hungry program	16,556
Total nonoperating revenues	<u>8,933,850</u>
Change in net position	654,609
Net position, July 1	816,969
Net position, June 30	<u>\$ 1,471,578</u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2019

	<u>Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 594,872
Payments to employees	(2,718,810)
Payments for employee benefits	(552,801)
Payments to suppliers	(4,271,785)
Net cash (used for) operating activities	<u>(6,948,524)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	85,544
Federal sources	7,684,831
Private sources	16,556
Net cash provided by non-capital financing activities	<u>7,786,931</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Assets	<u>(422,021)</u>
Net increase in cash and cash equivalents	416,386
Balance, July 1	271,338
Balance, June 30	<u>\$ 687,724</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	<u>\$ (8,279,241)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	119,310
Food distribution program	200,179
Decrease in inventories	(78,873)
Increase in interfund payable	1
Increase in accounts payable	1,090,100
Total adjustments	<u>1,330,717</u>
Net cash (used for) operating activities	<u>\$ (6,948,524)</u>
NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 200,179</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, 2019

	Trust Funds		Agency Funds				Total Agency Funds
	Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Total Trust Fund	Student Activity	Payroll	Board Activity	
ASSETS							
Cash and cash equivalents	\$ 337,955	\$ 245,405	\$ 583,360	\$ 201,021	\$ 7,436,214	\$ 525,282	\$ 8,162,517
LIABILITIES							
Payroll (Net)	-	-	-	-	296,086	-	296,086
Payroll deductions and withholdings	-	-	-	-	1,711,397	-	1,711,397
Summer pay	-	-	-	-	5,428,731	-	5,428,731
Due to student groups	-	-	-	201,021	-	525,282	726,303
Total liabilities	-	-	-	201,021	7,436,214	525,282	8,162,517
NET POSITION							
Reserved for scholarships	337,955	-	337,955	-	-	-	-
Held in trust for unemployment claims and other purposes	-	245,405	245,405	-	-	-	-
Total net position	\$ 337,955	\$ 245,405	\$ 583,360	\$ -	\$ -	\$ -	\$ -

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2019

	Private Purpose Scholarship Trust Funds			Trust Funds	
	Union City High School Scholarships	Washington Grammar School Scholarships	Private Purpose Scholarship	Unemployment Compensation Trust Fund	Total Trust Fund
ADDITIONS					
Local sources:					
Contributions	\$ 84,363	\$ -	\$ 84,363	\$ 356,149	\$ 440,512
Total additions	<u>84,363</u>	<u>-</u>	<u>84,363</u>	<u>356,149</u>	<u>440,512</u>
DEDUCTIONS					
Scholarships awarded	74,643	-	74,643	-	74,643
Unemployment claims	-	-	-	468,007	468,007
Administrative expenses	1,394	-	1,394	-	1,394
Total deductions	<u>76,037</u>	<u>-</u>	<u>76,037</u>	<u>468,007</u>	<u>544,044</u>
Changes in net position	8,326	-	8,326	(111,858)	(103,532)
Net position, July 1	323,009	6,620	329,629	357,263	686,892
Net position, June 30	<u>\$ 331,335</u>	<u>\$ 6,620</u>	<u>\$ 337,955</u>	<u>\$ 245,405</u>	<u>\$ 583,360</u>

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Agency Funds Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2019

	<u>Balance, June 30, 2018</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2019</u>
<u>STUDENT ACTIVITY AGENCY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 224,770	\$ 696,363	\$ 720,112	\$ 201,021
LIABILITIES				
Due to student groups	\$ 224,770	\$ 696,363	\$ 720,112	\$ 201,021
<u>PAYROLL AGENCY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 6,984,614	\$ 171,686,680	\$ 171,235,080	\$ 7,436,214
LIABILITIES				
Payroll (Net)	201,970	84,954,673	84,860,557	296,086
Payroll deductions and withholdings	1,530,429	78,682,335	78,501,367	1,711,397
Summer pay	5,252,215	8,049,672	7,873,156	5,428,731
Total liabilities	<u>\$ 6,984,614</u>	<u>\$ 171,686,680</u>	<u>\$ 171,235,080</u>	<u>\$ 7,436,214</u>
<u>OTHER BOARD ACTIVITY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 525,282	\$ -	\$ -	\$ 525,282
LIABILITIES				
Due to student groups	\$ 525,282	\$ -	\$ -	\$ 525,282
<u>TOTAL AGENCY FUNDS</u>				
ASSETS				
Cash and cash equivalents	\$ 7,734,666	\$ 172,383,043	\$ 171,955,192	\$ 8,162,517
LIABILITIES				
Payroll (Net)	201,970	84,954,673	84,860,557	296,086
Payroll deductions and withholdings	1,530,429	78,682,335	78,501,367	1,711,397
Summer pay	5,252,215	8,049,672	7,873,156	5,428,731
Due to student groups	750,052	696,363	720,112	726,303
Total liabilities	<u>\$ 7,734,666</u>	<u>\$ 172,383,043</u>	<u>\$ 171,955,192</u>	<u>\$ 8,162,517</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, 2019

Purpose	Date of Lease	Term of Lease	Amount of Original Lease	Interest Rate	Balance, June 30, 2018	Issued	Retired	Balance, June 30, 2019
			Principal	Rate	June 30, 2018			
School Buses # 1	10/06/15	5 years	\$ 1,214,988	1.510%	\$ 489,555	\$ -	\$ 242,943	\$ 246,612
Copiers #9	08/09/17	5 years	550,516	3.250%	490,781	-	104,872	385,909
District Parking Lot	05/17/18	20 years	11,395,000	3.76% to 5.00%	11,395,000	-	375,000	11,020,000
					<u>\$ 12,375,336</u>	<u>\$ -</u>	<u>\$ 722,815</u>	<u>\$ 11,652,521</u>

STATISTICAL SECTION
(Unaudited)

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

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

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

FINANCIAL TRENDS

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

	June 30,									
	2010	2011	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018	2019
Governmental activities										
Net invested in capital assets	\$ 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	\$ 314,695,548
Restricted	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	40,871,096
Unrestricted	(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)	(109,032,834)
Total governmental activities net position	\$ 301,226,390	\$ 315,661,270	\$ 355,412,996	\$ 329,324,853	\$ 344,438,294	\$ 284,356,082	\$ 285,268,055	\$ 274,260,800	\$ 257,863,010	\$ 246,533,810
Business-type activity										
Net invested in capital assets	\$ 50,840	\$ 360,323	\$ 290,605	\$ 539,814	\$ 527,775	\$ 780,955	\$ 862,337	\$ 747,584	\$ 639,689	\$ 942,400
Unrestricted	(23,826)	(56,591)	(250,696)	(291,651)	(129,504)	(401,697)	(161,690)	595,474	177,280	529,178
Total business-type activities net position	\$ 27,014	\$ 303,732	\$ 39,909	\$ 248,163	\$ 398,271	\$ 379,258	\$ 700,647	\$ 1,343,058	\$ 816,969	\$ 1,471,578
Government-wide										
Net invested in capital assets	\$ 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	\$ 315,637,948
Restricted	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	40,871,096
Unrestricted	(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)	(108,503,656)
Total government-wide net position	\$ 301,253,404	\$ 315,965,002	\$ 355,452,905	\$ 329,573,016	\$ 344,836,565	\$ 284,735,340	\$ 285,968,702	\$ 275,603,858	\$ 258,679,979	\$ 248,005,388

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,									
	2010	2011	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 103,314,718
Special education	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	19,819,974
Other special instruction	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	13,261,811
Vocational	285,731	175,811	39,991	68,039	35,026	25,414	34,574	45,575	32,068	25,041
Other instruction	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	8,455,830
Support Services:										
Tuition	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	9,831,091
Student & instruction related services	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	81,835,974
School administrative services	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	11,888,348
General and business administrative services	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	16,662,384
Plant operations and maintenance	28,933,119	32,114,915	31,437,387	36,254,631	33,890,960	37,725,180	37,833,687	37,647,086	39,983,825	43,470,393
Pupil transportation	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	6,209,013
Food services	-	-	-	-	-	36,826	57,776	-	-	-
Special Schools	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	2,875,328
Charter Schools	95,206	181,883	177,011	202,266	87,691	308,088	300,218	387,200	318,992	236,681
Interest on long-term liabilities	-	-	-	-	23,696	8,682	1,621	14,714	20,962	553,501
Total governmental activities expenses	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	318,440,087
Business-type activity:										
Food service	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	8,874,113
Total business-type activities expense	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	8,874,113
Total government-wide expenses	\$ 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	\$ 327,314,200
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 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	\$ 282,640,940
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	1,438,505
Total governmental activities program revenues	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	284,079,445
Business-type activity:										
Charges for services										
Food service	294,268	313,404	444,174	531,934	556,393	451,797	488,727	641,982	611,160	594,872
Operating grants and contributions	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	8,933,850
Capital grants and contributions	16,960	-	-	-	-	14,217	-	-	-	-
Total business-type activities program revenues	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	9,528,722
Total government-wide program revenues	\$ 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	\$ 293,608,167
Net (Expense)/Revenue										
Governmental activities	\$ 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)	\$ (34,360,642)
Business-type activity	24,982	(132,880)	(263,823)	(202,596)	(151,113)	(19,013)	321,389	642,411	(108,922)	654,609
Total government-wide net expense	\$ 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)	\$ (33,706,033)

**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,									
	2010	2011	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019
General Revenues and Other Changes in Net Position										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Unrestricted grants and contributions	229,624	66,767	6,962	17,363	154,945	850,430	224,540	254,984	347,615	607,056
Investment earnings	404,462	2,737,378	492,149	994,153	523,435	1,817,262	1,144,736	3,121,991	457,396	1,012,989
Miscellaneous income	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	5,992,760
Special items	1,572,324	2,088,740	(1,525,375)	(55,661,801)	(2,211,307)	-	-	-	-	-
Transfers	-	-	-	(102,503)	(301,221)	-	-	-	-	-
Total governmental activities	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	23,031,442
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	\$ 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	\$ 23,031,442
Change in Net Position										
Governmental activities	\$ 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)	\$ (11,329,200)
Business-type activity	24,982	(132,880)	(263,823)	208,254	150,108	(19,013)	321,389	642,411	(526,089)	654,609
Total government-wide	\$ 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)	\$ (10,674,591)

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 in the 2015 fiscal year where additional on-behalf TPAF pension expense and offsetting contribution is reported.
 (3) GASB 75 was implemented in the 2018 fiscal year, where additional on-behalf OPPEB 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)

	2010	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Restricted	\$ 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	\$ 42,567,800
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	10,583,357
Unassigned	(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)	(10,922,069)
Total general fund	\$ 32,272,005	\$ 41,478,758	\$ 73,338,732	\$ 76,846,086	\$ 70,314,946	\$ 88,460,748	\$ 66,102,827	\$ 59,802,838	\$ 49,798,137	\$ 42,229,088
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,094,930	\$ 2,250,103
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	217,366	8,805,125	76,594	-	626,139	-	-
Unassigned:										
Special revenue fund	(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)	(2,870,697)
Total all other governmental funds	\$ (2,332,281)	\$ (2,456,525)	\$ (2,450,070)	\$ 2,942,535	\$ 14,303,272	\$ (1,263,529)	\$ 22,306,937	\$ 4,314,032	\$ 9,334,123	\$ (620,594)

Source: District Records

Note: (1) 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)**

	For the Fiscal Year ended June 30,									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Tax levy	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Interest Earnings	229,624	66,767	6,962	17,363	154,945	850,430	224,540	254,984	347,615	607,056
Miscellaneous	404,462	2,737,378	492,149	994,153	523,435	1,817,262	1,144,736	3,121,991	457,396	1,012,989
State sources	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	252,436,912
Federal sources	42,622,739	19,406,980	18,627,181	12,563,327	11,704,905	12,435,720	13,876,173	14,116,458	15,297,573	15,794,151
Total revenue	<u>417,951,540</u>	<u>232,180,899</u>	<u>257,711,707</u>	<u>256,888,285</u>	<u>246,750,382</u>	<u>252,683,962</u>	<u>258,269,440</u>	<u>267,721,114</u>	<u>272,528,415</u>	<u>285,269,745</u>
Expenditures										
Instruction										
Regular	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	59,702,887
Special	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	11,758,503
Other special instruction	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	7,287,811
Vocational instruction	205,552	165,022	37,176	47,187	33,740	24,500	33,939	44,652	31,299	24,414
School-sponsored/other instructional	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	5,500,312
Support Services										
Tuition	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	9,585,038
Student & instruction related services	49,601,463	50,935,966	43,708,100	52,072,203	49,192,841	55,611,784	55,419,911	62,810,108	62,661,794	60,026,670
School administration	6,915,318	5,836,330	5,880,820	6,819,114	6,864,240	8,119,266	8,472,570	8,252,627	8,628,825	9,415,678
Other administration	5,764,424	4,299,588	4,354,936	3,727,585	5,984,814	4,892,769	4,602,740	5,043,124	5,404,588	6,209,515
Operations and maintenance	23,435,916	25,021,369	24,161,789	26,018,457	26,192,510	30,066,246	30,235,984	29,501,570	29,259,830	32,909,825
Student transportation	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	6,053,613
Employee benefits	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	79,940,449
Food services	-	-	-	-	-	35,502	36,485	-	-	-
Special schools	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	2,803,364
Charter schools	95,206	181,883	177,011	202,266	87,691	308,088	300,218	387,200	318,992	236,681
Capital Outlay:										
Equipment	1,429,992	1,114,747	315,968	1,200,666	598,868	454,058	561,730	624,132	173,404	13,529
Facilities acquisition and construction	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	11,229,881
Assets acquired under capital leases - (Non-budgeted)	755,041	2,207,746	1,453,417	-	491,101	2,593,360	3,454,891	-	-	-
Total Expenditures	<u>443,953,268</u>	<u>227,394,876</u>	<u>242,982,968</u>	<u>247,885,823</u>	<u>239,899,358</u>	<u>252,698,321</u>	<u>260,511,786</u>	<u>287,267,915</u>	<u>293,595,672</u>	<u>302,698,170</u>
Excess (Deficiency) of revenues over (under) expenditures	(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)	(17,428,425)
Other Financing sources (uses)										
Accounts receivable cancelled	-	-	-	-	-	-	-	-	-	-
Reinstatement of prior years' accounts payable	-	-	(1,642,160)	-	-	-	-	-	-	-
Due from/(to) special revenue fund	1,572,324	2,088,740	116,785	(102,503)	(2,211,307)	-	-	-	-	-
Transfer to food service fund	-	-	-	-	(301,221)	-	-	-	-	-
Capital lease (Non-budgeted)	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)	<u>2,327,365</u>	<u>4,296,486</u>	<u>17,137,690</u>	<u>(102,503)</u>	<u>(2,021,427)</u>	<u>2,593,360</u>	<u>3,454,891</u>	<u>-</u>	<u>11,945,516</u>	<u>-</u>
Net change in fund balances	\$ (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)	\$ (17,428,425)
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

Note: Noncapital expenditures are total expenditures less capital outlay.

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

Description	For the Fiscal Year ended June 30,									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General fund:										
Interest on investments	\$ 607,056	\$ 347,615	\$ 254,984	\$ 224,540	\$ 850,430	\$ 154,945	\$ 17,363	\$ 6,962	\$ 30,838	\$ 188,868
Prior year refunds	135,846	34,569	1,797,974	65,610	1,615,936	45,055	77,221	30,311	258,488	-
Other	877,143	422,827	1,324,017	1,079,126	201,326	478,380	916,932	461,838	2,478,890	404,462
Total miscellaneous	1,620,045	805,011	3,376,975	1,369,276	2,667,692	678,380	1,011,516	499,111	2,768,216	593,330
Interest earned on capital reserve funds	-	-	-	-	-	-	-	-	35,929	40,756
Total general fund	\$ 1,620,045	\$ 805,011	\$ 3,376,975	\$ 1,369,276	\$ 2,667,692	\$ 678,380	\$ 1,011,516	\$ 499,111	\$ 2,804,145	\$ 634,086

Source: District records

REVENUE CAPACITY

**CITY OF UNION CITY SCHOOL DISTRICT
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 FOR THE LAST TEN YEARS
 (UNAUDITED)**

<u>Year Ended 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>
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%
2019	1,512,347,006	4,155,119,529	36.40%

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	
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
2019	10.48	48.98	11.57	71.03

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	2019			2010		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Hudson Troy Towers	\$ 25,561,500	1	1.69%	\$ 25,067,000	1	1.72%
Doric Apartment Co	23,826,000	2	1.58%	22,790,400	2	1.56%
115-127 37th St LLC	8,062,000	3	0.53%			
One23 Gardens LP	6,820,800	4	0.45%			
Orlando Limited	6,744,400	5	0.45%	6,744,400	5	0.46%
Verizon	5,690,245	6	0.38%			
Union Kennedy Assoc. C/O McDonald's	5,090,000	7	0.34%	9,547,100	3	0.65%
Castle Hill Holding, LLC	4,167,000	8	0.28%	4,424,800	8	0.30%
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	9	0.23%	3,531,800	9	0.24%
JD Union, LLC & 4800 UC, LLC	3,075,000	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%
Total	\$ 92,583,745		6.13%	\$ 96,258,609		6.59%

Source: Tax Assessor

**CITY OF UNION CITY SCHOOL DISTRICT
PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN YEARS
(UNAUDITED)**

Fiscal Year Ended June 30,	Total Tax Levy	Current Tax Collections*	Percent of Tax Levy Collected
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%
2019	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				
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	0.85%	181
2019	-	-	11,652,521	-	-	-	11,652,521	(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		
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%	-
2019	-	-	-	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, 2019
(UNAUDITED)**

	Debt Outstanding	Estimated Percentage Applicable ^a	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 ^(b)			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.

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>
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	68,250	1,452,564,750	21,283	5.01
2019	(1)	(1)	(1)	3.20

Source: Population and per capita information is provided by the American Community Survey data published by the US Bureau of Economic Analysis. Unemployment information provided by the NJ Department of Labor and Workforce Development. Personal income has been estimated based upon the municipal population and per capita personal income presented.

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

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

Employer	2019			2010		
	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)**

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Instruction										
Regular	717	780	720	730	569	587	371	684	701	722
Special education	167	106	110	110	258	255	94	168	163	166
Other special education	90	106	89	100	1	1	30	102	106	107
Vocational	21	18	18	18	1	1	-	-	-	-
Adult/continuing education programs	15	10	11	11	12	18	25	2	1	1
Support Services:										
Student & instruction related services	92	110	101	105	202	192	939	274	341	354
General administration	38	28	45	46	35	35	11	6	6	6
School administrative services	97	47	38	39	77	74	39	98	91	99
Central services	86	84	28	28	11	9	3	10	10	11
Administrative Information Technology	19	20	21	23	-	-	-	-	-	-
Plant operations and maintenance	301	319	307	317	332	322	431	355	334	343
Pupil transportation	24	25	65	65	-	-	-	-	-	-
Special schools	-	-	-	-	-	-	63	12	13	14
Total	1,667	1,653	1,553	1,592	1,498	1,494	2,006	1,711	1,766	1,823

Source: Provided by Human Resources

**CITY OF UNION CITY SCHOOL DISTRICT
OPERATING STATISTICS
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Enrollment	Operating Expenditures ^a	Cost Per Pupil	Percentage Change	Pupil/Teacher Ratio				Average Daily Enrollment (ADE) ^c	Average Daily Attendance (ADA) ^c	% Change in Average Daily Enrollment	Student Attendance Percentage
					Elementary	Middle School	Senior High School	Senior High School				
2010	11,717	\$ 211,781,911	\$ 18,075	3.02%	11.88	10.55	10.90	11,717	11,200	3.02%	95.59%	
2011	12,091	211,140,699	17,463	3.19%	12.11	11.15	10.60	12,091	11,543	3.19%	95.47%	
2012	12,319	206,469,635	16,760	1.89%	12.5	11.95	10.95	12,319	11,778	1.89%	95.61%	
2013	12,632	223,231,310	17,672	2.54%	16.14	14.30	12.85	12,632	12,050	2.54%	95.39%	
2014	13,022	223,015,129	17,126	3.09%	17.2	15.5	14	13,022	12,395	3.09%	95.19%	
2015	13,316	239,887,277	18,015	2.26%	15.7	15.5	13.5	13,316	12,667	2.26%	95.13%	
2016	13,593	249,156,404	18,330	2.08%	15.9	15.1	13.6	13,593	12,981	2.08%	95.50%	
2017	13,816	266,377,371	19,280	1.64%	14.8	14	14.5	13,816	13,100	1.64%	94.82%	
2018	13,867	275,615,454	19,281	2.02%	13.6	14	12.5	13,867	13,128	2.02%	94.67%	
2019	13,933	291,454,760	20,918	0.48%	(1)	(1)	(1)	13,933	13,189	0.48%	94.66%	

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)**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
District Building										
<u>Elementary</u>										
Edison										
Square Feet	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900
Capacity (students)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment	1,009	1,020	1,114	1,164	1,197	1,201	1,126	1,126	1,069	1,019
Gilmore										
Square Feet	29,900	29,900	29,900	29,900	-	-	-	-	75,736	75,736
Capacity (students)	375	375	375	375	-	-	-	-	400	400
Enrollment	374	365	387	387	-	-	-	-	397	399
Hudson										
Square Feet	37,200	37,200	37,200	37,200	-	-	47,872	47,872	49,691	49,691
Capacity (students)	450	450	450	450	-	-	475	475	475	475
Enrollment	501	511	510	510	-	-	265	265	376	367
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	338	351	351	365	360	374	369	369	340	329
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	830	883	902	970	965	1,002	1,045	1,045	1,002	1,010
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	733	756	754	775	791	819	834	834	808	796
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	958	1,022	1,053	1,097	1,097	1,114	1,150	1,150	1,137	1,085
Woodrow Wilson										
Square Feet	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	-	-
Enrollment	323	346	357	386	375	369	361	361	-	-
Veterans' Memorial										
Square Feet	84,314	84,314	58,068	58,068	58,068	58,068	58,068	58,068	58,068	58,068
Capacity (students)	600	600	400	400	400	400	400	400	400	400
Enrollment	485	466	469	557	594	646	616	616	609	606
Colin Powell										
Square Feet	-	-	-	121,505	121,505	121,505	121,505	121,505	121,505	121,505
Capacity (students)	-	-	-	900	900	900	900	900	900	900
Enrollment	-	-	-	858	880	872	790	790	841	833
<u>Middle School</u>										
Emerson Middle School										
Square Feet	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200
Capacity (students)	1,100	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	1,022
Union Hill Middle School										
Square Feet	114,600	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	1,100
Enrollment	662	694	735	740	771	767	787	787	866	885
<u>Freshman Academy</u>										
Jose Marti Middle School										
Square Feet	132,000	132,000	235,890	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	583	576	369	580	600	657	699	699	627	700

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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<u>District Building</u>										
<u>High School</u>										
Emerson High School										
Square Feet	110,200	-	-	-	-	-	-	-	-	-
Capacity (students)	1,100	-	-	-	-	-	-	-	-	-
Enrollment	1,352	-	-	-	-	-	-	-	-	-
Union Hill High School										
Square Feet	114,600	-	-	-	-	-	-	-	-	-
Capacity (students)	1,100	-	-	-	-	-	-	-	-	-
Enrollment	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	554,773
Capacity (students)	2,400	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	3,063
<u>Early Childhood Center</u>										
Hostos Center for Early Childhood										
Square Feet	41,000	41,000	40,397	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	324	333	328	323	307	304	304	314	298

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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Edison	\$ 100,530	\$ 103,929	\$ 60,158	\$ 48,479	\$ 27,280	\$ 49,699	\$ 122,013	\$ 75,186	\$ 231,295	\$ 182,363
Gilmore	65,135	67,337	-	-	-	-	31,210	19,231	59,159	46,644
Hudson	42,741	44,186	19,140	15,424	-	-	38,825	23,926	73,602	58,032
Jefferson	32,079	33,164	19,194	15,468	8,707	15,862	38,937	23,990	73,800	58,188
Roosevelt	72,465	74,915	43,359	34,942	19,664	35,825	87,941	54,190	166,707	131,439
Washington	79,376	82,060	47,495	38,274	21,541	39,244	96,342	59,364	182,621	143,988
Robert Waters	94,936	98,145	56,811	45,781	25,765	46,941	115,221	71,005	218,433	172,224
Woodrow Wilson	-	-	25,217	20,322	11,437	20,836	51,137	31,515	96,950	76,440
Veterans' Memorial	49,932	51,620	29,880	24,079	13,551	24,688	60,604	37,347	166,820	131,530
Colin Powell	104,497	108,030	62,525	50,387	28,355	51,658	126,822	-	-	-
Emerson Middle School	94,765	97,969	56,702	45,694	25,717	46,852	115,015	70,876	218,037	171,912
Union Hill Middle School	98,562	101,894	58,970	47,521	26,744	48,723	119,618	73,706	226,743	178,776
Jose Marti Freshman Academy	202,858	209,716	121,387	97,821	55,051	100,294	246,196	151,715	261,170	205,920
Union City High School	477,096	493,225	285,472	230,051	129,472	235,878	579,041	356,809	724,153	570,959
Hostos Center for Early Childhood	34,745	33,919	20,791	16,754	9,427	17,175	42,155	25,982	81,210	639,599
Total School Facilities	\$ 1,549,716	\$ 1,602,109	\$ 907,101	\$ 730,997	\$ 402,711	\$ 733,675	\$ 1,871,077	\$ 1,074,842	\$ 3,510,700	\$ 2,768,014

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, 2019
(UNAUDITED)

	<u>Coverage</u>		<u>Deductible</u>
New Jersey School Boards Association Insurance Group:			
Property:			
Blanket Real & Personal Property	\$ 500,000,000	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	10,000,000	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		500
Surety bonds:			
Board Secretary	750,000		1,000
Comprehensive General Liability:			
Bodily Injury and Property Damage	31,000,000	Occ./Agg.	
Products and Completed Operations	31,000,000	Agg.	
Sexual Abuse	17,000,000	Per Occ	
Annual Aggregate	17,000,000		
Personal Injury and Advertising Injury	31,000,000	Occ./Agg.	1,000
Employee Benefit Liability	31,000,000	Occ./Agg.	1,000
Premises Medical Payments	10,000	Per Acc	
Limit per Person	5,000		
Terrorism	1,000,000	Occ./Agg.	
New Jersey School Boards Association Insurance Group:			
Comprehensive Automobile Liability:			
Bodily injury and Property Damage	\$ 31,000,000		
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)			
Medical Payments -			
Private Passenger Vehicles	10,000		
All Other Vehicles	5,000		
Terrorism	1,000,000	Occ./Agg.	
School Leaders Errors and Omissions Liability	30,000,000		50,000
Workers' Compensation and Employers' Liability	2,000,000	Occ.	

Source: District records

SINGLE AUDIT SECTION

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

Certified Public Accountants

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

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, 2019, and the related notes to the financial statements, which collectively comprise of the City of Union City School District's basic financial statements, and have issued our report thereon dated December 20, 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 December 20, 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.



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



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

Bayonne, New Jersey
December 20, 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

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, 2019. 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 and State 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, 2019.

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 federal awards finding 2019-001 and state financial assistance finding 2019-002, 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.



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

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

Bayonne, New Jersey
December 20, 2019

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2019

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2018	CASH RECEIVED
				FROM	TO		
ENTERPRISE FUND							
U.S. DEPARTMENT OF AGRICULTURE							
PASSED-THROUGH STATE							
DEPARTMENT OF EDUCATION:							
School Breakfast Program	10.553	191NJ304N1099	\$ 2,747,756	07/01/18	06/30/19	\$ -	\$ 2,098,181
School Breakfast Program	10.553	181NJ304N1099	2,679,717	07/01/17	06/30/18	(306,545)	306,545
National School Lunch Program	10.555	191NJ304N1099	5,314,623	07/01/18	06/30/19	-	4,190,287
National School Lunch Program	10.555	181NJ304N1099	5,297,739	07/01/17	06/30/18	(559,708)	559,708
Healthy Hunger-Free Kids Act	10.555	191NJ304N1099	105,053	07/01/18	06/30/19	-	82,828
Healthy Hunger-Free Kids Act	10.555	181NJ304N1099	107,254	07/01/17	06/30/18	(11,333)	11,333
Summer Food Service Program for Children	10.559	181NJ304N1099	391,309	07/01/18	06/30/19	-	391,309
Child Nutrition Cluster						(877,586)	7,640,191
Commodity Supplemental Food Program	10.565	191NJ304N1099	200,179	07/01/18	06/30/19	-	200,179
Fresh Fruit and Vegetables Program	10.582	19171NJ304L1603	61,357	07/01/18	06/30/19	-	44,640
TOTAL U.S. DEPARTMENT OF AGRICULTURE						(877,586)	7,885,010
TOTAL ENTERPRISE FUND						(877,586)	7,885,010
SPECIAL REVENUE FUND							
U.S. DEPARTMENT OF EDUCATION							
PASSED-THROUGH STATE							
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT							
Adult Education and Literacy Act, Title II	84.002	V002A170031	1,862,910	07/01/18	06/30/19	-	1,672,818
Adult Education and Literacy Act, Title II	84.002	V002A160031	1,706,390	07/01/17	06/30/18	(157,717)	201,377
Adult Education and Literacy Act, Title II	84.002	V002A150031	1,576,950	07/01/16	06/30/17	62,973	-
Adult Education and Literacy Act, Title II	84.002	V002A150031	1,591,330	07/01/15	06/30/16	115,782	-
						21,038	1,874,195
PASSED-THROUGH STATE							
DEPARTMENT OF EDUCATION:							
Elementary and Secondary Education Act (ESEA):							
Title I, Part A Basic	84.010	S010A180030	6,980,478	07/01/18	06/30/19	-	5,892,395
Title I, Part A Basic	84.010	S010A170030	6,989,992	07/01/17	06/30/18	(971,405)	1,182,998
Title I, Part A Basic	84.010	V002A170031	6,341,257	07/01/16	06/30/17	297,699	-
Title I, SIA	84.010	V002A170031	42,489	07/01/18	06/30/19	-	-
Title I, Reallocated	84.010	V002A170031	396,439	02/01/19	09/30/19	-	-
						(673,706)	7,075,393
Title II, Part A Supporting Effective Instruction	84.367A	S367A190029	696,538	07/01/18	06/30/19	-	401,135
Title II, Part A Teacher & Principal Training	84.367A	S367A180029	887,743	07/01/17	06/30/18	(160,783)	174,276
Title II, Part A Teacher & Principal Training	84.367A	V002A170031	649,589	07/01/16	06/30/17	10,880	-
						(149,903)	575,411
Title III, Part A English Language Acquisition	84.365A	S365A170030	635,850	07/01/18	06/30/19	-	625,485
Title III, Part A English Language Acquisition	84.365A	S365A160030	634,087	07/01/17	06/30/18	(31,753)	54,109
Title III, Part A English Language Acquisition	84.365A	V002A170031	696,861	07/01/16	06/30/17	29,285	-
Title III, Part A Immigrant	84.365A	S365A170030	104,427	07/01/18	06/30/19	-	46,121
Title III, Part A Immigrant	84.365A	S365A160030	78,393	07/01/17	06/30/18	(37,740)	36,705
						(40,208)	762,420
Title IV, Part A Student Support Academic Enrichment	84.424	S424A180031	421,461	07/01/18	06/30/19	-	217,803
IDEA, Basic	84.027	H027A170100	3,429,042	07/01/18	06/30/19	-	3,234,234
IDEA, Preschool	84.173	H173A170114	82,944	07/01/18	06/30/19	-	-
IDEA, Preschool	84.173	H173A160114	78,096	07/01/17	06/30/18	1,562	-
IDEA Cluster						1,562	3,234,234
P.L. 101-392 (Vocational Education) - Perkins	84.048	V048A170030	171,784	07/01/18	06/30/19	-	171,471
P.L. 101-392 (Vocational Education) - Perkins	84.048	V048A160030	162,466	07/01/17	06/30/18	919	-
P.L. 101-392 (Vocational Education) - Perkins	84.048	V048A150030	157,615	07/01/16	06/30/17	6,011	-
						6,930	171,471
21st Century Community Center of Learning	84.287C	S287C170030	610,000	09/01/18	08/31/19	-	588,797
21st Century Community Center of Learning	84.287C	S287C160030	535,000	09/01/17	08/31/18	55,005	35,056
21st Century Community Center of Learning	84.287C	S287C150030	535,000	09/01/16	08/31/17	783	-
						55,788	623,853
IEPs for Life	84.416	B413A120008	333,333	09/01/18	08/31/19	-	207,921
IEPs for Life	84.416	B413A120008	333,333	09/01/17	08/31/18	(259,399)	287,682
IEPs for Life	84.416	B413A120008	314,488	09/01/16	08/31/17	-	-
						(259,399)	495,603
Temporary Emergency Impact Aid for Displaced Students	84.938	B413A120008	130,250	07/01/17	06/30/18	(130,250)	130,250
TOTAL U.S. DEPARTMENT OF EDUCATION						(1,168,148)	15,160,633

* - Information Not Available

(A) - These amounts represent prior year encumbrances cancelled and reallocated.

(B) - This amount represents prior year receivable cancelled.

BUDGETARY EXPENDITURES			ADJUST- MENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2019		
PASS THROUGH FUNDS	DIRECT	TOTAL			(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ -	\$ (2,747,756)	\$ (2,747,756)	\$ -	\$ -	\$ (649,575)	\$ -	\$ -
-	(5,314,623)	(5,314,623)	-	-	(1,124,336)	-	-
-	(105,053)	(105,053)	-	-	(22,225)	-	-
-	(391,309)	(391,309)	-	-	-	-	-
-	(8,558,741)	(8,558,741)	-	-	(1,796,136)	-	-
-	(200,179)	(200,179)	-	-	-	-	-
-	(61,357)	(61,357)	-	-	(16,717)	-	-
-	(8,820,277)	(8,820,277)	-	-	(1,812,853)	-	-
-	(8,820,277)	(8,820,277)	-	-	(1,812,853)	-	-
(986,600)	(784,843)	(1,771,443)	-	-	(98,625)	-	-
-	-	-	10,294 (A)	-	-	-	53,954
-	-	-	17,418 (A)	-	-	-	80,391
-	-	-	-	-	-	-	115,782
(986,600)	(784,843)	(1,771,443)	27,712	-	(98,625)	-	250,127
-	(6,411,628)	(6,411,628)	-	-	(519,233)	-	-
-	(211,769)	(211,769)	176 (A)	-	-	-	-
-	(297,699)	(297,699)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(26,117)	(26,117)	-	-	(26,117)	-	-
-	(6,947,213)	(6,947,213)	176	-	(545,350)	-	-
-	(541,739)	(541,739)	-	-	(140,604)	-	-
-	(13,493)	(13,493)	-	-	-	-	-
-	(10,880)	(10,880)	-	-	-	-	-
-	(566,112)	(566,112)	-	-	(140,604)	-	-
-	(596,982)	(596,982)	-	-	-	28,503	-
-	(22,356)	(22,356)	-	-	-	-	-
-	(29,285)	(29,285)	-	-	-	-	-
-	(73,274)	(73,274)	-	-	(27,153)	-	-
-	-	-	1,035 (A)	-	-	-	-
-	(721,897)	(721,897)	1,035	-	(27,153)	28,503	-
-	(241,173)	(241,173)	-	-	(23,370)	-	-
-	(3,247,457)	(3,247,457)	(149,900) (B)	-	(163,123)	-	-
-	(82,169)	(82,169)	-	-	(82,169)	-	-
-	-	-	(1,562) (B)	-	-	-	-
-	(3,329,626)	(3,329,626)	(151,462)	-	(245,292)	-	-
-	(165,305)	(165,305)	-	-	-	6,166	-
-	-	-	7,687 (A)	-	-	-	8,606
-	(165,305)	(165,305)	7,687	(6,011)	-	6,166	8,606
-	(479,404)	(479,404)	-	-	-	109,393	-
-	(86,599)	(86,599)	-	(783)	-	-	3,462
-	(566,003)	(566,003)	-	(783)	-	109,393	3,462
-	(311,184)	(311,184)	-	-	(103,263)	-	-
-	(28,283)	(28,283)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(339,467)	(339,467)	-	-	(103,263)	-	-
-	-	-	-	-	-	-	-
(986,600)	(13,661,639)	(14,648,239)	(114,852)	(6,794)	(1,183,657)	144,062	262,195

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, 2019

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2018	CASH RECEIVED
				FROM	TO		
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
CENTER FOR DISEASE CONTROL AND PREVENTION							
PASSED-THROUGH STATE							
DEPARTMENT OF EDUCATION:							
Planning for the Next Pandemic (PNP) Program	93.069	*	\$ 125,000	07/01/10	06/30/11	\$ 45,876	\$ -
HIV Prevention Grant	93.079	NU87PS004149	5,000	09/01/15	06/30/16	5,000	-
PASSED-THROUGH STATE							
DEPARTMENT OF CHILDREN ANF FAMILIES							
DIVISION OF FAMILY AND COMMUNITY PARTNERSHIPS							
Temporary Assistance for Needy Families (TANF):							
School Based Youth Services	93.558	*	567,004	07/01/18	06/30/19	-	567,004
School Based Youth Services	93.558	*	52,375	07/01/17	06/30/18	-	52,375
Parent Linking Program	93.558	*	159,987	07/01/18	06/30/19	-	159,987
Parent Linking Program	93.558	*	14,783	07/01/17	06/30/18	-	14,783
Adolescent Pregnancy Prevention Initiative	93.558	*	66,600	07/01/18	06/30/19	-	66,600
						<u>-</u>	<u>860,749</u>
TOTAL SPECIAL REVENUE FUND						<u>(1,117,272)</u>	<u>16,021,382</u>
GENERAL FUND							
PASSED-THROUGH STATE							
DEPARTMENT OF HUMAN SERVICES:							
Special Education Medicaid Initiative (SEMI)	93.778	1805NJ5MAP	582,421	07/01/18	06/30/19	-	582,421
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						<u>50,876</u>	<u>1,443,170</u>
TOTAL GENERAL FUND						<u>50,876</u>	<u>1,443,170</u>
TOTAL FEDERAL AWARDS						<u>\$ (1,943,982)</u>	<u>\$ 25,349,562</u>

* - Information Not Available

(A) - These amounts represent prior year encumbrances cancelled and reallocated.

(B) - This amount represents prior year receivable cancelled.

PASS THROUGH FUNDS	BUDGETARY EXPENDITURES		ADJUST- MENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2019		
	DIRECT	TOTAL			(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,876	\$ -
-	-	-	-	-	-	5,000	-
-	(567,004)	(567,004)	-	-	-	-	-
-	(52,375)	(52,375)	-	-	-	-	-
-	(159,987)	(159,987)	-	-	-	-	-
-	(14,783)	(14,783)	-	-	-	-	-
-	(66,600)	(66,600)	-	-	-	-	-
-	(860,749)	(860,749)	-	-	-	-	-
<u>(986,600)</u>	<u>(14,522,388)</u>	<u>(15,508,988)</u>	<u>(114,852)</u>	<u>(6,794)</u>	<u>(1,183,657)</u>	<u>194,938</u>	<u>262,195</u>
-	(582,421)	(582,421)	-	-	-	-	-
-	(1,443,170)	(1,443,170)	-	-	-	50,876	-
-	(1,443,170)	(582,421)	-	-	-	50,876	-
<u>\$ (986,600)</u>	<u>\$ (24,785,835)</u>	<u>\$ (24,911,686)</u>	<u>\$ (114,852)</u>	<u>\$ (6,794)</u>	<u>\$ (2,996,510)</u>	<u>\$ 245,814</u>	<u>\$ 262,195</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, 2019**

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2018		
			FROM	TO	UNEARNED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
GENERAL FUND							
STATE DEPARTMENT OF EDUCATION							
Equalization Aid	19-495-034-5120-078	\$ 172,460,469	07/01/18	06/30/19	\$ -	\$ -	
Transportation Aid	19-495-034-5120-014	475,492	07/01/18	06/30/19	-	-	
Special Education Categorical Aid	19-495-034-5120-089	11,029,654	07/01/18	06/30/19	-	-	
Security Aid	19-495-034-5120-084	6,223,084	07/01/18	06/30/19	-	-	
Extraordinary Aid	19-495-034-5120-044	3,498,267	07/01/18	06/30/19	-	-	
Extraordinary Aid	18-495-034-5120-044	2,516,686	07/01/17	06/30/18	(2,516,686)	-	
On-behalf TPAF Post-Retirement Medical Contributions	19-495-034-5094-001	7,015,506	07/01/18	06/30/19	-	-	
On-behalf TPAF Pension Contribution	19-495-034-5094-002	15,466,338	07/01/18	06/30/19	-	-	
On-behalf TPAF Long Term Disability Insurance	19-495-034-5094-004	15,397	07/01/18	06/30/19	-	-	
Reimbursed TPAF Social Security Contributions	19-495-034-5095-003	6,137,390	07/01/18	06/30/19	-	-	
Reimbursed TPAF Social Security Contributions	18-495-034-5095-003	6,039,744	07/01/17	06/30/18	(292,985)	-	
TOTAL GENERAL FUND					(2,809,671)	-	
SPECIAL REVENUE FUND							
STATE DEPARTMENT OF EDUCATION							
Preschool Education Aid	19-495-034-5120-086	28,706,970	07/01/18	06/30/19	-	-	
Preschool Education Aid - General Fund Contribution	19-495-034-5120-086	595,080	07/01/17	06/30/18	-	-	
Preschool Education Aid	18-495-034-5120-086	27,608,070	07/01/17	06/30/18	165,248	-	
Preschool Education Aid	17-495-034-5120-086	28,159,995	07/01/15	06/30/17	735,513	-	
N.J. Nonpublic Aid							
Nonpublic Textbook Aid	19-100-034-5120-064	65,148	07/01/18	06/30/19	-	-	
Nonpublic Textbook Aid	18-100-034-5120-064	71,605	07/01/17	06/30/18	-	7,631	
Nonpublic Nursing Services	19-100-034-5120-070	120,862	07/01/18	06/30/19	-	-	
Nonpublic Nursing Services	18-100-034-5120-070	113,310	07/01/17	06/30/18	-	23,506	
Nonpublic Auxiliary Services Aid Ch. 192:							
Compensation Education	19-100-034-5120-067	432,321	07/01/18	06/30/19	-	-	
Compensation Education	17-100-034-5120-067	421,026	07/01/16	06/30/17	-	-	
English as a Second Language	19-100-034-5120-067	66,432	07/01/18	06/30/19	-	-	
English as a Second Language	18-100-034-5120-067	64,859	07/01/17	06/30/18	-	-	
Transportation	19-100-034-5120-068	20,476	07/01/18	06/30/19	-	-	
Total Nonpublic Auxiliary Services Aid Ch. 192					-	-	
Nonpublic Handicapped Aid Ch. 193:							
Examination and Classification	19-100-034-5120-066	86,817	07/01/18	06/30/19	-	-	
Examination and Classification	18-100-034-5120-066	84,808	07/01/17	06/30/18	-	16,401	
Speech Instruction	19-100-034-5120-066	44,997	07/01/18	06/30/19	-	-	
Speech Instruction	18-100-034-5120-066	33,750	07/01/17	06/30/18	-	16,339	
Supplementary Instruction	19-100-034-5120-066	65,023	07/01/18	06/30/19	-	-	
Supplementary Instruction	18-100-034-5120-066	51,006	07/01/17	06/30/18	14,588	-	
Total Nonpublic Handicapped Aid Ch. 193					14,588	32,740	
Nonpublic Technology Initiative	19-100-034-5120-373	43,920	07/01/18	06/30/19	-	-	
Nonpublic Technology Initiative	18-100-034-5120-373	32,344	07/01/17	06/30/18	-	2,741	
Nonpublic Security Aid	19-100-034-5120-373	186,900	07/01/18	06/30/19	-	-	
Nonpublic Security Aid	18-100-034-5120-373	62,950	07/01/17	06/30/18	-	3,036	
TOTAL STATE DEPARTMENT OF EDUCATION					(1,894,322)	69,654	
STATE DEPARTMENT OF CHILDREN AND FAMILIES							
DIVISION OF FAMILY AND COMMUNITY PARTNERSHIPS							
Family Friendly Center	19-100-054-7500-068	45,463	07/01/18	06/30/19	-	-	
Family Friendly Center	18-100-054-7500-068	45,463	07/01/17	06/30/18	-	5,380	
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	
School Based Youth Services	19-100-054-7500-068	136,626	07/01/18	06/30/19	-	-	
School Based Youth - High School	18-100-054-7500-068	580,500	07/01/17	06/30/18	-	5,380	
School Based Youth - High School	17-100-054-7500-068	576,500	07/01/16	06/30/17	-	59,855	
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	-	3,908	
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	
Parent Linking Program	19-100-054-7500-068	38,546	07/01/18	06/30/19	-	-	
School Based Youth - Parent Linking Program	17-100-054-7500-068	303,683	07/01/16	06/30/17	-	5,000	
School Based Youth - Pregnancy Prevention	18-100-054-7500-068	68,100	07/01/17	06/30/18	-	646	
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	
TOTAL STATE DEPARTMENT OF CHILDREN AND FAMILIES					-	299,038	

* - Information Not Available
(A) - Balances allocated to expenditures from prior periods.

CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2019			MEMO	
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
\$ 172,460,469	\$ (172,460,469)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,116,622	\$ (172,460,469)
475,492	(475,492)	-	-	-	-	-	47,549	(475,492)
11,029,654	(11,029,654)	-	-	-	-	-	1,102,965	(11,029,654)
6,223,084	(6,223,084)	-	-	-	-	-	622,308	(6,223,084)
-	(3,498,267)	-	-	(3,498,267)	-	-	-	(3,498,267)
2,516,686	-	-	-	-	-	-	-	(2,516,686)
7,015,506	(7,015,506)	-	-	-	-	-	-	(7,015,506)
15,466,338	(15,466,338)	-	-	-	-	-	-	(15,466,338)
15,397	(15,397)	-	-	-	-	-	-	(15,397)
5,610,917	(6,137,390)	-	-	(526,473)	-	-	-	(6,137,390)
292,985	-	-	-	-	-	-	-	(6,039,744)
<u>221,106,528</u>	<u>(222,321,597)</u>	<u>-</u>	<u>-</u>	<u>(4,024,740)</u>	<u>-</u>	<u>-</u>	<u>18,889,444</u>	
28,706,970	(29,055,659)	-	-	-	981,904	-	2,870,697	(29,055,659)
595,080	-	-	-	-	-	-	-	(595,080)
-	-	-	-	-	165,248	-	-	(27,442,822)
-	-	-	-	-	-	-	-	(28,159,995)
65,148	(60,149)	-	-	-	-	4,999	-	(60,149)
-	-	-	(7,631)	-	-	-	-	(71,605)
120,862	(115,813)	-	-	-	-	5,049	-	(115,813)
-	-	-	(23,506)	-	-	-	-	(113,310)
432,321	(359,522)	-	-	-	-	72,799	-	(359,522)
-	-	-	-	-	-	-	-	-
66,432	(57,227)	-	-	-	-	9,205	-	(57,227)
-	-	-	-	-	-	-	-	(64,859)
20,476	(18,499)	-	-	-	-	1,977	-	(18,499)
519,229	(435,248)	-	-	-	-	83,981	-	
86,817	(31,679)	-	-	-	-	55,138	-	(31,679)
-	-	-	(16,401)	-	-	-	-	(84,808)
44,997	(36,502)	-	-	-	-	8,495	-	(36,502)
-	-	-	(16,339)	-	-	-	-	(33,750)
65,023	(50,321)	-	-	-	-	14,702	-	(50,321)
-	-	-	(14,588)	-	-	-	-	(51,006)
196,837	(118,502)	-	(47,328)	-	-	78,335	-	
43,920	(30,947)	-	-	-	-	12,973	-	(30,947)
-	-	-	(2,741)	-	-	-	-	(32,344)
186,900	(102,897)	-	-	-	-	84,003	-	(102,897)
-	-	-	(3,036)	-	-	-	-	(62,950)
<u>251,541,474</u>	<u>(252,240,812)</u>	<u>-</u>	<u>(84,242)</u>	<u>(4,024,740)</u>	<u>1,147,152</u>	<u>269,340</u>	<u>21,760,141</u>	
45,463	(45,463)	-	-	-	-	-	-	(45,463)
-	-	(5,380) (A)	-	-	-	-	-	(45,463)
-	-	(611) (A)	-	-	-	-	-	(45,463)
-	-	(12) (A)	-	-	-	-	-	(45,463)
136,626	(136,626)	-	-	-	-	-	-	(136,626)
-	-	(5,380) (A)	-	-	-	-	-	(580,500)
-	-	(59,855) (A)	-	-	-	-	-	(576,500)
-	-	(156,374) (A)	-	-	-	-	-	(579,550)
-	-	(3,908) (A)	-	-	-	-	-	(181,705)
-	-	(45,849) (A)	-	-	-	-	-	(179,505)
-	-	(15,154) (A)	-	-	-	-	-	(180,905)
38,546	(38,546)	-	-	-	-	-	-	(38,546)
-	-	(5,000) (A)	-	-	-	-	-	(303,683)
-	-	(646) (A)	-	-	-	-	-	(68,100)
-	-	(802) (A)	-	-	-	-	-	(62,778)
-	-	(67) (A)	-	-	-	-	-	(62,778)
<u>220,635</u>	<u>(220,635)</u>	<u>(299,038)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>220,635</u>	<u>(220,635)</u>	<u>(299,038)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

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

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2019

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2018		
			FROM	TO	UNEARNED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
SPECIAL REVENUE FUND (Continued)							
STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY							
Wraparound reimbursement	*	\$ 37,284	07/01/18	06/30/19	\$ -	\$ -	
Wraparound reimbursement	*	*	*	*	91,371	-	
					<u>91,371</u>	<u>-</u>	
PASSED-THROUGH THE CENTER FOR PREVENTION AND COUNSELING							
Sustainable Jersey for Schools and Wellness Grant	*	5,000	07/01/18	06/30/19	-	-	
Sustainable Jersey for Schools and Wellness Grant	*	4,000	07/01/15	06/30/16	-	-	
Sustainable Jersey for Schools and Wellness Grant	*	6,831	07/01/14	06/30/15	-	38	
					<u>-</u>	<u>38</u>	
TOTL STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>91,371</u>	<u>38</u>	
TOTAL SPECIAL REVENUE FUND					<u>1,006,720</u>	<u>368,730</u>	
ENTERPRISE FUND							
STATE DEPARTMENT OF AGRICULTURE							
State School Lunch Aid	19-100-010-3350-023	97,017	07/01/18	06/30/19	-	-	
State School Lunch Aid	18-100-010-3350-023	106,669	07/01/17	06/30/18	(10,296)	-	
TOTAL ENTERPRISE FUND					<u>(10,296)</u>	<u>-</u>	
CAPITAL PROJECTS FUND							
School Development Authority ("SDA")							
On-behalf SDA Managed Projects:							
New Elementary School - Columbus School Replacement	17-5240-N03	66,057,858	12/12/01	Completion	-	-	
High School #1 Demonstration Project	17-5240-x07	169,585,690	03/22/04	Completion	-	-	
Construction of New Middle School - Predevelopment	17-5240-N10	1,530,508	2015-2016	Completion	-	-	
New Construction - Jose Marti Middle School	17-5240-N01	33,960,573	07/01/02	Completion	-	-	
					<u>-</u>	<u>-</u>	
TOTAL CAPITAL PROJECTS FUND					<u>-</u>	<u>-</u>	
TOTAL STATE FINANCIAL ASSISTANCE					<u>\$ (1,813,247)</u>	<u>\$ 368,730</u>	
LESS:							
On-behalf TPAF Post-Retirement Medical Contributions	19-495-034-5094-001	7,015,506	07/01/18	06/30/19			
On-behalf TPAF Pension Contribution	19-495-034-5094-002	15,466,338	07/01/18	06/30/19			
On-behalf TPAF Long Term Disability Insurance	19-495-034-5094-004	15,397	07/01/18	06/30/19			
On-behalf SDA Managed Projects	Various	237,174,056	Various	Various			

TOTAL STATE FINANCIAL ASSISTANCE SUBJECT TO SINGLE AUDIT

* - Information Not Available

(A) - Balances allocated to expenditures from prior periods.

CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2019			MEMO	
				(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
\$ 37,284	\$ (37,284)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,284)
-	-	(91,371) (A)	-	-	-	-	-	-
37,284	(37,284)	(91,371)	-	-	-	-	-	-
5,000	(4,978)	-	-	-	22	-	-	(4,978)
-	-	-	-	-	-	-	-	(4,000)
-	-	-	-	-	38	-	-	(6,793)
5,000	(4,978)	-	-	-	60	-	-	-
42,284	(42,262)	(91,371)	-	-	60	-	-	-
30,697,865	(30,182,112)	(390,409)	(84,242)	-	1,147,212	269,340	2,870,697	-
75,248	(97,017)	-	-	(21,769)	-	-	-	(97,017)
10,296	-	-	-	-	-	-	-	(106,669)
85,544	(97,017)	-	-	(21,769)	-	-	-	-
25,730	(25,730)	-	-	-	-	-	-	(66,054,291)
818,708	(818,708)	-	-	-	-	-	-	(169,585,690)
577,829	(577,829)	-	-	-	-	-	-	(879,488)
4,563	(4,563)	-	-	-	-	-	-	(33,960,573)
1,426,830	(1,426,830)	-	-	-	-	-	-	-
1,426,830	(1,426,830)	-	-	-	-	-	-	-
\$ 253,316,767	(254,027,556)	\$ (390,409)	\$ (84,242)	\$ (4,046,509)	\$ 1,147,212	\$ 269,340	\$ 21,760,141	-
	7,015,506							
	15,466,338							
	15,397							
	1,426,830							
	\$ (230,103,485)							

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, 2019**

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, 2019**

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 (\$880,666) for the General Fund and (\$315,139) for the Special Revenue Fund. See Note 1 (the Notes to Required Supplementary Information) for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the General and Special Revenue Funds. Awards and financial assistance revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 582,421	\$ 221,440,931	\$ 222,023,352
Special Revenue Fund	15,211,730	30,164,231	45,375,961
Capital Projects Fund	-	1,426,830	1,426,830
Food Service Fund	8,820,277	97,017	8,917,294
Total Awards and Financial Assistance	<u>\$ 24,614,428</u>	<u>\$ 253,129,009</u>	<u>\$ 277,743,437</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, 2019**

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 \$15,466,338 reported as TPAF Pension Contributions and \$7,015,506 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, 2019. TPAF Social Security Contributions in the amount of \$6,137,390 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, 2019. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$1,426,830 represent amounts paid by the SDA on behalf of the District for SDA administered facility for the year ended June 30, 2019.

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	\$ 4,961,295
Title I, Part A - June 30, 2018 Unearned Revenue	529,719
Title II - Part A: Teachers and Principal Training and Recruiting	121,197
Title II - Part A - June 30, 2018 Unearned Revenue	25,223
Title III - Part A: English Language Instruction	422,913
Title III - Part A - June 30, 2018 Unearned Revenue	54,962
	<u>\$ 6,115,309</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

Section 1 - Summary of Auditors' Results

Financial Statement Section

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

Federal Awards Section

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

<u>CFDA Number(s)</u>	<u>FEIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.553	191NJ304N1099	Child Nutrition Cluster:
10.555	191NJ304N1099	School Breakfast Program
10.555	191NJ304N1099	National School Lunch Program
10.559	181NJ304N1099	Healthy Hunger-Free Kids Act
93.558	Not Available	Summer Food Service Program for Children
93.558	Not Available	Temporary Assistance for Needy Families (TANF):
93.558	Not Available	School Based Youth Services
93.778	1805NJ5MAP	Parent Linking Program
		Adolescent Pregnancy Prevention Initiative
		Special Education Medicaid Initiative (SEMI)

- 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, 2019**

Section 1 - Summary of Auditors' Results

State Financial Assistance 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>
19-495-034-5120-078
19-495-034-5120-089
19-495-034-5120-084

<u>Name of State Program</u>
General State Aid Cluster:
Equalization Aid
Special Education Categorical Aid
Security Aid

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

*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, 2019**

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, 2019, 2018, 2017 and 2016

Finding 2019-001

- 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 over (under) that of accounting records in the District's financial management system:

- \$(98,625) of \$1,672,818 in expenditures for the year ended June 30, 2019
- \$ 53,954 of \$1,693,165 in expenditures for the year ended June 30, 2018
- \$ 80,391 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.

Questioned Costs:

None

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

FEDERAL AWARDS (Continued)

Finding 2019-001 (Continued)

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, 2019**

STATE FINANCIAL ASSISTANCE

New Jersey Department of Children and Families
Division of Family and Community Partnerships
School Based Youth Services, State Grant Number: 100-054-7500-068
- Years Ended June 30, 2018, 2017 and 2016

Finding 2019-002

- Significant Deficiency in Internal Control over Compliance for Reporting Requirement

Condition:

School Based Youth Services financial reporting did not agree with the accounting records in the District's financial management system during 2016, 2017, and 2018, resulting in excess funds being received. During 2019, the District adjusted the excess funds by retroactively applying expenditures previously recognized in general fund operations.

Criteria:

Financial management system must provide accurate, current, and complete disclosure of the financial results of each state program in accordance with respective reporting requirements.

Context:

The following expenditures from School Based Youth Services financial reports were over that of accounting records in the District's financial management system and were retroactively adjusted during 2019:

- \$ 15,314 of \$875,768 in expenditures for the year ended June 30, 2018
- \$ 112,117 of \$1,167,929 in expenditures for the year ended June 30, 2017
- \$ 171,607 of \$868,696 in expenditures for the year ended June 30, 2016

Cause:

Accounting records were being maintained for School Based Youth Services separate of the District financial management system and no reconciliation of such accounting was being performed.

Effect:

The accounting records used for financial reporting for School Based Youth Services did not agree with accounting records of District business office that support the audited financial statements.

Questioned Costs:

None

Recommendation:

School Based Youth Services financial reporting be derived from accounting records that support the audited financial statements and the schedule of expenditures of state financial assistance.

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2019**

STATE FINANCIAL ASSISTANCE (Continued)

Finding 2019-002 (Continued)

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

School Based Youth Services financial reporting were reconciled to the District business office accounting records prior to submitting expenditure reports for the fiscal year ended June 30, 2019.

**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, 2019**

(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

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 does not agree with the accounting records in the District's financial management system.

Current Year Status:

This finding remains in the current year as Finding 2019-001.

**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, 2019**

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 or Life expenditures during the year ended June 30, 2017.

Current Year Status:

This finding has been corrected.

STATE FINANCIAL ASSISTANCE

No matters were reported in prior year.