

Comprehensive Annual Financial Report

of the

Union City Board of Education Union City, New Jersey



Public School Health Closure COVID-19

For the Fiscal Year Ending June 30, 2020

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

(Revised October 5, 2021)

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of the

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

West New York, New Jersey

For the Fiscal Year Ended June 30, 2020

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page(s)</u>
INTRODUCTORY SECTION		
	Letter of Transmittal	1 - 4
	ASBOI Certificate of Excellence	5
	Organizational Chart	6
	Roster of Officials	7
	Consultants, Independent Auditors and Advisors	8
FINANCIAL SECTION		
	Independent Auditor's Report	9 - 11
Required Supplementary Information - Part I		
	Management's Discussion and Analysis	12 - 20
Basic Financial Statements		
A	Government-Wide Financial Statements:	
A-1	Statement of Net Position	21
A-2	Statement of Activities	22
B	Fund Financial Statements:	
	Governmental Funds:	
B-1	Balance Sheet/Reconciliation of the Balance Sheet to the Statement of Net Position	23 - 24
B-2	Statement of Revenues, Expenditures, and Changes in Fund Balance	25
B-3	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	26
	Proprietary Fund:	
B-4	Statement of Net Position	27
B-5	Statement of Revenues, Expenses, and Changes in Fund Net Position	28
B-6	Statement of Cash Flows	29
	Fiduciary Funds:	
B-7	Statement of Fiduciary Net Position	30
B-8	Statement of Changes in Fiduciary Net Position	31
	Notes To Basic Financial Statements	32 - 70

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page(s)</u>
FINANCIAL SECTION (Continued)		
Required Supplementary Information - Part II		
C	Budgetary Comparison Schedules:	
C-1	Budgetary Comparison Schedule - General Fund	71 - 76
C-1a	Combining Budgetary Comparison Schedule - General Fund	77 - 86
C-2	Budgetary Comparison Schedule - Special Revenue Fund	87
Notes to Required Supplementary Information - Part II		
C-3	Budget to GAAP Reconciliation	88
Required Supplementary Information - Part III		
L-1	Schedule of the District's Proportionate Share of the Net Pension Liability - PERS	89
L-2	Schedule of District Contributions - PERS	90
L-3	Schedule of the District's Proportionate Share of the Net Pension Liability - TPAF	91
L-4	Schedule of changes in the State Proportionate Share of OPEB Liability Attributable to the District and Related Ratios	92
	Notes to Required Supplementary Information - Part III	93
Other Supplementary Information		
D	School Based Budget Schedules:	
D-1	Combining Balance Sheet	94
D-2	Blended Resource - Schedule of Expenditures Allocated by Resource Type - Actual	95 - 109
D-3	Blended Resource - Schedule of Blended Expenditures - Budget and Actual	110 - 140
E	Special Revenue Fund:	
E-1	Combining Schedules of Program Revenues and Expenditures - Budgetary Basis	141 - 148
E-2	Schedule of Preschool Education Aid Expenditures - Preschool - All Programs - Budgetary Basis	149

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

Exhibit No.		Page(s)
FINANCIAL SECTION (Continued)		
Other Supplementary Information (Continued)		
F	Capital Projects Fund:	
F-1	Summary Schedule of Project Expenditures	150
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	151
F-2a-g	Schedules of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis	152 - 158
G Proprietary Funds:		
Enterprise Fund:		
G-1	Statement of Net Position	159
G-2	Statement of Revenues, Expenses, and Changes in Net Position	160
G-3	Statement of Cash Flows	161
Internal Service Fund:		
G-4	Combining Statement of Net Position	N/A
G-5	Combining Statement of Revenues, Expenses, and Changes in Fund Net Position	N/A
G-6	Combining Statement of Cash Flows	N/A
H Fiduciary Funds:		
H-1	Combining Statement of Fiduciary Net Position	162
H-2	Combining Statement of Changes in Fiduciary Net Position	163
H-3	Agency Funds Schedule of Receipts and Disbursements	164
I Long-Term Debt:		
I-1	Schedule of Serial Bonds	N/A
I-2	Schedule of Obligations Under Capital Leases	165
I-3	Budgetary Comparison Schedule - Debt Service Fund	N/A

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page(s)</u>
STATISTICAL SECTION (Unaudited)		
Introduction to the Statistical Section (Unaudited)		
Financial Trends:		
J-1	Net Position by Component	166
J-2	Changes in Net Position	167 - 168
J-3	Fund Balances - Governmental Funds	169
J-4	Changes in Fund Balance - Governmental Funds	170
J-5	General Fund Other Local Revenue by Source	171
Revenue Capacity:		
J-6	Assessed Value and Estimated Actual Value of Taxable Property	172
J-7	Direct and Overlapping Property Tax Rates	173
J-8	Principal Property Taxpayers	174
J-9	Property Tax Levies and Collections	175
Debt Capacity:		
J-10	Ratios of Outstanding Debt by Type	176
J-11	Ratio of General Bonded Debt Outstanding	177
J-12	Direct and Overlapping Governmental Activities Debt	178
J-13	Legal Debt Margin Information	179
Demographic and Economic Information:		
J-14	Demographic and Economic Statistics	180
J-15	Principal Employer	181
Operating Information:		
J-16	Full-Time Equivalent District Employees by Function/Program	182
J-17	Operating Statistics	183
J-18	School Building Information	184 - 185
J-19	Schedule of Required Maintenance Expenditures by School Facility	186
J-20	Insurance Schedule	187

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page(s)</u>
SINGLE AUDIT SECTION		
K-1	Indepent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	188 - 189
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	190 - 191
K-3	Schedule of Expenditures of Federal Awards, Schedule A	192 - 193
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	194 - 195
K-5	Notes to the Schedules of Awards and Financial Assistance	196 - 197
K-6	Schedule of Findings and Questioned Costs	198 - 199
K-7	Schedule of Financial, Federal and State Findings	200 - 201
K-8	Summary Schedule of Prior Audit Findings and Questioned Costs as Prepared by Management	202

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

March 5, 2021

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, 2020, 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 12 through 20, 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 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 2019-2020 fiscal year with an average daily enrollment of 12,210 students, (not including 1,697 in Early Childhood students), which is 0.48% more than the previous year's enrollment. The District sent 27 students to charter schools, a decrease of 5 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 2,190 students.

Average Daily Enrollment

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2019-2020	13,907	-0.19%
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%

The District has projected the following student enrollment over the next year:

<u>Fiscal Year</u>	<u>Projected Student Enrollment</u>	<u>Projected Percent Change</u>
2020-2021	13,480	-3.07%

2.) ECONOMIC CONDITION AND OUTLOOK: The City's existing commercial areas were thriving prior to the COVID-19 Public Health Crisis. 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 was completed in November of 2020, thus freeing up the two surface lots where the NJSDA will construct a \$64 million new Grades 7-9 middle school. Educational program specification and site logistics are currently underway. The new school project is scheduled for completion in late 2024 or early 2025.

The Union City Board of Education is completed the renovation of all school kitchens and cafeterias that will allow food preparation on-site at most 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 2019-2020 budget in the amount of \$326,598,328 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$	30,767,370
2. Contribution to Whole School Reform	\$	123,380,259
3. Elementary and Secondary Education Act	\$	8,682,269

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.

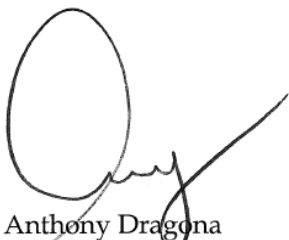
In addition, the City of Union City School District certifies on a monthly basis that major accounts/funds balances have not been over-expended and that sufficient funds are available to meet the District's financial obligations for the remainder of the fiscal year.

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, 2020.

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 2019. 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 sixteenth consecutive year and will apply for it again for fiscal year ended June 30, 2020.

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.



Anthony Dragona
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, 2019.**

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



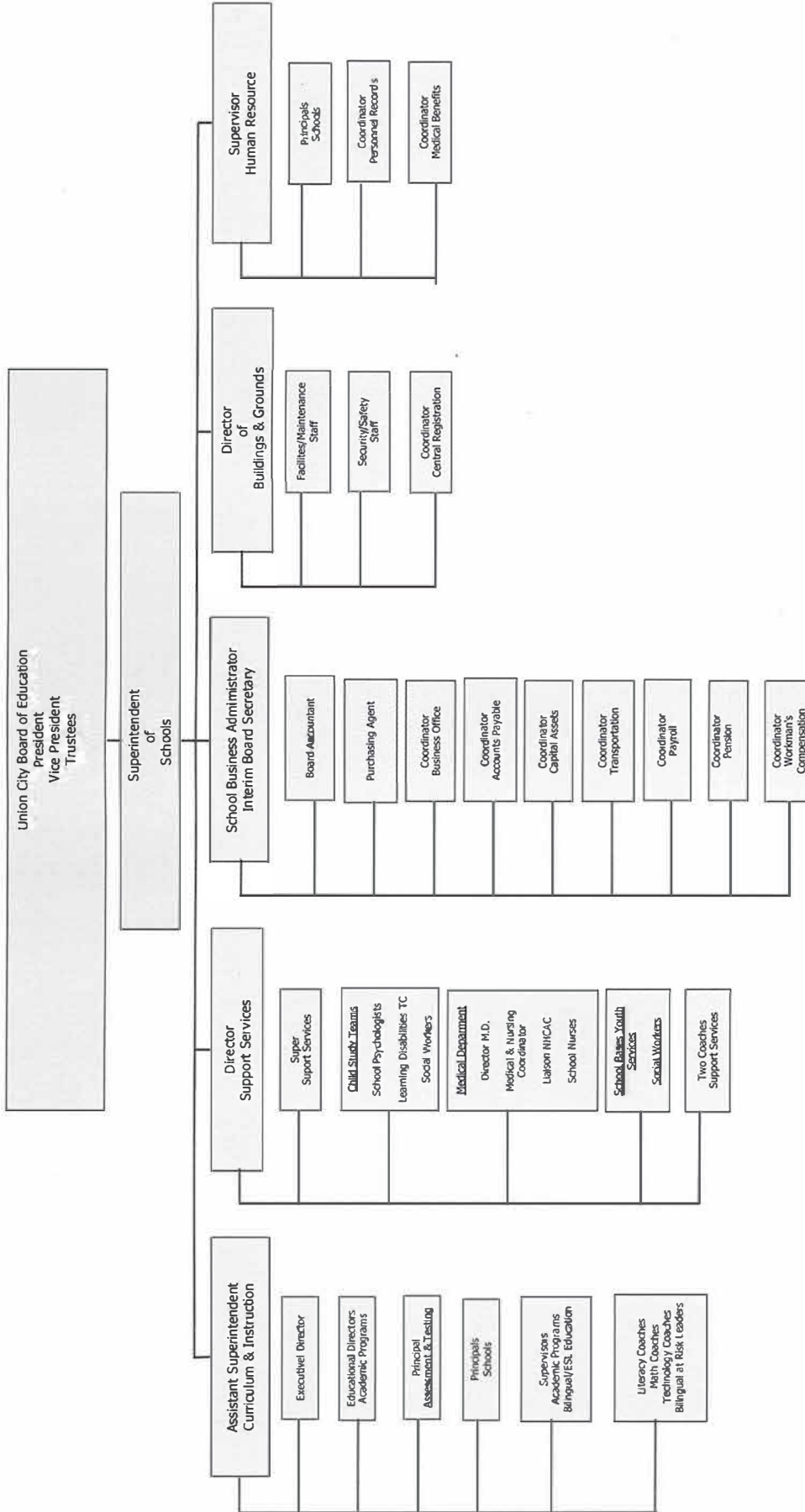
A handwritten signature in black ink, reading 'Claire Hertz'. The signature is written in a cursive style and is positioned above a horizontal line.

Claire Hertz, SFO
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

David J. Lewis
Executive Director

CITY OF UNION CITY SCHOOL DISTRICT
Organizational Chart
June 30, 2020



CITY OF UNION CITY SCHOOL DISTRICT

Roster of Officials

June 30, 2020

Members of the Board of Education

Term Expires

Jeanette Pena, President	May 15, 2021
Carlos Vallejo, Vice President	May 15, 2021
Kennedy Ng	May 15, 2023
Alejandro Velazquez	May 15, 2023
Joseph Isola	May 15, 2022
Ydalia Genao	May 15, 2022
Viviana Tavera	May 15, 2022

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, 2020**

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

Report on Financial Statements

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, 2020, 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, 2020, 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.

Emphasis of Matter

Economic Dependency

As described in Note 11, 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. Our opinion is not modified with respect to this matter.

COVID-19 State of Emergency

As described in Note 19, on January 31, 2020, the United States Department of Health and Human Services Secretary declared a public health emergency for the United States in response to the COVID-19 pandemic. On March 9, 2020, the Governor of the State of New Jersey issued Executive Order No. 103 (the "Order") declaring a State of Emergency and Public Health Emergency across all 21 counties in New Jersey. The Governor's Order has been subsequently extended and restrictions are continuously being eased and tightened. A resurgence in COVID-19 cases and resulting restrictions are impacting the District's programs and functions. Significant uncertainty remains with the ongoing impact of the COVID-19 pandemic that cannot be reasonably estimated. Our opinion is not modified with respect to this matter.

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 12 through 20, pages 71 through 88, and pages 89 through 93 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



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



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

Bayonne, New Jersey
March 5, 2021

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, 2020**

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, 2020. 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 2020 and 2019 are as follows, respectively:

- In total, net positions are \$224,513,166 and \$248,005,388. Net positions of governmental activities are \$222,407,383 and \$246,533,810. Net positions of the business-type activity, which represents food service, are \$2,105,783 and \$1,471,578. This reflects a (decrease) in net positions in the amount of (\$23,492,222) and (\$17,323,838)
- Total general revenues accounted for \$22,726,916 and \$23,031,442 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 \$283,881,173 and \$282,640,940 and Federal and State Aid not restricted are \$5,628,993 and \$5,992,760.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2020 was 13,933, which includes 1,735 in Early Childhood students located at various Daycare locations, and reflects a 2.50% increase from the previous year. The City of Union City School District enrollment has increased by 2,190 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.

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 2020?" 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.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Reporting the City of Union City School District as a Whole (Continued)

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.

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, 2020**

Reporting the City of Union City School District's Most Significant Funds (Continued)

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 2020 and 2019, respectively.

Total assets equal \$364,914,006 and \$374,283,268. Total assets for Governmental Activities are \$360,484,732 and \$370,608,669. Total assets for Business Type Activities are \$4,429,274 and \$3,674,599.

**Table 1
Net Position**

	<u>Governmental Activities</u>		<u>Business Type Activity</u>		<u>Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
ASSETS						
Current and Other Assets	\$ 33,282,185	\$ 44,260,600	\$ 3,573,926	\$ 2,732,199	\$ 36,856,111	\$ 46,992,799
Capital Assets, Net	327,202,547	326,348,069	855,348	942,400	328,057,895	327,290,469
Total Assets	<u>360,484,732</u>	<u>370,608,669</u>	<u>4,429,274</u>	<u>3,674,599</u>	<u>364,914,006</u>	<u>374,283,268</u>
DEFERRED OUTFLOWS OF RESOURCES						
	<u>15,830,908</u>	<u>14,760,383</u>	<u>-</u>	<u>-</u>	<u>15,830,908</u>	<u>14,760,383</u>
LIABILITIES						
Current and Other Liabilities	19,190,824	13,196,747	2,323,491	2,203,021	21,514,315	15,399,768
Long-Term Liabilities	29,013,304	24,615,370	-	-	29,013,304	24,615,370
Net Pension Liability	83,691,005	86,764,028	-	-	83,691,005	86,764,028
Total Liabilities	<u>131,895,133</u>	<u>124,576,145</u>	<u>2,323,491</u>	<u>2,203,021</u>	<u>134,218,624</u>	<u>126,779,166</u>
DEFERRED INFLOWS OF RESOURCES						
	<u>22,013,124</u>	<u>14,259,097</u>	<u>-</u>	<u>-</u>	<u>22,013,124</u>	<u>14,259,097</u>
NET POSITION						
Net Investment in Capital Assets	314,714,527	314,695,548	855,348	942,400	315,569,875	315,637,948
Restricted	33,109,221	40,871,096	-	-	33,109,221	40,871,096
Unrestricted	<u>(125,416,365)</u>	<u>(109,032,834)</u>	<u>1,250,435</u>	<u>529,178</u>	<u>(124,165,930)</u>	<u>(108,503,656)</u>
Total Net Position	<u>\$ 222,407,383</u>	<u>\$ 246,533,810</u>	<u>\$ 2,105,783</u>	<u>\$ 1,471,578</u>	<u>\$ 224,513,166</u>	<u>\$ 248,005,388</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Reporting the City of Union City School District's Most Significant Funds (Continued)

Table 2 reflects the change in net position for fiscal years 2020 and 2019, respectively.

**Table 2
Net Position**

	Governmental Activities		Business Type Activity		Total	
	2020	2019	2020	2019	2020	2019
REVENUES						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 372,426	\$ 594,872	\$ 372,426	\$ 594,872
Operating Grants	283,881,173	282,640,940	9,548,297	8,933,850	293,429,470	291,574,790
Capital Grants	623,672	1,438,505	-	-	623,672	1,438,505
Total Program Revenues	<u>284,504,845</u>	<u>284,079,445</u>	<u>9,920,723</u>	<u>9,528,722</u>	<u>294,425,568</u>	<u>293,608,167</u>
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	5,628,993	5,992,760	-	-	5,628,993	5,992,760
Interest	414,787	607,056	-	-	414,787	607,056
Miscellaneous	1,264,499	1,012,989	-	-	1,264,499	1,012,989
Total General Revenues	<u>22,726,916</u>	<u>23,031,442</u>	<u>-</u>	<u>-</u>	<u>22,726,916</u>	<u>23,031,442</u>
Total Revenues	<u>307,231,761</u>	<u>307,110,887</u>	<u>9,920,723</u>	<u>9,528,722</u>	<u>317,152,484</u>	<u>316,639,609</u>
EXPENSES						
Instruction	149,648,390	144,877,374	-	-	149,648,390	144,877,374
Support Services:						
Pupils and Instructional Staff	98,010,062	91,667,065	-	-	98,010,062	91,667,065
General and Business						
Administrative Services	27,662,744	28,550,732	-	-	27,662,744	28,550,732
Plant Operations and Maintenance	43,846,462	43,470,393	-	-	43,846,462	43,470,393
Pupil Transportation	5,900,824	6,209,013	-	-	5,900,824	6,209,013
Special Schools	5,312,285	2,875,328	-	-	5,312,285	2,875,328
Charter Schools	464,001	236,681	-	-	464,001	236,681
Interest on Long-Term Liabilities	513,420	553,501	-	-	513,420	553,501
Food Service	-	-	9,286,518	8,874,113	9,286,518	8,874,113
Total Expenses	<u>331,358,188</u>	<u>318,440,087</u>	<u>9,286,518</u>	<u>8,874,113</u>	<u>340,644,706</u>	<u>327,314,200</u>
Change in Net Position	(24,126,427)	(11,329,200)	634,205	654,609	(23,492,222)	(10,674,591)
Net Position, July 1	<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>
Net Position, June 30	<u>\$ 222,407,383</u>	<u>\$ 246,533,810</u>	<u>\$ 2,105,783</u>	<u>\$ 1,471,578</u>	<u>\$ 224,513,166</u>	<u>\$ 248,005,388</u>

The total (decrease) in net position for the fiscal years 2020 and 2019 for Governmental Activities is (\$24,126,427) and (\$11,329,200). The total increase in net position for the Business-Type Activity is \$634,205 and \$654,609. The total (decrease) in net position is (\$23,492,222) and (\$10,674,591). 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, 2020**

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	
	2020	2019	2020	2019
Instruction	\$ 149,648,390	\$ 144,877,374	45.17%	45.50%
Support Services:				
Pupils and Instructional Staff	98,010,062	91,667,065	29.58%	28.79%
General and Business				
Administrative Services	27,662,744	28,550,732	8.35%	8.97%
Plant Operations and Maintenance	43,846,462	43,470,393	13.23%	13.65%
Pupil Transportation	5,900,824	6,209,013	1.78%	1.95%
Special Schools	5,312,285	2,875,328	1.60%	0.90%
Charter Schools	464,001	236,681	0.14%	0.07%
Interest on Long-Term Liabilities	513,420	553,501	0.15%	0.17%
Total Expenses	\$ 331,358,188	\$ 318,440,087	100.00%	100.00%

Total expenses for governmental activities for fiscal years 2020 and 2019 were \$331,358,188 and \$318,440,087. Total expenses increased \$12,918,101 in 2020 due mainly to an increase in instruction of \$4,771,016, an increase in support services for pupils and instructional staff of \$6,342,997 and an increase in support services for plant operations and maintenance of \$376,069 from 2020 and 2019.

The Governmental Activities in the above chart demonstrates that for fiscal years 2020 and 2019 \$149,648,390 and \$144,877,374 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$98,010,062 and \$91,667,065. Combined resources from Instruction and Pupil and Instructional Staff totals \$247,658,452 and \$236,544,439.

Together the aforementioned categories account for 74.75% of the Governmental Activities.

Pupil transportation costs reflect the cost for contracted transportation services, which the District has awarded contract to three vendors through the public bidding process. The District is a participant of the North Hudson Transportation Consortium with the Hudson County School of Technology. The District is piloting an in-house transportation initiative that would return some aspects of the program to be provided by District staff.

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 2020 and 2019 is \$464,001 and \$236,681. The District sends a total of 27 students to two Charter Schools.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Business-Type Activity

**Table 3b.
Business Activity**

	<u>Total Cost of Services</u>		<u>Percent of Total</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
REVENUE				
Charges for Services	\$ 372,426	\$ 594,872	3.75%	6.24%
Operating Grants	9,548,297	8,933,850	96.25%	93.76%
Total Revenue	9,920,723	9,528,722	100.00%	100.00%
EXPENSES				
Food Service	9,286,518	8,874,113	100.00%	100.00%
Total Expense	9,286,518	8,874,113	100.00%	100.00%
Net Income	634,205	654,609		
Change in Net Position	\$ 634,205	\$ 654,609		

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 2020 and 2019 of \$9,920,723 and \$9,528,722 and expenses of \$9,286,518 and \$8,874,113, respectively. Total revenues increased \$392,001 due to the District participating in the child and adult care food program. Total expenses increased \$412,405 also due to the District participating in the child and adult care food program and general increase in costs of food commodities. The District had a \$634,205 operating gain in fiscal year 2020.

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 94.43%. The community, as a whole, is 5.02% of the support and other revenue accounts for 0.55% of the total cost of programs for City of Union City School District students.

**Table 4
Sources of Revenue**

<u>Fiscal Year Ended June 30,</u>	<u>Local Tax Levy</u>	<u>Other Local Revenue</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	<u>Federal & State Aid Not Restricted</u>	<u>Total</u>
2020	\$ 15,418,637	\$ 1,679,286	\$ 283,881,173	\$ 623,672	\$ 5,628,993	\$ 307,231,761
2019	15,418,637	1,620,045	282,640,940	1,438,505	5,992,760	307,110,887

The total revenue from all governmental sources for the fiscal years 2020 and 2019 are \$307,231,761 and \$307,110,887. Revenues decreased by \$120,874 due mainly to an decrease of \$1,240,233 in operating 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 \$294,141,428 and expenditures and other financing uses of \$309,532,904. The positive fund balance for the year reflects that the City of Union City School District was able to meet current costs.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

General Fund Budgeting Highlights

The City of Union City School District's budget is prepared according to New Jersey statutes. During the 2019-2020 School Year all schools in the district operated within the boundaries of School Based Budgets. The Office of the School Business Administrator provided training and guidance to each of the fourteen schools as school management teams and school administrative teams prepared their budgets. School Based Budgets, Early Childhood Program and District Central Office account for the majority of program budgeted within the General Fund.

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

During the course of fiscal year 2020, 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 \$219,553,328 were different to original budgeted revenues and other financing sources because of reduction of carryover supplemental funding contribution to school based budgeting from the special revenue fund. Final budgeted expenditures and other financing uses in the amount of \$247,685,556 were equal to budgeted expenditures and other financing. 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 \$31,143,840. At June 30, 2020 there was \$25,474,403 excess surplus designated for subsequent year's budget. The City of Union City School District will allocate the excess surplus remaining of \$5,669,437 in the 2021-2022 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 \$19,409,830 final state aid payment for June 30, 2020, 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, 2020**

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2020 and 2019, the City of Union City School District had \$327,202,547 and \$326,348,069, respectively, invested in capital assets (net of depreciation), for governmental activities. More information on capital assets and depreciation is presented in Note 6 to the basic financial statements.

**Table 5
Capital Assets and Depreciation**

	Balance at June 30, 2019	Additions	Disposals	Balance at June 30, 2020
Governmental Activities:				
Non-Depreciable	\$ 37,192,765	\$ -		\$ 37,192,765
Depreciable	<u>357,757,858</u>	<u>6,272,454</u>	<u>\$ -</u>	<u>364,030,312</u>
Total at Historical Cost	<u>394,950,623</u>	<u>6,272,454</u>	<u>-</u>	<u>401,223,077</u>
Less Accumulated Depreciation	<u>(68,602,554)</u>	<u>(5,417,976)</u>		<u>(74,020,530)</u>
Capital Assets, Net	<u>\$ 326,348,069</u>	<u>\$ 854,478</u>	<u>\$ -</u>	<u>\$ 327,202,547</u>
Business-Type Activity:				
Depreciable	\$ 2,138,273	\$ -	\$ -	\$ 2,138,273
Less Accumulated Depreciation	<u>(1,195,873)</u>	<u>(87,052)</u>	<u>-</u>	<u>(1,282,925)</u>
Capital Assets, Net	<u>\$ 942,400</u>	<u>\$ (87,052)</u>	<u>\$ -</u>	<u>\$ 855,348</u>

Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 2,165,663
Support Services	<u>3,252,313</u>
Total Depreciation Expense	<u>\$ 5,417,976</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

Long-Term Liabilities

At June 30, 2020 and 2019, the City of Union City School District had \$118,934,190 and \$116,434,813, respectively, in long-term liabilities from governmental fund resources and no long-term liabilities from proprietary fund resources. The District's long-term liabilities were relating to capital lease obligations, compensated absences, and net pension liability. More detailed information about long-term liabilities is presented in Note 7 to the basic financial statements.

**Table 6
Summary of Long-Term Liabilities**

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Long-Term Liabilities:				
Capital Lease Obligations	\$ 11,652,521	\$ 2,086,226	\$ (1,250,727)	\$ 12,488,020
Compensated Absences	18,018,264	6,612,270	(1,875,369)	22,755,165
Net Pension Liability	86,764,028	11,066,476	(14,139,499)	83,691,005
Total Long-Term Liabilities	<u>\$ 116,434,813</u>	<u>\$ 19,764,972</u>	<u>\$ (17,265,595)</u>	<u>\$ 118,934,190</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 sees a leveling of growth in pupil enrollment. Fiscal 2020 has revealed a slight 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, 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.

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 impact of COVID-19 has impacted the cash stance, of the District, along with a reduction in State School Aid in the 2020-21 Budget. 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, 2020

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 13,011,787	\$ 2,029,040	\$ 15,040,827
Internal balances	406,078	(406,078)	-
Receivables, net	17,898,939	1,384,736	19,283,675
Inventory	-	160,150	160,150
Restricted assets:			
Cash and cash equivalents	268,677	-	268,677
Capital reserve account - cash	1,696,704	-	1,696,704
Capital assets, net:			
Depreciable	290,009,782	855,348	290,865,130
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>360,484,732</u>	<u>4,023,196</u>	<u>364,507,928</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension liabilities	<u>15,830,908</u>	<u>-</u>	<u>15,830,908</u>
LIABILITIES			
Accounts payable	7,764,769	1,917,413	9,682,182
Payable to state government	321,857	-	321,857
Payable to federal government	328,523	-	328,523
Unearned revenue	1,534,627	-	1,534,627
Accrued liability for insurance claims	3,011,167	-	3,011,167
Net pension liability	83,691,005	-	83,691,005
Current portion of long-term obligations	6,229,881	-	6,229,881
Noncurrent portion of long-term obligations	29,013,304	-	29,013,304
Total Liabilities	<u>131,895,133</u>	<u>1,917,413</u>	<u>133,812,546</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension liabilities	<u>22,013,124</u>	<u>-</u>	<u>22,013,124</u>
NET POSITION			
Net investment in capital assets	314,714,527	855,348	315,569,875
Restricted for:			
Capital projects	268,677	-	268,677
Capital reserve	1,696,704	-	1,696,704
Excess surplus	31,143,840	-	31,143,840
Unrestricted	(125,416,365)	1,250,435	(124,165,930)
Total net position	<u>\$ 222,407,383</u>	<u>\$ 2,105,783</u>	<u>\$ 224,513,166</u>

(Revised September 23, 2021)

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, 2020

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	\$ 107,106,849	\$ -	\$ 82,501,627	\$ -	\$ (24,605,222)	\$ -	\$ (24,605,222)
Special education	20,890,437	-	17,050,370	-	(3,840,067)	-	(3,840,067)
Other special instruction	14,031,196	-	10,554,802	-	(3,476,394)	-	(3,476,394)
Vocational	17,790	-	24,094	-	6,304	-	6,304
Other instruction	7,602,118	-	6,922,152	-	(679,966)	-	(679,966)
Support services:							
Tuition	10,642,991	-	14,413,806	-	3,770,815	-	3,770,815
Student & instruction related services	87,367,071	-	75,251,819	-	(12,115,252)	-	(12,115,252)
School administrative services	12,034,540	-	14,534,382	-	2,499,842	-	2,499,842
General and business administrative services	15,628,204	-	8,141,887	-	(7,486,317)	-	(7,486,317)
Plant operations and maintenance	43,846,462	-	42,391,263	623,672	(831,527)	-	(831,527)
Pupil transportation	5,900,824	-	6,802,899	-	902,075	-	902,075
Special schools	5,312,285	-	3,935,063	-	(1,377,222)	-	(1,377,222)
Charter schools	464,001	-	644,199	-	180,198	-	180,198
Interest on long-term liabilities	513,420	-	712,810	-	199,390	-	199,390
Total governmental activities	<u>331,358,188</u>	-	<u>283,881,173</u>	<u>623,672</u>	<u>(46,853,343)</u>	-	<u>(46,853,343)</u>
Business-type activities:							
Food service	9,286,518	372,426	9,548,297	-	-	634,205	634,205
Total business-type activities	<u>9,286,518</u>	<u>372,426</u>	<u>9,548,297</u>	-	-	<u>634,205</u>	<u>634,205</u>
Total primary government	<u>\$ 340,644,706</u>	<u>\$ 372,426</u>	<u>\$ 293,429,470</u>	<u>\$ 623,672</u>	<u>(46,853,343)</u>	<u>634,205</u>	<u>(46,219,138)</u>
General revenues:							
Property taxes, levied for general purpose, net				15,418,637			15,418,637
Investment earnings				414,787			414,787
Miscellaneous income				1,264,499			1,264,499
State aid not restricted				5,628,993			5,628,993
Total general revenues				<u>22,726,916</u>			<u>22,726,916</u>
Change in net position				(24,126,427)		634,205	(23,492,222)
Net position, July 1				246,533,810		1,471,578	248,005,388
Net position, June 30				<u>\$ 222,407,383</u>		<u>\$ 2,105,783</u>	<u>\$ 224,513,166</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, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and cash equivalents	\$ 13,011,787	\$ -	\$ -	\$ 13,011,787
Interfund receivable	2,522,166	-	-	2,522,166
Intergovernmental receivable:				
Local taxes receivable	10,793,046	-	-	10,793,046
State	5,141,923	-	-	5,141,923
Restricted assets:				
Cash and cash equivalents	1,696,704	-	268,677	1,965,381
Capital lease proceeds receivable	-	-	1,963,970	1,963,970
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 33,165,626</u>	<u>\$ -</u>	<u>\$ 2,232,647</u>	<u>\$ 35,398,273</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ -	\$ 152,118	\$ 1,963,970	\$ 2,116,088
Accounts payable	2,191,387	560,771	-	2,752,158
Payable to state government	-	321,857	-	321,857
Payable to federal government	-	328,523	-	328,523
Unearned revenue	-	1,534,627	-	1,534,627
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,191,387</u>	<u>2,897,896</u>	<u>1,963,970</u>	<u>7,053,253</u>
Fund Balances:				
Restricted for:				
Excess surplus - prior year - designated for subsequent year's expenditures	25,474,403	-	-	25,474,403
Excess surplus - current year	5,669,437	-	-	5,669,437
Capital reserve	1,696,704	-	-	1,696,704
Capital projects fund	-	-	268,677	268,677
Assigned fund balance:				
Other purposes - year end encumbrances	10,948,934	-	-	10,948,934
General fund:				
Designated for subsequent year's expenditures	105,413	-	-	105,413
Unassigned fund balance (deficit)	(12,920,652)	(2,897,896)	-	(15,818,548)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>30,974,239</u>	<u>(2,897,896)</u>	<u>268,677</u>	<u>28,345,020</u>
Total liabilities and fund balances	<u>\$ 33,165,626</u>	<u>\$ -</u>	<u>\$ 2,232,647</u>	<u>\$ 35,398,273</u>

(Revised September 23, 2021)

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

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2020

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

Total fund balances - governmental funds (from B-1)		\$ 28,345,020
Amounts reported for governmental activities in the statement of net position (A-1)		
Capital assets used in government activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$401,223,077 and the accumulated depreciation is \$74,020,530.		327,202,547
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	\$ 15,830,908	
Deferred inflows of pension liabilities	<u>(22,013,124)</u>	(6,182,216)
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities.		(5,012,611)
Accrued liability for health insurance claims incurred, but not reported.		(3,011,167)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds:		
Capital lease liability	(12,488,020)	
Compensated absences liability	(22,755,165)	
Net pension liability	<u>(83,691,005)</u>	<u>(118,934,190)</u>
Net position of governmental activities		<u>\$ 222,407,383</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, 2020

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	414,787	-	-	414,787
Miscellaneous	1,264,499	-	-	1,264,499
State sources	229,890,236	31,260,423	612,625	261,763,284
Federal sources	519,243	14,760,978	-	15,280,221
Total revenues	<u>247,507,402</u>	<u>46,021,401</u>	<u>612,625</u>	<u>294,141,428</u>
EXPENDITURES				
Current expenditures:				
Instruction:				
Regular instruction	54,766,655	6,465,940	-	61,232,595
Special education instruction	12,280,967	-	-	12,280,967
Other special instruction	7,602,367	-	-	7,602,367
Vocational education	17,354	-	-	17,354
Other instruction	4,985,858	-	-	4,985,858
Support services and undistributed costs:				
Tuition	10,381,914	-	-	10,381,914
Student & instruction related services	29,399,604	34,434,664	-	63,834,268
School administrative services	10,468,762	-	-	10,468,762
Other administrative services	5,864,403	-	-	5,864,403
Operation and maintenance of plant services	31,046,815	-	-	31,046,815
Student transportation	4,899,963	-	-	4,899,963
Employee benefits	87,346,853	-	-	87,346,853
Special schools - current	2,834,330	-	-	2,834,330
Charter schools - current	464,001	-	-	464,001
Capital outlay	3,625,580	11,047	2,635,827	6,272,454
Total expenditures	<u>265,985,426</u>	<u>40,911,651</u>	<u>2,635,827</u>	<u>309,532,904</u>
Excess (deficiency) of revenues over expenditures	<u>(18,478,024)</u>	<u>5,109,750</u>	<u>(2,023,202)</u>	<u>(15,391,476)</u>
OTHER FINANCING SOURCES (USES)				
Contribution to school based budgeting	5,915,541	(5,915,541)	-	-
Local contribution to special revenue fund preschool education aid - inclusion	(778,592)	778,592	-	-
Total other financing sources (uses)	<u>7,223,175</u>	<u>(5,136,949)</u>	<u>-</u>	<u>2,086,226</u>
Net changes in fund balance	(11,254,849)	(27,199)	(2,023,202)	(13,305,250)
Fund balances, July 1	42,229,088	(2,870,697)	2,291,879	41,650,270
Fund balances, June 30	<u>\$ 30,974,239</u>	<u>\$ (2,897,896)</u>	<u>\$ 268,677</u>	<u>\$ 28,345,020</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, 2020

Total net change in fund balances - governmental funds (from B-2) \$ (13,305,250)

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

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

Depreciation expense	\$ (5,417,976)	
Capital outlays	<u>6,272,454</u>	854,478

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

Issuance of capital leases	(2,086,226)	
Payment of capital leases	<u>1,250,727</u>	(835,499)

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).

Health Insurance claims incurred, including not reported	(45,324,658)	
Health Insurance claims paid	43,326,516	
Compensated absences accrued	(6,612,270)	
Compensated absences paid	<u>1,875,369</u>	(6,735,043)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. When such expenses are on-behalf, the offsetting on-behalf contributions are also not reported as revenues in governmental funds.

Additional PERS pension expense recognized	(4,105,113)	
Additional on-behalf TPAF pension expense	(10,218,037)	
Additional on-behalf TPAF pension contribution	10,218,037	
Additional on-behalf OPEB expense	(2,872,296)	
Additional on-behalf OPEB contribution	<u>2,872,296</u>	<u>(4,105,113)</u>

Change in net position of governmental activities \$ (24,126,427)

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Fund
June 30, 2020

	<u>Business-type Activity - Enterprise Fund Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,029,040
Intergovernmental receivable:	
State	21,164
Federal	1,363,572
Inventory	160,150
Total current assets	<u>3,573,926</u>
Noncurrent assets:	
Equipment	2,138,273
Less: accumulated depreciation	<u>(1,282,925)</u>
Total noncurrent assets	<u>855,348</u>
Total assets	<u>4,429,274</u>
LIABILITIES	
Current liabilities:	
Interfund payable	406,078
Accounts payable	1,917,413
Total liabilities	<u>2,323,491</u>
NET POSITION	
Investment in capital assets	855,348
Unrestricted	1,250,435
Total net position	<u><u>\$ 2,105,783</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, 2020

	<u>Business-type Activity - Enterprise Fund Food Service</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 168,944
Special functions	125,502
Miscellaneous	77,980
Total operating revenues	<u>372,426</u>
OPERATING EXPENSES	
Cost of sales - reimbursable programs	4,850,357
Cost of sales - non-reimbursable programs	164,700
Salaries and wages	2,560,051
Employee benefits	545,552
Supplies and materials	89,906
Insurance - Other	280,496
Uniforms	59,979
Training	15,668
Miscellaneous	35,175
Management fees	595,886
Lease of equipment	1,696
Depreciation Expense	87,052
Total operating expenses	<u>9,286,518</u>
Operating (loss)	<u>(8,914,092)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	80,823
Federal sources:	
School breakfast program	1,466,217
National school lunch program	3,321,103
Healthy hunger-free kids act	773,328
Summer food service program for children	3,569,523
Food distribution program	224,909
Fresh fruit and vegetables program	58,394
Private sources	54,000
Total nonoperating revenues	<u>9,548,297</u>
Change in net position	634,205
Net position, July 1	1,471,578
Net position, June 30	<u>\$ 2,105,783</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, 2020

	<u>Business-type Activity - Enterprise Fund Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 372,426
Payments to employees	(2,560,051)
Payments for employee benefits	(545,552)
Payments to suppliers	(5,698,781)
Net cash (used for) operating activities	<u>(8,431,958)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	81,428
Federal sources	9,637,846
Private sources	54,000
Net cash provided by non-capital financing activities	<u>9,773,274</u>
Net increase in cash and cash equivalents	1,341,316
Balance, July 1	687,724
Balance, June 30	<u>\$ 2,029,040</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	\$ (8,914,092)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	87,052
Food distribution program	224,909
Decrease in inventories	49,703
Increase in interfund payable	98,482
Increase in accounts payable	21,988
Total adjustments	<u>482,134</u>
Net cash (used for) operating activities	<u>\$ (8,431,958)</u>
NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 224,909</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, 2020

	Trust Funds	Agency Funds
ASSETS		
Cash and cash equivalents	\$ 551,661	\$ 9,886,936
LIABILITIES		
Payroll (Net)	-	341,454
Payroll deductions and withholdings	-	3,025,187
Summer pay	-	5,813,656
Due to student groups	-	706,639
Total liabilities	-	\$ 9,886,936
NET POSITION		
Held for scholarships	332,885	
Held for unemployment claims	218,776	
Total net position	\$ 551,661	

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, 2020

	<u>Trust Funds</u>
ADDITIONS	
Local sources:	
Contributions	\$ 126,622
Total additions	<u>126,622</u>
DEDUCTIONS	
Scholarships awarded	62,514
Unemployment claims	95,807
Total deductions	<u>158,321</u>
Change in net position	(31,699)
Net position, July 1	<u>583,360</u>
Net position, June 30	<u><u>\$ 551,661</u></u>

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

BASIC FINANCIAL STATEMENTS

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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 capital 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, 2020**

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

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

FIDUCIARY FUNDS (Continued)

Agency Funds - Agency Funds are used to account for the assets that the District holds on behalf of others as their agent. Agency Funds are custodial in nature and do not involve measurement of results of operations. Agency Funds include payroll and student activities funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District considers all governmental funds to be major.

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

D. Measurement Focus and Basis of Accounting:

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

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

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

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

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

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

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

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

	2019 - 2020
Total Revenues (Budgetary Basis)	\$ 46,077,834
Adjustments:	
Add: Prior Year Encumbrances	1,823,572
Less: Current Year Encumbrances	(1,852,806)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,870,697
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,897,896)
Total Revenues (GAAP) Basis	\$ 46,021,401
Total Expenditures (Budgetary Basis)	\$ 46,077,834
Adjustments:	
Add: Prior Year Encumbrances	1,823,572
Less: Current Year Encumbrances	(1,852,806)
Net Transfers (outflows) to General Fund	(5,136,949)
Total Expenditures (GAAP Basis)	\$ 40,911,651

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Cash, Cash Equivalents and Investments (Continued):

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

H. Interfund Receivables/Payables:

Interfund receivables/payables represent amounts that are owed, other than charges for goods or services rendered to/from a particular fund in the District and that are due within one year.

I. Payables:

Tuition Payable - Tuition charges for the fiscal years 2019 - 2020 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, 2020, consisted of \$160,150.

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, 2020**

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.

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 \$22,755,165, at June 30, 2020, 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Long-Term Liabilities:

The accounting treatment of long-term liabilities 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 liabilities to be paid from governmental and business-type resources are reported as liabilities in the government-wide statement. The long-term liabilities consist primarily of obligations under capital leases, accrued compensated absences, and net pension liability.

Long-term liabilities for governmental funds are 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.

The general fund typically has been used in prior years to liquidate the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Equity Classifications (Continued):

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.

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, 2020 audited excess surplus that is required to be appropriated in the 2021-2022 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2019 audited excess surplus that will be appropriated in the 2020-2021 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 2020-2021 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, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

R. Equity Classifications (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.

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 \$30,806,077 to adjust to the full accrual basis expense incurred by the State of New Jersey during the most recent measurement period. The amounts are not required to be included in the District's annual budget.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

V. Estimates

The financial statements and related disclosures are prepared in conformity with accounting principles generally accepted in the United States. Management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and revenue and expenses during the period reported. These estimates include assessing the collectability of accounts receivable, the use and recoverability of inventory, and the useful lives and impairment of tangible and intangible assets, among others. Estimates and assumptions are reviewed periodically, and the effects of revisions are reflected in the financial statements in the period they are determined to be necessary. Actual results could differ from the estimates.

W. Tax Abatements

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

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

X. GASB Pronouncements

Recently Issued Accounting Pronouncements to be implemented in future years

GASB Statement No. 84, *Fiduciary Activities*. 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 establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this Statement were to be effective for the fiscal year ending June 30, 2020, but have been postponed to the succeeding fiscal year.

GASB Statement No. 87, *Leases*. 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. The requirements of this Statement were to be effective for the fiscal year ending June 30, 2021, but have been postponed to the succeeding fiscal year.

GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*. 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. The requirements of this Statement were to be effective for the fiscal year ending June 30, 2021, but have been postponed to the succeeding fiscal year.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

X. GASB Pronouncements

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

GASB Statement No. 92, *Omnibus 2020*. This Statement addresses a variety of topics and includes specific provisions about the following: (1) the effective date of GASB Statement No. 87, *Leases*, and Implementation Guide 2019-3, *Leases*, reinsurance recoveries, and terminology used to refer to derivative instruments (the requirements of this topic are effective upon issuance); (2) the applicability of GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits; (3) the applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements; (4) measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; (5) reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; (6) reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature; and terminology used to refer to derivative instruments. The requirements related to the application of these topics were to be effective for the fiscal year ending June 30, 2021, unless specifically noted to be effective upon issuance, but have been postponed to the succeeding fiscal year.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The requirements of this Statement are effective for fiscal year ending June 30, 2023, but earlier application is encouraged.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements related to the application of these topics are effective for the fiscal year ending June 30, 2021, unless specifically noted to be effective upon issuance.

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, 2020**

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, 2020, the book value of the District's deposits was \$27,444,805 and bank balances of the District's cash and deposits amounted to \$60,429,891.

As of June 30, 2020, 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	21,450,204
NJ Cash Management	<u>5,744,601</u>
	<u>\$ 27,444,805</u>
Reconciliation to Government-wide Statement of	
Net Position:	
Unrestricted Cash	\$ 15,040,827
Restricted Cash	1,965,381
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	<u>10,438,597</u>
	<u>\$ 27,444,805</u>

New Jersey Cash Management Fund:

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

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

As of June 30, 2020, the District had \$5,744,601 on deposit with the New Jersey Cash Management Fund.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Investments

The District is permitted to invest public funds in accordance with the types of securities authorized by N.J.S.A. 18A:20-37. Examples of the allowable investments are bonds or other obligations of the United States or obligations guaranteed by the United States of America, Government Money Market Mutual Funds, bonds or other obligations of the school district or bonds or other obligations of the local unit or units within which the school district is located, Local Government investment pools, and agreements or the repurchase of fully collateralized securities, if transacted in accordance with the above statute.

NOTE 3. DEPOSIT AND INVESTMENT RISK

Credit Risk – The District does not have an investment policy regarding the management of credit risk. GASB Statement No. 40 requires that the District disclose the credit rating of all debt security investments except for obligations of the U.S. government or investments guaranteed by the U.S. government. The District is exempt from this requirement because it does not hold any debt securities.

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

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if they are uninsured, are not registered in the District's name, and are held by either:

- a. The counterparty or
- b. The counterparty's trust department or agent but not in the District's name

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

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates.

Foreign currency risk is the risk that changes in exchange rates will adversely affect investments. The District does not have investments denominated in foreign currency.

At June 30, 2020 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, 2020 did not have any activity during the 2020 fiscal year.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 5. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet amounting to \$15,934,969 are comprised \$5,141,923 from state sources and \$10,793,046 from local 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 recorded at their acquisition value at the date of donation.

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, 2020:

	<u>Balance at July 1, 2019</u>	<u>Additions</u>	<u>Balance at June 30, 2020</u>
Governmental Activities:			
Non-Depreciable:			
Land	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable:			
Buildings and Improvements	339,535,615	4,169,019	343,704,634
Machinery & Equipment	18,222,243	2,103,435	20,325,678
Total at Historical Cost	<u>357,757,858</u>	<u>6,272,454</u>	<u>364,030,312</u>
Less: Accumulated Depreciation:			
Buildings and Improvements	(52,810,145)	(3,804,850)	(56,614,995)
Machinery & Equipment	(15,792,409)	(1,613,126)	(17,405,535)
Total Accumulated Depreciation	<u>(68,602,554)</u>	<u>(5,417,976) *</u>	<u>(74,020,530)</u>
Depreciable Capital Assets, Net	<u>289,155,304</u>	<u>854,478</u>	<u>290,009,782</u>
Governmental Activities - Capital Assets, Net	<u>\$ 326,348,069</u>	<u>\$ 854,478</u>	<u>\$ 327,202,547</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 6. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2020 as follows:

Instruction:	
Regular	\$ 1,539,834
Special Education	308,833
Other Special Education	191,179
Vocational Education	436
Other Instruction	125,381
Total Instruction	2,165,663
Support Services:	
Tuition	261,077
Student & Instruction Related Services	1,605,260
School Administrative Services	263,261
General & Business Administrative Services	147,474
Operation & Maintenance of Plant	780,744
Pupil Transportation	123,221
Special Schools	71,276
Total Support Services	3,252,313
Total Depreciation Expense	\$ 5,417,976

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2020:

	Balance at July 1, 2019	Additions	Balance at June 30, 2020
Business-type Activity:			
Depreciable:			
Machinery & Equipment	\$ 2,138,273	\$ -	\$ 2,138,273
Total at Historical Cost	2,138,273	-	2,138,273
Less: Accumulated Depreciation:			
Machinery & Equipment	(1,195,873)	(87,052)	(1,282,925)
Total Accumulated Depreciation	(1,195,873)	(87,052)	(1,282,925)
Business-type Activity - Capital Assets, Net	\$ 942,400	\$ (87,052)	\$ 855,348

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 7. LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended June 30, 2020, the following changes occurred in governmental activities long term-liabilities:

	Balance <u>June 30, 2019</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>June 30, 2020</u>	Due Within <u>One Year</u>	Long-Term <u>Portion</u>
Governmental Activities:						
Capital Lease Obligations	\$ 11,652,521	\$ 2,086,226	\$ (1,250,727)	\$ 12,488,020	\$ 977,026	\$ 11,510,994
Compensated Absences	<u>18,018,264</u>	<u>6,612,270</u>	<u>(1,875,369)</u>	<u>22,755,165</u>	<u>5,252,855</u>	<u>17,502,310</u>
Sub-total	29,670,785	8,698,496	(3,126,096)	35,243,185	6,229,881	29,013,304
Net Pension Liability	<u>86,764,028</u>	<u>11,066,476</u>	<u>(14,139,499)</u>	<u>83,691,005</u>	-	<u>83,691,005</u>
Total Governmental Activities						
Long-Term Liabilities	<u>\$ 116,434,813</u>	<u>\$ 19,764,972</u>	<u>\$ (17,265,595)</u>	<u>\$ 118,934,190</u>	<u>\$ 6,229,881</u>	<u>\$ 112,704,309</u>

Capital lease obligations, compensated absences, and net pension liability are expected to be paid from budgetary appropriations in the general fund.

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.

Capital Leases

The District is currently leasing school buses, copiers, computers and fitness equipment 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 2020 to 2037.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 7. LONG-TERM LIABILITIES (Continued)

Capital Leases (Continued)

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, 2020:

Total Capital Leases

	Year Ending June 30,		
	2021	\$	1,512,212
	2022		1,510,713
	2023		1,343,319
	2024		1,294,793
	2025		905,900
	2026-2030		4,550,525
	2031-2035		4,540,450
	2036-2037		1,817,750
Total Minimum Lease Payments			17,475,662
Less: Amount Representing Interest			4,987,642
Present Value of Net Minimum Lease Payments		\$	12,488,020

Five Year Copiers Capital Lease # 9

	Year Ending June 30,		Machinery and Equipment
	2021	\$	119,471
	2022		119,471
	2023		49,778
Total Minimum Lease Payments			288,720
Less: Amount Representing Interest			11,349
Present Value of Net Minimum Lease Payments		\$	277,371

Twenty Year Parking Lot

	Year Ending June 30,		Buildings and Improvements
	2021	\$	908,650
	2022		907,150
	2023		909,650
	2024		910,900
	2025		905,900
	2026-2030		4,550,525
	2031-2035		4,540,450
	2036-2037		1,817,750
Total Minimum Lease Payments			15,450,975
Less: Amount Representing Interest			4,845,975
Present Value of Net Minimum Lease Payments		\$	10,605,000

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 7. LONG-TERM LIABILITIES (Continued)

Capital Leases (Continued)

Exercise, Fitness and
Rehabilitation Equipment

	Year Ending June 30,	Machinery and Equipment
	2021	\$ 23,647
	2022	23,647
	2023	23,647
	2024	23,648
Total Minimum Lease Payments		94,589
Less: Amount Representing Interest		14,056
Present Value of Net Minimum Lease Payments		\$ 80,533

Copiers

	Year Ending June 30,	Machinery and Equipment
	2021	\$ 360,244
	2022	360,245
	2023	360,244
	2024	360,245
Total Minimum Lease Payments		1,440,978
Less: Amount Representing Interest		116,262
Present Value of Net Minimum Lease Payments		\$ 1,324,716

Computer Equipment

	Year Ending June 30,	Machinery and Equipment
	2021	\$ 100,200
	2022	100,200
Total Minimum Lease Payments		200,400
Less: Amount Representing Interest		-
Present Value of Net Minimum Lease Payments		\$ 200,400

NOTE 8. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Description of Plans and Benefits Provided (Continued)

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.

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 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, 2020**

NOTE 8. 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).

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS (Continued)

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2019 is \$18.1 billion and the plan fiduciary net position as a percentage of the total pension liability is 56.27%. The collective net pension liability of the State funded TPAF at June 30, 2019 is \$61.52 billion and the plan fiduciary net position as a percentage of total pension liability is 26.95%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2018 which were rolled forward to June 30, 2019.

Actuarial Methods and Assumptions

In the July 1, 2018 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.

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 2020.

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, 2020 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, 2020, 2019, and 2018 the District paid the required contributions to PERS of \$4,517,955, \$4,383,157, and \$4,010,218, 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 \$6,575,400 during the year ended June 30, 2020, 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 No. 85.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. 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* (GASB No. 68) 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, 2019. 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, 2019 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2019.

At June 30, 2020 the District reported in the statement of net position (accrual basis) a liability of \$83,691,005 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the District's PERS proportion was 0.4645%, which was an increase of 0.0238% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$8,623,068 for PERS. At June 30, 2020, 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	\$ 1,132,434	\$ -
Changes in assumptions	-	20,692,029
Net differences between projected and actual investment earnings on pension plan investments	-	1,321,095
Changes in proportion	9,685,863	-
District contributions subsequent to measurement date	5,012,611	-
Total	\$ 15,830,908	\$ 22,013,124

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. 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)

\$5,012,611 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, 2021. 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,	
2021	\$ 1,315,330
2022	(5,278,530)
2023	(5,056,104)
2024	(2,055,422)
2025	<u>(120,101)</u>
	<u>\$ (11,194,827)</u>

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

Actuarial Assumptions

The collective total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	2.00 – 6.00%
Through 2026	Based on years of service
Thereafter	3.00 – 7.00%
	Based on years of service
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. 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

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.5%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate

The discount rate used to measure the total pension liability was 6.28% as of June 30, 2019. 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 3.50% as of June 30, 2019 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 based on 70% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers. 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057 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, 2020**

NOTE 8. 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, 2019, 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 (5.28%)	Current Discount Rate (6.28%)	1% Increase (7.28)
District's proportionate share of PERS net pension liability	\$ 106,450,768	\$ 83,691,005	\$ 65,585,490

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2019. 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, 2020 the District reported accounts payable to the PERS of \$5,012,611 for the required actuarially determined contribution to PERS for the year ended June 30, 2020.

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

GASB 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, 2019. 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, 2019, the State's pension contribution was less than the actuarial determined amount.

In accordance with GASB 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 GASB 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. 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)

At June 30, 2020 the State’s net pension liability for TPAF associated with the District was \$472,718,155. 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, 2019. The net pension liability was measured as of June 30, 2019, 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, 2019. At June 30, 2019 the State’s proportionate share of the TPAF net pension liability associated with the District was 0.7703%, which was an increase of 0.0205% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$27,882,180 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.

Actuarial Assumptions

The total TPAF pension liability for the June 30, 2019, measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

Inflation rate	
Price	2.75%
Wage	3.25%
Salary increases:	
Through 2026	1.55 – 4.45%
	Based on years of service
Thereafter	2.75 – 5.65%
	Based on years of service
Investment rate of return	7.00%

Pre-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Employee mortality table with a 93.9% adjustment for males and 85.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Teachers Above-Median Income Healthy Retiree mortality table with a 114.7% adjustment for males and 99.6% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability mortality rates were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 106.3% adjustment for males and 100.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2015 to June 30, 2018.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 8. 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

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2019) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in TPAF's target asset allocation as of June 30, 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Risk Mitigation Strategies	3.00%	4.67%
Cash Equivalents	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%
Investment Grade Credit	10.00%	4.25%
High Yield	2.00%	5.37%
Private Credit	6.00%	7.92%
Real Assets	2.50%	9.31%
Real Estate	7.50%	8.33%
U.S. Equity	28.00%	8.26%
Non-U.S. Developed Markets Equity	12.50%	9.00%
Emerging Markets Equity	6.50%	11.37%
Private Equity	12.00%	10.85%

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 5.60% as of June 30, 2019. 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 3.50% as of June 30, 2019, 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 based on 70% of the actuarially determined contributions for the State. 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 2054. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2054 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, 2020**

NOTE 8. 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, 2019, 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 (4.60%)	At Current Discount Rate (5.60%)	At 1% Increase (6.60%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 557,439,333	\$ 472,718,155	\$ 402,426,329

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2019. 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 9. 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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 9. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Plan Description and Benefits Provided (Continued)

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, 2020 (measurement date June 30, 2019):

Active Plan Members	216,892
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	<u>148,051</u>
Total	<u>364,943</u>

Measurement Focus and Basis of Accounting

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

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

Investment Valuation

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

Collective Net OPEB Liability

The collective net OPEB liability of the State, as the non-employer contributing entity, of the plan at June 30, 2019 is \$41.7 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, 2018 which were rolled forward to June 30, 2019.

Actuarial Methods and Assumptions

In the June 30, 2018 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, 2020**

NOTE 9. 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 \$1.28 billion to the OPEB plan in fiscal year 2019.

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, 2020, 2019, and 2018 were \$6,553,075, \$7,015,506 and \$7,304,414, 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, 2019. 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.

For the fiscal year ended June 30, 2020, the District recognized in the Government-wide statement of activities (accrual basis) OPEB expense of \$9,425,371. 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, 2020 the State's proportionate share of the OPEB liability attributable to the District is \$297,298,079. 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, 2019 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2019. At June 2019, the State's share of the OPEB liability attributable to the District was 0.7124% which was an increase of 0.0058% from its proportion measured as of June 30, 2018 of 0.7066%.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 9. POST-RETIREMENT MEDICAL BENEFITS (Continued)

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

Actuarial Assumptions

The OPEB liability for the June 30, 2019, measurement date was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019. 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 – 3.05% based on years of service	2.00 – 6.00% based on years of service
Thereafter	1.55 – 3.05% based on years of service	3.00 – 7.00% based on years of service

Preretirement mortality rates were based on the Pub-2010 Healthy “Teachers” (TPAF/ABP), “General” (PERS), and “Safety” (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disabled mortality table with fully generational mortality improvement projections from the central year using Scale MP-2019.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of actuarial experience studies for the periods July 1, 2015 - June 30, 2018 and July 1, 2014 - June 30, 2018 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 medical benefits, the trend rate is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

Discount Rate

The discount rate for June 30, 2019 was 3.50%. 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 9. 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, 2020 (measurement date June 30, 2019) is as follows:

	<u>Total OPEB Liability (State Share 100%)</u>
Balance, June 30, 2018 measurement date	\$ 325,831,178
Changes reconized for the fiscal year:	
Service cost	13,124,037
Interest on the total OPEB liability	12,947,837
Changes in assumptions	4,432,739
Difference between Expected and actual experience	(50,182,072)
Gross benefit payments	(9,126,165)
Contributions from the member	270,525
Net changes	<u>(28,533,099)</u>
Balance, June 30, 2019 measurement date	<u>\$ 297,298,079</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, 2019. 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, 2019 was not provided by the pension system.

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, 2020, calculated using the discount rate 3.50%, 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 (2.50%)	At Current Discount Rate (3.50%)	At 1% Increase (4.50%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 351,226,515	\$ 297,298,079	\$ 254,460,285

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 9. 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 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, 2020, 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	\$ 244,960,366	\$ 297,298,079	\$ 366,582,464

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2019. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2019 were not provided by the pension system.

NOTE 10. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2020:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 2,522,166	\$ -
Special Revenue	-	152,118
Capital Projects	-	1,963,970
Enterprise	-	406,078
Total	\$ 2,522,166	\$ 2,522,166

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

The special revenue fund transferred a \$5,915,541 contribution to school based budgeting to the general fund during the fiscal year ended June 2020. The general fund transferred a \$778,592 contribution to preschool education aid in the special revenue fund.

NOTE 11. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 12. 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, 2020, significant amounts of grant expenditures have not been audited by the various grantor agencies but the District believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the District.

The District 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:

Denver Equipment Co. of Charlotte, Inc v. Union City Board of Education

The suit alleges breach of Contract; breach of Covenant of Good Faith and Fair Dealing; Quantum Meruit; Equitable Estoppel for the renovations project of the Emerson Middle School kitchen facility. The Plaintiff seeks judgment in the amount of \$768,818 plus pre-judgment interest in the amount of 18%. The District is disputing the amount due. It is likely the matter will be resolved through mediation/binding arbitration.

J.G. v. Union City Board of Education

A notice of claim was received in March 2020 alleging the plaintiff was abused by a former teacher in or about 2014 when she was a student. There is a criminal investigation ongoing against the former teacher in connection with this and another alleged victim after leaving the District's employ and working elsewhere. As the case will be handled by counsel assigned by the District's insurance carrier, an anticipated settlement figure cannot be determined, but can be expected to be extremely high if successful in proving liability on the District's part.

M.V. Notice of Claim

The District has received a notice of claim from M.V. in 2019. Suit has not been filed yet. Allegation is that special needs student was assaulted inside school for several years. As matter is being handled by outside counsel, merits of matter are difficult to discern, and settlement figure cannot be anticipated.

NOTE 13. 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 2020. 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, 2020**

NOTE 13. 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. 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 incurred, but not reported at June 30, 2020, are reported as accrued liability for insurance claims. These estimates were determined based on claim information supplied by the claims administrator. The unpaid claims liability of reported at June 30, 2020 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. The entire liability is considered current as there is no reasonable basis to classify any portion as a long-term liability.

Changes in the balances of claims liabilities for the employee health insurance benefits plan for the year ended June 30, 2020 and 2019 are as follows:

	Fiscal Year Ended June 30,	
	2020	2019
Unpaid claims, July 1	\$ 1,013,025	\$ 2,308,190
Claims incurred	45,324,658	33,385,084
Claims paid	(43,326,516)	(34,680,249)
Unpaid claims, June 30	\$ 3,011,167	\$ 1,013,025

There has been no significant reduction in insurance coverage from the previous year nor have there been any settlements in excess of insurance coverage's in any of the prior two years.

NOTE 14. DEFERRED COMPENSATION

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

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 15. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$30,974,239 general Fund fund balance at June 30, 2020, \$31,143,840 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$25,474,403 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2021); \$1,696,704 is restricted for capital reserve; \$10,948,934 is assigned for year-end encumbrances; \$105,413 is assigned (appropriated and included as anticipated revenue for the year ending June 30, 2021); and a deficit of (\$12,920,652) is unassigned.

Special Revenue Fund – The (\$2,897,896) Special Revenue Fund deficit fund balance at June 30, 2020 is unassigned.

Capital Projects Fund – The \$268,677 Capital Projects Fund fund balance at June 30, 2020 \$268,677 is restricted for capital projects and \$0 is assigned for year-end encumbrances.

The total Governmental Funds fund balance is \$28,345,020.

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	\$ 28,345,020	\$ 2,105,783	\$ 30,450,803
Add: Capital Assets, Net of Accumulated Depreciation	327,202,547	-	327,202,547
Deferred Outflows of Pension Liabilities	15,830,908	-	15,830,908
Less: Accounts Payable for Pension Contribution	(5,012,611)	-	(5,012,611)
Accrued Liability for Health Insurance Claims Incurred, but not Reported	(3,011,167)	-	(3,011,167)
Long-Term Liabilities	(35,243,185)	-	(35,243,185)
Net Pension Liability	(83,691,005)	-	(83,691,005)
Deferred Inflows of Pension Liabilities	(22,013,124)	-	(22,013,124)
Total Net Position	<u>\$ 222,407,383</u>	<u>\$ 2,105,783</u>	<u>\$ 224,513,166</u>

NOTE 16. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$2,897,896) in the Special Revenue Fund as of June 30, 2020 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

NOTE 16. DEFICIT FUND BALANCES (Continued)

Pursuant to P.L. 2003, c. 97 any negative unreserved, undesignated fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds statements of (\$15,818,548) is less than the last two state aid payments.

NOTE 17. 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, 2020 is \$31,143,840.

NOTE 18. 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, 2020, \$68,715,259 has been approved by the SDA and \$67,546,404 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year 2020, the District had \$1,126,893 in increases of various outstanding SDA projects. There was \$612,625 in SDA project expenditures reported and no projects completed during fiscal year 2020. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

NOTE 19. 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, except for the following:

COVID-19 State of Emergency

On January 31, 2020, the United States Department of Health and Human Services Secretary declared a public health emergency for the United States in response to COVID-19. On March 9, 2020, the Governor of the State of New Jersey issued Executive Order No. 103 (the "Order") declaring a State of Emergency and Public Health Emergency across all 21 counties in New Jersey. The Governor's Order has been subsequently extended and restrictions are continuously being eased and tightened. A resurgence in COVID-19 cases and resulting restrictions are impacting the District's programs and functions. Significant uncertainty remains with the ongoing impact of the COVID-19 outbreak that cannot be reasonably estimated.

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, 2020

	<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	414,787	314,787
Miscellaneous	50,000	-	50,000	1,264,499	1,214,499
Total - local sources	<u>15,568,637</u>	<u>-</u>	<u>15,568,637</u>	<u>17,097,923</u>	<u>1,529,286</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	394,064	-	394,064	519,243	125,179
Total - federal sources	<u>394,064</u>	<u>-</u>	<u>394,064</u>	<u>519,243</u>	<u>125,179</u>
State sources:					
Equalization aid	177,430,170	-	177,430,170	177,430,170	-
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	-
Extraordinary aid	2,516,686	-	2,516,686	4,446,145	1,929,459
On-behalf TPAF contributions (Non-budgeted):					
Pension contribution	-	-	-	17,664,143	17,664,143
Post-retirement medical contributions	-	-	-	6,553,075	6,553,075
Long term disability insurance premium	-	-	-	13,459	13,459
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	6,575,400	6,575,400
Total - state sources	<u>197,675,086</u>	<u>-</u>	<u>197,675,086</u>	<u>230,410,622</u>	<u>32,735,536</u>
Total revenues	<u>213,637,787</u>	<u>-</u>	<u>213,637,787</u>	<u>248,027,788</u>	<u>34,390,001</u>
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	3,838,806	(116,595)	3,722,211	3,722,211	-
Grades 1-5	19,285,825	(759,695)	18,526,130	18,526,130	-
Grades 6-8	10,449,287	884,357	11,333,644	11,330,668	2,976
Grades 9-12	15,045,803	61,129	15,106,932	15,106,886	46
Other salaries for instruction:					
Preschool/kindergarten	338,149	74,764	412,913	412,913	-
Total regular programs - instruction	<u>48,957,870</u>	<u>143,960</u>	<u>49,101,830</u>	<u>49,098,808</u>	<u>3,022</u>
Regular programs - home instruction:					
Salaries of teachers	109,498	48,153	157,651	157,651	-
Other salaries for instruction	95,111	(95,089)	22	-	22
Total regular programs - home instruction	<u>204,609</u>	<u>(46,936)</u>	<u>157,673</u>	<u>157,651</u>	<u>22</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,622,475	(876,916)	3,745,559	3,441,630	303,929
Purchased professional - educational services	64,185	(31,453)	32,732	29,920	2,812
Other purchased services (400-500 series)	176,326	(26,316)	150,010	124,676	25,334
General supplies	2,816,173	(871,749)	1,944,424	1,762,938	181,486
Textbooks	330,693	(200,006)	130,687	125,750	4,937
Other objects	73,879	(44,586)	29,293	25,282	4,011
Total regular programs - undistributed instruction	<u>8,083,731</u>	<u>(2,051,026)</u>	<u>6,032,705</u>	<u>5,510,196</u>	<u>522,509</u>
Total regular programs	<u>57,246,210</u>	<u>(1,954,002)</u>	<u>55,292,208</u>	<u>54,766,655</u>	<u>525,553</u>
Cognitive - moderate:					
Salaries of teachers	237,996	(47,884)	190,112	190,111	1
General supplies	13,000	(5,000)	8,000	6,882	1,118
Total cognitive - moderate	<u>250,996</u>	<u>(52,884)</u>	<u>198,112</u>	<u>196,993</u>	<u>1,119</u>
Learning/language disabilities:					
Salaries of teachers	2,877,041	(16,095)	2,860,946	2,860,946	-
Other salaries for instruction	516,167	4,146	520,313	520,313	-
General supplies	40,332	(11,389)	28,943	27,575	1,368
Textbooks	3,410	(1,158)	2,252	2,252	-
Total learning/language disabilities	<u>3,436,950</u>	<u>(24,496)</u>	<u>3,412,454</u>	<u>3,411,086</u>	<u>1,368</u>
Multiple disabilities:					
Salaries of teachers	479,775	47,255	527,030	527,030	-
Other salaries for instruction	254,412	(14,127)	240,285	240,285	-
General supplies	14,640	(11,136)	3,504	427	3,077
Total multiple disabilities	<u>748,827</u>	<u>21,992</u>	<u>770,819</u>	<u>767,742</u>	<u>3,077</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Resource room/resource center:					
Salaries of teachers	\$ 6,417,601	\$ 186,184	\$ 6,603,785	\$ 6,603,785	\$ -
General supplies	66,788	(40,103)	26,685	23,966	2,719
Total resource room/resource center	<u>6,490,799</u>	<u>139,671</u>	<u>6,630,470</u>	<u>6,627,751</u>	<u>2,719</u>
Autism:					
Salaries of teachers	728,218	29,084	757,302	757,302	-
Supplies and materials	8,818	(7,409)	1,409	1,203	206
General supplies	24,132	(9,039)	15,093	9,635	5,458
Total autism	<u>761,168</u>	<u>12,636</u>	<u>773,804</u>	<u>768,140</u>	<u>5,664</u>
Special education - home instruction:					
Salaries of teachers	361,950	145,459	507,409	507,409	-
General supplies	30,953	(25,877)	5,076	1,846	3,230
Total special education - home instruction	<u>535,903</u>	<u>(23,418)</u>	<u>512,485</u>	<u>509,255</u>	<u>3,230</u>
Total special education - instruction	<u>12,224,643</u>	<u>73,501</u>	<u>12,298,144</u>	<u>12,280,967</u>	<u>17,177</u>
Bilingual education:					
Salaries of teachers	7,124,013	22,773	7,146,786	7,145,575	1,211
Other salaries for instruction	280,434	(11,630)	268,804	268,804	-
Other purchased services (400-500 series)	8,250	(6,250)	2,000	2,000	-
General supplies	364,551	(162,198)	202,353	184,838	17,515
Textbooks	5,000	(3,850)	1,150	1,150	-
Total bilingual education	<u>7,794,986</u>	<u>(173,893)</u>	<u>7,621,093</u>	<u>7,602,367</u>	<u>18,726</u>
Vocational programs - local - instruction:					
Purchased professional - educational services	1,188	-	1,188	-	1,188
General supplies	33,541	(10,000)	23,541	17,354	6,187
Textbooks	7,226	(6,700)	526	-	526
Other objects	3,504	(3,500)	4	-	4
Total vocational programs - local - instruction	<u>45,459</u>	<u>(20,200)</u>	<u>25,259</u>	<u>17,354</u>	<u>7,905</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	18,230	(12,552)	5,678	5,678	-
Other purchase services (300-500 series)	52,200	(27,900)	24,300	20,521	3,779
School-sponsored athletics:					
Salaries	166,761	15,033	181,794	181,794	-
Salaries of teachers	260,000	(218,571)	41,429	38,993	2,436
Supplies and materials	336,733	25,124	361,857	336,846	25,011
Other objects	50,000	(48,500)	1,500	945	555
Before/after school programs:					
Salaries of teachers	1,487,901	(872,243)	615,658	610,075	5,583
Other salaries for instruction	933,751	576,349	1,510,100	1,510,100	-
Student assistants video productions	92,150	(52,416)	39,734	39,734	-
Purchased professional and technical services	18,395	(17,911)	484	484	-
Supplies and materials	5,000	1,000	6,000	200	5,800
Alternative education programs:					
Other supplemental/at-risk programs:					
Salaries of teachers	581,710	(119)	581,591	581,591	-
Other salaries for instruction	20,800	(5,320)	15,480	15,480	-
Other special schools:					
Other state projects:					
Other purchase services (300-500 series)	200	-	200	200	-
Community service programs:					
Salaries	252,000	(234,930)	17,070	17,070	-
Purchased services (300-500 series)	3,495,288	150,000	3,645,288	1,626,147	2,019,141
Total other instructional	<u>7,854,956</u>	<u>(806,793)</u>	<u>7,048,163</u>	<u>4,985,858</u>	<u>2,062,305</u>
Total - instruction	<u>85,166,254</u>	<u>(2,881,387)</u>	<u>82,284,867</u>	<u>79,653,201</u>	<u>2,631,666</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	140,001	(13,018)	126,983	82,315	44,668
Tuition to CSSD & regional day schools	2,114,727	(268,230)	1,846,497	1,846,497	-
Tuition to private schools for the handicapped-within state	8,770,062	466,330	9,236,392	8,453,102	783,290
Tuition - state facilities	66,943	(66,900)	43	-	43
Total undistributed expenditures - instruction	<u>11,091,733</u>	<u>118,182</u>	<u>11,209,915</u>	<u>10,381,914</u>	<u>828,001</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Attendance and social work services:					
Salaries	\$ 1,151,740	\$ (64,033)	\$ 1,087,707	\$ 1,087,706	\$ 1
Other salaries	325,061	14,483	339,544	339,544	-
Salary drop out prevention officer	1,226,391	623,279	1,849,670	1,849,670	-
Salaries of family support team	1,008,530	(154,620)	853,910	853,910	-
Family/parent liaison salary	1,046,695	(58,346)	988,349	988,349	-
Purchase professional & technical services	25,814	(19,972)	5,842	-	5,842
Other purchased services (400-500 series)	6,450	(3,100)	3,350	3,350	-
Supplies and materials	6,766	(2,186)	4,580	2,978	1,602
General supplies	11,443	(9,362)	2,081	1,443	638
Other objects	16,659	(7,950)	8,709	151	8,558
Total attendance and social work services	<u>4,825,549</u>	<u>318,193</u>	<u>5,143,742</u>	<u>5,127,101</u>	<u>16,641</u>
Health services:					
Salaries	1,780,432	(7,282)	1,773,150	1,773,149	1
Family/parent liaison salary	193,822	4,182	198,004	198,004	-
Salaries of social services coordinators	945,047	(128,699)	816,348	816,348	-
Purchased professional and technical services	308,552	(298,831)	9,721	-	-
Supplies and materials	138,354	(25,021)	113,333	100,973	12,360
Other objects	28,898	3,000	31,898	29,274	2,624
Total health services	<u>3,400,374</u>	<u>(457,920)</u>	<u>2,942,454</u>	<u>2,927,469</u>	<u>14,985</u>
Other support services - students-regular:					
Salaries of other professional staff	2,158,325	(132,580)	2,025,745	2,025,745	-
Salaries of secretarial and clerical assistants	489,286	(5,415)	483,871	483,871	-
Other salaries	842,271	(143,741)	698,530	695,980	2,550
Purchased professional - educational services	64,929	(26,965)	37,964	24,932	13,032
Other purchased services (400-500 series)	400	-	400	400	-
Supplies and materials	2,980	(2,782)	198	198	-
Other objects	218,692	20,000	238,692	119,709	118,983
Total other support services - students-regular	<u>3,776,883</u>	<u>(291,483)</u>	<u>3,485,400</u>	<u>3,350,835</u>	<u>134,565</u>
Other support services - students - special services:					
Salaries of other professional staff	4,168,411	780,068	4,948,479	4,948,479	-
Salaries of secretarial and clerical assistants	883,382	(51,253)	832,129	832,129	-
Total other support services - students-special services	<u>5,051,793</u>	<u>728,815</u>	<u>5,780,608</u>	<u>5,780,608</u>	<u>-</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	3,671,606	(275,494)	3,396,112	3,390,779	5,333
Salaries of other professional staff	810,651	245,069	1,055,720	1,055,720	-
Salaries of secretarial and clerical assistants	1,475,385	(71,692)	1,403,693	1,397,028	6,665
Other salaries	582,688	(58,452)	524,236	512,830	11,406
Purchased professional - educational services	113,907	(63,274)	50,633	38,146	12,487
Purchased professional - technical services	16,261	(13,778)	2,483	-	2,483
Other purchased services (400-500 series)	1,718,835	(713,748)	1,005,087	893,138	111,949
Supplies and materials	277,271	(153,617)	123,654	103,977	19,677
Total improvement of instructional services	<u>8,692,090</u>	<u>(1,130,472)</u>	<u>7,561,618</u>	<u>7,391,618</u>	<u>170,000</u>
Educational media services/school library:					
Salaries	786,803	(58,863)	727,940	727,203	737
Salaries of technology coordinators	126,860	(7,760)	119,100	119,100	-
Purchased professional - technical services	1,802,032	(3,924)	1,798,108	1,514,193	283,915
Other purchased services (400-500 series)	12,248	(3,400)	8,848	8,494	354
Supplies and materials	546,594	(41,756)	504,838	465,182	39,656
Total educational media services/school library	<u>3,274,537</u>	<u>(115,703)</u>	<u>3,158,834</u>	<u>2,834,172</u>	<u>324,662</u>
Instruction staff training services:					
Salaries of supervisors of instruction	1,000,838	967,779	1,968,617	1,968,616	1
Other purchased professional services - educational	29,456	(10,246)	19,210	18,714	496
Supplies and materials	500	(29)	471	471	-
Total instruction staff training services	<u>1,030,794</u>	<u>957,504</u>	<u>1,988,298</u>	<u>1,987,801</u>	<u>497</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Support services - general administration:					
Salaries	\$ 388,697	\$ 16,299	\$ 404,996	\$ 401,283	\$ 3,713
Salaries of other professional staff	1,498,570	(144,559)	1,354,011	535,411	818,600
Other purchased professional services - educational	69,013	-	69,013	65,706	3,307
Legal services	661,238	396,911	1,058,149	862,778	195,371
Other purchased professional services	490,336	(6,911)	483,425	441,806	41,619
Purchased Technical services	774,195	(163,545)	610,650	593,900	16,750
Communications/telephone	425,820	(147,718)	278,102	260,677	17,425
Miscellaneous purchased services	467,935	92,228	560,163	486,936	73,227
General Supplies	29,251	-	29,251	27,185	2,066
Miscellaneous expenditures	108,221	29,000	137,221	102,260	34,961
Total support services - general administration	<u>4,913,276</u>	<u>71,705</u>	<u>4,984,981</u>	<u>3,777,942</u>	<u>1,207,039</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,735,580	(224,218)	4,511,362	4,511,361	1
Salaries of secretarial and clerical assistants	3,662,697	(50,060)	3,612,637	3,612,636	1
Other professional and technical services	2,405,894	(412,064)	1,993,830	1,726,204	267,626
Other purchased services (400-500 series)	15,425	(8,525)	6,900	6,900	-
Supplies and materials	713,281	(131,690)	581,591	486,938	94,653
Other objects	171,436	877	172,313	124,723	47,590
Total support services - school administration	<u>11,704,313</u>	<u>(825,680)</u>	<u>10,878,633</u>	<u>10,468,762</u>	<u>409,871</u>
Central services:					
Salaries	1,076,913	(118,420)	958,493	958,459	34
Purchased technical services	498,281	(242,594)	255,687	180,348	75,339
Supplies and materials	79,055	(1,000)	78,055	56,948	21,107
Miscellaneous expenditures	184,721	12,000	196,721	182,013	14,708
Total central services:	<u>1,848,970</u>	<u>(360,014)</u>	<u>1,488,956</u>	<u>1,377,768</u>	<u>111,188</u>
Administrative Information Technology:					
Purchased technical services	871,895	(134,957)	736,938	708,693	28,245
Total administrative information technology:	<u>871,895</u>	<u>(134,957)</u>	<u>736,938</u>	<u>708,693</u>	<u>28,245</u>
Required maintenance for school facilities:					
Salaries	2,292,173	(1,630,579)	661,594	661,594	-
Cleaning, repair and maintenance services	1,110,614	(770,820)	339,794	321,714	18,080
General supplies	156,155	-	156,155	137,228	18,927
Other objects	54,993	(1)	54,992	43,932	11,060
Total required maintenance for school facilities	<u>3,613,935</u>	<u>(2,401,400)</u>	<u>1,212,535</u>	<u>1,164,468</u>	<u>48,067</u>
Other operating and maintenance of plant services:					
Salaries	9,717,178	2,172,070	11,889,248	11,877,411	11,837
Other salaries	33,704	2,101	35,805	35,805	-
Purchased professional and technical services	3,046,328	(1,337,177)	1,709,151	704,587	1,004,564
Cleaning, repair and maintenance services	5,553,216	(497,390)	5,055,826	3,635,676	1,420,150
Rental of land and buildings other than lease purchase	2,466,354	(694,580)	1,771,774	1,322,523	449,251
Other purchased property	657,032	75,000	732,032	685,834	46,198
General supplies	1,424,411	(207)	1,424,204	1,185,584	238,620
Energy	4,600,489	(400,000)	4,200,489	3,619,726	580,763
Other objects	335,080	(55,420)	279,660	237,627	42,033
Total other operating and maintenance of plant services:	<u>27,833,792</u>	<u>(735,603)</u>	<u>27,098,189</u>	<u>23,304,773</u>	<u>3,793,416</u>
Security:					
Salaries	6,650,559	(73,292)	6,577,267	6,577,267	-
General supplies	3,800	(2,261)	1,539	307	1,232
Total security	<u>6,654,359</u>	<u>(75,553)</u>	<u>6,578,806</u>	<u>6,577,574</u>	<u>1,232</u>
Student transportation services:					
Salaries of non-instruction aides	646,831	587,042	1,233,873	1,233,873	-
Management Fee - ESC & CTSA Trans Program	75,000	144,000	219,000	178,567	40,433
Cleaning, repair and maintenance services	41,293	-	41,293	1,293	40,000
Lease purchase payments - school buses	250,500	-	250,500	250,335	165
Contracted services - (Special education students) - joint agreement	3,534,498	-	3,534,498	3,098,577	435,921
General supplies	4,062	-	4,062	3,145	917
Miscellaneous purchased services	682,102	(479,958)	202,144	134,173	67,971
Total student transportation services	<u>5,237,786</u>	<u>247,584</u>	<u>5,485,370</u>	<u>4,899,963</u>	<u>585,407</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Unallocated employee benefits:					
Group insurance	\$ 6,040	\$ (6,000)	\$ 40	\$ -	\$ 40
Social Security contribution	3,600,000	306,036	3,906,036	3,905,482	554
TPAF contribution - ERIP	4,700,000	(1,300,000)	3,400,000	1,344,528	2,055,472
Other retirement contributions - regular	4,200,000	331,440	4,531,440	4,531,440	-
Other retirement contributions - ERIP	2,000,000	(1,602,883)	397,117	177,254	219,863
Workers' compensation	4,000,000	(700,000)	3,300,000	3,285,218	14,782
Health benefits	33,765,646	11,565,244	45,330,890	42,705,436	2,625,454
Tuition reimbursement	693,857	(67,588)	626,269	591,418	34,851
Total unallocated employee benefits	<u>53,315,543</u>	<u>8,176,249</u>	<u>61,491,792</u>	<u>56,540,776</u>	<u>4,951,016</u>
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	-	-	-	17,664,143	(17,664,143)
Post-retirement medical contributions	-	-	-	6,553,075	(6,553,075)
Long term disability insurance premium	-	-	-	13,459	(13,459)
Reimbursed TPAF Social Security contributions (Non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,575,400</u>	<u>(6,575,400)</u>
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,806,077</u>	<u>(30,806,077)</u>
Total undistributed expenditures	<u>157,137,622</u>	<u>4,089,447</u>	<u>161,227,069</u>	<u>179,408,314</u>	<u>(18,181,245)</u>
Total current	<u>242,303,876</u>	<u>1,208,060</u>	<u>243,511,936</u>	<u>259,061,515</u>	<u>(15,549,579)</u>
Capital outlay:					
Equipment:					
General administration	72,231	(52,100)	20,131	6,162	13,969
Total equipment	<u>87,231</u>	<u>(67,100)</u>	<u>20,131</u>	<u>6,162</u>	<u>13,969</u>
Facilities acquisition and construction services:					
Construction services	2,045,000	(2,020,000)	25,000	1,533,192	(1,508,192)
Total facilities acquisition and construction services	<u>2,045,000</u>	<u>(2,020,000)</u>	<u>25,000</u>	<u>1,533,192</u>	<u>(1,508,192)</u>
Assets acquired under capital leases (Non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,086,226</u>	<u>(2,086,226)</u>
Total capital outlay	<u>2,132,231</u>	<u>(2,087,100)</u>	<u>45,131</u>	<u>3,625,580</u>	<u>(3,580,449)</u>
Special schools:					
Other special schools - instructions:					
Salaries of teachers	212,813	(138,538)	74,275	74,275	-
Other salaries - instruction	290,250	1,152,906	1,443,156	1,443,156	-
General supplies	20,835	(18,749)	2,086	2,086	-
Total other special schools - instructions	<u>523,898</u>	<u>995,619</u>	<u>1,519,517</u>	<u>1,519,517</u>	<u>-</u>
Accredited evening/adult high school - instruction:					
Salaries of teachers	408,488	(124,695)	283,793	273,721	10,072
General supplies	8,550	(8,051)	499	-	499
Textbooks	2,250	(2,200)	50	-	50
Total accredited evening/adult high school - instruction	<u>427,538</u>	<u>(143,196)</u>	<u>284,342</u>	<u>273,721</u>	<u>10,621</u>
Accredited evening/adult high school - support services:					
Salaries	12,375	(12,018)	357	-	357
Purchased professional and technical services	3,022	(3,000)	22	-	22
Total accredited evening/adult high school - support services	<u>15,397</u>	<u>(15,018)</u>	<u>379</u>	<u>-</u>	<u>379</u>
Adult education - local - instruction:					
Salaries	156,770	6,009	162,779	162,779	-
Salaries of teachers	881,363	14,976	896,339	878,313	18,026
Other expenses	3,000	(1,500)	1,500	-	1,500
Total adult education - local - instruction	<u>1,055,983</u>	<u>4,635</u>	<u>1,060,618</u>	<u>1,041,092</u>	<u>19,526</u>
Adult education - local - support services:					
Other objects	1,080	-	1,080	-	1,080
Total adult education - local - support services	<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>-</u>	<u>1,080</u>
Total special schools	<u>2,023,896</u>	<u>842,040</u>	<u>2,865,936</u>	<u>2,834,330</u>	<u>31,606</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Charter schools	\$ 446,961	\$ 37,000	\$ 483,961	\$ 464,001	\$ 19,960
Total expenditures	<u>246,906,964</u>	<u>-</u>	<u>246,906,964</u>	<u>265,985,426</u>	<u>(19,078,462)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(33,269,177)</u>	<u>-</u>	<u>(33,269,177)</u>	<u>(17,957,638)</u>	<u>15,311,539</u>
OTHER FINANCING SOURCES (USES)					
Capital leases (Non-budgeted)	-	-	-	2,086,226	2,086,226
Transfer out - capital reserve withdrawal capital projects fund	(100,000)	-	(100,000)	-	100,000
Transfers in - contribution to school based budgeting - general fund	122,385,211	995,048	123,380,259	123,370,200	(10,059)
Transfers in - contribution to school based budgeting - special revenue fund	6,910,589	(995,048)	5,915,541	5,915,541	-
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(778,592)	-	(778,592)	(778,592)	-
Transfers out - contribution to school based budgeting	<u>(122,385,211)</u>	<u>(995,048)</u>	<u>(123,380,259)</u>	<u>(123,370,200)</u>	<u>10,059</u>
Total other financing sources (uses)	<u>6,031,997</u>	<u>(995,048)</u>	<u>5,036,949</u>	<u>7,223,175</u>	<u>2,186,226</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(27,237,180)</u>	<u>(995,048)</u>	<u>(28,232,228)</u>	<u>(10,734,463)</u>	<u>17,497,765</u>
Fund balances, July 1	61,118,532	-	61,118,532	61,118,532	-
Fund balances, June 30	<u>\$ 33,881,352</u>	<u>\$ (995,048)</u>	<u>\$ 32,886,304</u>	<u>\$ 50,384,069</u>	<u>\$ 17,497,765</u>
<u>Recapitulation:</u>					
Restricted for:					
Excess Surplus - prior year - designated for subsequent year's expenditures				\$ 25,474,403	
Excess Surplus - current year				5,669,437	
Capital reserve				1,696,704	
Assigned to:					
Year-end encumbrances				10,948,934	
Designated for subsequent year's expenditures				105,413	
Unassigned				<u>6,489,178</u>	
				50,384,069	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(19,409,830)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 30,974,239</u>	

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020

	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	394,064	-	394,064	-	-	-
Total - federal sources	<u>394,064</u>	<u>-</u>	<u>394,064</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	177,430,170	-	177,430,170	-	-	-
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	2,516,686	-	2,516,686	-	-	-
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>197,675,086</u>	<u>-</u>	<u>197,675,086</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>213,637,787</u>	<u>-</u>	<u>213,637,787</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Current:						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	-	3,838,806	3,838,806	-	(116,595)	(116,595)
Grades 1-5	-	19,285,825	19,285,825	-	(759,695)	(759,695)
Grades 6-8	110,367	10,338,920	10,449,287	(57,622)	941,979	884,357
Grades 9-12	24,450	15,021,353	15,045,803	(15,600)	76,729	61,129
Other salaries for instruction:						
Preschool/kindergarten	-	338,149	338,149	-	74,764	74,764
Total regular programs - instruction	<u>134,817</u>	<u>48,823,053</u>	<u>48,957,870</u>	<u>(73,222)</u>	<u>217,182</u>	<u>143,960</u>
Regular programs - home instruction:						
Salaries of teachers	109,498	-	109,498	48,153	-	48,153
Other salaries for instruction	95,111	-	95,111	(95,089)	-	(95,089)
Total regular programs - home instruction	<u>204,609</u>	<u>-</u>	<u>204,609</u>	<u>(46,936)</u>	<u>-</u>	<u>(46,936)</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	1,937,761	2,684,714	4,622,475	(752,084)	(124,832)	(876,916)
Purchased professional - educational services	40,185	24,000	64,185	(15,500)	(15,953)	(31,453)
Other purchased services (400-500 series)	116,854	59,472	176,326	(146)	(26,170)	(26,316)
General supplies	1,171,607	1,644,566	2,816,173	(481,705)	(390,044)	(871,749)
Textbooks	179,863	150,830	330,693	(93,485)	(106,521)	(200,006)
Other objects	14,027	59,852	73,879	(14,000)	(30,586)	(44,586)
Total regular programs - undistributed instruction	<u>3,460,297</u>	<u>4,623,434</u>	<u>8,083,731</u>	<u>(1,356,920)</u>	<u>(694,106)</u>	<u>(2,051,026)</u>
Total regular programs	<u>3,799,723</u>	<u>53,446,487</u>	<u>57,246,210</u>	<u>(1,477,078)</u>	<u>(476,924)</u>	<u>(1,954,002)</u>
Cognitive - moderate:						
Salaries of teachers	-	237,996	237,996	-	(47,884)	(47,884)
General supplies	-	13,000	13,000	-	(5,000)	(5,000)
Total cognitive - moderate	<u>-</u>	<u>250,996</u>	<u>250,996</u>	<u>-</u>	<u>(52,884)</u>	<u>(52,884)</u>
Learning/language disabilities:						
Salaries of teachers	-	2,877,041	2,877,041	-	(16,095)	(16,095)
Other salaries for instruction	-	516,167	516,167	-	4,146	4,146
General supplies	-	40,332	40,332	-	(11,389)	(11,389)
Textbooks	-	3,410	3,410	-	(1,158)	(1,158)
Total learning/language disabilities	<u>-</u>	<u>3,436,950</u>	<u>3,436,950</u>	<u>-</u>	<u>(24,496)</u>	<u>(24,496)</u>
Multiple disabilities:						
Salaries of teachers	-	479,775	479,775	-	47,255	47,255
Other salaries for instruction	-	254,412	254,412	-	(14,127)	(14,127)
General supplies	-	14,640	14,640	-	(11,136)	(11,136)
Total multiple disabilities	<u>-</u>	<u>748,827</u>	<u>748,827</u>	<u>-</u>	<u>21,992</u>	<u>21,992</u>
Resource room/resource center:						
Salaries of teachers	-	6,417,601	6,417,601	-	186,184	186,184
General supplies	-	66,788	66,788	-	(40,103)	(40,103)
Total resource room/resource center	<u>-</u>	<u>6,490,799</u>	<u>6,490,799</u>	<u>-</u>	<u>139,671</u>	<u>139,671</u>
Autism:						
Salaries of teachers	-	728,218	728,218	-	29,084	29,084
Supplies and materials	-	8,818	8,818	-	(7,409)	(7,409)
General supplies	-	24,132	24,132	-	(9,039)	(9,039)
Total autism	<u>-</u>	<u>761,168</u>	<u>761,168</u>	<u>-</u>	<u>12,636</u>	<u>12,636</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	414,787	-	414,787
50,000	-	50,000	1,264,499	-	1,264,499
<u>15,568,637</u>	<u>-</u>	<u>15,568,637</u>	<u>17,097,923</u>	<u>-</u>	<u>17,097,923</u>
394,064	-	394,064	519,243	-	519,243
<u>394,064</u>	<u>-</u>	<u>394,064</u>	<u>519,243</u>	<u>-</u>	<u>519,243</u>
177,430,170	-	177,430,170	177,430,170	-	177,430,170
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
2,516,686	-	2,516,686	4,446,145	-	4,446,145
-	-	-	17,664,143	-	17,664,143
-	-	-	6,553,075	-	6,553,075
-	-	-	13,459	-	13,459
-	-	-	6,575,400	-	6,575,400
<u>197,675,086</u>	<u>-</u>	<u>197,675,086</u>	<u>230,410,622</u>	<u>-</u>	<u>230,410,622</u>
213,637,787	-	213,637,787	248,027,788	-	248,027,788
-	3,722,211	3,722,211	-	3,722,211	3,722,211
-	18,526,130	18,526,130	-	18,526,130	18,526,130
52,745	11,280,899	11,333,644	52,745	11,277,923	11,330,668
8,850	15,098,082	15,106,932	8,804	15,098,082	15,106,886
-	412,913	412,913	-	412,913	412,913
<u>61,595</u>	<u>49,040,235</u>	<u>49,101,830</u>	<u>61,549</u>	<u>49,037,259</u>	<u>49,098,808</u>
157,651	-	157,651	157,651	-	157,651
22	-	22	-	-	-
<u>157,673</u>	<u>-</u>	<u>157,673</u>	<u>157,651</u>	<u>-</u>	<u>157,651</u>
1,185,677	2,559,882	3,745,559	881,748	2,559,882	3,441,630
24,685	8,047	32,732	24,670	5,250	29,920
116,708	33,302	150,010	93,624	31,052	124,676
689,902	1,254,522	1,944,424	632,515	1,130,423	1,762,938
86,378	44,309	130,687	82,364	43,386	125,750
27	29,266	29,293	-	25,282	25,282
<u>2,103,377</u>	<u>3,929,328</u>	<u>6,032,705</u>	<u>1,714,921</u>	<u>3,795,275</u>	<u>5,510,196</u>
2,322,645	52,969,563	55,292,208	1,934,121	52,832,534	54,766,655
-	190,112	190,112	-	190,111	190,111
-	8,000	8,000	-	6,882	6,882
-	198,112	198,112	-	196,993	196,993
-	2,860,946	2,860,946	-	2,860,946	2,860,946
-	520,313	520,313	-	520,313	520,313
-	28,943	28,943	-	27,575	27,575
-	2,252	2,252	-	2,252	2,252
-	3,412,454	3,412,454	-	3,411,086	3,411,086
-	527,030	527,030	-	527,030	527,030
-	240,285	240,285	-	240,285	240,285
-	3,504	3,504	-	427	427
-	770,819	770,819	-	767,742	767,742
-	6,603,785	6,603,785	-	6,603,785	6,603,785
-	26,685	26,685	-	23,966	23,966
-	6,630,470	6,630,470	-	6,627,751	6,627,751
-	757,302	757,302	-	757,302	757,302
-	1,409	1,409	-	1,203	1,203
-	15,093	15,093	-	9,635	9,635
-	773,804	773,804	-	768,140	768,140

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020**

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Special education - home instruction:						
Salaries of teachers	\$ 361,950	\$ -	\$ 361,950	\$ 145,459	\$ -	\$ 145,459
General supplies	30,953	-	30,953	(25,877)	-	(25,877)
Total special education - home instruction	<u>535,903</u>	<u>-</u>	<u>535,903</u>	<u>(23,418)</u>	<u>-</u>	<u>(23,418)</u>
Total special education - instruction	<u>535,903</u>	<u>11,688,740</u>	<u>12,224,643</u>	<u>(23,418)</u>	<u>96,919</u>	<u>73,501</u>
Bilingual education:						
Salaries of teachers	295,964	6,828,049	7,124,013	-	22,773	22,773
Other salaries for instruction	-	280,434	280,434	-	(11,630)	(11,630)
Other purchased services (400-500 series)	-	8,250	8,250	-	(6,250)	(6,250)
General supplies	43,432	321,119	364,551	(27,836)	(134,362)	(162,198)
Textbooks	-	5,000	5,000	-	(3,850)	(3,850)
Total bilingual education	<u>339,396</u>	<u>7,455,590</u>	<u>7,794,986</u>	<u>(27,836)</u>	<u>(146,057)</u>	<u>(173,893)</u>
Vocational programs - local - instruction:						
Purchased professional - educational services	1,188	-	1,188	-	-	-
General supplies	33,541	-	33,541	(10,000)	-	(10,000)
Textbooks	7,226	-	7,226	(6,700)	-	(6,700)
Other objects	3,504	-	3,504	(3,500)	-	(3,500)
Total vocational programs - local - instruction	<u>45,459</u>	<u>-</u>	<u>45,459</u>	<u>(20,200)</u>	<u>-</u>	<u>(20,200)</u>
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	-	18,230	18,230	-	(12,552)	(12,552)
Other purchase services (300-500 series)	-	52,200	52,200	-	(27,900)	(27,900)
School-sponsored athletics:						
Salaries	166,761	-	166,761	15,033	-	15,033
Salaries of teachers	260,000	-	260,000	(218,571)	-	(218,571)
Supplies and materials	207,833	128,900	336,733	-	25,124	25,124
Other objects	50,000	-	50,000	(48,500)	-	(48,500)
Before/after school programs:						
Salaries of teachers	141,739	1,346,162	1,487,901	4,159	(876,402)	(872,243)
Other salaries for instruction	-	933,751	933,751	-	576,349	576,349
Student assistants video productions	92,150	-	92,150	(52,416)	-	(52,416)
Purchased professional and technical services	6,945	11,450	18,395	(6,945)	(10,966)	(17,911)
Supplies and materials	5,000	-	5,000	1,000	-	1,000
Other supplemental/at-risk programs:						
Salaries of teachers	-	581,710	581,710	-	(119)	(119)
Other salaries for instruction	-	20,800	20,800	-	(5,320)	(5,320)
Other state projects:						
Other purchase services (300-500 series)	-	200	200	-	-	-
Community service programs:						
Salaries	252,000	-	252,000	(234,930)	-	(234,930)
Purchased services (300-500 series)	3,495,288	-	3,495,288	150,000	-	150,000
Total other instructional	<u>4,741,553</u>	<u>3,113,403</u>	<u>7,854,956</u>	<u>(455,007)</u>	<u>(351,786)</u>	<u>(806,793)</u>
Total - instruction	<u>9,462,034</u>	<u>75,704,220</u>	<u>85,166,254</u>	<u>(2,003,539)</u>	<u>(877,848)</u>	<u>(2,881,387)</u>
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - special	140,001	-	140,001	(13,018)	-	(13,018)
Tuition to CSSD & regional day schools	2,114,727	-	2,114,727	(268,230)	-	(268,230)
Tuition to private schools for the handicapped-within state	8,770,062	-	8,770,062	466,330	-	466,330
Tuition - state facilities	66,943	-	66,943	(66,900)	-	(66,900)
Total undistributed expenditures - instruction	<u>11,091,733</u>	<u>-</u>	<u>11,091,733</u>	<u>118,182</u>	<u>-</u>	<u>118,182</u>
Attendance and social work services:						
Salaries	-	1,151,740	1,151,740	-	(64,033)	(64,033)
Other salaries	325,061	-	325,061	14,483	-	14,483
Salary drop out prevention officer	-	1,226,391	1,226,391	-	623,279	623,279
Salaries of family support team	-	1,008,530	1,008,530	-	(154,620)	(154,620)
Family/parent liaison salary	-	1,046,695	1,046,695	-	(58,346)	(58,346)
Purchase professional & technical services	18,925	6,889	25,814	(14,483)	(5,489)	(19,972)
Other purchased services (400-500 series)	-	6,450	6,450	-	(3,100)	(3,100)
Supplies and materials	3,472	3,294	6,766	-	(2,186)	(2,186)
General supplies	-	11,443	11,443	-	(9,362)	(9,362)
Other objects	1,059	15,600	16,659	-	(7,950)	(7,950)
Total attendance and social work services	<u>348,517</u>	<u>4,477,032</u>	<u>4,825,549</u>	<u>-</u>	<u>318,193</u>	<u>318,193</u>
Health services:						
Salaries	282,862	1,497,570	1,780,432	17,171	(24,453)	(7,282)
Family/parent liaison salary	-	193,822	193,822	-	4,182	4,182
Salaries of social services coordinators	-	945,047	945,047	-	(128,699)	(128,699)
Purchased professional and technical services	50,000	258,552	308,552	(40,279)	(258,552)	(298,831)
Supplies and materials	98,222	40,132	138,354	-	(25,021)	(25,021)
Other objects	28,898	-	28,898	3,000	-	3,000
Total health services	<u>459,982</u>	<u>2,940,392</u>	<u>3,400,374</u>	<u>(20,108)</u>	<u>(437,812)</u>	<u>(457,920)</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
\$ 507,409	\$ -	\$ 507,409	\$ 507,409	\$ -	\$ 507,409
5,076	-	5,076	1,846	-	1,846
<u>512,485</u>	<u>-</u>	<u>512,485</u>	<u>509,255</u>	<u>-</u>	<u>509,255</u>
512,485	11,785,659	12,298,144	509,255	11,771,712	12,280,967
295,964	6,850,822	7,146,786	294,753	6,850,822	7,145,575
-	268,804	268,804	-	268,804	268,804
-	2,000	2,000	-	2,000	2,000
15,596	186,757	202,353	11,687	173,151	184,838
-	1,150	1,150	-	1,150	1,150
<u>311,560</u>	<u>7,309,533</u>	<u>7,621,093</u>	<u>306,440</u>	<u>7,295,927</u>	<u>7,602,367</u>
1,188	-	1,188	-	-	-
23,541	-	23,541	17,354	-	17,354
526	-	526	-	-	-
4	-	4	-	-	-
<u>25,259</u>	<u>-</u>	<u>25,259</u>	<u>17,354</u>	<u>-</u>	<u>17,354</u>
-	5,678	5,678	-	5,678	5,678
-	24,300	24,300	-	20,521	20,521
181,794	-	181,794	181,794	-	181,794
41,429	-	41,429	38,993	-	38,993
207,833	154,024	361,857	192,918	143,928	336,846
1,500	-	1,500	945	-	945
145,898	469,760	615,658	140,315	469,760	610,075
-	1,510,100	1,510,100	-	1,510,100	1,510,100
39,734	-	39,734	39,734	-	39,734
-	484	484	-	484	484
6,000	-	6,000	200	-	200
-	581,591	581,591	-	581,591	581,591
-	15,480	15,480	-	15,480	15,480
-	200	200	-	200	200
17,070	-	17,070	17,070	-	17,070
3,645,288	-	3,645,288	1,626,147	-	1,626,147
<u>4,286,546</u>	<u>2,761,617</u>	<u>7,048,163</u>	<u>2,238,116</u>	<u>2,747,742</u>	<u>4,985,858</u>
7,458,495	74,826,372	82,284,867	5,005,286	74,647,915	79,653,201
126,983	-	126,983	82,315	-	82,315
1,846,497	-	1,846,497	1,846,497	-	1,846,497
9,236,392	-	9,236,392	8,453,102	-	8,453,102
43	-	43	-	-	-
<u>11,209,915</u>	<u>-</u>	<u>11,209,915</u>	<u>10,381,914</u>	<u>-</u>	<u>10,381,914</u>
-	1,087,707	1,087,707	-	1,087,706	1,087,706
339,544	-	339,544	339,544	-	339,544
-	1,849,670	1,849,670	-	1,849,670	1,849,670
-	853,910	853,910	-	853,910	853,910
-	988,349	988,349	-	988,349	988,349
4,442	1,400	5,842	-	-	-
-	3,350	3,350	-	3,350	3,350
3,472	1,108	4,580	1,870	1,108	2,978
-	2,081	2,081	-	1,443	1,443
1,059	7,650	8,709	-	151	151
<u>348,517</u>	<u>4,795,225</u>	<u>5,143,742</u>	<u>341,414</u>	<u>4,785,687</u>	<u>5,127,101</u>
300,033	1,473,117	1,773,150	300,033	1,473,116	1,773,149
-	198,004	198,004	-	198,004	198,004
-	816,348	816,348	-	816,348	816,348
9,721	-	9,721	9,721	-	9,721
98,222	15,111	113,333	90,775	10,198	100,973
31,898	-	31,898	29,274	-	29,274
<u>439,874</u>	<u>2,502,580</u>	<u>2,942,454</u>	<u>429,803</u>	<u>2,497,666</u>	<u>2,927,469</u>

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020**

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other support services - students-regular:						
Salaries of other professional staff	\$ 828,867	\$ 1,329,458	\$ 2,158,325	\$ (78,740)	\$ (53,840)	\$ (132,580)
Salaries of secretarial and clerical assistants	-	489,286	489,286	-	(5,415)	(5,415)
Other salaries	842,271	-	842,271	(143,741)	-	(143,741)
Purchased professional - educational services	-	64,929	64,929	-	(26,965)	(26,965)
Other purchased services (400-500 series)	-	400	400	-	-	-
Supplies and materials	-	2,980	2,980	-	(2,782)	(2,782)
Other objects	218,692	-	218,692	20,000	-	20,000
Total other support services - students-regular	1,889,830	1,887,053	3,776,883	(202,481)	(89,002)	(291,483)
Other support services - students - special services:						
Salaries of other professional staff	4,168,411	-	4,168,411	780,068	-	780,068
Salaries of secretarial and clerical assistants	883,382	-	883,382	(51,253)	-	(51,253)
Total other support services - students-special services	5,051,793	-	5,051,793	728,815	-	728,815
Improvement of instructional services:						
Salaries of supervisors of instructions	3,671,606	-	3,671,606	(275,494)	-	(275,494)
Salaries of other professional staff	536,529	274,122	810,651	252,164	(7,095)	245,069
Salaries of secretarial and clerical assistants	930,980	544,405	1,475,385	(22,776)	(48,916)	(71,692)
Other salaries	582,688	-	582,688	(58,452)	-	(58,452)
Purchased professional - educational services	87,907	26,000	113,907	(39,917)	(23,357)	(63,274)
Purchased professional - technical services	5,461	10,800	16,261	(2,978)	(10,800)	(13,778)
Other purchased services (400-500 series)	1,680,835	38,000	1,718,835	(692,791)	(20,957)	(713,748)
Supplies and materials	-	277,271	277,271	-	(153,617)	(153,617)
Total improvement of instructional services	7,521,492	1,170,598	8,692,090	(865,730)	(264,742)	(1,130,472)
Educational media services/school library:						
Salaries	-	786,803	786,803	-	(58,863)	(58,863)
Salaries of technology coordinators	-	126,860	126,860	-	(7,760)	(7,760)
Purchased professional - technical services	3,926	1,798,106	1,802,032	(3,926)	2	(3,924)
Other purchased services (400-500 series)	12,248	-	12,248	(3,400)	-	(3,400)
Supplies and materials	-	546,594	546,594	-	(41,756)	(41,756)
Total educational media services/school library	16,174	3,258,363	3,274,537	(7,326)	(108,377)	(115,703)
Instruction staff training services:						
Salaries of supervisors of instruction	1,000,838	-	1,000,838	967,779	-	967,779
Other purchased professional services - educational	17,496	11,960	29,456	-	(10,246)	(10,246)
Supplies and materials	-	500	500	-	(29)	(29)
Total instruction staff training services	1,018,334	12,460	1,030,794	967,779	(10,275)	957,504
Support services - general administration:						
Salaries	388,697	-	388,697	16,299	-	16,299
Salaries of other professional staff	1,498,570	-	1,498,570	(144,559)	-	(144,559)
Other purchased professional services - educational	69,013	-	69,013	-	-	-
Legal services	661,238	-	661,238	396,911	-	396,911
Other purchased professional services	490,336	-	490,336	(6,911)	-	(6,911)
Purchased Technical services	774,195	-	774,195	(163,545)	-	(163,545)
Communications/telephone	425,820	-	425,820	(147,718)	-	(147,718)
Miscellaneous purchased services	467,935	-	467,935	92,228	-	92,228
General Supplies	29,251	-	29,251	-	-	-
Miscellaneous expenditures	108,221	-	108,221	29,000	-	29,000
Total support services - general administration	4,913,276	-	4,913,276	71,705	-	71,705
Support services - school administration:						
Salaries of principals/assistant principals	-	4,735,580	4,735,580	-	(224,218)	(224,218)
Salaries of secretarial and clerical assistants	-	3,662,697	3,662,697	-	(50,060)	(50,060)
Other professional and technical services	2,369,837	36,057	2,405,894	(397,632)	(14,432)	(412,064)
Other purchased services (400-500 series)	-	15,425	15,425	-	(8,525)	(8,525)
Supplies and materials	40,372	672,909	713,281	-	(131,690)	(131,690)
Other objects	39,519	131,917	171,436	27,000	(26,123)	877
Total support services - school administration	2,449,728	9,254,585	11,704,313	(370,632)	(455,048)	(825,680)
Central services:						
Salaries	1,076,913	-	1,076,913	(118,420)	-	(118,420)
Purchased technical services	498,281	-	498,281	(242,594)	-	(242,594)
Supplies and materials	79,055	-	79,055	(1,000)	-	(1,000)
Miscellaneous expenditures	184,721	-	184,721	12,000	-	12,000
Total central services:	1,848,970	-	1,848,970	(360,014)	-	(360,014)
Administrative Information Technology:						
Purchased technical services	871,895	-	871,895	(134,957)	-	(134,957)
Total administrative information technology:	871,895	-	871,895	(134,957)	-	(134,957)
Required maintenance for school facilities:						
Salaries	2,292,173	-	2,292,173	(1,630,579)	-	(1,630,579)
Cleaning, repair and maintenance services	1,110,614	-	1,110,614	(770,820)	-	(770,820)
General supplies	156,155	-	156,155	-	-	-
Other objects	54,993	-	54,993	(1)	-	(1)
Total required maintenance for school facilities	3,613,935	-	3,613,935	(2,401,400)	-	(2,401,400)

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
\$ 750,127	\$ 1,275,618	\$ 2,025,745	\$ 750,127	\$ 1,275,618	\$ 2,025,745
-	483,871	483,871	-	483,871	483,871
698,530	-	698,530	695,980	-	695,980
-	37,964	37,964	-	24,932	24,932
-	400	400	-	400	400
-	198	198	-	198	198
238,692	-	238,692	119,709	-	119,709
1,687,349	1,798,051	3,485,400	1,565,816	1,785,019	3,350,835
4,948,479	-	4,948,479	4,948,479	-	4,948,479
832,129	-	832,129	832,129	-	832,129
5,780,608	-	5,780,608	5,780,608	-	5,780,608
3,396,112	-	3,396,112	3,390,779	-	3,390,779
788,693	267,027	1,055,720	788,693	267,027	1,055,720
908,204	495,489	1,403,693	901,539	495,489	1,397,028
524,236	-	524,236	512,830	-	512,830
47,990	2,643	50,633	35,503	2,643	38,146
2,483	-	2,483	-	-	-
988,044	17,043	1,005,087	888,152	4,986	893,138
-	123,654	123,654	-	103,977	103,977
6,655,762	905,856	7,561,618	6,517,496	874,122	7,391,618
-	727,940	727,940	-	727,203	727,203
-	119,100	119,100	-	119,100	119,100
-	1,798,108	1,798,108	-	1,514,193	1,514,193
8,848	-	8,848	8,494	-	8,494
-	504,838	504,838	-	465,182	465,182
8,848	3,149,986	3,158,834	8,494	2,825,678	2,834,172
1,968,617	-	1,968,617	1,968,616	-	1,968,616
17,496	1,714	19,210	17,000	1,714	18,714
-	471	471	-	471	471
1,986,113	2,185	1,988,298	1,985,616	2,185	1,987,801
404,996	-	404,996	401,283	-	401,283
1,354,011	-	1,354,011	535,411	-	535,411
69,013	-	69,013	65,706	-	65,706
1,058,149	-	1,058,149	862,778	-	862,778
483,425	-	483,425	441,806	-	441,806
610,650	-	610,650	593,900	-	593,900
278,102	-	278,102	260,677	-	260,677
560,163	-	560,163	486,936	-	486,936
29,251	-	29,251	27,185	-	27,185
137,221	-	137,221	102,260	-	102,260
4,984,981	-	4,984,981	3,777,942	-	3,777,942
-	4,511,362	4,511,362	-	4,511,361	4,511,361
-	3,612,637	3,612,637	-	3,612,636	3,612,636
1,972,205	21,625	1,993,830	1,707,523	18,681	1,726,204
-	6,900	6,900	-	6,900	6,900
40,372	541,219	581,591	28,735	458,203	486,938
66,519	105,794	172,313	54,791	69,932	124,723
2,079,096	8,799,537	10,878,633	1,791,049	8,677,713	10,468,762
958,493	-	958,493	958,459	-	958,459
255,687	-	255,687	180,348	-	180,348
78,055	-	78,055	56,948	-	56,948
196,721	-	196,721	182,013	-	182,013
1,488,956	-	1,488,956	1,377,768	-	1,377,768
736,938	-	736,938	708,693	-	708,693
736,938	-	736,938	708,693	-	708,693
661,594	-	661,594	661,594	-	661,594
339,794	-	339,794	321,714	-	321,714
156,155	-	156,155	137,228	-	137,228
54,992	-	54,992	43,932	-	43,932
1,212,535	-	1,212,535	1,164,468	-	1,164,468

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020**

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Other operating and maintenance of plant services:						
Salaries	\$ 9,717,178	\$ -	\$ 9,717,178	\$ 2,172,070	\$ -	\$ 2,172,070
Other salaries	33,704	-	33,704	2,101	-	2,101
Purchased professional and technical services	3,046,328	-	3,046,328	(1,337,177)	-	(1,337,177)
Cleaning, repair and maintenance services	5,553,216	-	5,553,216	(497,390)	-	(497,390)
Rental of land and buildings other than lease purchase	2,466,354	-	2,466,354	(694,580)	-	(694,580)
Other purchased property	657,032	-	657,032	75,000	-	75,000
General supplies	1,424,411	-	1,424,411	(207)	-	(207)
Energy	4,600,489	-	4,600,489	(400,000)	-	(400,000)
Other objects	335,080	-	335,080	(55,420)	-	(55,420)
Total other operating and maintenance of plant services:	27,833,792	-	27,833,792	(735,603)	-	(735,603)
Security:						
Salaries	624,132	6,026,427	6,650,559	75,388	(148,680)	(73,292)
General supplies	-	3,800	3,800	-	(2,261)	(2,261)
Total security	624,132	6,030,227	6,654,359	75,388	(150,941)	(75,553)
Student transportation services:						
Salaries of non-instruction aides	646,831	-	646,831	587,042	-	587,042
Management Fee - ESC & CTSA Trans Program	75,000	-	75,000	144,000	-	144,000
Cleaning, repair and maintenance services	41,293	-	41,293	-	-	-
Lease purchase payments - school buses	250,500	-	250,500	-	-	-
Contracted services - (Special education students) - joint agreement	3,534,498	-	3,534,498	-	-	-
General supplies	4,062	-	4,062	-	-	-
Miscellaneous purchased services	682,102	-	682,102	(479,958)	-	(479,958)
Total student transportation services	5,234,286	3,500	5,237,786	251,084	(3,500)	247,584
Unallocated employee benefits:						
Group insurance	6,040	-	6,040	(6,000)	-	(6,000)
Social Security contribution	3,600,000	-	3,600,000	306,036	-	306,036
TPAF contribution - ERIP	4,700,000	-	4,700,000	(1,300,000)	-	(1,300,000)
Other retirement contributions - regular	4,200,000	-	4,200,000	331,440	-	331,440
Other retirement contributions - ERIP	2,000,000	-	2,000,000	(1,602,883)	-	(1,602,883)
Workers' compensation	4,000,000	-	4,000,000	(700,000)	-	(700,000)
Health benefits	7,697,169	26,068,477	33,765,646	9,485,892	2,079,352	11,565,244
Tuition reimbursement	693,857	-	693,857	(67,588)	-	(67,588)
Total unallocated employee benefits	27,247,066	26,068,477	53,315,543	6,096,897	2,079,352	8,176,249
On-behalf TPAF contributions (Non-budgeted)						
Pension contribution	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-
Long term disability insurance premium	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-
Total undistributed expenditures	102,034,935	55,102,687	157,137,622	3,211,599	877,848	4,089,447
Total current	111,496,969	130,806,907	242,303,876	1,208,060	-	1,208,060
Capital outlay:						
Equipment:						
Undistributed expenditures:						
General administration	72,231	-	72,231	(52,100)	-	(52,100)
Total equipment	87,231	-	87,231	(67,100)	-	(67,100)
Facilities acquisition and construction services:						
Construction services	2,045,000	-	2,045,000	(2,020,000)	-	(2,020,000)
Total facilities acquisition and construction services	2,045,000	-	2,045,000	(2,020,000)	-	(2,020,000)
Assets acquired under capital leases (Non-budgeted)	-	-	-	-	-	-
Total capital outlay	2,132,231	-	2,132,231	(2,087,100)	-	(2,087,100)
Special schools:						
Other special schools - instructions:						
Salaries of teachers	212,813	-	212,813	(138,538)	-	(138,538)
Other salaries - instruction	290,250	-	290,250	1,152,906	-	1,152,906
General supplies	20,835	-	20,835	(18,749)	-	(18,749)
Total other special schools - instructions	523,898	-	523,898	995,619	-	995,619
Accredited evening/adult high school - instruction:						
Salaries of teachers	408,488	-	408,488	(124,695)	-	(124,695)
General supplies	8,550	-	8,550	(8,051)	-	(8,051)
Textbooks	2,250	-	2,250	(2,200)	-	(2,200)
Total accredited evening/adult high school - instruction	427,538	-	427,538	(143,196)	-	(143,196)
Accredited evening/adult high school - support services:						
Salaries	12,375	-	12,375	(12,018)	-	(12,018)
Purchased professional and technical services	3,022	-	3,022	(3,000)	-	(3,000)
Total accredited evening/adult high school - support services	15,397	-	15,397	(15,018)	-	(15,018)

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ 11,889,248	\$ -	\$ 11,889,248	\$ 11,877,411	\$ -	\$ 11,877,411
35,805	-	35,805	35,805	-	35,805
1,709,151	-	1,709,151	704,587	-	704,587
5,055,826	-	5,055,826	3,635,676	-	3,635,676
1,771,774	-	1,771,774	1,322,523	-	1,322,523
732,032	-	732,032	685,834	-	685,834
1,424,204	-	1,424,204	1,185,584	-	1,185,584
4,200,489	-	4,200,489	3,619,726	-	3,619,726
279,660	-	279,660	237,627	-	237,627
27,098,189	-	27,098,189	23,304,773	-	23,304,773
699,520	5,877,747	6,577,267	699,520	5,877,747	6,577,267
-	1,539	1,539	-	307	307
699,520	5,879,286	6,578,806	699,520	5,878,054	6,577,574
1,233,873	-	1,233,873	1,233,873	-	1,233,873
219,000	-	219,000	178,567	-	178,567
41,293	-	41,293	1,293	-	1,293
250,500	-	250,500	250,335	-	250,335
3,534,498	-	3,534,498	3,098,577	-	3,098,577
4,062	-	4,062	3,145	-	3,145
202,144	-	202,144	134,173	-	134,173
5,485,370	-	5,485,370	4,899,963	-	4,899,963
40	-	40	-	-	-
3,906,036	-	3,906,036	3,905,482	-	3,905,482
3,400,000	-	3,400,000	1,344,528	-	1,344,528
4,531,440	-	4,531,440	4,531,440	-	4,531,440
397,117	-	397,117	177,254	-	177,254
3,300,000	-	3,300,000	3,285,218	-	3,285,218
17,183,061	28,147,829	45,330,890	14,557,607	28,147,829	42,705,436
626,269	-	626,269	591,418	-	591,418
33,343,963	28,147,829	61,491,792	28,392,947	28,147,829	56,540,776
-	-	-	17,664,143	-	17,664,143
-	-	-	6,553,075	-	6,553,075
-	-	-	13,459	-	13,459
-	-	-	6,575,400	-	6,575,400
-	-	-	30,806,077	-	30,806,077
105,246,534	55,980,535	161,227,069	123,934,361	55,473,953	179,408,314
112,705,029	130,806,907	243,511,936	128,939,647	130,121,868	259,061,515
20,131	-	20,131	6,162	-	6,162
20,131	-	20,131	6,162	-	6,162
25,000	-	25,000	1,533,192	-	1,533,192
25,000	-	25,000	1,533,192	-	1,533,192
-	-	-	2,086,226	-	2,086,226
45,131	-	45,131	3,625,580	-	3,625,580
74,275	-	74,275	74,275	-	74,275
1,443,156	-	1,443,156	1,443,156	-	1,443,156
2,086	-	2,086	2,086	-	2,086
1,519,517	-	1,519,517	1,519,517	-	1,519,517
283,793	-	283,793	273,721	-	273,721
499	-	499	-	-	-
50	-	50	-	-	-
284,342	-	284,342	273,721	-	273,721
357	-	357	-	-	-
22	-	22	-	-	-
379	-	379	-	-	-

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2020**

	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
Adult education - local - instruction:						
Salaries	\$ 156,770	\$ -	\$ 156,770	\$ 6,009	\$ -	\$ 6,009
Salaries of teachers	881,363	-	881,363	14,976	-	14,976
Other expenses	3,000	-	3,000	(1,500)	-	(1,500)
Total adult education - local - instruction	<u>1,055,983</u>	<u>-</u>	<u>1,055,983</u>	<u>4,635</u>	<u>-</u>	<u>4,635</u>
Adult education - local - support services:						
Other objects	1,080	-	1,080	-	-	-
Total adult education - local - support services	<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total special schools	<u>2,023,896</u>	<u>-</u>	<u>2,023,896</u>	<u>842,040</u>	<u>-</u>	<u>842,040</u>
Charter schools	<u>446,961</u>	<u>-</u>	<u>446,961</u>	<u>37,000</u>	<u>-</u>	<u>37,000</u>
Total expenditures	<u>116,100,057</u>	<u>130,806,907</u>	<u>246,906,964</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>97,537,730</u>	<u>(130,806,907)</u>	<u>(33,269,177)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Capital leases (Non-budgeted)	-	-	-	-	-	-
Transfer out - capital reserve withdrawal capital projects fund	(100,000)	-	(100,000)	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	122,385,211	122,385,211	-	995,048	995,048
Transfers in - contribution to school based budgeting - special revenue fund	-	6,910,589	6,910,589	-	(995,048)	(995,048)
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(778,592)	-	(778,592)	-	-	-
Transfers out - contribution to school based budgeting	(122,385,211)	-	(122,385,211)	(995,048)	-	(995,048)
Total other financing sources (uses)	<u>(123,263,803)</u>	<u>129,295,800</u>	<u>6,031,997</u>	<u>(995,048)</u>	<u>-</u>	<u>(995,048)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(25,726,073)</u>	<u>(1,511,107)</u>	<u>(27,237,180)</u>	<u>(995,048)</u>	<u>-</u>	<u>(995,048)</u>
Fund balances, July 1	<u>59,607,425</u>	<u>1,511,107</u>	<u>61,118,532</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ 33,881,352</u>	<u>\$ -</u>	<u>\$ 33,881,352</u>	<u>\$ (995,048)</u>	<u>\$ -</u>	<u>\$ (995,048)</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
\$ 162,779	\$ -	\$ 162,779	\$ 162,779	\$ -	\$ 162,779
896,339	-	896,339	878,313	-	878,313
1,500	-	1,500	-	-	-
<u>1,060,618</u>	<u>-</u>	<u>1,060,618</u>	<u>1,041,092</u>	<u>-</u>	<u>1,041,092</u>
1,080	-	1,080	-	-	-
<u>1,080</u>	<u>-</u>	<u>1,080</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,865,936	-	2,865,936	2,834,330	-	2,834,330
483,961	-	483,961	464,001	-	464,001
116,100,057	130,806,907	246,906,964	135,863,558	130,121,868	265,985,426
97,537,730	(130,806,907)	(33,269,177)	112,164,230	(130,121,868)	(17,957,638)
-	-	-	2,086,226	-	2,086,226
(100,000)	-	(100,000)	-	-	-
-	123,380,259	123,380,259	-	123,370,200	123,370,200
-	5,915,541	5,915,541	-	5,915,541	5,915,541
(778,592)	-	(778,592)	(778,592)	-	(778,592)
(123,380,259)	-	(123,380,259)	(123,370,200)	-	(123,370,200)
<u>(124,258,851)</u>	<u>129,295,800</u>	<u>5,036,949</u>	<u>(122,062,566)</u>	<u>129,285,741</u>	<u>7,223,175</u>
(26,721,121)	(1,511,107)	(28,232,228)	(9,898,336)	(836,127)	(10,734,463)
59,607,425	1,511,107	61,118,532	59,607,425	1,511,107	61,118,532
<u>\$ 32,886,304</u>	<u>\$ -</u>	<u>\$ 32,886,304</u>	<u>\$ 49,709,089</u>	<u>\$ 674,980</u>	<u>\$ 50,384,069</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Federal sources	\$ 13,738,928	\$ 5,309,091	\$ 19,048,019	\$ 15,421,864	\$ 3,626,155
State sources	31,358,095	1,708,442	33,066,537	30,655,970	2,410,567
Total revenues	<u>45,097,023</u>	<u>7,017,533</u>	<u>52,114,556</u>	<u>46,077,834</u>	<u>6,036,722</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	4,280,575	(361,828)	3,918,747	3,286,043	632,704
Other salaries for instruction	977,316	(65,647)	911,669	911,666	3
Purchased prof. & tech. services	346,809	1,192,527	1,539,336	590,117	949,219
Other purchased services (400-500 series)	152,442	1,104,621	1,257,063	1,112,976	144,087
General supplies	64,345	434,272	498,617	228,929	269,688
Textbooks	5,257	457,495	462,752	52,969	409,783
Other objects	61,042	425,517	486,559	145,504	341,055
Total Instruction	<u>5,887,786</u>	<u>3,186,957</u>	<u>9,074,743</u>	<u>6,328,204</u>	<u>2,746,539</u>
Support services:					
Salaries	4,087,694	1,101,458	5,189,152	4,974,068	215,084
Salaries of supervisors of instruction	-	81,564	81,564	23,558	58,006
Salaries of program directors	270,934	(88,401)	182,533	182,533	-
Salaries of other professional staff	800,954	(15,107)	785,847	784,179	1,668
Salaries of secretarial & clerical staff	200,852	75,137	275,989	274,599	1,390
Other salaries	239,576	56,020	295,596	295,596	-
Salaries of family/parent liaison	38,185	(37,769)	416	-	416
Salaries of facilitators and math and literacy coaches	1,082,245	(13,877)	1,068,368	1,049,540	18,828
Personal services-employee benefits	363,083	927,472	1,290,555	621,080	669,475
Purchased educational services - Contracted Pre-K	23,407,342	(2,371)	23,404,971	23,404,971	-
Purchased professional - educational services	1,174,345	909,174	2,083,519	1,273,197	810,322
Other purchased professional services	294,177	85,753	379,930	217,975	161,955
Contracted services (other than between home and school) - grant agreements	172,175	20,223	192,398	45,756	146,642
Travel	-	1,858	1,858	1,858	-
Supplies and materials	740,236	1,561,174	2,301,410	1,387,612	913,798
Other objects	10,696	71,736	82,432	71,346	11,086
Total support services	<u>32,882,494</u>	<u>4,734,044</u>	<u>37,616,538</u>	<u>34,607,868</u>	<u>3,008,670</u>
Capital outlay:					
Instructional equipment	9,843	99,365	109,208	4,813	104,395
Noninstructional equipment	1,391	-	1,391	-	1,391
Total capital outlay	<u>11,234</u>	<u>99,365</u>	<u>110,599</u>	<u>4,813</u>	<u>105,786</u>
Total expenditures	<u>38,781,514</u>	<u>8,020,366</u>	<u>46,801,880</u>	<u>40,940,885</u>	<u>5,860,995</u>
OTHER FINANCING (USES)					
Transfer in - local contribution from general fund	595,080	-	595,080	778,592	183,512
Transfer out - contribution to school based budget	(6,910,589)	1,002,833	(5,907,756)	(5,915,541)	(7,785)
Total other financing (uses)	<u>(6,315,509)</u>	<u>1,002,833</u>	<u>(5,312,676)</u>	<u>(5,136,949)</u>	<u>175,727</u>
Total outflows	<u>45,097,023</u>	<u>7,017,533</u>	<u>52,114,556</u>	<u>46,077,834</u>	<u>6,036,722</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, 2020

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] \$ 248,027,788	[C-2] \$ 46,077,834
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(29,234)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	18,889,444	2,870,697
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(19,409,830)</u>	<u>(2,897,896)</u>
 Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	 [B-2] <u>\$ 247,507,402</u>	 [B-2] <u>\$ 46,021,401</u>
 Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 265,985,426	[C-2] \$ 46,077,834
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.	-	(29,234)
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>(5,136,949)</u>
 Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	 [B-2] <u>\$ 265,985,426</u>	 [B-2] <u>\$ 40,911,651</u>

REQUIRED SUPPLEMENTARY INFORMATION

PART II

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 SIX FISCAL YEARS**

	<u>June 30, 2020</u>	<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	0.4644730905%	0.4406613762%	0.4328850855%	0.4016078750%	0.4030943120%	0.3793578014%
District's proportionate share of the net pension liability	\$ 83,691,005	\$ 86,764,028	\$ 100,768,729	\$ 118,944,733	\$ 90,486,596	\$ 71,026,156
District's covered payroll	\$ 35,125,703	\$ 32,345,129	\$ 31,038,034	\$ 29,651,614	\$ 27,248,240	\$ 27,343,523
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	238.26%	268.24%	315.51%	383.22%	332.08%	259.75%
Plan fiduciary net position as a percentage of the total pension liability	56.27%	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 SIX FISCAL YEARS**

	<u>June 30, 2020</u>	<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	\$ 4,517,955	\$ 4,383,157	\$ 4,010,218	\$ 3,567,827	\$ 3,465,530	\$ 3,127,371
Contributions in relation to the contractually required contribution	<u>4,517,955</u>	<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>	<u>\$ -</u>
District's covered payroll	\$ 35,125,703	\$ 32,345,129	\$ 31,938,069	\$ 31,038,034	\$ 29,651,614	27,248,240
Contributions as a percentage of covered-employee payroll	12.86%	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 SIX FISCAL YEARS

	<u>June 30, 2020</u>	<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%	0.000%
State's proportion of the net pension liability associated with the District	0.7703%	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>472,718,155</u>	<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>\$ 472,718,155</u>	<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%	0.000%
Plan fiduciary net position as a percentage of the total pension liability	26.95%	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 THREE FISCAL YEARS*

	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
OPEB liability, July 1	\$ 325,831,178	\$ 370,589,914	\$ 399,039,646
Changes reconized for the fiscal year:			
Service cost	13,124,037	14,451,738	17,397,412
Interest on the total OPEB liability	12,947,837	13,635,249	11,751,471
Changes in assumptions	4,432,739	(37,390,758)	(49,331,037)
Difference between Expected and Actual Experience	(50,182,072)	(27,043,477)	-
Gross benefit payments	(9,126,165)	(8,712,610)	(8,583,649)
Contributions from the member	270,525	301,122	316,071
Net changes	<u>(28,533,099)</u>	<u>(44,758,736)</u>	<u>(28,449,732)</u>
OPEB liability, June 30	<u>\$ 297,298,079</u>	<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>297,298,079</u>	<u>325,831,178</u>	<u>370,589,914</u>
Total OPEB liability	<u>\$ 297,298,079</u>	<u>\$ 325,831,178</u>	<u>\$ 370,589,914</u>
District's covered employee payroll	\$ 127,495,929	\$ 116,615,568	\$ 111,889,209
Total OPEB Liability as a percentage of covered employee payroll	0.000%	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, 2020

	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, 2019	6.28%	5.60%	3.50%
As of June 30, 2018	5.66%	4.86%	3.87%
Municipal bond rate:			
As of June 30, 2019	3.50%	3.50%	3.50%
As of June 30, 2018	3.87%	3.87%	3.87%
Inflation rate:			
As of June 30, 2019			2.50%
Price	2.75%	2.75%	
Wage	3.25%	3.25%	
As of June 30, 2018	2.25%	2.25%	2.50%
Long-term expected rate of return on pension plan investments:			
As of June 30, 2019	7.00%	7.00%	Not Applicable
As of June 30, 2018	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, 2020

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund Fund 15</u>	<u>Total General Fund</u>
ASSETS			
Cash and cash equivalents	\$ 13,011,787	\$ -	\$ 13,011,787
Intrafund receivable	-	674,979	674,979
Interfund receivable	2,522,166	-	2,522,166
Intergovernmental receivable:			
Local taxes receivable	10,793,046	-	10,793,046
State	5,141,923	-	5,141,923
Restricted cash and cash equivalents	<u>1,696,704</u>	<u>-</u>	<u>1,696,704</u>
Total assets	<u>\$ 33,165,626</u>	<u>\$ 674,979</u>	<u>\$ 33,840,605</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund accounts payable	\$ 674,979	\$ -	\$ 674,979
Accounts payable	<u>2,191,387</u>	<u>-</u>	<u>2,191,387</u>
Total liabilities	<u>2,866,366</u>	<u>-</u>	<u>2,866,366</u>
Fund balances:			
Restricted for:			
Excess surplus - prior year - designated for subsequent year's expenditures	25,474,403	-	25,474,403
Excess surplus - current year	5,669,437	-	5,669,437
Capital reserve	1,696,704	-	1,696,704
Assigned to:			
Other purposes - year end encumbrances	10,273,955	674,979	10,948,934
Designated for subsequent year's expenditures	105,413	-	105,413
Unassigned	<u>(12,920,652)</u>	<u>-</u>	<u>(12,920,652)</u>
Total fund balances	<u>30,299,260</u>	<u>674,979</u>	<u>30,974,239</u>
Total liabilities and fund balances	<u>\$ 33,165,626</u>	<u>\$ 674,979</u>	<u>\$ 33,840,605</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, 2020

	<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	\$ 123,380,259		\$ 122,724,974	\$ 655,285
General Fund Reserve for Encumbrances at June 30, 2019	1,511,107		1,511,107	-
	<u>124,891,366</u>		<u>124,236,081</u>	<u>655,285</u>
Combined General Fund and State Resources	<u>124,891,366</u>	<u>95.48%</u>	<u>124,236,081</u>	<u>655,285</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	5,404,152	4.13%	5,377,139	27,013
Title II - Part A: Teachers and Principal Training and Recruiting	122,025	0.09%	120,951	1,074
Title III - Part A: English Language Instruction	389,364	0.30%	387,697	1,667
Total Restricted Federal Resources	<u>5,915,541</u>	<u>4.52%</u>	<u>5,885,787</u>	<u>29,754</u>
Totals	<u>\$ 130,806,907</u>	<u>100.00%</u>	<u>\$ 130,121,868</u>	<u>\$ 685,039</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, 2020

	<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	\$ 9,459,075		\$ 9,419,590	\$ 39,485
General Fund Reserve for Encumbrances at June 30, 2019	107,243		107,243	-
	<u>9,566,318</u>		<u>9,526,833</u>	<u>39,485</u>
Combined General Fund and State Resources	<u>9,566,318</u>	<u>93.93%</u>	<u>9,526,833</u>	<u>39,485</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	564,310	5.54%	562,337	1,973
Title II - Part A: Teachers and Principal Training and Recruiting	12,742	0.13%	12,742	-
Title III - Part A: English Language Instruction	40,658	0.40%	40,570	88
Total Restricted Federal Resources	<u>617,710</u>	<u>6.07%</u>	<u>615,649</u>	<u>2,061</u>
Totals	<u>\$ 10,184,028</u>	<u>100.00%</u>	<u>\$ 10,142,482</u>	<u>\$ 41,546</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, 2020

	<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	\$ 9,411,246		\$ 9,330,993	\$ 80,253
General Fund Reserve for Encumbrances at June 30, 2019	115,321		115,321	-
	<u>9,526,567</u>		<u>9,446,314</u>	<u>80,253</u>
Combined General Fund and State Resources	<u>9,526,567</u>	<u>94.60%</u>	<u>9,446,314</u>	<u>80,253</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	496,940	4.93%	492,431	4,509
Title II - Part A: Teachers and Principal Training and Recruiting	11,221	0.11%	10,984	237
Title III - Part A: English Language Instruction	35,804	0.36%	35,804	-
Total Restricted Federal Resources	<u>543,965</u>	<u>5.40%</u>	<u>539,219</u>	<u>4,746</u>
Totals	<u>\$ 10,070,532</u>	<u>100.00%</u>	<u>\$ 9,985,533</u>	<u>\$ 84,999</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, 2020

	<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	\$ 9,799,481		\$ 9,770,864	\$ 28,617
General Fund Reserve for Encumbrances at June 30, 2019	129,448		129,448	-
	<u>9,928,929</u>		<u>9,900,312</u>	<u>28,617</u>
Combined General Fund and State Resources	<u>9,928,929</u>	<u>94.86%</u>	<u>9,900,312</u>	<u>28,617</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	490,933	4.69%	489,993	940
Title II - Part A: Teachers and Principal Training and Recruiting	11,085	0.11%	11,085	-
Title III - Part A: English Language Instruction	35,372	0.34%	35,372	-
Total Restricted Federal Resources	<u>537,390</u>	<u>5.14%</u>	<u>536,450</u>	<u>940</u>
Totals	<u>\$ 10,466,319</u>	<u>100.00%</u>	<u>\$ 10,436,762</u>	<u>\$ 29,557</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, 2020

	<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	\$ 4,778,471		\$ 4,752,815	\$ 25,656
General Fund Reserve for Encumbrances at June 30, 2019	74,571		74,571	-
	<u>4,853,042</u>		<u>4,827,386</u>	<u>25,656</u>
Combined General Fund and State Resources	<u>4,853,042</u>	<u>98.06%</u>	<u>4,827,386</u>	<u>25,656</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	87,717	1.77%	87,214	503
Title II - Part A: Teachers and Principal Training and Recruiting	1,981	0.04%	1,969	12
Title III - Part A: English Language Instruction	6,321	0.13%	6,321	-
Total Restricted Federal Resources	<u>96,019</u>	<u>1.94%</u>	<u>95,504</u>	<u>515</u>
Totals	<u>\$ 4,949,061</u>	<u>100.00%</u>	<u>\$ 4,922,890</u>	<u>\$ 26,171</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, 2020**

	<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	\$ 4,166,976		\$ 4,133,928	\$ 33,048
General Fund Reserve for Encumbrances at June 30, 2019	79,699		79,699	-
	<u>4,246,675</u>		<u>4,213,627</u>	<u>33,048</u>
Combined General Fund and State Resources	<u>4,246,675</u>	<u>94.58%</u>	<u>4,213,627</u>	<u>33,048</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	222,223	4.95%	220,554	1,669
Title II - Part A: Teachers and Principal Training and Recruiting	5,018	0.11%	4,901	117
Title III - Part A: English Language Instruction	16,011	0.36%	16,011	-
Total Restricted Federal Resources	<u>243,252</u>	<u>5.42%</u>	<u>241,466</u>	<u>1,786</u>
Totals	<u>\$ 4,489,927</u>	<u>100.00%</u>	<u>\$ 4,455,093</u>	<u>\$ 34,834</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, 2020

	<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	\$ 10,124,766		\$ 10,077,058	\$ 47,708
General Fund Reserve for Encumbrances at June 30, 2019	147,597		147,597	-
	<u>10,272,363</u>		<u>10,224,655</u>	<u>47,708</u>
Combined General Fund and State Resources	<u>10,272,363</u>	<u>94.98%</u>	<u>10,224,655</u>	<u>47,708</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	496,820	4.59%	494,116	2,704
Title II - Part A: Teachers and Principal Training and Recruiting	11,218	0.10%	10,765	453
Title III - Part A: English Language Instruction	35,795	0.33%	35,525	270
Total Restricted Federal Resources	<u>543,833</u>	<u>5.02%</u>	<u>540,406</u>	<u>3,427</u>
Totals	<u>\$ 10,816,196</u>	<u>100.00%</u>	<u>\$ 10,765,061</u>	<u>\$ 51,135</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund
Schedule of Expenditures Allocated by Resource Type - Actual
for the Fiscal Year Ended June 30, 2020

	<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	\$ 4,648,114		\$ 4,630,033	\$ 18,081
General Fund Reserve for Encumbrances at June 30, 2019	32,696		32,696	-
	<u>4,680,810</u>		<u>4,662,729</u>	<u>18,081</u>
Combined General Fund and State Resources	<u>4,680,810</u>	<u>95.60%</u>	<u>4,662,729</u>	<u>18,081</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	196,634	4.02%	196,069	565
Title II - Part A: Teachers and Principal Training and Recruiting	4,440	0.09%	4,390	50
Title III - Part A: English Language Instruction	14,167	0.29%	14,144	23
Total Restricted Federal Resources	<u>215,241</u>	<u>4.40%</u>	<u>214,603</u>	<u>638</u>
Totals	<u>\$ 4,896,051</u>	<u>100.00%</u>	<u>\$ 4,877,332</u>	<u>\$ 18,719</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, 2020

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Washington</u>				
Resources:				
General Fund Contribution	\$ 7,445,846		\$ 7,417,350	\$ 28,496
General Fund Reserve for Encumbrances at June 30, 2019	124,706		124,706	-
	<u>7,570,552</u>		<u>7,542,056</u>	<u>28,496</u>
Combined General Fund and State Resources	<u>7,570,552</u>	<u>92.86%</u>	<u>7,542,056</u>	<u>28,496</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	531,811	6.52%	529,727	2,084
Title II - Part A: Teachers and Principal Training and Recruiting	12,008	0.15%	12,008	-
Title III - Part A: English Language Instruction	38,316	0.47%	38,173	143
Total Restricted Federal Resources	<u>582,135</u>	<u>7.14%</u>	<u>579,908</u>	<u>2,227</u>
Totals	<u>\$ 8,152,687</u>	<u>100.00%</u>	<u>\$ 8,121,964</u>	<u>\$ 30,723</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, 2020

	<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	\$ 9,398,729		\$ 9,352,516	\$ 46,213
General Fund Reserve for Encumbrances at June 30, 2019	118,623		118,623	-
	<u>9,517,352</u>		<u>9,471,139</u>	<u>46,213</u>
Combined General Fund and State Resources	<u>9,517,352</u>	<u>93.24%</u>	<u>9,471,139</u>	<u>46,213</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	630,304	6.18%	627,753	2,551
Title II - Part A: Teachers and Principal Training and Recruiting	14,232	0.14%	14,221	11
Title III - Part A: English Language Instruction	45,413	0.44%	44,694	719
Total Restricted Federal Resources	<u>689,949</u>	<u>6.76%</u>	<u>686,668</u>	<u>3,281</u>
Totals	<u>\$ 10,207,301</u>	<u>100.00%</u>	<u>\$ 10,157,807</u>	<u>\$ 49,494</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, 2020

	<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	\$ 9,090,197		\$ 9,057,378	\$ 32,819
General Fund Reserve for Encumbrances at June 30, 2019	107,795		107,795	-
	<u>9,197,992</u>		<u>9,165,173</u>	<u>32,819</u>
Combined General Fund and State Resources	<u>9,197,992</u>	<u>97.08%</u>	<u>9,165,173</u>	<u>32,819</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	253,454	2.67%	252,070	1,384
Title II - Part A: Teachers and Principal Training and Recruiting	5,723	0.06%	5,665	58
Title III - Part A: English Language Instruction	18,261	0.19%	17,938	323
Total Restricted Federal Resources	<u>277,438</u>	<u>2.92%</u>	<u>275,673</u>	<u>1,765</u>
Totals	<u>\$ 9,475,430</u>	<u>100.00%</u>	<u>\$ 9,440,846</u>	<u>\$ 34,584</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, 2020

	<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	\$ 6,203,651		\$ 6,115,808	\$ 87,843
General Fund Reserve for Encumbrances at June 30, 2019	94,496		94,496	-
	<u>6,298,147</u>		<u>6,210,304</u>	<u>87,843</u>
Combined General Fund and State Resources	<u>6,298,147</u>	<u>94.28%</u>	<u>6,210,304</u>	<u>87,843</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	348,822	5.22%	343,874	4,948
Title II - Part A: Teachers and Principal Training and Recruiting	7,876	0.12%	7,876	-
Title III - Part A: English Language Instruction	25,132	0.38%	25,031	101
Total Restricted Federal Resources	<u>381,830</u>	<u>5.72%</u>	<u>376,781</u>	<u>5,049</u>
Totals	<u>\$ 6,679,977</u>	<u>100.00%</u>	<u>\$ 6,587,085</u>	<u>\$ 92,892</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, 2020

	<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	\$ 3,087,158		\$ 3,084,676	\$ 2,482
General Fund Reserve for Encumbrances at June 30, 2019	34,560		34,560	-
	<u>3,121,718</u>		<u>3,119,236</u>	<u>2,482</u>
Combined General Fund and State Resources	<u>3,121,718</u>	<u>95.93%</u>	<u>3,119,236</u>	<u>2,482</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	121,212	3.72%	121,005	207
Title II - Part A: Teachers and Principal Training and Recruiting	2,737	0.08%	2,601	136
Title III - Part A: English Language Instruction	8,733	0.27%	8,733	-
Total Restricted Federal Resources	<u>132,682</u>	<u>4.07%</u>	<u>132,339</u>	<u>343</u>
Totals	<u>\$ 3,254,400</u>	<u>100.00%</u>	<u>\$ 3,251,575</u>	<u>\$ 2,825</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, 2020**

	<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	\$ 26,755,539		\$ 26,621,382	\$ 134,157
General Fund Reserve for Encumbrances at June 30, 2019	209,628		209,628	-
	<u>26,965,167</u>		<u>26,831,010</u>	<u>134,157</u>
Combined General Fund and State Resources	<u>26,965,167</u>	<u>97.31%</u>	<u>26,831,010</u>	<u>134,157</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	679,744	2.45%	677,382	2,362
Title II - Part A: Teachers and Principal Training and Recruiting	15,349	0.06%	15,349	-
Title III - Part A: English Language Instruction	48,975	0.18%	48,975	-
Total Restricted Federal Resources	<u>744,068</u>	<u>2.69%</u>	<u>741,706</u>	<u>2,362</u>
Totals	<u>\$ 27,709,235</u>	<u>100.00%</u>	<u>\$ 27,572,716</u>	<u>\$ 136,519</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, 2020

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Colin Powell School</u>				
Resources:				
General Fund Contribution	\$ 9,011,010		\$ 8,960,583	\$ 50,427
General Fund Reserve for Encumbrances at June 30, 2019	134,724		134,724	-
	<u>9,145,734</u>		<u>9,095,307</u>	<u>50,427</u>
Combined General Fund and State Resources	<u>9,145,734</u>	<u>96.71%</u>	<u>9,095,307</u>	<u>50,427</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	283,228	3.00%	282,614	614
Title II - Part A: Teachers and Principal Training and Recruiting	6,395	0.07%	6,395	-
Title III - Part A: English Language Instruction	20,406	0.22%	20,406	-
Total Restricted Federal Resources	<u>310,029</u>	<u>3.29%</u>	<u>309,415</u>	<u>614</u>
Totals	<u>\$ 9,455,763</u>	<u>100.00%</u>	<u>\$ 9,404,722</u>	<u>\$ 51,041</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 3,838,806	\$ (116,595)	\$ 3,722,211	\$ 3,722,211	\$ -
Grades 1-5	19,285,825	(759,695)	18,526,130	18,526,130	-
Grades 6-8	10,338,920	941,979	11,280,899	11,277,923	2,976
Grades 9-12	15,021,353	76,729	15,098,082	15,098,082	-
Other salaries for instruction:					
Preschool/kindergarten	338,149	74,764	412,913	412,913	-
Total regular programs - instruction	<u>48,823,053</u>	<u>217,182</u>	<u>49,040,235</u>	<u>49,037,259</u>	<u>2,976</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	2,684,714	(124,832)	2,559,882	2,559,882	-
Purchased professional - educational services	24,000	(15,953)	8,047	5,250	2,797
Other purchased services (400-500 series)	59,472	(26,170)	33,302	31,052	2,250
General supplies	1,644,566	(390,044)	1,254,522	1,130,423	124,099
Textbooks	150,830	(106,521)	44,309	43,386	923
Other objects	59,852	(30,586)	29,266	25,282	3,984
Total regular programs - undistributed instruction	<u>4,623,434</u>	<u>(694,106)</u>	<u>3,929,328</u>	<u>3,795,275</u>	<u>134,053</u>
Total regular programs	<u>53,446,487</u>	<u>(476,924)</u>	<u>52,969,563</u>	<u>52,832,534</u>	<u>137,029</u>
Purchased professional - educational services					
	-	-	-	-	-
Cognitive - moderate:					
Salaries of teachers	237,996	(47,884)	190,112	190,111	1
General supplies	13,000	(5,000)	8,000	6,882	1,118
Total cognitive - moderate	<u>250,996</u>	<u>(52,884)</u>	<u>198,112</u>	<u>196,993</u>	<u>1,119</u>
Learning/language disabilities:					
Salaries of teachers	2,877,041	(16,095)	2,860,946	2,860,946	-
Other salaries for instruction	516,167	4,146	520,313	520,313	-
General supplies	40,332	(11,389)	28,943	27,575	1,368
Textbooks	3,410	(1,158)	2,252	2,252	-
Total learning/language disabilities	<u>3,436,950</u>	<u>(24,496)</u>	<u>3,412,454</u>	<u>3,411,086</u>	<u>1,368</u>
Multiple disabilities:					
Salaries of teachers	479,775	47,255	527,030	527,030	-
Other salaries for instruction	254,412	(14,127)	240,285	240,285	-
General supplies	14,640	(11,136)	3,504	427	3,077
Total multiple disabilities	<u>748,827</u>	<u>21,992</u>	<u>770,819</u>	<u>767,742</u>	<u>3,077</u>
Resource room/resource center:					
Salaries of teachers	6,417,601	186,184	6,603,785	6,603,785	-
General supplies	66,788	(40,103)	26,685	23,966	2,719
Total resource room/resource center	<u>6,490,799</u>	<u>139,671</u>	<u>6,630,470</u>	<u>6,627,751</u>	<u>2,719</u>
Autism:					
Salaries of teachers	728,218	29,084	757,302	757,302	-
Supplies and materials	8,818	(7,409)	1,409	1,203	206
General supplies	24,132	(9,039)	15,093	9,635	5,458
Total autism	<u>761,168</u>	<u>12,636</u>	<u>773,804</u>	<u>768,140</u>	<u>5,664</u>
Total special education - instruction	<u>11,688,740</u>	<u>96,919</u>	<u>11,785,659</u>	<u>11,771,712</u>	<u>13,947</u>
Bilingual education:					
Salaries of teachers	6,828,049	22,773	6,850,822	6,850,822	-
Other salaries for instruction	280,434	(11,630)	268,804	268,804	-
Other purchased services (400-500 series)	8,250	(6,250)	2,000	2,000	-
General supplies	321,119	(134,362)	186,757	173,151	13,606
Textbooks	5,000	(3,850)	1,150	1,150	-
Total bilingual education	<u>7,455,590</u>	<u>(146,057)</u>	<u>7,309,533</u>	<u>7,295,927</u>	<u>13,606</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Government-Wide					
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	\$ 18,230	\$ (12,552)	\$ 5,678	\$ 5,678	\$ -
Other purchase services (300-500 series)	52,200	(27,900)	24,300	20,521	3,779
School-sponsored athletics:					
Supplies and materials	128,900	25,124	154,024	143,928	10,096
Before/after school programs:					
Salaries of teachers	1,346,162	(876,402)	469,760	469,760	-
Other salaries for instruction	933,751	576,349	1,510,100	1,510,100	-
Purchased professional and technical services	11,450	(10,966)	484	484	-
Other supplemental/at-risk programs:					
Salaries of teachers	581,710	(119)	581,591	581,591	-
Other salaries for instruction	20,800	(5,320)	15,480	15,480	-
Other state projects:					
Other purchase services (300-500 series)	200	-	200	200	-
Total other instructional	<u>3,113,403</u>	<u>(351,786)</u>	<u>2,761,617</u>	<u>2,747,742</u>	<u>13,875</u>
Total - instruction	<u>75,704,220</u>	<u>(877,848)</u>	<u>74,826,372</u>	<u>74,647,915</u>	<u>178,457</u>
Attendance and social work services:					
Salaries	1,151,740	(64,033)	1,087,707	1,087,706	1
Salary drop out prevention officer	1,226,391	623,279	1,849,670	1,849,670	-
Salaries of family support team	1,008,530	(154,620)	853,910	853,910	-
Family/parent liaison salary	1,046,695	(58,346)	988,349	988,349	-
Purchase professional & technical services	6,889	(5,489)	1,400	-	1,400
Other purchased services (400-500 series)	6,450	(3,100)	3,350	3,350	-
Supplies and materials	3,294	(2,186)	1,108	1,108	-
General supplies	11,443	(9,362)	2,081	1,443	638
Other objects	15,600	(7,950)	7,650	151	7,499
Total attendance and social work services	<u>4,477,032</u>	<u>318,193</u>	<u>4,795,225</u>	<u>4,785,687</u>	<u>9,538</u>
Health services:					
Salaries	1,497,570	(24,453)	1,473,117	1,473,116	1
Family/parent liaison salary	193,822	4,182	198,004	198,004	-
Salaries of social services coordinators	945,047	(128,699)	816,348	816,348	-
Supplies and materials	40,132	(25,021)	15,111	10,198	4,913
Total health services	<u>2,940,392</u>	<u>(437,812)</u>	<u>2,502,580</u>	<u>2,497,666</u>	<u>4,914</u>
Other support services - students-regular:					
Salaries of other professional staff	1,329,458	(53,840)	1,275,618	1,275,618	-
Salaries of secretarial and clerical assistants	489,286	(5,415)	483,871	483,871	-
Purchased professional - educational services	64,929	(26,965)	37,964	24,932	13,032
Other purchased services (400-500 series)	400	-	400	400	-
Supplies and materials	2,980	(2,782)	198	198	-
Total other support services - students-regular	<u>1,887,053</u>	<u>(89,002)</u>	<u>1,798,051</u>	<u>1,785,019</u>	<u>13,032</u>
Improvement of instructional services:					
Salaries of other professional staff	274,122	(7,095)	267,027	267,027	-
Salaries of secretarial and clerical assistants	544,405	(48,916)	495,489	495,489	-
Purchased professional - educational services	26,000	(23,357)	2,643	2,643	-
Other purchased services (400-500 series)	38,000	(20,957)	17,043	4,986	12,057
Supplies and materials	277,271	(153,617)	123,654	103,977	19,677
Total improvement of instructional services	<u>1,170,598</u>	<u>(264,742)</u>	<u>905,856</u>	<u>874,122</u>	<u>31,734</u>
Educational media services/school library:					
Salaries	786,803	(58,863)	727,940	727,203	737
Salaries of technology coordinators	126,860	(7,760)	119,100	119,100	-
Purchased professional - technical services	1,798,106	2	1,798,108	1,514,193	283,915
Supplies and materials	546,594	(41,756)	504,838	465,182	39,656
Total educational media services/school library	<u>3,258,363</u>	<u>(108,377)</u>	<u>3,149,986</u>	<u>2,825,678</u>	<u>324,308</u>
Instruction staff training services:					
Other purchased professional services - educational	11,960	(10,246)	1,714	1,714	-
Supplies and materials	500	(29)	471	471	-
Total instruction staff training services	<u>12,460</u>	<u>(10,275)</u>	<u>2,185</u>	<u>2,185</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Government-Wide					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 4,735,580	\$ (224,218)	\$ 4,511,362	\$ 4,511,361	\$ 1
Salaries of secretarial and clerical assistants	3,662,697	(50,060)	3,612,637	3,612,636	1
Other professional and technical services	36,057	(14,432)	21,625	18,681	2,944
Other purchased services (400-500 series)	15,425	(8,525)	6,900	6,900	-
Supplies and materials	672,909	(131,690)	541,219	458,203	83,016
Other objects	131,917	(26,123)	105,794	69,932	35,862
Total support services - school administration	<u>9,254,585</u>	<u>(455,048)</u>	<u>8,799,537</u>	<u>8,677,713</u>	<u>121,824</u>
Security:					
Salaries	6,026,427	(148,680)	5,877,747	5,877,747	-
General supplies	3,800	(2,261)	1,539	307	1,232
Total security	<u>6,030,227</u>	<u>(150,941)</u>	<u>5,879,286</u>	<u>5,878,054</u>	<u>1,232</u>
Unallocated employee benefits:					
Health benefits	26,068,477	2,079,352	28,147,829	28,147,829	-
Total unallocated employee benefits	<u>26,068,477</u>	<u>2,079,352</u>	<u>28,147,829</u>	<u>28,147,829</u>	<u>-</u>
Total undistributed expenditures	<u>55,102,687</u>	<u>877,848</u>	<u>55,980,535</u>	<u>55,473,953</u>	<u>506,582</u>
Total expenditures	<u>130,806,907</u>	<u>-</u>	<u>130,806,907</u>	<u>130,121,868</u>	<u>685,039</u>
District-wide school based expenditures	<u>130,806,907</u>	<u>-</u>	<u>130,806,907</u>	<u>130,121,868</u>	<u>685,039</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	129,295,800	-	129,295,800	129,285,741	10,059
Total other financing sources	<u>129,295,800</u>	<u>-</u>	<u>129,295,800</u>	<u>129,285,741</u>	<u>10,059</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,511,107)	-	(1,511,107)	(836,127)	(674,980)
Fund balances, July 1	1,511,107	-	1,511,107	1,511,107	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 674,980</u>	<u>\$ (674,980)</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, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,150,824	\$ 360,796	\$ 3,511,620	\$ 3,508,644	\$ 2,976
Total regular programs - instruction	<u>3,150,824</u>	<u>360,796</u>	<u>3,511,620</u>	<u>3,508,644</u>	<u>2,976</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	9,000	(4,907)	4,093	4,093	-
General supplies	127,167	(36,522)	90,645	90,293	352
Textbooks	10,000	(10,000)	-	-	-
Other objects	12,500	(7,065)	5,435	4,385	1,050
Total regular programs - undistributed instruction	<u>158,667</u>	<u>(58,494)</u>	<u>100,173</u>	<u>98,771</u>	<u>1,402</u>
Total regular programs	<u>3,309,491</u>	<u>302,302</u>	<u>3,611,793</u>	<u>3,607,415</u>	<u>4,378</u>
Cognitive - moderate:					
Salaries of teachers	167,071	(67,673)	99,398	99,397	1
General supplies	8,000	-	8,000	6,882	1,118
Total cognitive - moderate	<u>175,071</u>	<u>(67,673)</u>	<u>107,398</u>	<u>106,279</u>	<u>1,119</u>
Learning/language disabilities:					
Salaries of teachers	837,654	(3,086)	834,568	834,568	-
General supplies	15,000	(2,928)	12,072	11,774	298
Total learning/language disabilities	<u>852,654</u>	<u>(6,014)</u>	<u>846,640</u>	<u>846,342</u>	<u>298</u>
Resource room/resource center:					
Salaries of teachers	463,444	7,766	471,210	471,210	-
Other purchased services (400-500 series)	3,000	(3,000)	-	-	-
General supplies	5,000	(611)	4,389	4,387	2
Total resource room/resource center	<u>471,444</u>	<u>4,155</u>	<u>475,599</u>	<u>475,597</u>	<u>2</u>
Autism:					
Salaries of teachers	155,368	5,992	161,360	161,360	-
Supplies and materials	8,818	(7,409)	1,409	1,203	206
Total autism	<u>164,186</u>	<u>(1,417)</u>	<u>162,769</u>	<u>162,563</u>	<u>206</u>
Total special education - instruction	<u>1,663,355</u>	<u>(70,949)</u>	<u>1,592,406</u>	<u>1,590,781</u>	<u>1,625</u>
Bilingual education:					
Salaries of teachers	542,544	(127,141)	415,403	415,403	-
Other salaries for instruction	63,306	(27,322)	35,984	35,984	-
General supplies	41,500	(1,918)	39,582	38,871	711
Total bilingual education	<u>647,350</u>	<u>(156,381)</u>	<u>490,969</u>	<u>490,258</u>	<u>711</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	1,576	-	1,576	416	1,160
Before/after school programs:					
Salaries of teachers	54,837	(46,628)	8,209	8,209	-
Other salaries for instruction	64,037	(4,473)	59,564	59,564	-
Total other instructional	<u>120,450</u>	<u>(51,101)</u>	<u>69,349</u>	<u>68,189</u>	<u>1,160</u>
Total - instruction	<u>5,740,646</u>	<u>23,871</u>	<u>5,764,517</u>	<u>5,756,643</u>	<u>7,874</u>
Attendance and social work services:					
Salary drop out prevention officer	198,962	20,783	219,745	219,745	-
Other purchased services (400-500 series)	6,000	(2,650)	3,350	3,350	-
Supplies and materials	1,000	(1,000)	-	-	-
Total attendance and social work services	<u>205,962</u>	<u>17,133</u>	<u>223,095</u>	<u>223,095</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union Hill Middle School</u>					
Health services:					
Salaries	\$ 69,895	\$ 4,682	\$ 74,577	\$ 74,577	\$ -
Family/parent liaison salary	193,822	4,182	198,004	198,004	-
Salaries of social services coordinators	164,526	(137,604)	26,922	26,922	-
Supplies and materials	3,000	(696)	2,304	2,304	-
Total health services	<u>431,243</u>	<u>(129,436)</u>	<u>301,807</u>	<u>301,807</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	69,117	54,655	123,772	123,772	-
Salaries of secretarial and clerical assistants	82,313	26,594	108,907	108,907	-
Supplies and materials	1,000	(902)	98	98	-
Total other support services - students-regular	<u>152,430</u>	<u>80,347</u>	<u>232,777</u>	<u>232,777</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	88,557	(37,303)	51,254	36,814	14,440
Total improvement of instructional services	<u>88,557</u>	<u>(37,303)</u>	<u>51,254</u>	<u>36,814</u>	<u>14,440</u>
Educational media services/school library:					
Purchased professional - technical services	132,295	1	132,296	115,889	16,407
Supplies and materials	62,214	(25,650)	36,564	33,739	2,825
Total educational media services/school library	<u>194,509</u>	<u>(25,649)</u>	<u>168,860</u>	<u>149,628</u>	<u>19,232</u>
Instruction staff training services:					
Other purchased professional services - educational	3,000	(3,000)	-	-	-
Total instruction staff training services	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	307,647	86,075	393,722	393,722	-
Salaries of secretarial and clerical assistants	337,088	(3,964)	333,124	333,124	-
Other professional and technical services	396	(396)	-	-	-
Supplies and materials	33,500	(3,490)	30,010	30,010	-
Other objects	1,000	(901)	99	99	-
Total support services - school administration	<u>679,631</u>	<u>77,324</u>	<u>756,955</u>	<u>756,955</u>	<u>-</u>
Security:					
Salaries	415,406	(15,097)	400,309	400,309	-
General supplies	300	(300)	-	-	-
Total security	<u>415,706</u>	<u>(15,397)</u>	<u>400,309</u>	<u>400,309</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,272,344	12,110	2,284,454	2,284,454	-
Total unallocated employee benefits	<u>2,272,344</u>	<u>12,110</u>	<u>2,284,454</u>	<u>2,284,454</u>	<u>-</u>
Total undistributed expenditures	<u>4,443,382</u>	<u>(23,871)</u>	<u>4,419,511</u>	<u>4,385,839</u>	<u>33,672</u>
Total expenditures	<u>10,184,028</u>	<u>-</u>	<u>10,184,028</u>	<u>10,142,482</u>	<u>41,546</u>
Total expenditures	<u>10,184,028</u>	<u>-</u>	<u>10,184,028</u>	<u>10,142,482</u>	<u>41,546</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,076,785	-	10,076,785	10,071,325	5,460
Total other financing sources	<u>10,076,785</u>	<u>-</u>	<u>10,076,785</u>	<u>10,071,325</u>	<u>5,460</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(107,243)	-	(107,243)	(71,157)	(36,086)
Fund balances, July 1	107,243	-	107,243	107,243	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,086</u>	<u>\$ (36,086)</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, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 3,668,493	\$ 35,301	\$ 3,703,794	\$ 3,703,794	\$ -
Total regular programs - instruction	<u>3,668,493</u>	<u>35,301</u>	<u>3,703,794</u>	<u>3,703,794</u>	<u>-</u>
Regular programs - undistributed instruction:					
General supplies	67,454	(21,538)	45,916	34,560	11,356
Textbooks	88,830	(44,521)	44,309	43,386	923
Other objects	16,617	(11,520)	5,097	5,096	1
Total regular programs - undistributed instruction	<u>172,901</u>	<u>(77,579)</u>	<u>95,322</u>	<u>83,042</u>	<u>12,280</u>
Total regular programs	<u>3,841,394</u>	<u>(42,278)</u>	<u>3,799,116</u>	<u>3,786,836</u>	<u>12,280</u>
Learning/language disabilities:					
Salaries of teachers	568,744	(45,412)	523,332	523,332	-
General supplies	1,870	(606)	1,264	202	1,062
Textbooks	3,410	(1,158)	2,252	2,252	-
Total learning/language disabilities	<u>574,024</u>	<u>(47,176)</u>	<u>526,848</u>	<u>525,786</u>	<u>1,062</u>
Resource room/resource center:					
Salaries of teachers	452,554	142,456	595,010	595,010	-
General supplies	1,870	(1,852)	18	-	18
Textbooks	3,410	(3,410)	-	-	-
Total resource room/resource center	<u>457,834</u>	<u>137,194</u>	<u>595,028</u>	<u>595,010</u>	<u>18</u>
Total special education - instruction	<u>1,031,858</u>	<u>90,018</u>	<u>1,121,876</u>	<u>1,120,796</u>	<u>1,080</u>
Bilingual education:					
Salaries of teachers	564,944	5,230	570,174	570,174	-
Other purchased services (400-500 series)	6,250	(6,250)	-	-	-
General supplies	8,629	(4,917)	3,712	1,467	2,245
Total bilingual education	<u>579,823</u>	<u>(5,937)</u>	<u>573,886</u>	<u>571,641</u>	<u>2,245</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	5,900	(222)	5,678	5,678	-
Other purchase services (300-500 series)	2,200	(2,200)	-	-	-
School-sponsored athletics:					
Supplies and materials	1,500	(131)	1,369	1,369	-
Before/after school programs:					
Salaries of teachers	41,448	(31,398)	10,050	10,050	-
Other salaries for instruction	74,436	31,196	105,632	105,632	-
Other supplemental/at-risk programs:					
Other salaries for instruction	20,800	(5,320)	15,480	15,480	-
Total other instructional	<u>146,284</u>	<u>(8,075)</u>	<u>138,209</u>	<u>138,209</u>	<u>-</u>
Total - instruction	<u>5,599,359</u>	<u>33,728</u>	<u>5,633,087</u>	<u>5,617,482</u>	<u>15,605</u>
Attendance and social work services:					
Salaries	48,538	3,548	52,086	52,086	-
Salary drop out prevention officer	189,720	16,767	206,487	206,487	-
Purchase professional & technical services	3,889	(2,489)	1,400	-	1,400
General supplies	11,443	(9,362)	2,081	1,443	638
Other objects	15,000	(7,350)	7,650	151	7,499
Total attendance and social work services	<u>268,590</u>	<u>1,114</u>	<u>269,704</u>	<u>260,167</u>	<u>9,537</u>
Health services:					
Salaries	140,658	(17,729)	122,929	122,929	-
Salaries of social services coordinators	106,055	2,971	109,026	109,026	-
Supplies and materials	5,000	(5,000)	-	-	-
Total health services	<u>251,713</u>	<u>(19,758)</u>	<u>231,955</u>	<u>231,955</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Emerson Middle School</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 205,312	\$ (51,538)	\$ 153,774	\$ 153,774	\$ -
Salaries of secretarial and clerical assistants	185,990	(28,004)	157,986	157,986	-
Purchased professional - educational services	59,328	(21,364)	37,964	24,932	13,032
Total other support services - students-regular	<u>450,630</u>	<u>(100,906)</u>	<u>349,724</u>	<u>336,692</u>	<u>13,032</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	30,000	(12,957)	17,043	4,986	12,057
Total improvement of instructional services	<u>30,000</u>	<u>(12,957)</u>	<u>17,043</u>	<u>4,986</u>	<u>12,057</u>
Educational media services/school library:					
Purchased professional - technical services	114,285	1	114,286	103,237	11,049
Supplies and materials	35,714	-	35,714	32,889	2,825
Total educational media services/school library	<u>149,999</u>	<u>1</u>	<u>150,000</u>	<u>136,126</u>	<u>13,874</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	(1,875)	125	125	-
Total instruction staff training services	<u>2,000</u>	<u>(1,875)</u>	<u>125</u>	<u>125</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	290,670	15,612	306,282	306,282	-
Salaries of secretarial and clerical assistants	327,158	28,688	355,846	355,846	-
Other professional and technical services	5,000	(3,327)	1,673	1,673	-
Supplies and materials	40,718	(59)	40,659	20,997	19,662
Total support services - school administration	<u>663,546</u>	<u>40,914</u>	<u>704,460</u>	<u>684,798</u>	<u>19,662</u>
Security:					
Salaries	376,153	7,903	384,056	384,056	-
General supplies	3,000	(1,461)	1,539	307	1,232
Total security	<u>379,153</u>	<u>6,442</u>	<u>385,595</u>	<u>384,363</u>	<u>1,232</u>
Unallocated employee benefits:					
Health benefits	2,275,542	53,297	2,328,839	2,328,839	-
Total unallocated employee benefits	<u>2,275,542</u>	<u>53,297</u>	<u>2,328,839</u>	<u>2,328,839</u>	<u>-</u>
Total undistributed expenditures	<u>4,471,173</u>	<u>(33,728)</u>	<u>4,437,445</u>	<u>4,368,051</u>	<u>69,394</u>
Total expenditures	<u>10,070,532</u>	<u>-</u>	<u>10,070,532</u>	<u>9,985,533</u>	<u>84,999</u>
Total expenditures	<u>10,070,532</u>	<u>-</u>	<u>10,070,532</u>	<u>9,985,533</u>	<u>84,999</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,955,211	-	9,955,211	9,954,246	965
Total other financing sources	<u>9,955,211</u>	<u>-</u>	<u>9,955,211</u>	<u>9,954,246</u>	<u>965</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(115,321)	-	(115,321)	(31,287)	(84,034)
Fund balances, July 1	115,321	-	115,321	115,321	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,034</u>	<u>\$ (84,034)</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, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 629,412	\$ 28,914	\$ 658,326	\$ 658,326	\$ -
Grades 1-5	2,800,016	(51,560)	2,748,456	2,748,456	-
Grades 6-8	831,651	163,550	995,201	995,201	-
Total regular programs - instruction	<u>4,261,079</u>	<u>140,904</u>	<u>4,401,983</u>	<u>4,401,983</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	419,373	45,452	464,825	464,825	-
Purchased professional - educational services	2,000	(2,000)	-	-	-
General supplies	116,358	(13,717)	102,641	102,641	-
Total regular programs - undistributed instruction	<u>537,731</u>	<u>29,735</u>	<u>567,466</u>	<u>567,466</u>	<u>-</u>
Total regular programs	<u>4,798,810</u>	<u>170,639</u>	<u>4,969,449</u>	<u>4,969,449</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	595,591	(17,801)	577,790	577,790	-
Other salaries for instruction	83,412	4,334	87,746	87,746	-
General supplies	2,007	(2,007)	-	-	-
Total learning/language disabilities	<u>681,010</u>	<u>(15,474)</u>	<u>665,536</u>	<u>665,536</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	345,875	(2,991)	342,884	342,884	-
General supplies	1,000	(1,000)	-	-	-
Total resource room/resource center	<u>346,875</u>	<u>(3,991)</u>	<u>342,884</u>	<u>342,884</u>	<u>-</u>
Total special education - instruction	<u>1,027,885</u>	<u>(19,465)</u>	<u>1,008,420</u>	<u>1,008,420</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	697,481	7,021	704,502	704,502	-
General supplies	15,000	(15,000)	-	-	-
Total bilingual education	<u>712,481</u>	<u>(7,979)</u>	<u>704,502</u>	<u>704,502</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	145,354	(117,534)	27,820	27,820	-
Other salaries for instruction	55,133	74,015	129,148	129,148	-
Total other instructional	<u>200,487</u>	<u>(43,519)</u>	<u>156,968</u>	<u>156,968</u>	<u>-</u>
Total - instruction	<u>6,739,663</u>	<u>99,676</u>	<u>6,839,339</u>	<u>6,839,339</u>	<u>-</u>
Attendance and social work services:					
Salaries	126,821	(5,242)	121,579	121,579	-
Salary drop out prevention officer	116,264	-	116,264	116,264	-
Supplies and materials	1,000	(1,000)	-	-	-
Total attendance and social work services	<u>244,085</u>	<u>(6,242)</u>	<u>237,843</u>	<u>237,843</u>	<u>-</u>
Health services:					
Salaries	78,688	40,767	119,455	119,455	-
Supplies and materials	1,700	(1,700)	-	-	-
Total health services	<u>80,388</u>	<u>39,067</u>	<u>119,455</u>	<u>119,455</u>	<u>-</u>
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	220,983	(4,005)	216,978	216,978	-
Total other support services - students-regular	<u>220,983</u>	<u>(4,005)</u>	<u>216,978</u>	<u>216,978</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	26,000	(26,000)	-	-	-
Total improvement of instructional services	<u>26,000</u>	<u>(26,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Thomas A. Edison</u>					
Educational media services/school library:					
Salaries	\$ 223,365	\$ (43,612)	\$ 179,753	\$ 179,753	\$ -
Purchased professional - technical services	132,296	-	132,296	110,889	21,407
Supplies and materials	37,818	(2,002)	35,816	32,888	2,928
Total educational media services/school library	<u>393,479</u>	<u>(45,614)</u>	<u>347,865</u>	<u>323,530</u>	<u>24,335</u>
Support services - school administration:					
Salaries of principals/assistant principals	257,741	8,062	265,803	265,803	-
Salaries of secretarial and clerical assistants	270,761	(25,898)	244,863	244,863	-
Supplies and materials	110,387	(39,764)	70,623	65,401	5,222
Total support services - school administration	<u>638,889</u>	<u>(57,600)</u>	<u>581,289</u>	<u>576,067</u>	<u>5,222</u>
Security:					
Salaries	514,609	(78,843)	435,766	435,766	-
Total security	<u>514,609</u>	<u>(78,843)</u>	<u>435,766</u>	<u>435,766</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,608,223	79,561	1,687,784	1,687,784	-
Total unallocated employee benefits	<u>1,608,223</u>	<u>79,561</u>	<u>1,687,784</u>	<u>1,687,784</u>	<u>-</u>
Total undistributed expenditures	<u>3,726,656</u>	<u>(99,676)</u>	<u>3,626,980</u>	<u>3,597,423</u>	<u>29,557</u>
Total expenditures	<u>10,466,319</u>	<u>-</u>	<u>10,466,319</u>	<u>10,436,762</u>	<u>29,557</u>
Total expenditures	<u>10,466,319</u>	<u>-</u>	<u>10,466,319</u>	<u>10,436,762</u>	<u>29,557</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,336,871	-	10,336,871	10,336,871	-
Total other financing sources	<u>10,336,871</u>	<u>-</u>	<u>10,336,871</u>	<u>10,336,871</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(129,448)	-	(129,448)	(99,891)	(29,557)
Fund balances, July 1	129,448	-	129,448	129,448	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,557</u>	<u>\$ (29,557)</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, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 1,256,648	\$ 20,615	\$ 1,277,263	\$ 1,277,263	\$ -
Grades 6-8	869,527	28,477	898,004	898,004	-
Total regular programs - instruction	<u>2,126,175</u>	<u>49,092</u>	<u>2,175,267</u>	<u>2,175,267</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	223,380	(55,784)	167,596	167,596	-
Purchased professional - educational services	6,000	(4,843)	1,157	1,157	-
Other purchased services (400-500 series)	54,472	(24,270)	30,202	28,682	1,520
General supplies	58,656	(12,288)	46,368	41,598	4,770
Total regular programs - undistributed instruction	<u>342,508</u>	<u>(97,185)</u>	<u>245,323</u>	<u>239,033</u>	<u>6,290</u>
Total regular programs	<u>2,468,683</u>	<u>(48,093)</u>	<u>2,420,590</u>	<u>2,414,300</u>	<u>6,290</u>
Resource room/resource center:					
Salaries of teachers	131,954	29,221	161,175	161,175	-
General supplies	8,000	(6,976)	1,024	1,024	-
Total resource room/resource center	<u>139,954</u>	<u>22,245</u>	<u>162,199</u>	<u>162,199</u>	<u>-</u>
Total special education - instruction	<u>139,954</u>	<u>22,245</u>	<u>162,199</u>	<u>162,199</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	12,330	(12,330)	-	-	-
Before/after school programs:					
Salaries of teachers	79,968	(55,342)	24,626	24,626	-
Other salaries for instruction	58,904	17,988	76,892	76,892	-
Purchased professional and technical services	4,000	(4,000)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	-	2,407	2,407	2,407	-
Total other instructional	<u>155,202</u>	<u>(51,277)</u>	<u>103,925</u>	<u>103,925</u>	<u>-</u>
Total - instruction	<u>2,763,839</u>	<u>(77,125)</u>	<u>2,686,714</u>	<u>2,680,424</u>	<u>6,290</u>
Attendance and social work services:					
Salaries	27,470	(560)	26,910	26,910	-
Salaries of family support team	253,042	(189)	252,853	252,853	-
Total attendance and social work services	<u>280,512</u>	<u>(749)</u>	<u>279,763</u>	<u>279,763</u>	<u>-</u>
Health services:					
Supplies and materials	2,500	(2,500)	-	-	-
Total health services	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	392	(392)	-	-	-
Total improvement of instructional services	<u>392</u>	<u>(392)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	69,035	(3,717)	65,318	65,318	-
Purchased professional - technical services	132,295	-	132,295	115,889	16,406
Supplies and materials	35,714	-	35,714	32,889	2,825
Total educational media services/school library	<u>237,044</u>	<u>(3,717)</u>	<u>233,327</u>	<u>214,096</u>	<u>19,231</u>
Support services - school administration:					
Salaries of principals/assistant principals	248,699	(478)	248,221	248,221	-
Salaries of secretarial and clerical assistants	190,563	(58,146)	132,417	132,417	-
Supplies and materials	3,000	(2,350)	650	-	650
Total support services - school administration	<u>442,262</u>	<u>(60,974)</u>	<u>381,288</u>	<u>380,638</u>	<u>650</u>
Security:					
Salaries	288,163	19,102	307,265	307,265	-
Total security	<u>288,163</u>	<u>19,102</u>	<u>307,265</u>	<u>307,265</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Sara M. Gilmore					
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	\$ 3,500	\$ (3,500)	\$ -	\$ -	\$ -
Total student transportation services	<u>3,500</u>	<u>(3,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	930,849	129,855	1,060,704	1,060,704	-
Total unallocated employee benefits	<u>930,849</u>	<u>129,855</u>	<u>1,060,704</u>	<u>1,060,704</u>	<u>-</u>
Total undistributed expenditures	<u>2,185,222</u>	<u>77,125</u>	<u>2,262,347</u>	<u>2,242,466</u>	<u>19,881</u>
Total expenditures	<u>4,949,061</u>	<u>-</u>	<u>4,949,061</u>	<u>4,922,890</u>	<u>26,171</u>
Total expenditures	<u>4,949,061</u>	<u>-</u>	<u>4,949,061</u>	<u>4,922,890</u>	<u>26,171</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,874,490	-	4,874,490	4,874,489	1
Total other financing sources	<u>4,874,490</u>	<u>-</u>	<u>4,874,490</u>	<u>4,874,489</u>	<u>1</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(74,571)	-	(74,571)	(48,401)	(26,170)
Fund balances, July 1	74,571	-	74,571	74,571	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,170</u>	<u>\$ (26,170)</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Hudson</u>					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 267,748	\$ 7,620	\$ 275,368	\$ 275,368	\$ -
Grades 1-5	866,791	(123,561)	743,230	743,230	-
Total regular programs - instruction	<u>1,134,539</u>	<u>(115,941)</u>	<u>1,018,598</u>	<u>1,018,598</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	357,758	(157)	357,601	357,601	-
General supplies	113,592	(38,996)	74,596	59,856	14,740
Total regular programs - undistributed instruction	<u>471,350</u>	<u>(39,153)</u>	<u>432,197</u>	<u>417,457</u>	<u>14,740</u>
Total regular programs	<u>1,605,889</u>	<u>(155,094)</u>	<u>1,450,795</u>	<u>1,436,055</u>	<u>14,740</u>
Resource room/resource center:					
Salaries of teachers	59,028	61,976	121,004	121,004	-
General supplies	2,000	(642)	1,358	1,358	-
Total resource room/resource center	<u>61,028</u>	<u>61,334</u>	<u>122,362</u>	<u>122,362</u>	<u>-</u>
Total special education - instruction	<u>61,028</u>	<u>61,334</u>	<u>122,362</u>	<u>122,362</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	172,369	-	172,369	172,369	-
General supplies	25,000	(17,504)	7,496	6,913	583
Total bilingual education	<u>197,369</u>	<u>(17,504)</u>	<u>179,865</u>	<u>179,282</u>	<u>583</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	67,676	(31,060)	36,616	36,616	-
Other salaries for instruction	32,339	(25,000)	7,339	7,339	-
Total other instructional	<u>100,015</u>	<u>(56,060)</u>	<u>43,955</u>	<u>43,955</u>	<u>-</u>
Total - instruction	<u>1,964,301</u>	<u>(167,324)</u>	<u>1,796,977</u>	<u>1,781,654</u>	<u>15,323</u>
Attendance and social work services:					
Salaries	109,560	(4,868)	104,692	104,692	-
Salary drop out prevention officer	-	117,106	117,106	117,106	-
Family/parent liaison salary	42,531	(298)	42,233	42,233	-
Total attendance and social work services	<u>152,091</u>	<u>111,940</u>	<u>264,031</u>	<u>264,031</u>	<u>-</u>
Health services:					
Salaries	79,229	(1,922)	77,307	77,307	-
Supplies and materials	2,500	(2,022)	478	199	279
Total health services	<u>81,729</u>	<u>(3,944)</u>	<u>77,785</u>	<u>77,506</u>	<u>279</u>
Educational media services/school library:					
Purchased professional - technical services	132,296	-	132,296	115,889	16,407
Supplies and materials	40,714	(5,000)	35,714	32,889	2,825
Total educational media services/school library	<u>173,010</u>	<u>(5,000)</u>	<u>168,010</u>	<u>148,778</u>	<u>19,232</u>
Instruction staff training services:					
Other purchased professional services - educational	3,960	(2,371)	1,589	1,589	-
Total instruction staff training services	<u>3,960</u>	<u>(2,371)</u>	<u>1,589</u>	<u>1,589</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	352,698	(19,246)	333,452	333,452	-
Salaries of secretarial and clerical assistants	229,017	51,933	280,950	280,950	-
Other purchased services (400-500 series)	7,425	(7,425)	-	-	-
Supplies and materials	19,860	(2,901)	16,959	16,959	-
Other objects	9,000	(7,516)	1,484	1,484	-
Total support services - school administration	<u>618,000</u>	<u>14,845</u>	<u>632,845</u>	<u>632,845</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Hudson</u>					
Security:					
Salaries	\$ 283,150	\$ 25,097	\$ 308,247	\$ 308,247	\$ -
Total security	<u>283,150</u>	<u>25,097</u>	<u>308,247</u>	<u>308,247</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,213,686	26,757	1,240,443	1,240,443	-
Total unallocated employee benefits	<u>1,213,686</u>	<u>26,757</u>	<u>1,240,443</u>	<u>1,240,443</u>	<u>-</u>
Total undistributed expenditures	<u>2,525,626</u>	<u>167,324</u>	<u>2,692,950</u>	<u>2,673,439</u>	<u>19,511</u>
Total expenditures	<u>4,489,927</u>	<u>-</u>	<u>4,489,927</u>	<u>4,455,093</u>	<u>34,834</u>
Total expenditures	<u>4,489,927</u>	<u>-</u>	<u>4,489,927</u>	<u>4,455,093</u>	<u>34,834</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,410,228	-	4,410,228	4,410,228	-
Total other financing sources	<u>4,410,228</u>	<u>-</u>	<u>4,410,228</u>	<u>4,410,228</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(79,699)	-	(79,699)	(44,865)	(34,834)
Fund balances, July 1	79,699	-	79,699	79,699	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,834</u>	<u>\$ (34,834)</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Robert Waters</u>					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 359,620	\$ 9,136	\$ 368,756	\$ 368,756	\$ -
Grades 1-5	2,836,087	(300,559)	2,535,528	2,535,528	-
Grades 6-8	875,108	201,737	1,076,845	1,076,845	-
Total regular programs - instruction	<u>4,070,815</u>	<u>(89,686)</u>	<u>3,981,129</u>	<u>3,981,129</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	390,490	(13,160)	377,330	377,330	-
General supplies	204,040	(34,841)	169,199	141,068	28,131
Total regular programs - undistributed instruction	<u>594,530</u>	<u>(48,001)</u>	<u>546,529</u>	<u>518,398</u>	<u>28,131</u>
Total regular programs	<u>4,665,345</u>	<u>(137,687)</u>	<u>4,527,658</u>	<u>4,499,527</u>	<u>28,131</u>
Learning/language disabilities:					
Salaries of teachers	186,267	4,903	191,170	191,170	-
Other salaries for instruction	205,250	10,542	215,792	215,792	-
General supplies	4,000	(61)	3,939	3,939	-
Total learning/language disabilities	<u>395,517</u>	<u>15,384</u>	<u>410,901</u>	<u>410,901</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	568,351	26,809	595,160	595,160	-
General supplies	6,400	(2,361)	4,039	4,039	-
Total resource room/resource center	<u>574,751</u>	<u>24,448</u>	<u>599,199</u>	<u>599,199</u>	<u>-</u>
Autism:					
Salaries of teachers	392,207	12,375	404,582	404,582	-
General supplies	16,132	(8,361)	7,771	6,957	814
Total autism	<u>408,339</u>	<u>4,014</u>	<u>412,353</u>	<u>411,539</u>	<u>814</u>
Total special education - instruction	<u>1,378,607</u>	<u>43,846</u>	<u>1,422,453</u>	<u>1,421,639</u>	<u>814</u>
Bilingual education:					
Salaries of teachers	560,519	134,766	695,285	695,285	-
General supplies	28,000	(1,505)	26,495	26,495	-
Total bilingual education	<u>588,519</u>	<u>133,261</u>	<u>721,780</u>	<u>721,780</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	68,463	86,463	154,926	154,926	-
Other salaries for instruction	68,240	(3,094)	65,146	65,146	-
Total other instructional	<u>136,703</u>	<u>83,369</u>	<u>220,072</u>	<u>220,072</u>	<u>-</u>
Total - instruction	<u>6,769,174</u>	<u>122,789</u>	<u>6,891,963</u>	<u>6,863,018</u>	<u>28,945</u>
Attendance and social work services:					
Salaries	78,472	(2,180)	76,292	76,292	-
Salary drop out prevention officer	128,755	68,808	197,563	197,563	-
Salaries of family support team	151,997	(72,683)	79,314	79,314	-
Family/parent liaison salary	84,019	(11,254)	72,765	72,765	-
Total attendance and social work services	<u>443,243</u>	<u>(17,309)</u>	<u>425,934</u>	<u>425,934</u>	<u>-</u>
Health services:					
Salaries of social services coordinators	209,361	4,673	214,034	214,034	-
Supplies and materials	2,200	(88)	2,112	2,112	-
Total health services	<u>211,561</u>	<u>4,585</u>	<u>216,146</u>	<u>216,146</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	104,305	(6,630)	97,675	97,675	-
Purchased professional - educational services	25,000	(23,313)	1,687	1,687	-
Total improvement of instructional services	<u>129,305</u>	<u>(29,943)</u>	<u>99,362</u>	<u>99,362</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Robert Waters					
Educational media services/school library:					
Salaries	\$ 47,480	\$ 3,809	\$ 51,289	\$ 51,289	\$ -
Salaries of technology coordinators	126,860	(7,760)	119,100	119,100	-
Purchased professional - technical services	132,296	(1)	132,295	115,889	16,406
Supplies and materials	35,714	-	35,714	32,888	2,826
Total educational media services/school library	<u>342,350</u>	<u>(3,952)</u>	<u>338,398</u>	<u>319,166</u>	<u>19,232</u>
Support services - school administration:					
Salaries of principals/assistant principals	353,888	(19,334)	334,554	334,553	1
Salaries of secretarial and clerical assistants	294,075	(21,877)	272,198	272,197	1
Supplies and materials	35,679	(10,615)	25,064	22,108	2,956
Total support services - school administration	<u>683,642</u>	<u>(51,826)</u>	<u>631,816</u>	<u>628,858</u>	<u>2,958</u>
Security:					
Salaries	437,304	(56,373)	380,931	380,931	-
Total security	<u>437,304</u>	<u>(56,373)</u>	<u>380,931</u>	<u>380,931</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,799,617	32,029	1,831,646	1,831,646	-
Total unallocated employee benefits	<u>1,799,617</u>	<u>32,029</u>	<u>1,831,646</u>	<u>1,831,646</u>	<u>-</u>
Total undistributed expenditures	<u>4,047,022</u>	<u>(122,789)</u>	<u>3,924,233</u>	<u>3,902,043</u>	<u>22,190</u>
Total expenditures	<u>10,816,196</u>	<u>-</u>	<u>10,816,196</u>	<u>10,765,061</u>	<u>51,135</u>
Total expenditures	<u>10,816,196</u>	<u>-</u>	<u>10,816,196</u>	<u>10,765,061</u>	<u>51,135</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,668,599	-	10,668,599	10,667,651	948
Total other financing sources	<u>10,668,599</u>	<u>-</u>	<u>10,668,599</u>	<u>10,667,651</u>	<u>948</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(147,597)	-	(147,597)	(97,410)	(50,187)
Fund balances, July 1	147,597	-	147,597	147,597	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,187</u>	<u>\$ (50,187)</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jefferson</u>					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 261,312	\$ (12,978)	\$ 248,334	\$ 248,334	\$ -
Grades 1-5	998,004	(150,279)	847,725	847,725	-
Total regular programs - instruction	<u>1,259,316</u>	<u>(163,257)</u>	<u>1,096,059</u>	<u>1,096,059</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	150,050	(468)	149,582	149,582	-
General supplies	46,618	(504)	46,114	46,037	77
Total regular programs - undistributed instruction	<u>196,668</u>	<u>(972)</u>	<u>195,696</u>	<u>195,619</u>	<u>77</u>
Total regular programs	<u>1,455,984</u>	<u>(164,229)</u>	<u>1,291,755</u>	<u>1,291,678</u>	<u>77</u>
Learning/language disabilities:					
Salaries of teachers	118,435	22,477	140,912	140,912	-
Other salaries for instruction	98,963	(14,714)	84,249	84,249	-
General supplies	5,000	(99)	4,901	4,893	8
Total learning/language disabilities	<u>222,398</u>	<u>7,664</u>	<u>230,062</u>	<u>230,054</u>	<u>8</u>
Resource room/resource center:					
Salaries of teachers	191,891	(591)	191,300	191,300	-
General supplies	6,000	(2,204)	3,796	3,674	122
Total resource room/resource center	<u>197,891</u>	<u>(2,795)</u>	<u>195,096</u>	<u>194,974</u>	<u>122</u>
Total special education - instruction	<u>420,289</u>	<u>4,869</u>	<u>425,158</u>	<u>425,028</u>	<u>130</u>
Bilingual education:					
Salaries of teachers	213,423	57,165	270,588	270,588	-
General supplies	10,228	(1,240)	8,988	8,288	700
Total bilingual education	<u>223,651</u>	<u>55,925</u>	<u>279,576</u>	<u>278,876</u>	<u>700</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	68,944	(63,870)	5,074	5,074	-
Other salaries for instruction	110,392	35,188	145,580	145,580	-
Other supplemental/at-risk programs:					
Salaries of teachers	7,000	(7,000)	-	-	-
Total other instructional	<u>186,336</u>	<u>(35,682)</u>	<u>150,654</u>	<u>150,654</u>	<u>-</u>
Total - instruction	<u>2,286,260</u>	<u>(139,117)</u>	<u>2,147,143</u>	<u>2,146,236</u>	<u>907</u>
Attendance and social work services:					
Salaries of family support team	232,256	(8,770)	223,486	223,486	-
Total attendance and social work services	<u>232,256</u>	<u>(8,770)</u>	<u>223,486</u>	<u>223,486</u>	<u>-</u>
Health services:					
Salaries	66,846	(1,304)	65,542	65,542	-
Total health services	<u>66,846</u>	<u>(1,304)</u>	<u>65,542</u>	<u>65,542</u>	<u>-</u>
Educational media services/school library:					
Purchased professional - technical services	114,286	-	114,286	103,237	11,049
Supplies and materials	35,714	-	35,714	32,889	2,825
Total educational media services/school library	<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>136,126</u>	<u>13,874</u>
Support services - school administration:					
Salaries of principals/assistant principals	180,380	(9,927)	170,453	170,453	-
Salaries of secretarial and clerical assistants	341,636	27,865	369,501	369,501	-
Other professional and technical services	30,661	(10,709)	19,952	17,008	2,944
Other purchased services (400-500 series)	1,000	-	1,000	1,000	-
Supplies and materials	35,053	(281)	34,772	33,778	994
Total support services - school administration	<u>588,730</u>	<u>6,948</u>	<u>595,678</u>	<u>591,740</u>	<u>3,938</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jefferson</u>					
Security:					
Salaries	\$ 263,351	\$ 10,500	\$ 273,851	\$ 273,851	\$ -
Total security	<u>263,351</u>	<u>10,500</u>	<u>273,851</u>	<u>273,851</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,308,608	131,743	1,440,351	1,440,351	-
Total unallocated employee benefits	<u>1,308,608</u>	<u>131,743</u>	<u>1,440,351</u>	<u>1,440,351</u>	<u>-</u>
Total undistributed expenditures	<u>2,609,791</u>	<u>139,117</u>	<u>2,748,908</u>	<u>2,731,096</u>	<u>17,812</u>
Total expenditures	<u>4,896,051</u>	<u>-</u>	<u>4,896,051</u>	<u>4,877,332</u>	<u>18,719</u>
Total expenditures	<u>4,896,051</u>	<u>-</u>	<u>4,896,051</u>	<u>4,877,332</u>	<u>18,719</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,863,355	-	4,863,355	4,863,270	85
Total other financing sources	<u>4,863,355</u>	<u>-</u>	<u>4,863,355</u>	<u>4,863,270</u>	<u>85</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(32,696)	-	(32,696)	(14,062)	(18,634)
Fund balances, July 1	32,696	-	32,696	32,696	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,634</u>	<u>\$ (18,634)</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Washington</u>					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 345,096	\$ 6,828	\$ 351,924	\$ 351,924	\$ -
Grades 1-5	2,792,717	84,870	2,877,587	2,877,587	-
Grades 6-8	303,934	(33,512)	270,422	270,422	-
Total regular programs - instruction	<u>3,441,747</u>	<u>58,186</u>	<u>3,499,933</u>	<u>3,499,933</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	246,120	(70,142)	175,978	175,978	-
General supplies	140,201	(11,239)	128,962	118,822	10,140
Textbooks	27,000	(27,000)	-	-	-
Total regular programs - undistributed instruction	<u>413,321</u>	<u>(108,381)</u>	<u>304,940</u>	<u>294,800</u>	<u>10,140</u>
Total regular programs	<u>3,855,068</u>	<u>(50,195)</u>	<u>3,804,873</u>	<u>3,794,733</u>	<u>10,140</u>
Learning/language disabilities:					
Salaries of teachers	73,758	31,288	105,046	105,046	-
General supplies	5,000	(68)	4,932	4,932	-
Total learning/language disabilities	<u>78,758</u>	<u>31,220</u>	<u>109,978</u>	<u>109,978</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	124,080	54,928	179,008	179,008	-
General supplies	3,000	(2,801)	199	199	-
Total resource room/resource center	<u>127,080</u>	<u>52,127</u>	<u>179,207</u>	<u>179,207</u>	<u>-</u>
Total special education - instruction	<u>205,838</u>	<u>83,347</u>	<u>289,185</u>	<u>289,185</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	921,135	(28,687)	892,448	892,448	-
Other salaries for instruction	87,012	7,993	95,005	95,005	-
General supplies	7,437	(848)	6,589	5,734	855
Total bilingual education	<u>1,015,584</u>	<u>(21,542)</u>	<u>994,042</u>	<u>993,187</u>	<u>855</u>
Other instructional:					
School-sponsored athletics:					
Purchased services (300-500 series)	20,000	(20,000)	-	-	-
Supplies and materials	5,000	(5,000)	-	-	-
Before/after school programs:					
Salaries of teachers	100,014	(77,160)	22,854	22,854	-
Other salaries for instruction	70,080	60,595	130,675	130,675	-
Total other instructional	<u>195,094</u>	<u>(41,565)</u>	<u>153,529</u>	<u>153,529</u>	<u>-</u>
Total - instruction	<u>5,271,584</u>	<u>(29,955)</u>	<u>5,241,629</u>	<u>5,230,634</u>	<u>10,995</u>
Attendance and social work services:					
Salary drop out prevention officer	104,154	(5,159)	98,995	98,995	-
Family/parent liaison salary	80,064	2,341	82,405	82,405	-
Total attendance and social work services	<u>184,218</u>	<u>(2,818)</u>	<u>181,400</u>	<u>181,400</u>	<u>-</u>
Health services:					
Salaries	66,305	(273)	66,032	66,032	-
Supplies and materials	4,000	(4,000)	-	-	-
Total health services	<u>70,305</u>	<u>(4,273)</u>	<u>66,032</u>	<u>66,032</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	6,500	(6,500)	-	-	-
Total improvement of instructional services	<u>6,500</u>	<u>(6,500)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	32,056	(180)	31,876	31,876	-
Purchased professional - technical services	132,296	-	132,296	115,889	16,407
Supplies and materials	37,707	(548)	37,159	34,334	2,825
Total educational media services/school library	<u>202,059</u>	<u>(728)</u>	<u>201,331</u>	<u>182,099</u>	<u>19,232</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Washington</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 277,346	\$ 12,547	\$ 289,893	\$ 289,893	\$ -
Salaries of secretarial and clerical assistants	379,228	18,375	397,603	397,603	-
Supplies and materials	26,750	(10,842)	15,908	15,412	496
Total support services - school administration	<u>683,324</u>	<u>20,080</u>	<u>703,404</u>	<u>702,908</u>	<u>496</u>
Security:					
Salaries	339,437	13,117	352,554	352,554	-
Total security	<u>339,437</u>	<u>13,117</u>	<u>352,554</u>	<u>352,554</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,395,260	11,077	1,406,337	1,406,337	-
Total unallocated employee benefits	<u>1,395,260</u>	<u>11,077</u>	<u>1,406,337</u>	<u>1,406,337</u>	<u>-</u>
Total undistributed expenditures	<u>2,881,103</u>	<u>29,955</u>	<u>2,911,058</u>	<u>2,891,330</u>	<u>19,728</u>
Total expenditures	<u>8,152,687</u>	<u>-</u>	<u>8,152,687</u>	<u>8,121,964</u>	<u>30,723</u>
Total expenditures	<u>8,152,687</u>	<u>-</u>	<u>8,152,687</u>	<u>8,121,964</u>	<u>30,723</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	8,027,981	-	8,027,981	8,027,832	149
Total other financing sources	<u>8,027,981</u>	<u>-</u>	<u>8,027,981</u>	<u>8,027,832</u>	<u>149</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(124,706)	-	(124,706)	(94,132)	(30,574)
Fund balances, July 1	124,706	-	124,706	124,706	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,574</u>	<u>\$ (30,574)</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Roosevelt</u>					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 593,993	\$ (72,853)	\$ 521,140	\$ 521,140	\$ -
Grades 1-5	2,582,234	(101,638)	2,480,596	2,480,596	-
Grades 6-8	639,383	185,630	825,013	825,013	-
Total regular programs - instruction	<u>3,815,610</u>	<u>11,139</u>	<u>3,826,749</u>	<u>3,826,749</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	319,645	(2,224)	317,421	317,421	-
General supplies	160,446	(7,034)	153,412	133,482	19,930
Other objects	10,500	(10,500)	-	-	-
Total regular programs - undistributed instruction	<u>490,591</u>	<u>(19,758)</u>	<u>470,833</u>	<u>450,903</u>	<u>19,930</u>
Total regular programs	<u>4,306,201</u>	<u>(8,619)</u>	<u>4,297,582</u>	<u>4,277,652</u>	<u>19,930</u>
Cognitive - moderate:					
Salaries of teachers	70,925	19,789	90,714	90,714	-
General supplies	5,000	(5,000)	-	-	-
Total cognitive - moderate	<u>75,925</u>	<u>14,789</u>	<u>90,714</u>	<u>90,714</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	299,186	15,128	314,314	314,314	-
Other salaries for instruction	72,212	226	72,438	72,438	-
General supplies	5,000	(5,000)	-	-	-
Total learning/language disabilities	<u>376,398</u>	<u>10,354</u>	<u>386,752</u>	<u>386,752</u>	<u>-</u>
Multiple disabilities:					
Salaries of teachers	210,060	(65,570)	144,490	144,490	-
General supplies	5,000	(3,989)	1,011	384	627
Total multiple disabilities	<u>215,060</u>	<u>(69,559)</u>	<u>145,501</u>	<u>144,874</u>	<u>627</u>
Resource room/resource center:					
Salaries of teachers	126,698	10,962	137,660	137,660	-
General supplies	1,036	(549)	487	287	200
Total resource room/resource center	<u>127,734</u>	<u>10,413</u>	<u>138,147</u>	<u>137,947</u>	<u>200</u>
Total special education - instruction	<u>795,117</u>	<u>(34,003)</u>	<u>761,114</u>	<u>760,287</u>	<u>827</u>
Bilingual education:					
Salaries of teachers	570,654	(95,406)	475,248	475,248	-
Other salaries for instruction	130,116	7,699	137,815	137,815	-
General supplies	50,358	(3,791)	46,567	43,454	3,113
Total bilingual education	<u>751,128</u>	<u>(91,498)</u>	<u>659,630</u>	<u>656,517</u>	<u>3,113</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	66,036	(62,976)	3,060	3,060	-
Other salaries for instruction	85,147	65,490	150,637	150,637	-
Total other instructional	<u>151,183</u>	<u>2,514</u>	<u>153,697</u>	<u>153,697</u>	<u>-</u>
Total - instruction	<u>6,003,629</u>	<u>(131,606)</u>	<u>5,872,023</u>	<u>5,848,153</u>	<u>23,870</u>
Attendance and social work services:					
Salaries	115,526	(5,615)	109,911	109,911	-
Salary drop out prevention officer	104,154	(57)	104,097	104,097	-
Salaries of family support team	173,458	(9,160)	164,298	164,298	-
Family/parent liaison salary	71,736	3,165	74,901	74,901	-
Other purchased services (400-500 series)	450	(450)	-	-	-
Supplies and materials	452	(186)	266	266	-
Other objects	600	(600)	-	-	-
Total attendance and social work services	<u>466,376</u>	<u>(12,903)</u>	<u>453,473</u>	<u>453,473</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Roosevelt</u>					
Health services:					
Salaries	\$ 73,875	\$ 3,743	\$ 77,618	\$ 77,618	\$ -
Supplies and materials	3,331	(391)	2,940	2,573	367
Total health services	<u>77,206</u>	<u>3,352</u>	<u>80,558</u>	<u>80,191</u>	<u>367</u>
Other support services - students-regular:					
Purchased professional - educational services	2,101	(2,101)	-	-	-
Supplies and materials	1,880	(1,880)	-	-	-
Total other support services - students-regular	<u>3,981</u>	<u>(3,981)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Purchased professional - technical services	132,296	-	132,296	115,889	16,407
Supplies and materials	45,714	(8,446)	37,268	34,442	2,826
Total educational media services/school library	<u>178,010</u>	<u>(8,446)</u>	<u>169,564</u>	<u>150,331</u>	<u>19,233</u>
Instruction staff training services:					
Other purchased professional services - educational	3,000	(3,000)	-	-	-
Total instruction staff training services	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	346,690	(41,127)	305,563	305,563	-
Salaries of secretarial and clerical assistants	294,421	(15,789)	278,632	278,632	-
Supplies and materials	25,389	(3,812)	21,577	15,553	6,024
Total support services - school administration	<u>666,500</u>	<u>(60,728)</u>	<u>605,772</u>	<u>599,748</u>	<u>6,024</u>
Security:					
Salaries	430,055	(33,261)	396,794	396,794	-
Total security	<u>430,055</u>	<u>(33,261)</u>	<u>396,794</u>	<u>396,794</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,378,544	250,573	2,629,117	2,629,117	-
Total unallocated employee benefits	<u>2,378,544</u>	<u>250,573</u>	<u>2,629,117</u>	<u>2,629,117</u>	<u>-</u>
Total undistributed expenditures	<u>4,203,672</u>	<u>131,606</u>	<u>4,335,278</u>	<u>4,309,654</u>	<u>25,624</u>
Total expenditures	<u>10,207,301</u>	<u>-</u>	<u>10,207,301</u>	<u>10,157,807</u>	<u>49,494</u>
Total expenditures	<u>10,207,301</u>	<u>-</u>	<u>10,207,301</u>	<u>10,157,807</u>	<u>49,494</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,088,678	-	10,088,678	10,088,103	575
Total other financing sources	<u>10,088,678</u>	<u>-</u>	<u>10,088,678</u>	<u>10,088,103</u>	<u>575</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(118,623)	-	(118,623)	(69,704)	(48,919)
Fund balances, July 1	118,623	-	118,623	118,623	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,919</u>	<u>\$ (48,919)</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, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 3,358,016	\$ 691,944	\$ 4,049,960	\$ 4,049,960	\$ -
Total regular programs - instruction	<u>3,358,016</u>	<u>691,944</u>	<u>4,049,960</u>	<u>4,049,960</u>	<u>-</u>
Regular programs - undistributed instruction:					
General supplies	126,634	(17,472)	109,162	108,123	1,039
Other objects	1,500	(1,500)	-	-	-
Total regular programs - undistributed instruction	<u>128,134</u>	<u>(18,972)</u>	<u>109,162</u>	<u>108,123</u>	<u>1,039</u>
Total regular programs	<u>3,486,150</u>	<u>672,972</u>	<u>4,159,122</u>	<u>4,158,083</u>	<u>1,039</u>
Resource room/resource center:					
Salaries of teachers	1,138,970	(713,610)	425,360	425,360	-
General supplies	4,750	(4,250)	500	-	500
Total resource room/resource center	<u>1,143,720</u>	<u>(717,860)</u>	<u>425,860</u>	<u>425,360</u>	<u>500</u>
Total special education - instruction	<u>1,143,720</u>	<u>(717,860)</u>	<u>425,860</u>	<u>425,360</u>	<u>500</u>
Bilingual education:					
Salaries of teachers	192,702	(37,127)	155,575	155,575	-
General supplies	9,530	(7,035)	2,495	-	2,495
Total bilingual education	<u>202,232</u>	<u>(44,162)</u>	<u>158,070</u>	<u>155,575</u>	<u>2,495</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	50,000	(25,700)	24,300	20,521	3,779
Before/after school programs:					
Salaries of teachers	47,040	(11,355)	35,685	35,685	-
Other salaries for instruction	74,149	8,154	82,303	82,303	-
Purchased professional and technical services	1,000	(516)	484	484	-
Other supplemental/at-risk programs:					
Salaries of teachers	4,500	(4,500)	-	-	-
Total other instructional	<u>176,689</u>	<u>(33,917)</u>	<u>142,772</u>	<u>138,993</u>	<u>3,779</u>
Total - instruction	<u>5,008,791</u>	<u>(122,967)</u>	<u>4,885,824</u>	<u>4,878,011</u>	<u>7,813</u>
Attendance and social work services:					
Salaries	128,756	65,188	193,944	193,944	-
Salaries of family support team	103,816	(66,166)	37,650	37,650	-
Family/parent liaison salary	102,409	1,734	104,143	104,143	-
Total attendance and social work services	<u>334,981</u>	<u>756</u>	<u>335,737</u>	<u>335,737</u>	<u>-</u>
Health services:					
Salaries	294,721	(15,478)	279,243	279,243	-
Supplies and materials	4,000	(706)	3,294	900	2,394
Total health services	<u>298,721</u>	<u>(16,184)</u>	<u>282,537</u>	<u>280,143</u>	<u>2,394</u>
Other support services - students-regular:					
Salaries of other professional staff	159,042	72,360	231,402	231,402	-
Total other support services - students-regular	<u>159,042</u>	<u>72,360</u>	<u>231,402</u>	<u>231,402</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	204,432	(39,691)	164,741	164,741	-
Total improvement of instructional services	<u>204,432</u>	<u>(39,691)</u>	<u>164,741</u>	<u>164,741</u>	<u>-</u>
Educational media services/school library:					
Salaries	88,056	-	88,056	87,319	737
Purchased professional - technical services	132,294	(1)	132,293	115,889	16,404
Supplies and materials	35,714	-	35,714	32,888	2,826
Total educational media services/school library	<u>256,064</u>	<u>(1)</u>	<u>256,063</u>	<u>236,096</u>	<u>19,967</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, 2020

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 295,831	\$ 78,034	\$ 373,865	\$ 373,865	\$ -
Salaries of secretarial and clerical assistants	206,093	(2,587)	203,506	203,506	-
Supplies and materials	122,433	(7,554)	114,879	110,469	4,410
Total support services - school administration	<u>624,357</u>	<u>67,893</u>	<u>692,250</u>	<u>687,840</u>	<u>4,410</u>
Security:					
Salaries	413,605	(16,663)	396,942	396,942	-
Total security	<u>413,605</u>	<u>(16,663)</u>	<u>396,942</u>	<u>396,942</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,175,437	54,497	2,229,934	2,229,934	-
Total unallocated employee benefits	<u>2,175,437</u>	<u>54,497</u>	<u>2,229,934</u>	<u>2,229,934</u>	<u>-</u>
Total undistributed expenditures	<u>4,466,639</u>	<u>122,967</u>	<u>4,589,606</u>	<u>4,562,835</u>	<u>26,771</u>
Total expenditures	<u>9,475,430</u>	<u>-</u>	<u>9,475,430</u>	<u>9,440,846</u>	<u>34,584</u>
Total expenditures	<u>9,475,430</u>	<u>-</u>	<u>9,475,430</u>	<u>9,440,846</u>	<u>34,584</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,367,635	-	9,367,635	9,366,868	767
Total other financing sources	<u>9,367,635</u>	<u>-</u>	<u>9,367,635</u>	<u>9,366,868</u>	<u>767</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(107,795)	-	(107,795)	(73,978)	(33,817)
Fund balances, July 1	107,795	-	107,795	107,795	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,817</u>	<u>\$ (33,817)</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, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 260,955	\$ 16,966	\$ 277,921	\$ 277,921	\$ -
Grades 1-5	2,232,520	(97,475)	2,135,045	2,135,045	-
Total regular programs - instruction	<u>2,493,475</u>	<u>(80,509)</u>	<u>2,412,966</u>	<u>2,412,966</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	318,243	(40,818)	277,425	277,425	-
Purchased professional - educational services	7,000	(4,203)	2,797	-	2,797
Other purchased services (400-500 series)	1,500	(1,500)	-	-	-
General supplies	150,767	(33,707)	117,060	97,725	19,335
Total regular programs - undistributed instruction	<u>477,510</u>	<u>(80,228)</u>	<u>397,282</u>	<u>375,150</u>	<u>22,132</u>
Total regular programs	<u>2,970,985</u>	<u>(160,737)</u>	<u>2,810,248</u>	<u>2,788,116</u>	<u>22,132</u>
Resource room/resource center:					
Salaries of teachers	273,934	24,246	298,180	298,180	-
General supplies	2,000	(375)	1,625	501	1,124
Total resource room/resource center	<u>275,934</u>	<u>23,871</u>	<u>299,805</u>	<u>298,681</u>	<u>1,124</u>
Total special education - instruction	<u>275,934</u>	<u>23,871</u>	<u>299,805</u>	<u>298,681</u>	<u>1,124</u>
Bilingual education:					
Salaries of teachers	140,985	2,639	143,624	143,624	-
General supplies	30,000	(27,259)	2,741	861	1,880
Total bilingual education	<u>170,985</u>	<u>(24,620)</u>	<u>146,365</u>	<u>144,485</u>	<u>1,880</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	51,729	(24,687)	27,042	27,042	-
Other salaries for instruction	55,008	44,944	99,952	99,952	-
Other supplemental/at-risk programs:					
Salaries of teachers	3,360	240	3,600	3,600	-
Other state projects:					
Other purchase services (300-500 series)	200	-	200	200	-
Total other instructional	<u>110,297</u>	<u>20,497</u>	<u>130,794</u>	<u>130,794</u>	<u>-</u>
Total - instruction	<u>3,528,201</u>	<u>(140,989)</u>	<u>3,387,212</u>	<u>3,362,076</u>	<u>25,136</u>
Attendance and social work services:					
Salaries	88,056	(88,056)	-	-	-
Salary drop out prevention officer	-	110,400	110,400	110,400	-
Family/parent liaison salary	38,285	81,658	119,943	119,943	-
Total attendance and social work services	<u>126,341</u>	<u>104,002</u>	<u>230,343</u>	<u>230,343</u>	<u>-</u>
Health services:					
Salaries	81,316	(22,535)	58,781	58,781	-
Salaries of social services coordinators	80,472	4,106	84,578	84,578	-
Supplies and materials	2,401	(211)	2,190	2,110	80
Total health services	<u>164,189</u>	<u>(18,640)</u>	<u>145,549</u>	<u>145,469</u>	<u>80</u>
Other support services - students-regular:					
Salaries of other professional staff	126,860	(7,760)	119,100	119,100	-
Total other support services - students-regular	<u>126,860</u>	<u>(7,760)</u>	<u>119,100</u>	<u>119,100</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	8,000	(2,011)	5,989	4,099	1,890
Total improvement of instructional services	<u>8,000</u>	<u>(2,011)</u>	<u>5,989</u>	<u>4,099</u>	<u>1,890</u>
Educational media services/school library:					
Purchased professional - technical services	246,580	1	246,581	183,620	62,961
Supplies and materials	35,714	-	35,714	32,889	2,825
Total educational media services/school library	<u>282,294</u>	<u>1</u>	<u>282,295</u>	<u>216,509</u>	<u>65,786</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<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>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 466,606	\$ (153,311)	\$ 313,295	\$ 313,295	\$ -
Salaries of secretarial and clerical assistants	109,651	20,060	129,711	129,711	-
Other purchased services (400-500 series)	7,000	(1,100)	5,900	5,900	-
Other objects	2,000	(1,005)	995	995	-
Total support services - school administration	<u>585,257</u>	<u>(135,356)</u>	<u>449,901</u>	<u>449,901</u>	<u>-</u>
Security:					
Salaries	<u>257,646</u>	<u>5,482</u>	<u>263,128</u>	<u>263,128</u>	<u>-</u>
Total security	<u>257,646</u>	<u>5,482</u>	<u>263,128</u>	<u>263,128</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	<u>1,601,189</u>	<u>195,271</u>	<u>1,796,460</u>	<u>1,796,460</u>	<u>-</u>
Total unallocated employee benefits	<u>1,601,189</u>	<u>195,271</u>	<u>1,796,460</u>	<u>1,796,460</u>	<u>-</u>
Total undistributed expenditures	<u>3,151,776</u>	<u>140,989</u>	<u>3,292,765</u>	<u>3,225,009</u>	<u>67,756</u>
Total expenditures	<u>6,679,977</u>	<u>-</u>	<u>6,679,977</u>	<u>6,587,085</u>	<u>92,892</u>
Total expenditures	<u>6,679,977</u>	<u>-</u>	<u>6,679,977</u>	<u>6,587,085</u>	<u>92,892</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	<u>6,585,481</u>	<u>-</u>	<u>6,585,481</u>	<u>6,585,481</u>	<u>-</u>
Total other financing sources	<u>6,585,481</u>	<u>-</u>	<u>6,585,481</u>	<u>6,585,481</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(94,496)	-	(94,496)	(1,604)	(92,892)
Fund balances, July 1	<u>94,496</u>	<u>-</u>	<u>94,496</u>	<u>94,496</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,892</u>	<u>\$ (92,892)</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, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 728,562	\$ (100,228)	\$ 628,334	\$ 628,334	\$ -
Other salaries for instruction:					
Preschool/kindergarten	338,149	74,764	412,913	412,913	-
Total regular programs - instruction	<u>1,066,711</u>	<u>(25,464)</u>	<u>1,041,247</u>	<u>1,041,247</u>	<u>-</u>
Regular programs - undistributed instruction:					
General supplies	103,000	(103,000)	-	-	-
Total regular programs - undistributed instruction	<u>103,000</u>	<u>(103,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total regular programs	<u>1,169,711</u>	<u>(128,464)</u>	<u>1,041,247</u>	<u>1,041,247</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	142,001	112,977	254,978	254,978	-
Total resource room/resource center	<u>142,001</u>	<u>112,977</u>	<u>254,978</u>	<u>254,978</u>	<u>-</u>
Total special education - instruction	<u>142,001</u>	<u>112,977</u>	<u>254,978</u>	<u>254,978</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	121,824	(62,033)	59,791	59,791	-
Other salaries for instruction	50,193	10,877	61,070	61,070	-
Total other instructional	<u>172,017</u>	<u>(51,156)</u>	<u>120,861</u>	<u>120,861</u>	<u>-</u>
Total - instruction	<u>1,483,729</u>	<u>(66,643)</u>	<u>1,417,086</u>	<u>1,417,086</u>	<u>-</u>
Attendance and social work services:					
Salary drop out prevention officer	41,698	91,058	132,756	132,756	-
Family/parent liaison salary	234,193	(190,654)	43,539	43,539	-
Purchase professional & technical services	3,000	(3,000)	-	-	-
Total attendance and social work services	<u>278,891</u>	<u>(102,596)</u>	<u>176,295</u>	<u>176,295</u>	<u>-</u>
Health services:					
Salaries of social services coordinators	66,846	(1,304)	65,542	65,542	-
Purchased professional and technical services	258,552	(258,552)	-	-	-
Other purchased services (400-500 series)	5,269	(5,269)	-	-	-
Supplies and materials	7,500	(7,500)	-	-	-
Total health services	<u>338,167</u>	<u>(272,625)</u>	<u>65,542</u>	<u>65,542</u>	<u>-</u>
Improvement of instructional services:					
Purchased professional - technical services	10,800	(10,800)	-	-	-
Supplies and materials	7,500	(7,500)	-	-	-
Total improvement of instructional services	<u>18,300</u>	<u>(18,300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	139,859	62,325	202,184	202,184	-
Supplies and materials	35,714	-	35,714	32,889	2,825
Total educational media services/school library	<u>175,573</u>	<u>62,325</u>	<u>237,898</u>	<u>235,073</u>	<u>2,825</u>
Support services - school administration:					
Supplies and materials	50,000	(50,000)	-	-	-
Total support services - school administration	<u>50,000</u>	<u>(50,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Security:					
Salaries	92,550	34,740	127,290	127,290	-
Total security	<u>92,550</u>	<u>34,740</u>	<u>127,290</u>	<u>127,290</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City Early Childhood</u>					
Unallocated employee benefits:					
Health benefits	\$ 817,190	\$ 413,099	\$ 1,230,289	\$ 1,230,289	\$ -
Total unallocated employee benefits	<u>817,190</u>	<u>413,099</u>	<u>1,230,289</u>	<u>1,230,289</u>	<u>-</u>
Total undistributed expenditures	<u>1,770,671</u>	<u>66,643</u>	<u>1,837,314</u>	<u>1,834,489</u>	<u>2,825</u>
Total expenditures	<u>3,254,400</u>	<u>-</u>	<u>3,254,400</u>	<u>3,251,575</u>	<u>2,825</u>
Total expenditures	<u>3,254,400</u>	<u>-</u>	<u>3,254,400</u>	<u>3,251,575</u>	<u>2,825</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	<u>3,219,840</u>	<u>-</u>	<u>3,219,840</u>	<u>3,219,840</u>	<u>-</u>
Total other financing sources	<u>3,219,840</u>	<u>-</u>	<u>3,219,840</u>	<u>3,219,840</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(34,560)	-	(34,560)	(31,735)	(2,825)
Fund balances, July 1	<u>34,560</u>	<u>-</u>	<u>34,560</u>	<u>34,560</u>	<u>-</u>
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,825</u>	<u>\$ (2,825)</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, 2020

	<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:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 11,663,337	\$ (615,215)	\$ 11,048,122	\$ 11,048,122	\$ -
Total regular programs - instruction	<u>11,663,337</u>	<u>(615,215)</u>	<u>11,048,122</u>	<u>11,048,122</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	3,500	(400)	3,100	2,370	730
General supplies	153,433	(56,282)	97,151	82,922	14,229
Textbooks	25,000	(25,000)	-	-	-
Other objects	18,735	(1)	18,734	15,801	2,933
Total regular programs - undistributed instruction	<u>200,668</u>	<u>(81,683)</u>	<u>118,985</u>	<u>101,093</u>	<u>17,892</u>
Total regular programs	<u>11,864,005</u>	<u>(696,898)</u>	<u>11,167,107</u>	<u>11,149,215</u>	<u>17,892</u>
Multiple disabilities:					
Salaries of teachers	269,715	112,825	382,540	382,540	-
Other salaries for instruction	254,412	(14,127)	240,285	240,285	-
General supplies	9,640	(7,147)	2,493	43	2,450
Total multiple disabilities	<u>533,767</u>	<u>91,551</u>	<u>625,318</u>	<u>622,868</u>	<u>2,450</u>
Resource room/resource center:					
Salaries of teachers	1,941,194	432,190	2,373,384	2,373,384	-
General supplies	23,732	(16,360)	7,372	6,634	738
Total resource room/resource center	<u>1,964,926</u>	<u>415,830</u>	<u>2,380,756</u>	<u>2,380,018</u>	<u>738</u>
Autism:					
Salaries of teachers	180,643	10,717	191,360	191,360	-
General supplies	8,000	(678)	7,322	2,678	4,644
Total autism	<u>188,643</u>	<u>10,039</u>	<u>198,682</u>	<u>194,038</u>	<u>4,644</u>
Total special education - instruction	<u>2,687,336</u>	<u>517,420</u>	<u>3,204,756</u>	<u>3,196,924</u>	<u>7,832</u>
Bilingual education:					
Salaries of teachers	1,222,840	95,512	1,318,352	1,318,352	-
General supplies	83,437	(52,604)	30,833	29,809	1,024
Textbooks	5,000	(3,850)	1,150	1,150	-
Other objects	12,738	(12,738)	-	-	-
Total bilingual education	<u>1,324,015</u>	<u>26,320</u>	<u>1,350,335</u>	<u>1,349,311</u>	<u>1,024</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	120,824	30,255	151,079	142,143	8,936
Before/after school programs:					
Salaries of teachers	189,352	(147,755)	41,597	41,597	-
Other salaries for instruction	70,728	90,775	161,503	161,503	-
Other supplemental/at-risk programs:					
Salaries of teachers	565,500	10,084	575,584	575,584	-
Total other instructional	<u>946,404</u>	<u>(16,641)</u>	<u>929,763</u>	<u>920,827</u>	<u>8,936</u>
Total - instruction	<u>16,821,760</u>	<u>(169,799)</u>	<u>16,651,961</u>	<u>16,616,277</u>	<u>35,684</u>
Attendance and social work services:					
Salaries	428,541	(26,248)	402,293	402,292	1
Salary drop out prevention officer	342,684	121,586	464,270	464,270	-
Family/parent liaison salary	393,458	54,962	448,420	448,420	-
Total attendance and social work services	<u>1,164,683</u>	<u>150,300</u>	<u>1,314,983</u>	<u>1,314,982</u>	<u>1</u>
Health services:					
Salaries	443,610	(23,695)	419,915	419,914	1
Salaries of social services coordinators	317,787	(1,541)	316,246	316,246	-
Total health services	<u>761,397</u>	<u>(25,236)</u>	<u>736,161</u>	<u>736,160</u>	<u>1</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Union City High School					
Other support services - students-regular:					
Salaries of other professional staff	\$ 769,127	\$ (121,557)	\$ 647,570	\$ 647,570	\$ -
Total other support services - students-regular	<u>769,127</u>	<u>(121,557)</u>	<u>647,570</u>	<u>647,570</u>	<u>-</u>
Improvement of instructional services:					
Salaries of other professional staff	274,122	(7,095)	267,027	267,027	-
Salaries of secretarial and clerical assistants	75,991	64	76,055	76,055	-
Other purchased services (400-500 series)	8,000	(8,000)	-	-	-
Supplies and materials	140,022	(73,867)	66,155	62,808	3,347
Total improvement of instructional services	<u>498,135</u>	<u>(88,898)</u>	<u>409,237</u>	<u>405,890</u>	<u>3,347</u>
Educational media services/school library:					
Salaries	186,952	(77,488)	109,464	109,464	-
Purchased professional - technical services	132,296	-	132,296	116,098	16,198
Supplies and materials	35,715	(2)	35,713	32,889	2,824
Total educational media services/school library	<u>354,963</u>	<u>(77,490)</u>	<u>277,473</u>	<u>258,451</u>	<u>19,022</u>
Support services - school administration:					
Salaries of principals/assistant principals	907,732	(175,290)	732,442	732,442	-
Salaries of secretarial and clerical assistants	422,480	(67,668)	354,812	354,812	-
Supplies and materials	169,140	(18)	169,122	126,520	42,602
Other objects	119,917	(16,701)	103,216	67,354	35,862
Total support services - school administration	<u>1,619,269</u>	<u>(259,677)</u>	<u>1,359,592</u>	<u>1,281,128</u>	<u>78,464</u>
Security:					
Salaries	1,502,350	(79,862)	1,422,488	1,422,488	-
Total security	<u>1,502,350</u>	<u>(79,862)</u>	<u>1,422,488</u>	<u>1,422,488</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	4,217,551	672,219	4,889,770	4,889,770	-
Total unallocated employee benefits	<u>4,217,551</u>	<u>672,219</u>	<u>4,889,770</u>	<u>4,889,770</u>	<u>-</u>
Total undistributed expenditures	<u>10,887,475</u>	<u>169,799</u>	<u>11,057,274</u>	<u>10,956,439</u>	<u>100,835</u>
Total expenditures	<u>27,709,235</u>	<u>-</u>	<u>27,709,235</u>	<u>27,572,716</u>	<u>136,519</u>
Total expenditures	<u>27,709,235</u>	<u>-</u>	<u>27,709,235</u>	<u>27,572,716</u>	<u>136,519</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	27,499,607	-	27,499,607	27,498,513	1,094
Total other financing sources	<u>27,499,607</u>	<u>-</u>	<u>27,499,607</u>	<u>27,498,513</u>	<u>1,094</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(209,628)	-	(209,628)	(74,203)	(135,425)
Fund balances, July 1	209,628	-	209,628	209,628	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,425</u>	<u>\$ (135,425)</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Colin Powell School					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 392,108	\$ -	\$ 392,108	\$ 392,108	\$ -
Grades 1-5	2,920,808	(40,108)	2,880,700	2,880,700	-
Total regular programs - instruction	<u>3,312,916</u>	<u>(40,108)</u>	<u>3,272,808</u>	<u>3,272,808</u>	<u>-</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	259,655	12,469	272,124	272,124	-
General supplies	76,200	(2,904)	73,296	73,296	-
Total regular programs - undistributed instruction	<u>335,855</u>	<u>9,565</u>	<u>345,420</u>	<u>345,420</u>	<u>-</u>
Total regular programs	<u>3,648,771</u>	<u>(30,543)</u>	<u>3,618,228</u>	<u>3,618,228</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	197,406	(23,592)	173,814	173,814	-
Other salaries for instruction	56,330	3,758	60,088	60,088	-
General supplies	2,455	(620)	1,835	1,835	-
Total learning/language disabilities	<u>256,191</u>	<u>(20,454)</u>	<u>235,737</u>	<u>235,737</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	457,627	(155)	457,472	457,472	-
General supplies	2,000	(122)	1,878	1,863	15
Total resource room/resource center	<u>459,627</u>	<u>(277)</u>	<u>459,350</u>	<u>459,335</u>	<u>15</u>
Total special education - instruction	<u>715,818</u>	<u>(20,731)</u>	<u>695,087</u>	<u>695,072</u>	<u>15</u>
Bilingual education:					
Salaries of teachers	1,028,453	8,801	1,037,254	1,037,254	-
Other purchased services (400-500 series)	2,000	-	2,000	2,000	-
General supplies	12,000	(741)	11,259	11,259	-
Total bilingual education	<u>1,042,453</u>	<u>8,060</u>	<u>1,050,513</u>	<u>1,050,513</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	243,477	(231,067)	12,410	12,410	-
Other salaries for instruction	64,965	169,694	234,659	234,659	-
Purchased professional and technical services	6,450	(6,450)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	1,350	(1,350)	-	-	-
Total other instructional	<u>316,242</u>	<u>(69,173)</u>	<u>247,069</u>	<u>247,069</u>	<u>-</u>
Total - instruction	<u>5,723,284</u>	<u>(112,387)</u>	<u>5,610,897</u>	<u>5,610,882</u>	<u>15</u>
Attendance and social work services:					
Salary drop out prevention officer	-	81,987	81,987	81,987	-
Salaries of family support team	93,961	2,348	96,309	96,309	-
Supplies and materials	842	-	842	842	-
Total attendance and social work services	<u>94,803</u>	<u>84,335</u>	<u>179,138</u>	<u>179,138</u>	<u>-</u>
Health services:					
Salaries	102,427	9,291	111,718	111,718	-
Supplies and materials	2,000	(207)	1,793	-	1,793
Total health services	<u>104,427</u>	<u>9,084</u>	<u>113,511</u>	<u>111,718</u>	<u>1,793</u>
Other support services - students-regular:					
Purchased professional - educational services	3,500	(3,500)	-	-	-
Other purchased services (400-500 series)	400	-	400	400	-
Supplies and materials	100	-	100	100	-
Total other support services - students-regular	<u>4,000</u>	<u>(3,500)</u>	<u>500</u>	<u>500</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, 2020

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Colin Powell School					
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	\$ 159,677	\$ (2,659)	\$ 157,018	\$ 157,018	\$ -
Purchased professional - educational services	1,000	(44)	956	956	-
Supplies and materials	300	(44)	256	256	-
Total improvement of instructional services	<u>160,977</u>	<u>(2,747)</u>	<u>158,230</u>	<u>158,230</u>	<u>-</u>
Educational media services/school library:					
Purchased professional - technical services	132,295	1	132,296	85,889	46,407
Supplies and materials	36,714	(108)	36,606	33,780	2,826
Total educational media services/school library	<u>169,009</u>	<u>(107)</u>	<u>168,902</u>	<u>119,669</u>	<u>49,233</u>
Instruction staff training services:					
Supplies and materials	500	(29)	471	471	-
Total instruction staff training services	<u>500</u>	<u>(29)</u>	<u>471</u>	<u>471</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	449,652	(5,835)	443,817	443,817	-
Salaries of secretarial and clerical assistants	260,526	(1,052)	259,474	259,474	-
Supplies and materials	1,000	(4)	996	996	-
Total support services - school administration	<u>711,178</u>	<u>(6,891)</u>	<u>704,287</u>	<u>704,287</u>	<u>-</u>
Security:					
Salaries	412,648	15,478	428,126	428,126	-
General supplies	500	(500)	-	-	-
Total security	<u>413,148</u>	<u>14,978</u>	<u>428,126</u>	<u>428,126</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,074,437	17,264	2,091,701	2,091,701	-
Total unallocated employee benefits	<u>2,074,437</u>	<u>17,264</u>	<u>2,091,701</u>	<u>2,091,701</u>	<u>-</u>
Total undistributed expenditures	<u>3,732,479</u>	<u>112,387</u>	<u>3,844,866</u>	<u>3,793,840</u>	<u>51,026</u>
Total expenditures	<u>9,455,763</u>	<u>-</u>	<u>9,455,763</u>	<u>9,404,722</u>	<u>51,041</u>
Total expenditures	<u>9,455,763</u>	<u>-</u>	<u>9,455,763</u>	<u>9,404,722</u>	<u>51,041</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,321,039	-	9,321,039	9,321,024	15
Total other financing sources	<u>9,321,039</u>	<u>-</u>	<u>9,321,039</u>	<u>9,321,024</u>	<u>15</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(134,724)	-	(134,724)	(83,698)	(51,026)
Fund balances, July 1	134,724	-	134,724	134,724	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 51,026</u>	<u>\$ (51,026)</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, 2020

	Total Brought Forward (Ex. E-1a)	Adult Education and Literacy, Title II	Elementary and Secondary Education Act	
			Title I, Part A	Title I, SIA
REVENUES				
Federal sources	\$ 1,841,827	\$ 1,764,057	\$ 6,687,894	\$ 23,558
State sources	30,655,970	-	-	-
Total revenues	<u>32,497,797</u>	<u>1,764,057</u>	<u>6,687,894</u>	<u>23,558</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	3,115,888	170,155	-	-
Other salaries for instruction	911,666	-	-	-
Purchased prof. & tech. services	210,974	-	125,464	-
Other purchased services (400-500 series)	168,741	944,235	-	-
General supplies	43,031	-	-	-
Textbooks	52,969	-	-	-
Other objects	69,147	42,760	33,597	-
Total instruction	<u>4,572,416</u>	<u>1,157,150</u>	<u>159,061</u>	<u>-</u>
Support services:				
Salaries	373,605	410,685	361,730	-
Salaries of supervisors of instruction	-	-	-	23,558
Salaries of program directors	182,533	-	-	-
Salaries of other professional staff	784,179	-	-	-
Salaries of secretarial & clerical staff	215,381	59,218	-	-
Other salaries	295,596	-	-	-
Salaries of facilitators and math and literacy coaches	1,049,540	-	-	-
Personal services-employee benefits	250,333	93,686	77,911	-
Purchased educational services - Contracted Pre-K	23,404,971	-	-	-
Purchased professional - educational services	1,237,887	-	-	-
Other purchased professional services	217,975	-	-	-
Contracted services (other than between home and school) - grant agreements	45,756	-	-	-
Travel	1,858	-	-	-
Supplies and materials	573,013	43,318	685,040	-
Other objects	71,346	-	-	-
Total support services	<u>28,703,973</u>	<u>606,907</u>	<u>1,124,681</u>	<u>23,558</u>
Capital outlay:				
Instructional equipment	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>33,276,389</u>	<u>1,764,057</u>	<u>1,283,742</u>	<u>23,558</u>
OTHER FINANCING (USES)				
Transfer in - local contribution from general fund	778,592	-	-	-
Transfer out - contribution to school based budget	-	-	(5,404,152)	-
Total other financing (uses)	<u>778,592</u>	<u>-</u>	<u>(5,404,152)</u>	<u>-</u>
Total outflows	<u>32,497,797</u>	<u>1,764,057</u>	<u>6,687,894</u>	<u>23,558</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elementary and Secondary Education Act						
Title I, Reallocated	Title II, Part A	Title III, Part A	Title III, Part A Immigrant	Title IV, Part A	I.D.E.A., Basic	Totals 2020
\$ 420,913	\$ 553,979	\$ 673,802	\$ 97,841	\$ 113,450	\$ 3,244,543	\$ 15,421,864
-	-	-	-	-	-	30,655,970
<u>420,913</u>	<u>553,979</u>	<u>673,802</u>	<u>97,841</u>	<u>113,450</u>	<u>3,244,543</u>	<u>46,077,834</u>
-	-	-	-	-	-	3,286,043
-	-	-	-	-	-	911,666
15,000	-	-	-	57,095	181,584	590,117
-	-	-	-	-	-	1,112,976
3,030	-	155,301	1,166	26,401	-	228,929
-	-	-	-	-	-	52,969
-	-	-	-	-	-	145,504
<u>18,030</u>	<u>-</u>	<u>155,301</u>	<u>1,166</u>	<u>83,496</u>	<u>181,584</u>	<u>6,328,204</u>
320,917	286,572	93,300	64,300	-	3,062,959	4,974,068
-	-	-	-	-	-	23,558
-	-	-	-	-	-	182,533
-	-	-	-	-	-	784,179
-	-	-	-	-	-	274,599
-	-	-	-	-	-	295,596
-	-	-	-	-	-	1,049,540
20,866	110,072	35,837	32,375	-	-	621,080
-	-	-	-	-	-	23,404,971
-	35,310	-	-	-	-	1,273,197
-	-	-	-	-	-	217,975
-	-	-	-	-	-	45,756
-	-	-	-	-	-	1,858
61,100	-	-	-	25,141	-	1,387,612
-	-	-	-	-	-	71,346
<u>402,883</u>	<u>431,954</u>	<u>129,137</u>	<u>96,675</u>	<u>25,141</u>	<u>3,062,959</u>	<u>34,607,868</u>
-	-	-	-	4,813	-	4,813
-	-	-	-	4,813	-	4,813
<u>420,913</u>	<u>431,954</u>	<u>284,438</u>	<u>97,841</u>	<u>113,450</u>	<u>3,244,543</u>	<u>40,940,885</u>
-	-	-	-	-	-	778,592
-	(122,025)	(389,364)	-	-	-	(5,915,541)
-	(122,025)	(389,364)	-	-	-	(5,136,949)
<u>420,913</u>	<u>553,979</u>	<u>673,802</u>	<u>97,841</u>	<u>113,450</u>	<u>3,244,543</u>	<u>46,077,834</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, 2020

	Total Brought Forward (Ex. E-1b)	I.D.E.A., Preschool	P.L. 101-392 (Vocational Education) - Perkins	21st Century Community Center of Learning
REVENUES				
Federal sources	\$ -	\$ 84,506	\$ 153,581	\$ 460,850
State sources	1,099,214	-	-	-
Total revenues	<u>1,099,214</u>	<u>84,506</u>	<u>153,581</u>	<u>460,850</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	102,859	-	-	-
Other salaries for instruction	-	-	-	-
Purchased prof. & tech. services	-	84,506	84,268	42,200
Other purchased services (400-500 series)	-	-	2,000	248
General supplies	43,031	-	-	-
Textbooks	52,969	-	-	-
Other objects	55,363	-	-	12,284
Total instruction	<u>254,222</u>	<u>84,506</u>	<u>86,268</u>	<u>54,732</u>
Support services:				
Salaries	-	-	-	356,851
Salaries of supervisors of instruction	-	-	-	-
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	-	-	35,736
Purchased educational services - Contracted Pre-K	-	-	-	-
Purchased professional - educational services	439,712	-	-	-
Other purchased professional services	102,454	-	-	-
Contracted services (other than between home and school) - grant agreements	20,223	-	-	-
Travel	-	-	-	1,858
Supplies and materials	172,711	-	67,313	11,673
Other objects	71,346	-	-	-
Total support services	<u>844,992</u>	<u>-</u>	<u>67,313</u>	<u>406,118</u>
Capital outlay:				
Instructional equipment	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>1,099,214</u>	<u>84,506</u>	<u>153,581</u>	<u>460,850</u>
OTHER FINANCING (USES)				
Transfer in - local contribution from general fund	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total outflows	<u>1,099,214</u>	<u>84,506</u>	<u>153,581</u>	<u>460,850</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Temporary Assistance for Needy Families						
IEPs for Life	CARES Emergency Relief Grant	School Based Youth Services	Parent Linking Program	Adolecent Pregnancy Prevention Initiative	Preschool Education Aid	Total Carried Forward
\$ 18,035	\$ 264,106	\$ 619,379	\$ 174,770	\$ 66,600	\$ -	\$ 1,841,827
-	-	-	-	-	29,556,756	30,655,970
<u>18,035</u>	<u>264,106</u>	<u>619,379</u>	<u>174,770</u>	<u>66,600</u>	<u>29,556,756</u>	<u>32,497,797</u>
-	-	619,379	-	-	2,393,650	3,115,888
-	-	-	-	-	911,666	911,666
-	-	-	-	-	-	210,974
-	166,493	-	-	-	-	168,741
-	-	-	-	-	-	43,031
-	-	-	-	-	-	52,969
-	-	-	-	1,500	-	69,147
-	<u>166,493</u>	<u>619,379</u>	-	<u>1,500</u>	<u>3,305,316</u>	<u>4,572,416</u>
16,754	-	-	-	-	-	373,605
-	-	-	-	-	-	-
-	-	-	-	-	182,533	182,533
-	-	-	-	63,100	721,079	784,179
-	-	-	-	-	215,381	215,381
-	-	-	-	-	295,596	295,596
-	-	-	-	-	1,049,540	1,049,540
1,281	-	-	174,770	-	-	250,333
-	-	-	-	-	23,404,971	23,404,971
-	-	-	-	-	798,175	1,237,887
-	-	-	-	-	115,521	217,975
-	-	-	-	-	25,533	45,756
-	-	-	-	-	-	1,858
-	97,613	-	-	2,000	221,703	573,013
-	-	-	-	-	-	71,346
<u>18,035</u>	<u>97,613</u>	-	<u>174,770</u>	<u>65,100</u>	<u>27,030,032</u>	<u>28,703,973</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>18,035</u>	<u>264,106</u>	<u>619,379</u>	<u>174,770</u>	<u>66,600</u>	<u>30,335,348</u>	<u>33,276,389</u>
-	-	-	-	-	778,592	778,592
-	-	-	-	-	-	-
-	-	-	-	-	778,592	778,592
<u>18,035</u>	<u>264,106</u>	<u>619,379</u>	<u>174,770</u>	<u>66,600</u>	<u>29,556,756</u>	<u>32,497,797</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, 2020

	Total Brought Forward (Ex. E-1c)	N.J. Nonpublic Textbook Aid	N.J. Nonpublic Nursing Services Aid	N.J. Nonpublic Technology Initiative
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	445,825	52,969	102,454	38,031
Total revenues	<u>445,825</u>	<u>52,969</u>	<u>102,454</u>	<u>38,031</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	102,859	-	-	-
Other salaries for instruction	-	-	-	-
Purchased prof. & tech. services	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-
General supplies	5,000	-	-	38,031
Textbooks	-	52,969	-	-
Other objects	55,363	-	-	-
Total instruction	<u>163,222</u>	<u>52,969</u>	<u>-</u>	<u>38,031</u>
Support services:				
Salaries	-	-	-	-
Salaries of supervisors of instruction	-	-	-	-
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	-	-	102,454	-
Contracted services (other than between home and school) - grant agreements	-	-	-	-
Travel	-	-	-	-
Supplies and materials	172,711	-	-	-
Other objects	71,346	-	-	-
Total support services	<u>282,603</u>	<u>-</u>	<u>102,454</u>	<u>-</u>
Capital outlay:				
Instructional equipment	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>445,825</u>	<u>52,969</u>	<u>102,454</u>	<u>38,031</u>
OTHER FINANCING (USES)				
Transfer in - local contribution from general fund	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total outflows	<u>445,825</u>	<u>52,969</u>	<u>102,454</u>	<u>38,031</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N.J. Nonpublic Auxiliary Services Aid Ch. 192			N.J. Nonpublic Handicapped Aid Ch. 193			Total Carried Forward
Compensatory Education	English as a Second Language	Transportation	Examination & Classification	Speech Instruction	Supplemental Instruction	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
272,476	45,248	20,223	23,986	41,742	56,260	1,099,214
<u>272,476</u>	<u>45,248</u>	<u>20,223</u>	<u>23,986</u>	<u>41,742</u>	<u>56,260</u>	<u>1,099,214</u>
-	-	-	-	-	-	102,859
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	43,031
-	-	-	-	-	-	52,969
-	-	-	-	-	-	55,363
-	-	-	-	-	-	<u>254,222</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	38,546
272,476	45,248	-	23,986	41,742	56,260	439,712
-	-	-	-	-	-	102,454
-	-	20,223	-	-	-	20,223
-	-	-	-	-	-	-
-	-	-	-	-	-	172,711
-	-	-	-	-	-	71,346
<u>272,476</u>	<u>45,248</u>	<u>20,223</u>	<u>23,986</u>	<u>41,742</u>	<u>56,260</u>	<u>844,992</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>272,476</u>	<u>45,248</u>	<u>20,223</u>	<u>23,986</u>	<u>41,742</u>	<u>56,260</u>	<u>1,099,214</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>272,476</u>	<u>45,248</u>	<u>20,223</u>	<u>23,986</u>	<u>41,742</u>	<u>56,260</u>	<u>1,099,214</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, 2020

	N.J. Nonpublic Security Aid	Family Friendly Center	School Based Youth Services	Parent Linking Program
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	169,767	45,463	136,626	38,546
Total revenues	<u>169,767</u>	<u>45,463</u>	<u>136,626</u>	<u>38,546</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	-	40,019	62,840	-
Other salaries for instruction	-	-	-	-
Purchased prof. & tech. services	-	-	-	-
Other purchased services (400-500 series)	-	-	-	-
General supplies	-	-	5,000	-
Textbooks	-	-	-	-
Other objects	-	-	-	-
Total instruction	<u>-</u>	<u>40,019</u>	<u>67,840</u>	<u>-</u>
Support services:				
Salaries	-	-	-	-
Salaries of supervisors of instruction	-	-	-	-
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	169,767	1,444	1,500	-
Other objects	-	4,000	67,286	-
Total support services	<u>169,767</u>	<u>5,444</u>	<u>68,786</u>	<u>38,546</u>
Capital outlay:				
Instructional equipment	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>169,767</u>	<u>45,463</u>	<u>136,626</u>	<u>38,546</u>
OTHER FINANCING (USES)				
Transfer in - local contribution from general fund	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total outflows	<u>169,767</u>	<u>45,463</u>	<u>136,626</u>	<u>38,546</u>
Excess of revenues over expenditures and other financing (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Wraparound Reimbursement	Sustainable Jersey for Schools and Wellness Grant	Total Carried Forward
\$ -	\$ -	\$ -
55,363	60	445,825
<u>55,363</u>	<u>60</u>	<u>445,825</u>
-	-	102,859
-	-	-
-	-	-
-	-	5,000
-	-	-
55,363	-	55,363
<u>55,363</u>	<u>-</u>	<u>163,222</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	38,546
-	-	-
-	-	-
-	-	-
-	-	172,711
-	60	71,346
<u>-</u>	<u>60</u>	<u>282,603</u>
-	-	-
-	-	-
55,363	60	445,825
-	-	-
-	-	-
-	-	-
55,363	60	445,825
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF UNION CITY SCHOOL DISTRICT
Special Revenue Fund
Schedule of Preschool Education Aid Expenditures
Preschool - All Programs
Budgetary Basis
for the Fiscal Year Ended June 30, 2020**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 2,187,703	\$ 205,947	\$ 2,393,650	\$ 2,393,650	\$ -
Other salaries for instruction	977,316	(65,648)	911,668	911,666	2
Total instruction	<u>3,189,519</u>	<u>115,799</u>	<u>3,305,318</u>	<u>3,305,316</u>	<u>2</u>
Support services:					
Salaries of program directors	197,246	(14,713)	182,533	182,533	-
Salaries of other professional staff	734,956	(12,209)	722,747	721,079	1,668
Salaries of secretarial & clerical staff	200,794	14,587	215,381	215,381	-
Other salaries	239,576	56,020	295,596	295,596	-
Salaries of family/parent liaison	38,185	(37,769)	416	-	416
Salaries of facilitators and math and literacy coaches	1,082,245	(13,877)	1,068,368	1,049,540	18,828
Purchased educational services - Contracted Pre-K	23,407,342	(2,371)	23,404,971	23,404,971	-
Purchased professional - educational services	805,105	-	805,105	798,175	6,930
Other purchased professional services and school) - grant agreements	294,177	(6,920)	287,257	115,521	171,736
Supplies and materials	166,032	-	166,032	25,533	140,499
Supplies and materials	400,959	(98,548)	302,411	221,703	80,708
Total support services	<u>27,566,617</u>	<u>(115,800)</u>	<u>27,450,817</u>	<u>27,030,032</u>	<u>420,785</u>
Capital outlay:					
Instructional equipment	9,843	1	9,844	-	9,844
Noninstructional equipment	1,391	-	1,391	-	1,391
Total capital outlay	<u>11,234</u>	<u>1</u>	<u>11,235</u>	<u>-</u>	<u>11,235</u>
Total expenditures	<u>\$ 30,767,370</u>	<u>\$ -</u>	<u>\$ 30,767,370</u>	<u>\$ 30,335,348</u>	<u>\$ 432,022</u>

CALCULATION OF BUDGET & CARRYOVER

Total revised 2019-20 Preschool Education Aid	\$ 28,978,956
Add: 2018-19 Actual Carryover - Preschool Education Aid	1,147,152
Add: Budgeted Transfer from the General Fund 2019-20	778,592
Total Preschool Education Aid Funds Available for 2019-20 Budget	<u>30,904,700</u>
Less: 2019-20 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(30,767,370)</u>
Available & Unbudgeted Funds as of June 30, 2020	137,330
Add: June 30, 2020 Unexpended Preschool Education Aid	432,022
2019-20 Actual Carryover - Preschool Education Aid	<u>\$ 569,352</u>
2019-20 Preschool Education Aid Carryover Budgeted for Preschool Programs 2020-21	<u>\$ 569,352</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, 2020

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2020
			Prior Years	Current Year	
SDA Managed Projects:					
New Elementary School - Columbus School Replacement	12/12/01	\$ 66,092,664	\$ 66,054,291	\$ 12,723	\$ 25,650
Construction of New Middle School - Predevelopment	2015-2016	2,622,595	879,488	599,902	1,143,205
		<u>68,715,259</u>	<u>66,933,779</u>	<u>612,625</u>	<u>1,168,855</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	2,738,133	-	88,761
Gilmore School Project - Construction	2015-2016	30,409,684	30,205,927	59,232	144,525
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>45,023,887</u>	<u>2,023,202</u>	<u>268,677</u>
		<u>\$ 116,031,025</u>	<u>\$ 111,957,666</u>	<u>\$ 2,635,827</u>	1,437,532
Reconciliation to Fund Balance:					
Unexpended SDA Managed Projects balances not recognized as fund balance					<u>(1,168,855)</u>
Fund Balance					<u>\$ 268,677</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, 2020

REVENUES AND OTHER FINANCING SOURCES

State Sources - SDA Grant	\$ 612,625
---------------------------	------------

EXPENDITURES AND OTHER FINANCING USES

Construction services	<u>2,635,827</u>
-----------------------	------------------

Excess of revenues and other financing sources over expenditures	(2,023,202)
--	-------------

Fund Balance, July 1	<u>2,291,879</u>
----------------------	------------------

Fund Balance, June 30	<u><u>\$ 268,677</u></u>
-----------------------	--------------------------

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Construction of New Elementary School on the Site of the Columbus School plus Supplemental Properties
From Inception and for the Fiscal Year Ended June 30, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 66,057,858	\$ 34,806	\$ 66,092,664	\$ 66,092,664
Total Revenues and Other Financing Sources	<u>66,057,858</u>	<u>34,806</u>	<u>66,092,664</u>	<u>66,092,664</u>
Expenditures and Other Financing Uses:				
Construction Services	66,054,291	12,723	66,067,014	66,092,664
Total Expenditures and Other Financing Uses	<u>66,054,291</u>	<u>12,723</u>	<u>66,067,014</u>	<u>66,092,664</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 3,567</u>	<u>\$ 22,083</u>	<u>\$ 25,650</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	17-5240-N03			
Grant Date	12/21/01			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 69,517,661			
Additional Authorized Cost	\$ (3,424,997)			
Revised Authorized Cost	\$ 66,092,664			
Percentage Increase over Original Authorized Cost	-4.93%			
Percentage of Completion	99.96%			
Original Target Completion Date	06/06			
Revised Target Completion Date	*			

* - Information not available

N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Construction of New Middle School - Predevelopment
From Inception and for the Fiscal Year Ended June 30, 2020

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	\$ 1,530,508	\$ 1,092,087	\$ 2,622,595	\$ 2,622,595
Total Revenues and Other Financing Sources	1,530,508	1,092,087	2,622,595	2,622,595
Expenditures and Other Financing Uses:				
Construction Services	879,488	599,902	1,479,390	2,622,595
Total Expenditures and Other Financing Uses	879,488	599,902	1,479,390	2,622,595
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 651,020	\$ 492,185	\$ 1,143,205	\$ -
 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	\$ 2,505,786			
Revised Authorized Cost	\$ 2,622,595			
 Percentage Increase over Original Authorized Cost				
Authorized Cost	N/A			
 Percentage of Completion				
Percentage of Completion	56.41%			
 Original Target Completion Date				
Original Target Completion Date	06/03			
 Revised Target Completion Date				
Revised Target Completion Date	*			

* - Information not available
N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Hudson School Project - Architectural and Engineering
From Inception and for the Fiscal Year Ended June 30, 2020

	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	<u>1,653,337</u>	<u>-</u>	<u>1,653,337</u>	<u>1,653,337</u>
Expenditures and Other Financing Uses:				
Construction Services	1,651,757	-	1,651,757	1,653,337
Total Expenditures and Other Financing Uses	<u>1,651,757</u>	<u>-</u>	<u>1,651,757</u>	<u>1,653,337</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 1,580</u>	<u>\$ -</u>	<u>\$ 1,580</u>	<u>\$ -</u>

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, 2020

	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	2,738,133	-	2,738,133	2,826,894
Total Expenditures and Other Financing Uses	2,738,133	-	2,738,133	2,826,894
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 88,761	\$ -	\$ 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, 2020

	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	30,205,927	59,232	30,265,159	30,409,684
Total Expenditures and Other Financing Uses	30,205,927	59,232	30,265,159	30,409,684
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 203,757	\$ (59,232)	\$ 144,525	\$ -
 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	99.52%			
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, 2020

	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, 2020

	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	<u>11,395,000</u>	<u>-</u>	<u>11,395,000</u>	<u>11,395,000</u>
Expenditures and Other Financing Uses:				
Construction Services	9,431,030	1,963,970	11,395,000	11,395,000
Total Expenditures and Other Financing Uses	<u>9,431,030</u>	<u>1,963,970</u>	<u>11,395,000</u>	<u>11,395,000</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 1,963,970</u>	<u>\$ (1,963,970)</u>	<u>\$ -</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	N/A			
Grant Date	N/A			
Capital Lease Authorization Date	8/10/2017			
Capital Lease Authorized	\$ 11,395,000			
Capital Lease Issued	5/17/2018			
Original Authorized Cost	\$ 11,395,000			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 11,395,000			
Percentage Increase over Original Authorized Cost	0.00%			
Percentage of Completion	100.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

* - Information not available

N/A - Not Applicable

PROPRIETARY FUNDS

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

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

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

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

Internal Service Fund - Not applicable.

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Net Position
June 30, 2020

	<u>Food Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,029,040
Intergovernmental receivable:	
State	21,164
Federal	1,363,572
Inventory	160,150
Total current assets	<u>3,573,926</u>
Noncurrent assets:	
Equipment	2,138,273
Less: accumulated depreciation	<u>(1,282,925)</u>
Total noncurrent assets	<u>855,348</u>
Total assets	<u>4,429,274</u>
LIABILITIES	
Current liabilities:	
Interfund payable	406,078
Accounts payable	1,917,413
Total liabilities	<u>2,323,491</u>
NET POSITION	
Investment in capital assets	855,348
Unrestricted	1,250,435
Total net position	<u><u>\$ 2,105,783</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, 2020

	<u>Food Service Fund</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 168,944
Special functions	125,502
Miscellaneous	77,980
Total operating revenues	<u>372,426</u>
OPERATING EXPENSES	
Cost of sales - reimbursable programs	4,850,357
Cost of sales - non-reimbursable programs	164,700
Salaries and wages	2,560,051
Employee benefits	545,552
Supplies and materials	89,906
Insurance - Other	280,496
Uniforms	59,979
Training	15,668
Other purchased services	35,175
Management fees	595,886
Lease of equipment	1,696
Depreciation expense	87,052
Total operating expenses	<u>9,286,518</u>
Operating (loss)	<u>(8,914,092)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	80,823
Federal sources:	
School breakfast program	1,466,217
National school lunch program	3,321,103
Child and Adult Care	773,328
Summer food service program for children	3,569,523
Food distribution program	224,909
Fresh fruit and vegetables program	58,394
Private sources	54,000
Total nonoperating revenues	<u>9,548,297</u>
Change in net position	634,205
Net position, July 1	1,471,578
Net position, June 30	<u>\$ 2,105,783</u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2020

	<u>Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 372,426
Payments to employees	(2,560,051)
Payments for employee benefits	(545,552)
Payments to suppliers	(5,698,781)
Net cash (used for) operating activities	<u>(8,431,958)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	81,428
Federal sources	9,637,846
Private sources	54,000
Net cash provided by non-capital financing activities	<u>9,773,274</u>
Net increase in cash and cash equivalents	1,341,316
Balance, July 1	687,724
Balance, June 30	<u>\$ 2,029,040</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	\$ (8,914,092)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	87,052
Food distribution program	224,909
Decrease in inventories	49,703
Increase in interfund payable	98,482
Increase in accounts payable	21,988
Total adjustments	<u>482,134</u>
Net cash (used for) operating activities	<u>\$ (8,431,958)</u>
NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 224,909</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 a trust fund where both the principal and interest earned may be spent for scholarships to students.
Unemployment Compensation Insurance Trust Fund -	This is a 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, 2020

	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	\$ 332,885	\$ 218,776	\$ 551,661	\$ 181,357	\$ 9,180,297	\$ 525,282	\$ 9,886,936
LIABILITIES							
Payroll (Net)	-	-	-	-	341,454	-	341,454
Payroll deductions and withholdings	-	-	-	-	3,025,187	-	3,025,187
Summer pay	-	-	-	-	5,813,656	-	5,813,656
Due to student groups	-	-	-	181,357	-	525,282	706,639
Total liabilities	-	-	-	181,357	9,180,297	525,282	9,886,936
NET POSITION							
Held for scholarships	332,885	-	332,885	-	-	-	-
Held for unemployment claims	-	218,776	218,776	-	-	-	-
Total net position	\$ 332,885	\$ 218,776	\$ 551,661	\$ -	\$ -	\$ -	\$ -

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Position
for the Fiscal Year Ended June 30, 2020

	<u>Private Purpose Scholarship Trust Funds</u>			<u>Trust Funds</u>	
	<u>Union City High School Scholarships</u>	<u>Washington Grammar School Scholarships</u>	<u>Private Purpose Scholarship</u>	<u>Unemployment Compensation Trust Fund</u>	<u>Total Trust Fund</u>
ADDITIONS					
Local sources:					
Contributions	\$ 57,444	\$ -	\$ 57,444	\$ 69,178	\$ 126,622
Total additions	<u>57,444</u>	<u>-</u>	<u>57,444</u>	<u>69,178</u>	<u>126,622</u>
DEDUCTIONS					
Scholarships awarded	62,514	-	62,514	-	62,514
Unemployment claims	-	-	-	95,807	95,807
Total deductions	<u>62,514</u>	<u>-</u>	<u>62,514</u>	<u>95,807</u>	<u>158,321</u>
Changes in net position	(5,070)	-	(5,070)	(26,629)	(31,699)
Net position, July 1	331,335	6,620	337,955	245,405	583,360
Net position, June 30	<u>\$ 326,265</u>	<u>\$ 6,620</u>	<u>\$ 332,885</u>	<u>\$ 218,776</u>	<u>\$ 551,661</u>

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Agency Funds Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2020

	<u>Balance, June 30, 2019</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2020</u>
<u>STUDENT ACTIVITY AGENCY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 201,021	\$ 352,683	\$ 372,347	\$ 181,357
LIABILITIES				
Due to student groups	\$ 201,021	\$ 352,683	\$ 372,347	\$ 181,357
<u>PAYROLL AGENCY FUND</u>				
ASSETS				
Cash and cash equivalents	\$ 7,436,214	\$ 181,903,131	\$ 180,159,048	\$ 9,180,297
LIABILITIES				
Payroll (Net)	296,086	90,462,968	90,417,600	341,454
Payroll deductions and withholdings	1,711,397	85,618,024	84,304,234	3,025,187
Summer pay	5,428,731	5,822,139	5,437,214	5,813,656
Total liabilities	<u>\$ 7,436,214</u>	<u>\$ 181,903,131</u>	<u>\$ 180,159,048</u>	<u>\$ 9,180,297</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	\$ 8,162,517	\$ 182,255,814	\$ 180,531,395	\$ 9,886,936
LIABILITIES				
Payroll (Net)	296,086	90,462,968	90,417,600	341,454
Payroll deductions and withholdings	1,711,397	85,618,024	84,304,234	3,025,187
Summer pay	5,428,731	5,822,139	5,437,214	5,813,656
Due to student groups	726,303	352,683	372,347	706,639
Total liabilities	<u>\$ 8,162,517</u>	<u>\$ 182,255,814</u>	<u>\$ 180,531,395</u>	<u>\$ 9,886,936</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, 2020

Purpose	Date of Lease	Term of Lease	Amount of Original Lease		Interest Rate	Balance, June 30, 2019	Issued	Retired	Balance, June 30, 2020
			Principal	Interest					
School Buses # 1	10/06/15	5 years	\$ 1,214,988	\$ 36,689	1.510%	\$ 246,612	\$ -	\$ 246,612	\$ -
Copiers #9	08/09/17	5 years	550,516	46,838	3.250%	385,909	-	108,538	277,371
District Parking Lot	05/17/18	20 years	11,395,000	5,872,735	3.76% to 5.00%	11,020,000	-	415,000	10,605,000
Exercise, Fitness and Rehabilitation Equipment	07/01/19	5 years	100,666	17,560	3.00%	-	100,666	20,133	80,533
Copiers	08/29/19	5 years	1,684,960	116,262	3.45%	-	1,684,960	360,244	1,324,716
Computer Equipment	10/17/19	3 years	300,600	-	0	-	300,600	100,200	200,400
						<u>\$ 11,652,521</u>	<u>\$ 2,086,226</u>	<u>\$ 1,250,727</u>	<u>\$ 12,488,020</u>

STATISTICAL SECTION
(Unaudited)

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

<u>CONTENTS:</u>	<u>Page(s)</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>	166 - 171
<p>Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</p>	172 - 175
<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>	176 - 179
<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>	180 - 181
<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>	182 - 187

Sources:

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

FINANCIAL TRENDS

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

	for the Fiscal Year ended June 30,									
	2011	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018	2019	2020
Governmental activities										
Net invested in capital assets	\$ 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	\$ 314,714,527
Restricted	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	31,412,517
Unrestricted	(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)	(125,416,365)
Total governmental activities net position	\$ 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	\$ 220,710,679
Business-type activity										
Net invested in capital assets	\$ 360,323	\$ 290,605	\$ 539,814	\$ 527,775	\$ 780,955	\$ 862,337	\$ 747,584	\$ 639,689	\$ 942,400	\$ 855,348
Unrestricted	(56,591)	(250,696)	(291,651)	(129,504)	(401,697)	(161,690)	595,474	177,280	529,178	1,250,435
Total business-type activities net position	\$ 303,732	\$ 39,909	\$ 248,163	\$ 398,271	\$ 379,258	\$ 700,647	\$ 1,343,058	\$ 816,969	\$ 1,471,578	\$ 2,105,783
Government-wide										
Net invested in capital assets	\$ 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	\$ 315,569,875
Restricted	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	31,412,517
Unrestricted	(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)	(124,165,930)
Total government-wide net position	\$ 315,965,002	\$ 355,452,905	\$ 329,573,016	\$ 344,836,566	\$ 284,735,340	\$ 285,968,702	\$ 275,603,858	\$ 258,679,979	\$ 248,005,388	\$ 222,816,462

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,									
	2011	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 107,106,849
Special education	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	20,890,437
Other special instruction	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	14,031,196
Vocational	175,811	39,991	68,039	35,026	25,414	34,574	45,575	32,068	25,041	17,790
Other instruction	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	7,602,118
Support Services:										
Tuition	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	10,642,991
Student & instruction related services	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	87,367,071
School administrative services	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	12,034,540
General and business administrative services	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	15,628,204
Plant operations and maintenance	32,114,915	31,437,587	36,254,631	33,890,960	37,725,180	37,833,687	37,647,086	39,983,825	43,470,393	43,846,462
Pupil transportation	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	5,900,824
Food services	-	-	-	36,826	36,826	57,776	-	-	-	-
Special Schools	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	5,312,285
Charter Schools	181,883	177,011	202,266	87,691	308,088	300,218	387,200	318,992	236,681	464,001
Interest on long-term liabilities	-	-	-	23,696	8,682	1,621	14,714	20,962	553,501	513,420
Total governmental activities expenses	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	331,358,188
Business-type activity:										
Food service	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	9,286,518
Total business-type activities expense	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	9,286,518
Total government-wide expenses	\$ 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	\$ 340,644,706
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 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	\$ 283,881,173
Capital grants and contributions	11,964,153	15,871,693	8,117,569	1,766,299	82,065	1,283,337	688,969	363,232	1,438,505	623,672
Total governmental activities program revenues	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	284,504,845
Business-type activity:										
Charges for services										
Food service	313,404	444,174	531,934	556,393	451,797	488,727	641,982	611,160	594,872	372,426
Operating grants and contributions	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	9,548,297
Capital grants and contributions	-	-	-	-	14,217	-	-	-	-	-
Total business type activities program revenues	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	9,920,723
Total government-wide program revenues	\$ 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	\$ 294,425,568
Net (Expense)/Revenue										
Governmental activities	\$ (11,951,146)	\$ 15,114,306	\$ 8,280,254	\$ (2,856,540)	\$ (19,818,929)	\$ (20,501,771)	\$ (33,981,685)	\$ (38,023,762)	\$ (34,360,642)	\$ (46,853,343)
Business-type activity	(132,880)	(263,823)	(202,596)	(151,113)	(19,013)	321,389	642,411	(108,922)	654,609	634,205
Total government-wide net expense	\$ (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)	\$ (46,219,138)

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,									
	2011	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020
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	66,767	6,962	17,363	154,945	850,430	224,540	254,984	347,615	607,056	414,787
Investment earnings	2,737,378	492,149	994,153	523,435	1,817,262	1,144,736	3,121,991	457,396	1,012,989	1,264,499
Miscellaneous income	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	5,628,993
Special Items	2,088,740	(1,525,375)	(55,661,801)	(2,211,307)	-	-	-	-	-	-
Transfers	-	-	(102,503)	(301,221)	-	-	-	-	-	-
Total governmental activities	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	22,726,916
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	\$ 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	\$ 22,726,916
Change in Net Position										
Governmental activities	\$ 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)	\$ (24,126,427)
Business-type activity	(132,880)	(263,823)	208,254	150,108	(19,013)	321,389	642,411	(526,089)	654,609	634,205
Total government-wide	\$ 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)	\$ (23,492,222)

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 OPEB expense and offsetting contribution is reported.

CITY OF UNION CITY SCHOOL DISTRICT
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
 (UNAUDITED)
 (modified accrual basis of accounting)

	for the Fiscal Year ended June 30,									
	2011 ⁽¹⁾	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Fund										
Restricted	\$ 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	\$ 32,840,544
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	10,948,934
Unassigned	(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)	(12,815,239)
Total general fund	\$ 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	\$ 30,974,239
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ 5,330,445	\$ 8,206,086	\$ 1,428,280	\$ 25,056,170	\$ -	\$ 12,094,930	\$ 2,250,103	\$ 268,677
Committed	-	-	-	-	-	-	6,503,893	-	-	-
Assigned:										
Capital projects fund	83,996	83,996	217,366	8,805,125	76,594	-	626,139	-	-	-
Unassigned:										
Special revenue fund	(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)	(2,897,896)
Total all other governmental funds	\$ (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)	\$ (2,629,219)

Source:
District Records

Note:
(1) In 2011 the District implemented GASB Statement No. 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,									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
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	66,767	6,962	17,363	154,945	850,430	224,540	254,984	347,615	607,056	414,787
Miscellaneous	2,737,378	492,149	994,153	523,433	1,817,262	1,144,736	3,121,991	457,396	1,012,989	1,264,499
State sources	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	261,763,284
Federal sources	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	15,280,221
Total revenue	<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>	<u>294,141,428</u>
Expenditures										
Instruction										
Regular	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	61,232,595
Special	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	12,280,967
Other special instruction	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	7,602,367
Vocational instruction	165,022	37,176	47,187	33,740	24,500	33,939	44,652	31,299	24,414	17,354
School-sponsored/other instructional	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	4,985,858
Support Services										
Tuition	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	10,381,914
Student & instruction related services	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	63,834,268
School administration	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	10,468,762
Other administration	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	5,864,403
Operations and maintenance	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	31,046,815
Student transportation	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	4,899,963
Employee benefits	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	87,346,853
Food services	-	-	-	-	35,502	36,485	-	-	-	-
Special schools	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	2,834,330
Charter schools	181,883	177,011	202,266	87,691	308,088	300,218	387,200	318,992	236,681	464,001
Capital Outlay:										
Equipment	1,114,747	315,968	1,200,666	598,868	454,058	561,730	624,132	173,404	13,529	17,209
Facilities acquisition and construction	12,931,684	34,743,948	23,453,847	15,794,260	9,763,626	7,338,761	20,266,412	17,865,260	11,229,881	4,169,019
Assets acquired under capital leases - (Non-budgeted)	2,207,746	1,453,417	-	491,101	2,593,360	3,454,891	-	550,516	-	-
Total Expenditures	<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>294,204,634</u>	<u>302,698,170</u>	<u>307,446,678</u>
Excess (Deficiency) of revenues over (under) expenditures	4,786,023	14,728,739	9,002,462	6,851,024	(14,359)	(2,242,346)	(19,546,801)	(21,676,219)	(17,428,425)	(13,305,250)
Other Financing sources (uses)										
Reinstatement of prior years' accounts payable	-	(1,642,160)	-	-	-	-	-	-	-	-
Due from (to) special revenue fund	2,088,740	116,785	-	(2,211,307)	-	-	-	-	-	-
Transfer to food service fund	-	-	(102,503)	(301,221)	-	-	-	-	-	-
Capital lease (Non-budgeted)	2,207,746	1,453,417	-	491,101	2,593,360	3,454,891	-	11,945,516	-	2,086,226
Capital outlay transfer to capital reserve	-	17,209,648	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<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>	<u>2,086,226</u>
Net change in fund balances	\$ 9,082,509	\$ 31,866,429	\$ 8,899,959	\$ 4,829,997	\$ 2,579,001	\$ 1,212,545	\$ (19,546,801)	\$ (9,730,703)	\$ (17,428,425)	\$ (11,219,024)
Debt service as a percentage of noncapital expenditures	0.50%	0.48%	0.65%	0.66%	0.70%	0.83%	0.74%	0.39%	#DIV/0!	0.57%

Source:
District Records (GAAP Basis)

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,									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General fund:										
Interest on investments	\$ 414,787	\$ 607,056	\$ 347,615	\$ 254,984	\$ 224,540	\$ 850,430	\$ 154,945	\$ 17,363	\$ 6,962	\$ 30,838
Prior year refunds	279,895	135,846	34,569	1,797,974	65,610	1,615,936	45,055	77,221	30,311	258,488
Other	984,604	877,143	422,827	1,324,017	1,079,126	201,526	478,380	916,932	461,838	2,478,890
Total miscellaneous	1,679,286	1,620,045	805,011	3,376,975	1,369,276	2,667,692	678,380	1,011,516	499,111	2,768,216
Interest earned on capital reserve funds	-	-	-	-	-	-	-	-	-	35,929
Total general fund	\$ 1,679,286	\$ 1,620,045	\$ 805,011	\$ 3,376,975	\$ 1,369,276	\$ 2,667,692	\$ 678,380	\$ 1,011,516	\$ 499,111	\$ 2,804,145

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>
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%
2020	1,524,476,205	4,452,624,972	34.24%

Source:

Certification Schedule of the General Tax Rate, Tax Assessor

**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	
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
2020	10.12	50.59	11.35	72.06

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	2020			2011		
	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	1.68%	\$ 25,091,000	1	1.69%
Doric Apartment Co	23,826,000	2	1.56%	23,021,000	2	1.55%
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	0.44%	6,744,400	4	0.45%
Verizon	5,690,245	6	0.37%			
Union Kennedy Assoc. C/O McDonald's	5,090,000	7	0.33%	5,000,000	5	0.34%
Castle Hill Holding, LLC	4,167,000	8	0.27%	4,314,400	7	0.29%
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	9	0.23%	3,546,800	8	0.24%
JD Union, LLC & 4800 UC, LLC	3,075,000	10	0.20%	2,975,000	10	0.20%
2210-12 Kerrigan Ave LLC				4,364,700	6	0.29%
NJ Bell Telephone Co				7,216,477	3	0.49%
Yardly PPI - I, LLC/Paramount				3,023,000	9	0.20%
Total	\$ 92,583,745		6.06%	\$ 85,296,777		5.74%

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 ⁽¹⁾	Percent of Tax Levy Collected
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%
2020	15,418,637	15,418,637	100.00%

Source:

District records including the Certificate Schedule of the General Tax Rate

Note:

(1) 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				
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	0.70%	171
2020	-	-	12,488,020	-	-	-	12,488,020	*	*

Sources:

Details regarding the District's outstanding liabilities can be found in the notes to the basic

Personal income and population data was provided by the U.S. Bureau of the Census,

Note:

* - Information not available at time of 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		
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%	-
2020	-	-	-	0.00%	-

Sources:

Debt outstanding data can be found in the notes to the financial statements of the City of Union City. Assessed valuations were provided by the Abstract of Ratables, County Board of Taxation. Population is estimated based upon the American Community Surveys published by the US Bureau of Economic Analysis. Per capita is the net general bonded debt outstanding divided by the population of the City of Union City.

**CITY OF UNION CITY SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020
(UNAUDITED)**

	Debt Outstanding	Estimated Percentage Applicable ⁽¹⁾	Estimated Share of Overlapping Debt
Gross Direct Debt of School District (City Issued) ⁽²⁾	\$ -	100.00%	\$ -
Gross Overlapping Debt of School District: ⁽³⁾			
City of Union City	\$ 106,378,215	100.00%	106,378,215
Union City Parking Authority	751,700	100.00%	751,700
Union City School District Lease Revenue Bonds	11,020,000	100.00%	11,020,000
North Hudson Regional Fire and Rescue	17,640,000	39.45%	6,959,587
Hudson County General Obligation Debt	1,073,675,654	4.68%	50,248,021
Subtotal, overlapping debt			<u>175,357,523</u>
Total Direct and Overlapping Debt			<u><u>\$ 175,357,523</u></u>

Sources:

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

Notes:

- (1) 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.
- (2) 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.
- (3) 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.

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

Year	Equalized Valuation Basis
2016	\$ 3,555,193,523
2017	3,845,883,935
2018	4,068,207,138
	<u>\$ 11,469,284,596</u>
	\$ 3,823,094,865
	152,923,795
	<u>\$ 152,923,795</u>

Average equalized valuation of taxable property

School borrowing margin (4% of \$3,823,094,865)

Bonded school debt as of June 30, 2020

School borrowing margin available

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Debt limit	\$ 148,804,298	\$ 145,496,742	\$ 138,947,141	\$ 124,391,458	\$ 122,499,610	\$ 126,660,393	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 152,923,795	
Total Net Debt applicable to limit	-	-	-	-	-	-	-	-	-	-	
Legal debt margin	\$ 148,804,298	\$ 145,496,742	\$ 138,947,141	\$ 124,391,458	\$ 122,499,610	\$ 126,660,393	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 152,923,795	
Total net debt applicable to the limit as a % of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source:
 Annual Debt Statements

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

<u>Year Ended December 31,</u>	<u>Population</u>	<u>Personal Income</u>	<u>Total Per Capita Income</u>	<u>Unemployment Rate</u>
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	67,982	1,668,822,136	24,548	3.80
2020	*	*	*	21.90

Sources:

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

Note:

* - Information was not available at time of the audit.

**CITY OF UNION CITY SCHOOL DISTRICT
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Employer	2020			2011		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	935	1	3.22%	1,604	1	6.02%
City of Union City	620	2	2.14%	613	2	2.30%
Interim Healthcare Inc.	250	3	0.86%	100	5	0.38%
Head Start North Hudson Community	150	4	0.52%			
Castle Hill Health Care Ctr.	100	5	0.34%	220	3	0.83%
Manhattanview Healthcare Ctr.	100	6	0.34%	130	4	0.49%
North Hudson Regional Fire and Rescue	100	7	0.34%	99	6	0.37%
Iglesia Pentecostal El Salvador				90	7	0.34%
Mc Donald's				80	8	0.30%
Nippon Express USA				70	9	0.26%
Societa Unita				70	10	0.26%
	<u>2,255</u>		<u>7.76%</u>	<u>3,076</u>		<u>11.55%</u>

Sources:
Hudson County Economic Development Corporation's Major Employers 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	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Instruction										
Regular	717	780	720	730	569	587	371	684	701	700
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	341
General administration	38	28	45	46	35	35	11	6	6	6
School administrative services	97	47	38	39	77	74	39	98	91	91
Central services	86	84	28	28	11	9	3	10	10	10
Administrative Information Technology	19	20	21	23	-	-	-	-	-	-
Plant operations and maintenance	301	319	307	317	332	322	431	355	334	334
Pupil transportation	24	25	65	65	-	-	-	-	-	-
Special schools	-	-	-	-	-	-	63	12	13	13
Total	1,667	1,653	1,553	1,592	1,498	1,494	2,006	1,711	1,766	1,769

Source:
 District personnel records

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

Fiscal Year	Enrollment ⁽¹⁾	Operating Expenditures ⁽²⁾	Cost Per Pupil	Percentage Change	Teaching Staff ⁽³⁾	Pupil/Teacher Ratio			Average Daily Enrollment (ADE) ⁽⁴⁾	Average Daily Attendance (ADA) ⁽⁴⁾	% Change in Average Daily Enrollment	Student Attendance Percentage
						Elementary	Middle School	Senior High School				
2011	12,091	\$ 211,140,699	\$ 17,463	3.19%	940	12.11	11.15	10.60	12,091	11,543	3.19%	95.47%
2012	12,319	206,469,635	16,760	1.89%	829	12.5	11.95	10.95	12,319	11,778	1.89%	95.61%
2013	12,632	223,231,310	17,672	2.54%	862	16.14	14.30	12.85	12,632	12,050	2.54%	95.39%
2014	13,022	223,015,129	17,126	3.09%	520	17.2	15.5	14	13,022	12,395	3.09%	95.19%
2015	13,316	239,887,277	18,015	2.26%	956	15.7	15.5	13.5	13,316	12,667	2.26%	95.13%
2016	13,593	249,156,404	18,330	2.08%	971	15.9	15.1	13.6	13,593	12,981	2.08%	95.50%
2017	13,816	266,377,371	19,280	1.64%	990	14.8	14	14.5	13,816	13,100	1.64%	94.82%
2018	13,867	275,615,454	19,281	2.02%	996	13.6	14	12.5	13,867	13,128	2.02%	94.67%
2019	13,933	291,454,760	20,918	0.48%	996	13.5	15	13	13,933	13,189	0.48%	94.66%
2020	13,907	303,260,450	21,806	0.29%	974	*	*	*	13,907	13,414	0.29%	96.46%

Sources:

District records, school report cards

Notes:

- (1) Enrollment based on annual October district count.
- (2) Operating expenditures equal total expenditures less debt service and capital outlay.
- (3) Teaching staff includes only full-time equivalents of certificated staff.
- (4) Average daily enrollment and average daily attendance are obtained from the School Register Summary

* Information not available at time of audit.

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>District Building</u>										
<u>Elementary</u>										
Edison										
Square Feet	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900	116,900
Capacity (students)	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Enrollment	1,020	1,114	1,164	1,197	1,201	1,126	1,126	1,069	1,019	984
Gilmore										
Square Feet	29,900	29,900	29,900	-	-	-	-	75,736	75,736	75,736
Capacity (students)	375	375	375	-	-	-	-	400	400	400
Enrollment	365	387	387	-	-	-	-	397	399	389
Hudson										
Square Feet	37,200	37,200	37,200	-	-	47,872	47,872	49,691	49,691	49,691
Capacity (students)	450	450	450	-	-	475	475	475	475	475
Enrollment	511	510	510	-	-	265	265	376	367	362
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	351	351	365	360	374	369	369	340	329	348
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	883	902	970	965	1,002	1,045	1,045	1,002	1,010	978
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	756	754	775	791	819	834	834	808	796	786
Robert Waters										
Square Feet	110,400	110,400	110,400	110,400	110,400	110,400	110,400	110,400	110,400	110,400
Capacity (students)	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100
Enrollment	1,022	1,053	1,097	1,097	1,114	1,150	1,150	1,137	1,085	1,071
Woodrow Wilson										
Square Feet	49,000	49,000	49,000	49,000	49,000	49,000	49,000	-	-	-
Capacity (students)	350	350	350	350	350	350	350	-	-	-
Enrollment	346	357	386	375	369	361	361	-	-	-
Veterans' Memorial										
Square Feet	84,314	58,068	58,068	58,068	58,068	58,068	58,068	58,068	58,068	58,068
Capacity (students)	600	400	400	400	400	400	400	400	400	400
Enrollment	466	469	557	594	646	616	616	609	606	608
Colin Powell										
Square Feet	-	-	121,505	121,505	121,505	121,505	121,505	121,505	121,505	121,505
Capacity (students)	-	-	900	900	900	900	900	900	900	900
Enrollment	-	-	858	880	872	790	790	841	833	865
<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	856	847	871	953	1,011	1,008	1,008	1,005	1,022	1,062
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	694	735	740	771	767	787	787	866	885	917
<u>Freshman Academy</u>										
Jose Marti Middle School										
Square Feet	132,000	235,890	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	576	369	580	600	657	699	699	627	700	699

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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<u>District Building</u>										
<u>High School</u>										
Emerson High School										
Square Feet	-	-	-	-	-	-	-	-	-	-
Capacity (students)	-	-	-	-	-	-	-	-	-	-
Enrollment	-	-	-	-	-	-	-	-	-	-
Union Hill High School										
Square Feet	-	-	-	-	-	-	-	-	-	-
Capacity (students)	-	-	-	-	-	-	-	-	-	-
Enrollment	-	-	-	-	-	-	-	-	-	-
Union City High School										
Square Feet	366,000	554,773	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	2,387	2,387	2,431	2,540	2,605	2,714	2,714	2,984	3,063	2,891
<u>Early Childhood Center</u>										
Hostos Center for Early Childhood										
Square Feet	41,000	40,397	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	324	333	328	323	307	304	304	314	298	292

Number of Schools at June 30, 2018
 Elementary = 9
 Middle School = 2
 Freshman Academy = 1
 Senior High School = 1
 Early Childhood Center = 1

Source:
 District Facilities Office

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

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES

School Facilities ⁽¹⁾	Project # (s)	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Edison	5240070	\$ 75,539	\$ 100,530	\$ 103,929	\$ 60,158	\$ 48,479	\$ 27,280	\$ 49,699	\$ 122,013	\$ 75,186	\$ 231,295
Gilmore	5240080	48,943	65,135	67,337	-	-	-	-	31,210	19,231	59,159
Hudson	5240090	32,116	42,741	44,186	19,140	15,424	-	-	38,825	23,926	73,602
Jefferson	5240100	24,104	32,079	33,164	19,194	15,468	8,707	15,862	38,937	23,990	73,800
Roosevelt	5240110	54,451	72,465	74,915	43,359	34,942	19,664	35,825	87,941	54,190	166,707
Washington	5240120	59,644	79,376	82,060	47,495	38,274	21,541	39,244	96,342	59,364	182,621
Robert Waters	5240130	71,335	94,936	98,145	56,811	45,781	25,765	46,941	115,221	71,005	218,433
Woodrow Wilson	5240140	-	-	-	25,217	20,322	11,437	20,836	51,137	31,515	96,950
Veterans' Memorial	5240118	37,519	49,932	51,620	29,880	24,079	13,551	24,688	60,604	37,347	166,820
Colin Powell	5240300	78,520	104,497	108,030	62,525	50,387	28,355	51,658	126,822	-	-
Emerson Middle School	5240060	71,207	94,765	97,969	56,702	45,694	25,717	46,852	115,015	70,876	218,037
Union Hill Middle School	5240050	74,060	98,562	101,894	58,970	47,521	26,744	48,723	119,618	73,706	226,743
Jose Marti Freshman Academy	5240105	152,429	202,858	209,716	121,387	97,821	55,051	100,294	246,196	151,715	261,170
Union City High School	5240X07	358,493	477,096	493,225	285,472	230,051	129,472	235,878	579,041	356,809	724,153
Hostos Center for Early Childhood	5240145	26,107	34,745	35,919	20,791	16,754	9,427	17,175	42,155	25,982	81,210
Total School Facilities		\$ 1,164,468	\$ 1,549,717	\$ 1,602,109	\$ 907,101	\$ 730,997	\$ 402,711	\$ 733,675	\$ 1,871,077	\$ 1,074,842	\$ 3,510,700

Source:
District Records (GAAP Basis)

Note:

(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, 2020
(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, 2020, 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 March 5, 2021.

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.

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 March 5, 2021 as required by the Division of Finance, Department of Education, State of New Jersey.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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



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

Bayonne, New Jersey
March 5, 2021

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, 2020. 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, 2020.

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.

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 a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as federal awards finding 2020-001, that we consider to be a significant deficiency.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB's Circular 15-08. Accordingly, this report is not suitable for any other purpose.



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



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

Bayonne, New Jersey
 March 5, 2021

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2020

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2019	BUDGETARY EXPENDITURES			ADJUST- MENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2020	
					CASH RECEIVED	PASS THROUGH FUNDS	DIRECT			TOTAL	(ACCOUNTS RECEIVABLE)
ENTERPRISE FUND											
U.S. DEPARTMENT OF AGRICULTURE											
DEPARTMENT THROUGH STATE											
10.553	201NJ394N1099	\$ 1,466,217	07/01/19	\$ -	\$ 1,466,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.553	191NJ394N1099	2,747,756	07/01/18	(649,575)	-	-	-	-	-	-	-
10.555	201NJ394N1099	3,321,103	07/01/19	-	-	(3,321,103)	-	-	-	-	-
10.555	191NJ394N1099	5,314,623	07/01/18	(1,124,336)	-	-	-	-	-	-	-
10.555	191NJ394N1099	105,053	07/01/18	(22,225)	-	-	-	-	-	-	-
10.559	201NJ394N1099	3,569,524	07/01/19	2,692,547	-	(3,569,524)	-	-	(876,977)	-	-
				(1,796,136)	9,276,003	(8,356,844)	-	-	(876,977)	-	-
10.565	201NJ394N1099	224,909	07/01/19	-	224,909	-	-	-	-	-	-
10.558	201NJ314N1099	773,327	07/01/19	-	308,873	(773,327)	-	-	(464,454)	-	-
10.582	201NJ394L1603	58,394	07/01/19	-	36,253	(58,394)	-	-	(22,141)	-	-
10.582	191NJ394L1603	61,357	07/01/18	(16,717)	-	-	-	-	-	-	-
				(1,812,853)	9,862,755	(9,413,474)	-	-	(1,363,572)	-	-
				(1,812,853)	9,862,755	(9,413,474)	-	-	(1,363,572)	-	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE											
TOTAL ENTERPRISE FUND											
SPECIAL REVENUE FUND											
U.S. DEPARTMENT OF EDUCATION											
PASSED-THROUGH STATE											
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT											
84.002	V002A190031	1,796,597	07/01/19	-	1,418,742	(895,276)	(868,781)	-	109,804 ^(b)	(235,511)	-
84.002	V002A180031	1,862,910	07/01/18	(98,625)	-	-	-	-	98,625 ^(b)	-	-
84.002	V002A170031	1,706,390	07/01/17	53,954	-	-	-	-	-	-	53,954
84.002	V002A160031	1,576,950	07/01/16	80,391	-	-	-	-	-	-	80,391
84.002	V002A150031	1,591,330	07/01/15	115,282	-	-	-	-	-	-	115,282
				131,302	1,418,742	(895,276)	(868,781)	-	208,429	(235,511)	250,127
				(140,604)	442,423	-	-	-	650	(251,510)	-
84.010	S010A190030	6,552,096	07/01/19	-	5,987,184	-	(6,687,894)	-	268,177	(511,533)	-
84.010	S010A180030	6,890,478	07/01/18	(519,233)	-	-	-	-	(93,618) ^(a)	-	-
84.010	S010A170030	31,700	07/01/19	-	23,558	-	(23,558)	-	-	-	-
84.010	S010A160030	42,489	07/01/18	-	-	-	-	-	-	-	-
84.010	S010A150030	247,802	07/01/19	-	-	-	(83,084)	-	-	(83,084)	-
84.010	S010A140030	408,768	02/01/19	(26,117)	396,439	-	(337,829)	-	-	-	32,493
				(545,350)	6,941,032	(7,132,365)	(1,943,617)	-	174,559	(594,617)	32,493
84.367A	S367A190029	693,256	07/01/19	-	268,302	-	(553,979)	-	34,167	(251,510)	-
84.367A	S367A180029	696,538	07/01/18	(140,604)	174,121	-	-	-	(33,517) ^(a)	-	-
				(140,604)	442,423	-	(553,979)	-	650	(251,510)	-
84.365A	S365A190030	639,241	07/01/19	-	565,560	-	(673,802)	-	84,697	(23,545)	-
84.365A	S365A180030	635,850	07/01/18	28,302	-	-	-	-	(80,776) ^(a)	-	-
84.365A	S365A170030	109,379	07/01/19	-	58,083	-	(90,180)	-	-	(32,097)	-
84.365A	S365A160030	104,427	07/01/18	(27,153)	34,814	-	(7,661)	-	-	-	-
				1,349	710,731	-	(771,643)	-	3,921	(55,642)	-
84.424	S424A190031	408,795	07/01/19	-	79,727	-	(113,450)	-	-	(33,723)	-
84.424	S424A180031	421,461	07/01/18	(23,370)	20,699	-	(113,450)	-	2,671 ^(a)	-	-
				(23,370)	100,426	-	(113,450)	-	2,671	(33,723)	-
84.027	H027A190100	3,468,641	07/01/19	-	3,650,225	-	(3,062,959)	-	(181,594) ^(c)	405,682	-
84.027	H027A180100	3,429,042	07/01/18	(163,123)	344,707	-	(181,584)	-	-	-	-
84.173	H173A190114	85,326	07/01/19	-	85,326	-	(84,506)	-	-	820	-
84.173	H173A180114	82,944	07/01/18	(82,169)	-	-	-	-	-	-	-
				(235,292)	4,164,764	-	(3,329,049)	-	(181,594)	406,502	2,337
84.048	V048A190030	164,462	07/01/19	-	164,462	-	(153,581)	-	-	10,881	-
84.048	V048A180030	171,784	07/01/18	6,166	311	-	-	-	12,154 ^(a)	-	16,631
84.048	V048A170030	162,466	07/01/17	8,606	-	-	-	-	(8,606)	-	-
				14,772	164,773	-	(153,581)	-	12,154	10,881	16,631
84.267C	S267C190030	550,000	09/01/19	-	361,230	-	(350,189)	-	-	11,041	-
84.267C	S267C180030	610,000	09/01/18	109,983	21,203	-	(110,661)	-	-	-	19,935
84.267C	S267C170030	535,000	09/01/17	3,462	-	-	-	-	(3,462)	-	-
				112,855	382,433	-	(460,850)	-	-	11,041	19,935

(Revised October 5, 2021)

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2020

FEDERAL GRANTOR/PASS THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2019	CASH RECEIVED	PASS THROUGH FUNDS	BUDGETARY EXPENDITURES		ADJUSTMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR
								DIRECT	TOTAL					
SPECIAL REVENUE FUND (Continued)														
U.S. DEPARTMENT OF EDUCATION (Continued)														
PASSED-THROUGH STATE														
DEPARTMENT OF EDUCATION (Continued):														
IFEP for Life	84-416	S287C180030	\$ 333,333	09/01/18 08/31/19	\$ (103,263)	\$ 121,298	\$ -	\$ (18,035)	\$ (18,035)	\$ -	\$ -	\$ -	\$ -	\$ -
CARES Emergency Relief Grant	84-425D	S425D200027	5,667,581	03/13/20 09/30/22	(777,401)	14,446,622	(895,276)	(264,106)	(264,106)	220,800	(12,068)	(264,106)	428,424	323,523
TOTAL U.S. DEPARTMENT OF EDUCATION														
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	H75TP00372	125,000	07/01/10 06/30/11	45,876	-	-	-	-	-	-	-	45,876	-
HIV Prevention Grant	93-079	NUR7PS004149	5,000	09/01/15 06/30/16	5,000	-	-	-	-	-	-	-	-	5,000
PASSED-THROUGH STATE														
DEPARTMENT OF CHILDREN AND FAMILIES														
DIVISION OF FAMILY AND COMMUNITY PARTNERSHIPS														
Temporary Assistance for Needy Families (TANF):														
School Based Youth - High School	93-558	1900NJANF	472,314	07/01/19 06/30/20	-	472,314	-	(472,314)	(472,314)	-	-	-	-	-
School Based Youth - Middle School	93-558	1900NJANF	147,065	07/01/19 06/30/20	-	147,065	-	(147,065)	(147,065)	-	-	-	-	-
Parent Linking Program	93-558	1900NJANF	174,770	07/01/19 06/30/20	-	174,770	-	(174,770)	(174,770)	-	-	-	-	-
Adolescent Pregnancy Prevention Initiative	93-558	1900NJANF	66,600	07/01/19 06/30/20	-	66,600	-	(66,600)	(66,600)	-	-	-	-	-
					-	860,749	-	(860,749)	(860,749)	-	-	-	-	-
TOTAL SPECIAL REVENUE FUND														
					(726,525)	15,307,371	(895,276)	(14,526,588)	(15,421,864)	220,800	(12,068)	(1,435,109)	474,300	328,523
GENERAL FUND														
PASSED-THROUGH STATE														
DEPARTMENT OF HUMAN SERVICES:														
Special Education Medicaid Initiative (SEMI)	93-778	1905N05MAP	519,243	07/01/14 06/30/15	-	519,243	-	(519,243)	(519,243)	-	-	-	-	-
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES														
					508,76	1,379,992	-	(1,379,992)	(1,379,992)	-	-	-	45,876	5,000
TOTAL GENERAL FUND														
					508,76	1,379,992	-	(1,379,992)	(519,243)	220,800	(12,068)	(2,798,681)	\$ 20,176	\$ 333,523
TOTAL FEDERAL AWARDS														
					(2,488,402)	26,550,118	(895,276)	(25,320,054)	(25,354,881)	220,800	(12,068)	(2,798,681)	\$ 20,176	\$ 333,523

(a) - These amounts represent prior year encumbrances cancelled.
 (b) - This amount represents prior year receivable cancelled.
 (c) - This amount represents expenditures cancelled.
 (d) - This amount represents additional funds allocated by grantor

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2020

STATE GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM AWARD OR AMOUNT	BALANCE AT JUNE 30, 2019			CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2020			MEMO CUMULATIVE TOTAL EXPENDITURES
			UNEARNED/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	REVENUE						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
GENERAL FUND														
STATE DEPARTMENT OF EDUCATION														
State Aid Cluster:														
20-495-034-5120-078		\$ 177,430,170	\$ -	\$ -	\$ -	\$ 177,430,170	\$ (177,430,170)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (177,430,170)	
20-495-034-5120-089		11,029,654	-	-	-	11,029,654	(11,029,654)	-	-	-	-	-	(11,029,654)	
20-495-034-5120-084		6,223,084	-	-	-	6,223,084	(6,223,084)	-	-	-	-	-	(6,223,084)	
Total State Aid Cluster														
20-495-034-5120-014		475,492	-	-	-	475,492	(475,492)	-	-	-	-	-	(475,492)	
20-495-034-5120-044		4,446,145	-	-	-	4,446,145	(4,446,145)	-	-	-	-	-	(4,446,145)	
20-495-034-5120-049		3,098,261	(3,098,267)	-	-	3,098,261	-	-	-	-	-	-	-	
20-495-034-5120-042		17,664,143	-	-	-	17,664,143	(17,664,143)	-	-	-	-	-	(17,664,143)	
20-495-034-5120-001		6,553,075	-	-	-	6,553,075	(6,553,075)	-	-	-	-	-	(6,553,075)	
20-495-034-5120-004		13,459	-	-	-	13,459	(13,459)	-	-	-	-	-	(13,459)	
20-495-034-5120-003		6,575,400	-	-	-	6,575,400	(6,575,400)	-	-	-	-	-	(6,575,400)	
20-495-034-5120-005		6,137,390	(526,473)	-	-	526,473	-	-	-	-	-	-	(6,137,390)	
TOTAL GENERAL FUND														
			(4,024,740)	-	-	229,293,439	(230,410,622)	-	-	(5,141,923)	-	-	19,409,830	
SPECIAL REVENUE FUND														
STATE DEPARTMENT OF EDUCATION														
20-495-034-5120-086		28,978,956	-	-	-	28,978,956	(30,335,348)	412,552 ^(A)	-	-	-	-	(30,335,348)	
20-495-034-5120-086		778,592	-	-	-	778,592	-	-	-	-	-	-	(778,592)	
20-495-034-5120-086		28,706,970	981,904	-	-	-	-	(412,552) ^(A)	-	569,352	-	-	(28,137,618)	
20-495-034-5120-086		27,608,070	165,248	-	-	-	-	-	-	-	-	-	(27,608,070)	
20-100-034-5120-064		62,145	-	-	-	62,145	(52,969)	-	-	-	9,176	-	(52,969)	
20-100-034-5120-064		65,148	-	-	-	65,148	(45,248)	(4,999)	-	-	-	-	(65,148)	
20-100-034-5120-070		117,273	-	-	-	117,273	(102,454)	-	-	-	14,819	-	(102,454)	
20-100-034-5120-070		120,862	-	-	-	120,862	-	(5,049)	-	-	-	-	(120,862)	
20-100-034-5120-067		432,441	-	-	-	432,441	(272,476)	-	-	-	150,965	-	(272,476)	
20-100-034-5120-067		432,321	-	-	-	432,321	-	(72,799)	-	-	-	-	-	
20-100-034-5120-067		68,246	-	-	-	68,246	(45,248)	-	-	-	22,998	-	(45,248)	
20-100-034-5120-067		66,432	-	-	-	66,432	-	(9,205)	-	-	-	-	(66,432)	
20-100-034-5120-067		20,223	-	-	-	20,223	(20,223)	-	-	-	-	-	(20,223)	
20-100-034-5120-068		20,476	-	-	-	20,476	-	(1,977)	-	-	-	-	-	
Total Nonpublic Auxiliary Services Aid Ch. 192														
			83,398	-	-	511,910	(337,947)	-	-	(83,981)	-	-	173,963	
20-100-034-5120-066		108,691	-	-	-	108,691	(23,986)	-	-	-	84,705	-	(23,986)	
20-100-034-5120-066		86,817	-	-	-	86,817	-	(55,138)	-	-	-	-	(86,817)	
20-100-034-5120-066		80,127	-	-	-	80,127	(41,742)	-	-	-	8,385	-	(41,742)	
20-100-034-5120-066		44,997	-	-	-	44,997	-	(8,495)	-	-	-	-	(44,997)	
20-100-034-5120-066		71,073	-	-	-	71,073	(56,260)	-	-	-	14,813	-	(56,260)	
20-100-034-5120-066		65,023	-	-	-	65,023	-	(14,702)	-	-	107,203	-	(65,023)	
Total Nonpublic Handicapped Aid Ch. 193														
20-100-034-5120-373		42,444	-	-	-	42,444	(38,031)	-	-	-	4,413	-	(38,031)	
20-100-034-5120-373		45,920	-	-	-	45,920	-	(12,973)	-	-	-	-	(45,920)	
20-100-034-5120-373		181,500	-	-	-	181,500	(169,767)	-	-	-	11,583	-	(169,767)	
20-100-034-5120-373		186,990	-	-	-	186,990	-	(84,003)	-	-	-	-	(186,990)	
TOTAL STATE DEPARTMENT OF EDUCATION														
			(2,877,388)	-	-	260,196,000	(261,569,126)	-	-	(2,693,340)	-	-	321,857	
STATE DEPARTMENT OF CHILDREN AND FAMILIES														
DIVISION OF FAMILY AND COMMUNITY PARTNERSHIPS														
20-100-034-5120-068		45,463	-	-	-	45,463	(45,463)	-	-	-	-	-	(45,463)	
20-100-034-5120-068		32,440	-	-	-	32,440	(32,440)	-	-	-	-	-	(32,440)	
20-100-034-5120-068		38,546	-	-	-	38,546	(38,546)	-	-	-	-	-	(38,546)	
TOTAL STATE DEPARTMENT OF CHILDREN AND FAMILIES														
			-	-	-	220,635	(220,635)	-	-	-	-	-	-	
STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES														
PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY														
Wraparound reimbursement														
20-100-034-5120-068		55,363	-	-	-	55,363	(55,363)	-	-	-	-	-	(55,363)	
20-100-034-5120-068		6,831	-	-	-	6,831	(6,831)	-	-	-	-	-	(6,831)	
TOTAL STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES														
			60	-	-	55,363	(55,423)	-	-	-	-	-	-	
TOTAL SPECIAL REVENUE FUND														
			1,147,212	-	-	31,178,559	(31,484,562)	-	-	(2,693,340)	-	-	2,897,896	

See Accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2020

STATE GRANT OR PASS THROUGH GRANT OR PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2019		CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPEN- DITURES	ADJUST- MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2020		MEMO CUMULATIVE TOTAL EXPEN- DITURES
				UNEARNED/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR						(ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
ENTERPRISE FUND													
STATE DEPARTMENT OF AGRICULTURE	20-100-010-3390-023	\$ 80,823	07/01/19 06/30/20	\$ -	\$ -	\$ 59,659	\$ (80,823)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (80,823)
State School Lunch Aid	19-100-010-3390-023	97,017	07/01/18 06/30/19	(21,769)	-	21,769	-	-	-	-	-	-	(97,017)
TOTAL ENTERPRISE FUND				(21,769)	-	81,428	(80,823)	-	-	-	-	-	
CAPITAL PROJECTS FUND													
School Lunch SDAW (NSDA*)													
New Elementary School - Columbus School Replacement	17-5240-N03	66,092,664	12/1/201 - Completion	-	-	12,723	(12,723)	-	-	-	-	-	(66,092,614)
Construction of New Middle School - Predevelopment	17-5240-N10	2,622,595	2015-2016 - Completion	-	-	599,902	(599,902)	-	-	-	-	-	(1,479,390)
TOTAL CAPITAL PROJECTS FUND				-	-	612,625	(612,625)	-	-	-	-	-	
TOTAL STATE FINANCIAL ASSISTANCE				(2,899,297)	\$ 269,340	\$ 261,166,051	(282,538,632)	\$ -	(2,693,340)	\$ (5,165,087)	\$ 321,857	\$ 22,307,726	
LESS:													
On-behalf TDA F Precision Contributions	20-495-034-5094-002	17,664,143	07/01/19 06/30/20				17,664,143						
On-behalf TDA F Precision Medical Contributions	20-495-034-5094-001	6,583,075	07/01/19 06/30/20				6,583,075						
On-behalf TDA F Long Term Disability Insurance	20-495-034-5094-004	13,459	07/01/19 06/30/20				13,459						
On-behalf SDA Managed Projects	Various	68,715,259	Various				612,625						
TOTAL STATE FINANCIAL ASSISTANCE SUBJECT TO SINGLE AUDIT							(237,695,330)						

* - Information Not Available
(*) - Transfer unearned income not budgeted in current year.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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.

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 (\$520,386) for the General Fund and (\$56,433) for the Special Revenue Fund. See Note 1 (the Notes to Required Supplementary Information) for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the General and Special Revenue Funds. Awards and financial assistance revenues are reported in the District's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General Fund	\$ 519,243	\$ 229,890,236	\$ 230,409,479
Special Revenue Fund	14,760,978	32,039,015	46,799,993
Capital Projects Fund	-	612,625	612,625
Food Service Fund	9,413,474	80,823	9,494,297
Total Awards and Financial Assistance	<u>\$ 24,693,695</u>	<u>\$ 262,622,699</u>	<u>\$ 287,316,394</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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.

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 \$17,664,143 reported as TPAF Pension Contributions and \$6,553,075 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, 2020. TPAF Social Security Contributions in the amount of \$6,575,400 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, 2020. 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, 2020.

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	\$ 5,377,139
Title II - Part A: Teachers and Principal Training and Recruiting	120,951
Title III - Part A: English Language Instruction	387,697
	<u>\$ 5,885,787</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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 2020-001 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 2020-001 No

G) Identification of major programs:

<u>CFDA Number(s)</u>	<u>FEIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.558	201NJ314N1099	<u>Child and Adult Care Food Program</u>
84.002	V002A190031	<u>Adult Education and Literacy Act, Title II</u>
		<u>Elementary and Secondary Education Act:</u>
84.010	S010A190030	Title I, Part A Basic
84.010	S010A190030	Title I, SIA
84.010	S010A190030	Title I, Reallocated
		<u>Elementary and Secondary Education Act:</u>
84.365A	S365A190030	Title III, Part A English Language Acquisition
84.365A	S365A190030	Title III, Part A Immigrant

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, 2020**

Section 1 - Summary of Auditors' Results

State Financial Assistance Section

J) Dollar threshold used to distinguish between Type A and Type B Programs.	<u>\$3,000,000</u>	
K) Auditee qualified as low-risk auditee?	<u>✓</u> Yes	<u> </u> No
L) Internal Control over major programs:		
1) Material weakness(es) identified?	<u> </u> Yes	<u> ✓ </u> No
2) Significant deficiency(ies) identified?	<u> ✓ </u> Yes	<u> </u> None reported
M) Type of auditor's report on compliance for major programs:	<u>Unmodified</u>	
N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter15-08 as applicable?	<u> ✓ </u> Yes	<u> </u> No

O) Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
<u>20-495-034-5120-078</u>	State Aid Cluster:
<u>20-495-034-5120-089</u>	<u>Equalization Aid</u>
<u>20-495-034-5120-084</u>	<u>Special Education Categorical Aid</u>
	<u>Security Aid</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

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, 2020**

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: V002A190031

Finding 2020-001

- 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:

\$109,804 in expenditures from Adult Education and Literacy Act, Title II financial reports were less than that of accounting records in the District's financial management system.

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

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
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2020**

(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 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, 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 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 2020-001.

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.

Current Year Status:

This finding has been corrected.