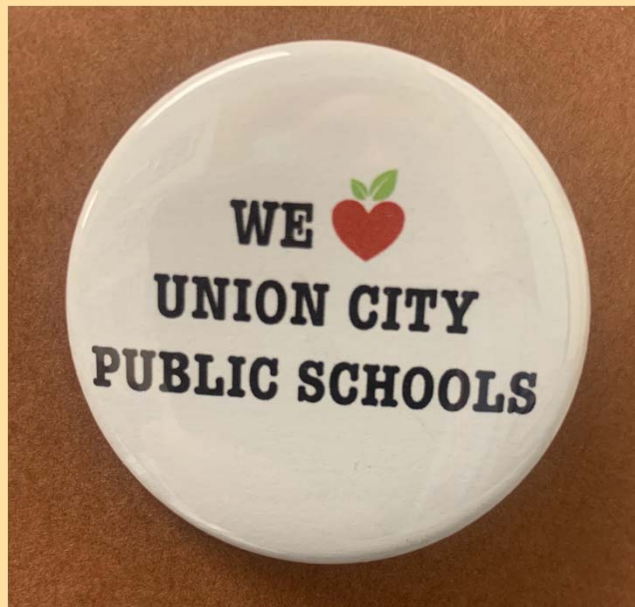


Annual Comprehensive Financial Report

of the

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



Union City Board of Education Pride!

For the Fiscal Year Ending June 30, 2021

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

[Revised May 18, 2022]

ANNUAL COMPREHENSIVE FINANCIAL REPORT

of the

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

Union City, New Jersey

For the Fiscal Year Ended June 30, 2021

CITY OF UNION CITY SCHOOL DISTRICT

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INTRODUCTORY SECTION

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



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

March 11, 2022

President Ydalia Genao,
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 annual comprehensive financial report of the City of Union City School District for the fiscal year ended June 30, 2021, 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 annual comprehensive 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 21, 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 2020-2021 fiscal year with an average daily enrollment of 11,796 students, (not including 1,390 in Early Childhood students), which is 0.48% more than the previous year's enrollment. The District sent 21 students to charter schools, a decrease of 7 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 1,095 students.

Average Daily Enrollment

Fiscal Year	Student Enrollment	Percent Change
2020-2021	13,186	-5.18%
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%

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

Fiscal Year	Projected Student Enrollment	Projected Percent Change
2021-2022	12,791	-3.00%

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 used funds from bond sales by the Hudson County Improvement Authority to finance this project. 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 mid 2025. The Union City Board of Education has conducted feasibility studies to address the emergent repairs to school buildings with an eye on the use of Federal ESSER III allocation to cover a portion of the costs.

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 2020-2021 budget in the amount of \$305,103,225 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$	30,775,842
2. Contribution to Whole School Reform	\$	132,666,452
3. Elementary and Secondary Education Act	\$	9,232,478

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. Annual appropriated budgets are adopted for the general and special revenue funds. Project length budgets are approved for the capital improvements accounted for in the Capital Projects Fund. 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 final budget amount as amended for the fiscal year is reflected in the financial section.

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, 2021.

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 2020. 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 seventeenth consecutive year and will apply for it again for fiscal year ended June 30, 2021.

7.) ACKNOWLEDGMENTS: We would like to express our appreciation to the members of the Board of Education for their concern in providing fiscal accountability to the citizens and taxpayers of the school district and thereby contributing their full support to the development and maintenance of our financial operation. Also, we would like to acknowledge the school administrative team and central office administrators for performing their duties in a fiscally sound and conservative manner. The preparation of this report could not have been accomplished without the efficient and dedicated services of our business office and school accountant and bookkeeper.

Respectfully submitted,



Anthony Dragona, Ed.D
School Business Administrator



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

**The Certificate of Excellence in Financial Reporting
is presented to**

City of Union City School District

**for its Comprehensive Annual Financial Report
for the Fiscal Year Ended June 30, 2020.**

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



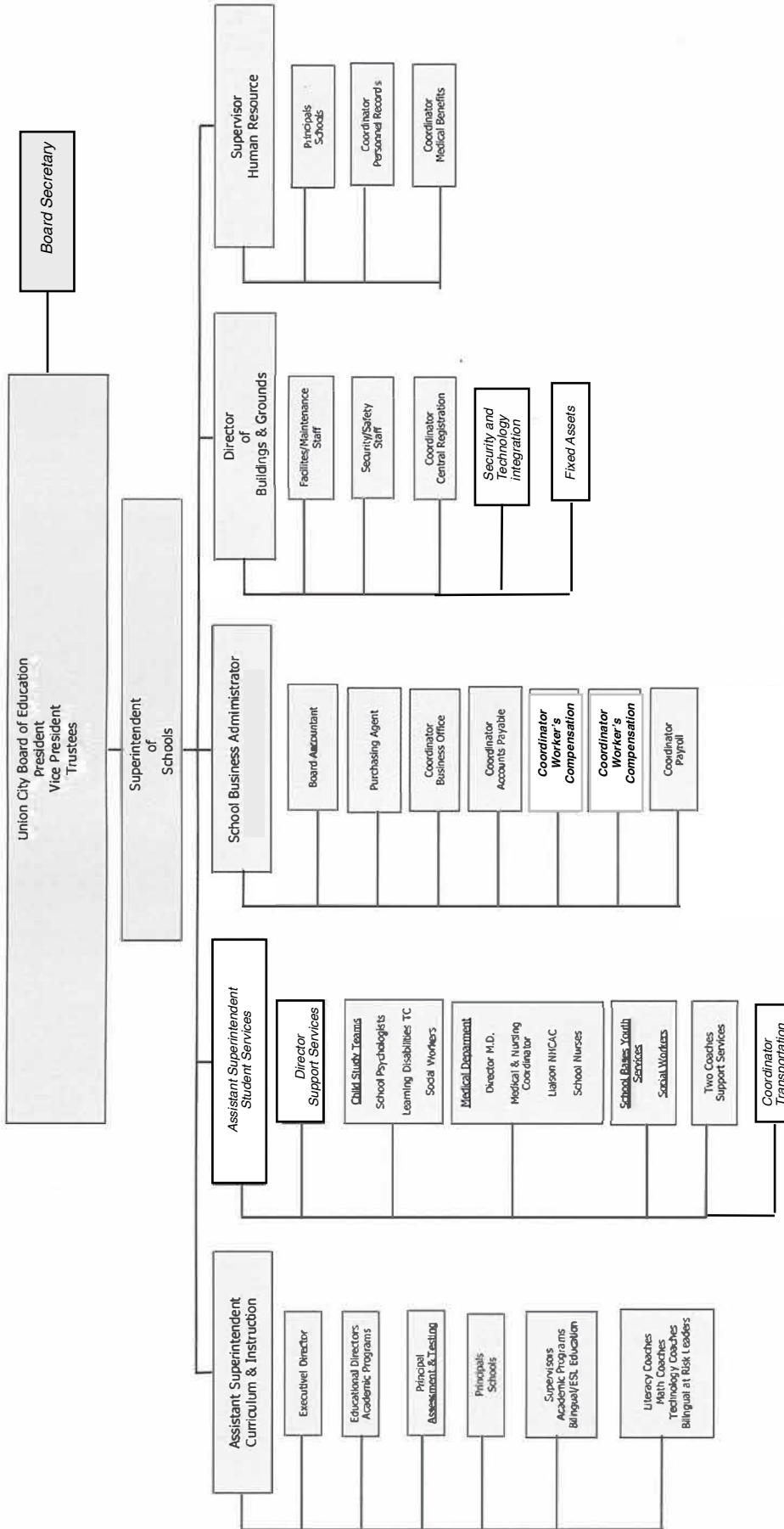
A handwritten signature in black ink, reading 'W. Edward Chabal'.

W. Edward Chabal
President

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

David J. Lewis
Executive Director

CITY OF UNION CITY SCHOOL DISTRICT
Organizational Chart
June 30, 2021



CITY OF UNION CITY SCHOOL DISTRICT

Roster of Officials

June 30, 2021

Members of the Board of Education

Term Expires

Ydalia Genao, President	May 15, 2024
Carlos Vallejo, Vice President	May 15, 2024
Rosa Cortez-Lopez	May 15, 2024
Kennedy Ng	May 15, 2023
Alejandro Velazquez	May 15, 2023
Fr. Aro Nathon	May 15, 2022
Joseph Isola	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, 2021**

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
Certified Public Accountants
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 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, 2021, 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, 2021, 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.

Change in Accounting Principle

As discussed in Note 1 to the basic financial statements, in 2021, the District adopted Governmental Accounting Standards Board Statement No. 84, Fiduciary Activities (an Amendment of GASB Statement No. 34). Our opinions are 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 21, 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 11, 2022, 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 11, 2022

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, 2021**

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, 2021. 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 2021 and 2020 are as follows, respectively:

- In total, net positions are \$222,161,078 and \$225,552,690. Net positions of governmental activities are \$218,349,605 and \$223,446,907. Net positions of the business-type activity, which represents food service, are \$3,811,473 and \$2,105,783. This reflects an increase (decrease) in net positions in the amount of (\$3,391,612) and (\$23,516,956).
- Total general revenues accounted for \$21,910,818 and \$22,726,916 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 \$314,332,276 and \$283,938,617 and Federal and State Aid not restricted are \$5,654,447 and \$5,628,993.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2021 was 13,186, which includes 1,390 in Early Childhood students located at various Daycare locations, and reflects a -5.18% decrease from the previous year. The City of Union City School District enrollment has increased by 1,095 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, 2020. 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 2021?" The statement of net position and the statement of activities answers this question. These statements include all assets, deferred outflows, liabilities, and deferred inflows 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, 2021**

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, 2021**

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 2021 and 2020, respectively.

Total assets equal \$373,684,383 and \$374,946,525. Total assets for Governmental Activities are \$368,161,515 and \$370,923,329. Total assets for Business Type Activities are \$5,522,868 and \$4,023,196.

**Table 1
Net Position**

	<u>Governmental Activities</u>		<u>Business Type Activity</u>		<u>Total</u>	
	<u>2021</u>	<u>2020*</u>	<u>2021</u>	<u>2020*</u>	<u>2021</u>	<u>2020*</u>
ASSETS						
Current and Other Assets	\$ 40,501,754	\$ 43,720,782	\$ 3,963,038	\$ 3,167,848	\$ 44,464,792	\$ 46,888,630
Capital Assets, Net	327,659,761	327,202,547	1,559,830	855,348	329,219,591	328,057,895
Total Assets	<u>368,161,515</u>	<u>370,923,329</u>	<u>5,522,868</u>	<u>4,023,196</u>	<u>373,684,383</u>	<u>374,946,525</u>
DEFERRED OUTFLOWS OF RESOURCES						
	<u>14,116,721</u>	<u>15,830,908</u>	<u>-</u>	<u>-</u>	<u>14,116,721</u>	<u>15,830,908</u>
LIABILITIES						
Current and Other Liabilities	27,820,346	28,589,897	1,089,472	1,917,413	28,909,818	30,507,310
Long-Term Liabilities	32,523,041	29,013,304	621,923	-	33,144,964	29,013,304
Net Pension Liability	74,722,362	83,691,005	-	-	74,722,362	83,691,005
Total Liabilities	<u>135,065,749</u>	<u>141,294,206</u>	<u>1,711,395</u>	<u>1,917,413</u>	<u>136,777,144</u>	<u>143,211,619</u>
DEFERRED INFLOWS OF RESOURCES						
	<u>28,862,882</u>	<u>22,013,124</u>	<u>-</u>	<u>-</u>	<u>28,862,882</u>	<u>22,013,124</u>
NET POSITION						
Net Investment in Capital Assets	316,148,768	314,714,527	1,559,830	855,348	317,708,598	315,569,875
Restricted	18,230,662	33,109,221	-	-	18,230,662	33,109,221
Unrestricted	<u>(116,029,825)</u>	<u>(124,376,841)</u>	<u>2,251,643</u>	<u>1,250,435</u>	<u>(113,778,182)</u>	<u>(123,126,406)</u>
Total Net Position	<u>\$ 218,349,605</u>	<u>\$ 223,446,907</u>	<u>\$ 3,811,473</u>	<u>\$ 2,105,783</u>	<u>\$ 222,161,078</u>	<u>\$ 225,552,690</u>

* As restated

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

Table 2 reflects the change in net position for fiscal years 2021 and 2020, respectively.

**Table 2
Change in Net Position**

	Governmental Activities		Business Type Activity		Total	
	2021	2020*	2021	2020*	2021	2020*
REVENUES						
Program Revenues:						
Charges for Services	\$ 74,343	\$ 352,683	\$ 106,518	\$ 372,426	\$ 180,861	\$ 725,109
Operating Grants	314,332,276	283,938,617	10,847,278	9,548,297	325,179,554	293,486,914
Capital Grants	2,414,919	623,672	-	-	2,414,919	623,672
Total Program Revenues	316,821,538	284,914,972	10,953,796	9,920,723	327,775,334	294,835,695
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	5,654,447	5,628,993	-	-	5,654,447	5,628,993
Interest	70,521	414,787	-	-	70,521	414,787
Miscellaneous	767,213	1,264,499	-	-	767,213	1,264,499
Total General Revenues	21,910,818	22,726,916	-	-	21,910,818	22,726,916
Total Revenues	338,732,356	307,641,888	10,953,796	9,920,723	349,686,152	317,562,611
EXPENSES						
Instruction	169,959,428	149,648,390	-	-	169,959,428	149,648,390
Support Services:						
Pupils and Instructional Staff	89,874,313	98,444,923	-	-	89,874,313	98,444,923
General and Business						
Administrative Services	31,145,091	27,662,744	-	-	31,145,091	27,662,744
Plant Operations and Maintenance	45,576,547	43,846,462	-	-	45,576,547	43,846,462
Pupil Transportation	3,876,577	5,900,824	-	-	3,876,577	5,900,824
Special Schools	2,684,490	5,312,285	-	-	2,684,490	5,312,285
Charter Schools	203,515	464,001	-	-	203,515	464,001
Interest on Long-Term Liabilities	509,697	513,420	-	-	509,697	513,420
Food Service	-	-	9,248,106	9,286,518	9,248,106	9,286,518
Total Expenses	343,829,658	331,793,049	9,248,106	9,286,518	353,077,764	341,079,567
Change in Net Position	(5,097,302)	(24,151,161)	1,705,690	634,205	(3,391,612)	(23,516,956)
Net Position, July 1	223,446,907	247,598,068	2,105,783	1,471,578	225,552,690	249,069,646
Net Position, June 30	\$ 218,349,605	\$ 223,446,907	\$ 3,811,473	\$ 2,105,783	\$ 222,161,078	\$ 225,552,690

* As restated

The total (decrease) in net position for the fiscal years 2021 and 2020 for Governmental Activities is (\$5,097,302) and (\$24,151,161). The total increase in net position for the Business-Type Activity is \$1,705,690 and \$634,205. The total (decrease) in net position is (\$3,391,612) and (\$23,516,956). The 2021 and 2020 (decrease) in net position was 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, 2021**

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	
	2021	2020*	2021	2020*
Instruction	\$ 169,959,428	\$ 149,648,390	49.42%	45.10%
Support Services:				
Pupils and Instructional Staff	89,874,313	98,444,923	26.14%	29.67%
General and Business				
Administrative Services	31,145,091	27,662,744	9.06%	8.34%
Plant Operations and Maintenance	45,576,547	43,846,462	13.26%	13.22%
Pupil Transportation	3,876,577	5,900,824	1.13%	1.78%
Special Schools	2,684,490	5,312,285	0.78%	1.60%
Charter Schools	203,515	464,001	0.06%	0.14%
Interest on Long-Term Liabilities	509,697	513,420	0.15%	0.15%
Total Expenses	\$ 343,829,658	\$ 331,793,049	100.00%	100.00%

* As restated

Total expenses for governmental activities for fiscal years 2021 and 2020 were \$343,829,658 and \$331,793,049. Total expenses increased \$12,036,609 in 2021 due mainly to an increase in instruction of \$20,311,038 and an increase in support services for plant operations and maintenance of \$1,730,085, offset by a decrease in support services for pupils and instructional staff of (\$8,570,610) from 2021 and 2020. The overall increase was mainly attributed to spending of federal grant sources related to COVID-19 pandemic relief offset by a decrease in operations related to COVID-19 pandemic state of emergency and resulting restrictions.

The Governmental Activities in the above chart demonstrates that for fiscal years 2021 and 2020 \$169,959,428 and \$149,648,390 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$89,874,313 and \$98,444,923. Combined resources from Instruction and Pupil and Instructional Staff totals \$259,833,741 and \$248,093,313.

Together the aforementioned categories account for 75.56% 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 Regional Transportation Consortium, along with the Hudson County Schools of Technology. The District has outsourced the bidding of transportation routes through the Northern Regional Educational Services Commission, and courtesy student bus transportation has been eliminated.

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 2021 and 2020 is \$203,515 and \$464,001. The District sends a total of 21 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, 2021**

Business-Type Activity

**Table 3b.
Business Activity**

	<u>Total Cost of Services</u>		<u>Percent of Total</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
REVENUE				
Charges for Services	\$ 106,518	\$ 372,426	0.97%	3.75%
Operating Grants	10,847,278	9,548,297	99.03%	96.25%
Total Revenue	10,953,796	9,920,723	100.00%	100.00%
EXPENSES				
Food Service	9,248,106	9,286,518	100.00%	100.00%
Total Expense	9,248,106	9,286,518	100.00%	100.00%
Net Income	1,705,690	634,205		
Change in Net Position	\$ 1,705,690	\$ 634,205		

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 2021 and 2020 of \$10,953,796 and \$9,920,723 and expenses of \$9,248,106 and \$9,286,518, respectively. Total revenues increased \$1,033,073 due to the District participating in the extended seamless summer option throughout the entire year because of the COVID-19 pandemic and resulting state of emergency. Total expenses decreased (\$38,412) because of a decrease in certain operations because of imposed restrictions during the COVID-19 pandemic state of emergency. The District had a \$1,705,690 operating gain in fiscal year 2021.

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 95.20%. The community, as a whole, is 4.55% of the support and other revenue accounts for 0.25% 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>
2021	\$ 15,418,637	\$ 837,734	\$ 314,332,276	\$ 2,414,919	\$ 5,654,447	\$ 338,658,013
2020*	15,418,637	1,679,286	283,938,617	623,672	5,628,993	307,289,205

* As restated

The total revenue from all governmental sources for the fiscal years 2021 and 2020 are \$338,658,013 and \$307,289,205. Revenues increased by \$31,368,808 due mainly to an increase of \$30,393,659 in operating grants mainly attributed to an increase in federal grant sources related to COVID-19 pandemic relief.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 \$309,402,783 and expenditures and other financing uses of \$309,247,609. The positive fund balance for the year reflects that the City of Union City School District was able to meet current costs.

General Fund Budgeting Highlights

The City of Union City School District's budget is prepared according to New Jersey statutes. During the 2020-2021 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 2021, 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 \$228,057,386 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 \$267,339,379 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 \$15,209,546. At June 30, 2021 there was \$5,669,437 excess surplus designated for subsequent year's budget. The City of Union City School District will allocate the excess surplus remaining of \$9,540,109 in the 2022-2023 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 \$19,572,724 final state aid payment for June 30, 2021, 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, 2021**

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2021 and 2020, the City of Union City School District had \$327,659,761 and \$327,202,547, 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, 2020	Additions	Disposals	Balance at June 30, 2021
Governmental Activities:				
Non-Depreciable	\$ 37,192,765	\$ -		\$ 37,192,765
Depreciable	<u>364,030,312</u>	<u>5,542,813</u>	<u>\$ -</u>	<u>369,573,125</u>
Total at Historical Cost	<u>401,223,077</u>	<u>5,542,813</u>	<u>-</u>	<u>406,765,890</u>
Less Accumulated Depreciation	<u>(74,020,530)</u>	<u>(5,085,599)</u>		<u>(79,106,129)</u>
Capital Assets, Net	<u>\$ 327,202,547</u>	<u>\$ 457,214</u>	<u>\$ -</u>	<u>\$ 327,659,761</u>
Business-Type Activity:				
Depreciable	\$ 2,138,273	\$ 1,010,841	\$ -	\$ 3,149,114
Less Accumulated Depreciation	<u>(1,282,925)</u>	<u>(306,359)</u>	<u>-</u>	<u>(1,589,284)</u>
Capital Assets, Net	<u>\$ 855,348</u>	<u>\$ 704,482</u>	<u>\$ -</u>	<u>\$ 1,559,830</u>

Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 2,280,944
Support Services	<u>2,804,655</u>
Total Depreciation Expense	<u>\$ 5,085,599</u>

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Long-Term Liabilities

At June 30, 2021 and 2020, the City of Union City School District had \$114,319,070 and \$118,934,190, respectively, in long-term liabilities from governmental fund resources and \$829,231 and \$0 in 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**

	<u>Balance June 30, 2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2021</u>
Governmental Activities				
Long-Term Liabilities:				
Capital Lease Obligations	\$ 12,488,020	\$ -	\$ (977,027)	\$ 11,510,993
Compensated Absences	22,755,165	10,583,405	(5,252,855)	28,085,715
Net Pension Liability	<u>83,691,005</u>	<u>5,665,507</u>	<u>(14,634,150)</u>	<u>74,722,362</u>
Total Governmental Activities				
Long-Term Liabilities	<u>\$ 118,934,190</u>	<u>\$ 16,248,912</u>	<u>\$ (20,864,032)</u>	<u>\$ 114,319,070</u>
Business-Type Activity				
Long-Term Liabilities:				
Capital Lease Obligations	<u>\$ -</u>	<u>\$ 984,712</u>	<u>\$ (155,481)</u>	<u>\$ 829,231</u>
Total Business-Type Activity				
Long-Term Liabilities	<u>\$ -</u>	<u>\$ 984,712</u>	<u>\$ (155,481)</u>	<u>\$ 829,231</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 2021 has revealed a slight decrease 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 2025. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Current Issues (Continued)

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 Federal Grants has impacted the cash stance, of the District, along with an increase 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, 2021

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 17,161,196	\$ 2,554,252	\$ 19,715,448
Internal balances	379,017	(379,017)	-
Receivables, net	12,014,127	1,637,298	13,651,425
Inventory	-	150,505	150,505
Restricted assets:			
Cash and cash equivalents	9,250,710	-	9,250,710
Capital reserve account - cash	1,696,704	-	1,696,704
Capital assets, net:			
Depreciable	290,466,996	1,559,830	292,026,826
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>368,161,515</u>	<u>5,522,868</u>	<u>373,684,383</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension liabilities	<u>14,116,721</u>	<u>-</u>	<u>14,116,721</u>
LIABILITIES			
Accounts payable	6,434,781	882,164	7,316,945
Payable to state government	313,341	-	313,341
Payable to federal government	316,170	-	316,170
Payroll deductions and withholdings payable	7,670,091	-	7,670,091
Other liability for unemployment claims	256,207	-	256,207
Unearned revenue	1,620,335	-	1,620,335
Accrued liability for insurance claims	4,135,754	-	4,135,754
Net pension liability	74,722,362	-	74,722,362
Current portion of long-term obligations	7,073,667	207,308	7,280,975
Noncurrent portion of long-term obligations	32,523,041	621,923	33,144,964
Total Liabilities	<u>135,065,749</u>	<u>1,711,395</u>	<u>136,777,144</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred pension liabilities	<u>28,862,882</u>	<u>-</u>	<u>28,862,882</u>
NET POSITION			
Net investment in capital assets	316,148,768	1,559,830	317,708,598
Restricted for:			
Capital projects	268,677	-	268,677
Capital reserve	1,696,704	-	1,696,704
Scholarships	363,893	-	363,893
Student and other board activities	691,842	-	691,842
Excess surplus	15,209,546	-	15,209,546
Unrestricted	(116,029,825)	2,251,643	(113,778,182)
Total net position	<u>\$ 218,349,605</u>	<u>\$ 3,811,473</u>	<u>\$ 222,161,078</u>

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

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Activities
for the Fiscal Year Ended June 30, 2021

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	\$ 128,644,605	-	\$ 107,628,085	\$ -	\$ (21,016,520)	\$ -	\$ (21,016,520)
Special education	22,287,968	-	20,125,075	-	(2,162,893)	-	(2,162,893)
Other special instruction	14,823,502	-	12,077,408	-	(2,746,094)	-	(2,746,094)
Vocational	4,574	-	7,359	-	2,785	-	2,785
Other instruction	4,198,779	-	5,274,424	-	1,075,645	-	1,075,645
Support services:							
Tuition	6,404,756	-	10,303,004	-	3,898,248	-	3,898,248
Student & instruction related services	83,469,557	74,343	74,822,897	-	(8,572,317)	-	(8,572,317)
School administrative services	12,272,845	-	15,684,744	-	3,411,899	-	3,411,899
General and business administrative services	18,872,246	-	9,357,604	-	(9,514,642)	-	(9,514,642)
Plant operations and maintenance	45,576,547	-	50,193,190	2,414,919	7,031,562	-	7,031,562
Pupil transportation	3,876,577	-	5,564,855	-	1,688,278	-	1,688,278
Special schools	2,684,490	-	2,118,456	-	(566,034)	-	(566,034)
Charter schools	203,515	-	335,336	-	131,821	-	131,821
Interest on long-term liabilities	509,697	-	839,839	-	330,142	-	330,142
Total governmental activities	<u>343,829,658</u>	<u>74,343</u>	<u>314,332,276</u>	<u>2,414,919</u>	<u>(27,008,120)</u>	<u>-</u>	<u>(27,008,120)</u>
Business-type activities:							
Food service	9,248,106	106,518	10,847,278	-	-	1,705,690	1,705,690
Total business-type activities	<u>9,248,106</u>	<u>106,518</u>	<u>10,847,278</u>	<u>-</u>	<u>-</u>	<u>1,705,690</u>	<u>1,705,690</u>
Total primary government	<u>\$ 353,077,764</u>	<u>\$ 180,861</u>	<u>\$ 325,179,554</u>	<u>\$ 2,414,919</u>	<u>(27,008,120)</u>	<u>1,705,690</u>	<u>(23,302,430)</u>
General revenues:							
Property taxes, levied for general purpose, net					15,418,637	-	15,418,637
Investment earnings					70,521	-	70,521
Miscellaneous income					767,213	-	767,213
State aid not restricted					5,654,447	-	5,654,447
Total general revenues					<u>21,910,818</u>	<u>-</u>	<u>21,910,818</u>
Change in net position					<u>(5,097,302)</u>	<u>1,705,690</u>	<u>(3,391,612)</u>
Net position, July 1 (as restated)					<u>223,446,907</u>	<u>2,105,783</u>	<u>225,552,690</u>
Net position, June 30					<u>\$ 218,349,605</u>	<u>\$ 3,811,473</u>	<u>\$ 222,161,078</u>

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

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and cash equivalents	\$ 17,161,196	\$ -	\$ -	\$ 17,161,196
Interfund receivable	4,283,238	-	-	4,283,238
Intergovernmental receivable:				
Local taxes receivable	6,167,455	-	-	6,167,455
Federal	-	3,241,406	-	3,241,406
State	2,605,266	-	-	2,605,266
Restricted assets:				
Cash and cash equivalents	<u>9,623,002</u>	<u>1,055,735</u>	<u>268,677</u>	<u>10,947,414</u>
Total assets	<u>\$ 39,840,157</u>	<u>\$ 4,297,141</u>	<u>\$ 268,677</u>	<u>\$ 44,405,975</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ -	\$ 3,904,221	\$ -	\$ 3,904,221
Accounts payable	751,374	34,518	-	785,892
Payable to state government	-	313,341	-	313,341
Payable to federal government	-	316,170	-	316,170
Payroll deductions and withholdings payable	7,670,091	-	-	7,670,091
Other liability for unemployment claims	256,207	-	-	256,207
Unearned revenue	<u>-</u>	<u>1,620,335</u>	<u>-</u>	<u>1,620,335</u>
Total liabilities	<u>8,677,672</u>	<u>6,188,585</u>	<u>-</u>	<u>14,866,257</u>
Fund Balances:				
Restricted for:				
Excess surplus - prior year - designated for subsequent year's expenditures	5,669,437	-	-	5,669,437
Excess surplus - current year	9,540,109	-	-	9,540,109
Capital reserve	1,696,704	-	-	1,696,704
Scholarships	-	363,893	-	363,893
Student and other board activities	-	691,842	-	691,842
Capital projects fund	-	-	268,677	268,677
Assigned fund balance:				
Other purposes - year end encumbrances	25,155,555	-	-	25,155,555
Unassigned fund balance (deficit)	<u>(10,899,320)</u>	<u>(2,947,179)</u>	<u>-</u>	<u>(13,846,499)</u>
Total fund balances	<u>31,162,485</u>	<u>(1,891,444)</u>	<u>268,677</u>	<u>29,539,718</u>
Total liabilities and fund balances	<u>\$ 39,840,157</u>	<u>\$ 4,297,141</u>	<u>\$ 268,677</u>	<u>\$ 44,405,975</u>

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

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2021

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

Total fund balances - governmental funds (from B-1)		\$ 29,539,718
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 \$406,765,890 and the accumulated depreciation is \$79,106,129.		327,659,761
Certain amounts resulting from the measurement of the net pension liability are reported as either deferred inflows of resources or deferred outflows of resources on the statement of net position and deferred over future years:		
Deferred outflows of pension liabilities	\$ 14,116,721	
Deferred inflows of pension liabilities	<u>(28,862,882)</u>	(14,746,161)
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities.		(5,648,889)
Accrued liability for health insurance claims incurred, but not reported.		(4,135,754)
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	(11,510,993)	
Compensated absences liability	(28,085,715)	
Net pension liability	<u>(74,722,362)</u>	<u>(114,319,070)</u>
Net position of governmental activities		<u>\$ 218,349,605</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, 2021

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	70,521	-	-	70,521
Miscellaneous	767,213	-	-	767,213
State sources	236,943,985	30,350,572	2,273,560	269,568,117
Federal sources	449,606	22,974,160	-	23,423,766
Private sources	-	154,529	-	154,529
Total revenues	<u>253,649,962</u>	<u>53,479,261</u>	<u>2,273,560</u>	<u>309,402,783</u>
EXPENDITURES				
Current expenditures:				
Instruction:				
Regular instruction	56,304,935	14,853,209	-	71,158,144
Special education instruction	12,213,878	-	-	12,213,878
Other special instruction	7,329,761	-	-	7,329,761
Vocational education	4,466	-	-	4,466
Other instruction	3,201,040	-	-	3,201,040
Support services and undistributed costs:				
Tuition	6,252,878	-	-	6,252,878
Student & instruction related services	25,257,531	33,125,323	-	58,382,854
School administrative services	9,519,048	-	-	9,519,048
Other administrative services	5,679,116	-	-	5,679,116
Operation and maintenance of plant services	30,971,869	-	-	30,971,869
Student transportation	3,377,302	-	-	3,377,302
Employee benefits	94,125,237	-	-	94,125,237
Special schools - current	1,285,688	-	-	1,285,688
Charter schools - current	203,515	-	-	203,515
Capital outlay	3,127,894	141,359	2,273,560	5,542,813
Total expenditures	<u>258,854,158</u>	<u>48,119,891</u>	<u>2,273,560</u>	<u>309,247,609</u>
Excess (deficiency) of revenues over expenditures	<u>(5,204,196)</u>	<u>5,359,370</u>	<u>-</u>	<u>155,174</u>
OTHER FINANCING SOURCES (USES)				
Contribution to school based budgeting	6,157,346	(6,157,346)	-	-
Local contribution to special revenue fund preschool education aid - inclusion	(764,904)	764,904	-	-
Total other financing sources (uses)	<u>5,392,442</u>	<u>(5,392,442)</u>	<u>-</u>	<u>-</u>
Net changes in fund balance	188,246	(33,072)	-	155,174
Fund balances, July 1 (as restated)	30,974,239	(1,858,372)	268,677	29,384,544
Fund balances, June 30	<u>\$ 31,162,485</u>	<u>\$ (1,891,444)</u>	<u>\$ 268,677</u>	<u>\$ 29,539,718</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, 2021

Total net change in fund balances - governmental funds (from B-2) \$ 155,174

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 capital outlays exceeded depreciation in the period.

Depreciation expense	\$ (5,085,599)	
Capital outlays	<u>5,542,813</u>	457,214

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.

Payment of capital leases	<u>977,027</u>	977,027
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In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid).

Health Insurance claims incurred, including not reported	(47,484,050)	
Health Insurance claims paid	46,359,463	
Compensated absences accrued	(10,583,405)	
Compensated absences paid	<u>5,252,855</u>	(6,455,137)

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	(231,580)	
Additional on-behalf TPAF pension expense	(9,432,487)	
Additional on-behalf TPAF pension contribution	9,432,487	
Additional on-behalf OPEB expense	(19,897,086)	
Additional on-behalf OPEB contribution	<u>19,897,086</u>	<u>(231,580)</u>

Change in net position of governmental activities \$ (5,097,302)

PROPRIETARY FUND

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Position
Proprietary Fund
June 30, 2021

	<u>Business-type Activity - Enterprise Fund Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,554,252
Intergovernmental receivable:	
Federal	1,637,298
Inventory	150,505
Total current assets	<u>4,342,055</u>
Noncurrent assets:	
Equipment	3,149,114
Less: accumulated depreciation	<u>(1,589,284)</u>
Total noncurrent assets	<u>1,559,830</u>
Total assets	<u>5,901,885</u>
LIABILITIES	
Current liabilities:	
Interfund payable	379,017
Accounts payable	882,164
Capital lease payable	<u>207,308</u>
Total liabilities	<u>1,468,489</u>
Noncurrent liabilities:	
Capital lease payable	<u>621,923</u>
Total liabilities	<u>2,090,412</u>
NET POSITION	
Investment in capital assets	1,559,830
Unrestricted	<u>2,251,643</u>
Total net position	<u><u>\$ 3,811,473</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, 2021

	<u>Business-type Activity - Enterprise Fund Food Service</u>
OPERATING REVENUES	
Charges for services:	
Special functions	\$ 106,518
OPERATING EXPENSES	
Cost of sales - reimbursable programs	5,908,336
Salaries and wages	1,768,668
Employee benefits	380,077
Supplies and materials	52,004
Insurance - Other	175,091
Uniforms	16,294
Training	5,077
Miscellaneous	70,271
Management fees	551,631
Lease of equipment	14,298
Depreciation Expense	306,359
Total operating expenses	<u>9,248,106</u>
Operating (loss)	<u>(9,141,588)</u>
NONOPERATING REVENUES	
Federal sources:	
Summer food service program for children	10,541,576
Food distribution program	68,326
Fresh fruit and vegetables program	140,876
Private sources	96,500
Total nonoperating revenues	<u>10,847,278</u>
Change in net position	1,705,690
Net position, July 1	<u>2,105,783</u>
Net position, June 30	<u>\$ 3,811,473</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, 2021

	<u>Business-type Activity - Enterprise Fund Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 106,518
Payments to employees	(1,768,668)
Payments for employee benefits	(380,077)
Payments to suppliers	(7,777,341)
Net cash (used for) operating activities	<u>(9,819,568)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	21,164
Federal sources	10,408,726
Private sources	96,500
Net cash provided by non-capital financing activities	<u>10,526,390</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of equipment	(1,010,841)
Capital lease proceeds	984,712
Capital lease payments	(155,481)
Net cash (used for) capital and related financing activities	<u>(181,610)</u>
Net increase in cash and cash equivalents	525,212
Balance, July 1	2,029,040
Balance, June 30	<u>\$ 2,554,252</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	\$ (9,141,588)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	306,359
Food distribution program	68,326
Decrease in inventories	9,645
(Decrease) in interfund payable	(27,061)
(Decrease) in accounts payable	(1,035,249)
Total adjustments	<u>(677,980)</u>
Net cash (used for) operating activities	<u>\$ (9,819,568)</u>
NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 68,326</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 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 and proprietary funds. 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, 2021**

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 and private proceeds 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, 2021**

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

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.

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 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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, 2021**

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.

	2020 - 2021
Total Revenues (Budgetary Basis)	\$ 54,171,426
Adjustments:	
Add: Prior Year Encumbrances	1,852,806
Less: Current Year Encumbrances	(2,495,688)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,897,896
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,947,179)
Total Revenues (GAAP) Basis	\$ 53,479,261
Total Expenditures (Budgetary Basis)	\$ 54,155,215
Adjustments:	
Add: Prior Year Encumbrances	1,852,806
Less: Current Year Encumbrances	(2,495,688)
Net Transfers (outflows) to General Fund	(5,392,442)
Total Expenditures (GAAP Basis)	\$ 48,119,891

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Cash, Cash Equivalents and Investments:

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost.

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

H. Interfund Receivables/Payables:

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

I. Payables:

Tuition Payable - Tuition charges for the fiscal years 2020 - 2021 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.

Payroll deductions and withholdings payable - Funds held for unemployment claims do not meet the definition of a fiduciary activity prescribed in GASB Statement No. 84, *Fiduciary Activities* and are therefore reported in the general fund. Any unremitted balances at year-end are reported as a liability.

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, 2021, consisted of \$150,505.

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 capital reserve, unemployment compensation insurance, grant programs, private scholarships, student activities, and capital projects.

L. Capital Assets:

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements. The District considers all property, plant and equipment with a cost over \$2,000 to be a capital asset.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capital Assets (Continued):

Government-wide Statements

All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation. Estimated historical cost was used to value the majority of the assets acquired prior to June 30, 2001.

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

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

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. Funds Held for Unemployment Claims:

Funds held for unemployment claims do not meet the definition of a fiduciary activity prescribed in GASB Statement No. 84, *Fiduciary Activities* and are therefore reported in the general fund. As these funds are restricted pursuant to *N.J.S.A. 43:21-7.3(g)* any employee contributions held for unemployment claims are classified as an other liability and any employer contributions held for unemployment claims are classified as restricted fund balance. Funds used for the payment for claims will reduce the outstanding liability before use of the restricted fund balance.

O. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

O. Compensated Absences (Continued):

The liability for these compensated absences recorded as liabilities in the governmental activities in the government-wide financial statements amounted to \$28,085,715, at June 30, 2021, 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.

P. 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.

Q. 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.

R. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications:

Government-wide Statements

Equity is classified as net position and displayed in three components:

Net Investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that do not meet the definition of “restricted” or “net investment in capital assets.”

Governmental Fund Statements

Governmental fund equity is classified as fund balance. GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (“GASB Statement 54”) established fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Under GASB Statement 54, fund balance is further categorized as restricted, committed, assigned, or unassigned fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

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, 2021 audited excess surplus that is required to be appropriated in the 2022-2023 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 2021-2022 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.

Scholarships – Represents fund balance restricted specifically for scholarships fully funded by private contributions solely for such purpose.

Student and Other Board Activities – Represents fund balance restricted specifically for student and other board activities funded by fees and dues collected solely for such purposes.

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

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Equity Classifications (Continued):

Governmental Fund Statements (Continued)

Assigned Fund Balance – This designation is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent is expressed by either the Superintendent or Business Administrator.

Year-End Encumbrances - Represents encumbrances outstanding at the end of the year based on purchase orders and contracts awarded for which the goods or services have not yet been received at June 30.

Designated for Subsequent Year's Expenditures – This designation was created to dedicate the portion of fund balance appropriated in the 2021-2022 original budget certified for taxes.

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

Fund Balance Policies

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

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

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

T. Operating and Nonoperating Revenue:

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

U. Expenditures/Expenses:

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character:	Current (further classified by function)
	Capital Outlay

Proprietary Fund - By Operating and Nonoperating

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

U. Expenditures/Expenses (Continued):

In the fund financial statements, governmental funds report expenditures of financial resources. The proprietary fund reports expenses relating to use of economic resources.

V. 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 and other post-employment benefits contributions in the government-wide financial statements have been increased \$29,329,573 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.

W. 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.

X. 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.

Y. GASB Pronouncements

Recently Adopted Accounting Pronouncements

Beginning with the year ended June 30, 2021, the District has implemented 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. GASB Pronouncements (Continued)

Recently Adopted Accounting Pronouncements (Continued)

An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. As a result of the implementation of this Statement, the New Jersey Department of Education has made the following determinations as to the reporting of certain funds which, in prior years, have been reported as Fiduciary Activities:

<u>Activity</u>	<u>Prior to Implementation</u>	<u>After Implementation</u>
Private Purpose Scholarship	Fiduciary Fund	Special Revenue Fund
Unemployment Compensation Insurance	Fiduciary Fund	General Fund
Workmen's Compensation Self-Insurance	Fiduciary Fund	General Fund
Student Activity	Fiduciary Fund	Special Revenue Fund
Payroll Agency	Fiduciary Fund	General Fund

Recently Issued Accounting Pronouncements to be implemented in future years

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. GASB Pronouncements

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

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*. This Statement provides guidance regarding the financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. The Statement will also enhance (1) information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. Paragraphs 4 and 5 of the Statement were effective immediately whereas the remaining requirements of this Statement are effective for periods beginning after June 15, 2021.

NOTE 2. DEPOSITS AND INVESTMENTS

New Jersey School Districts are limited as to the types of investments and types of financial institutions they may invest in. New Jersey Statute 18A:20-37 provides a list of permissible investments that may be purchased by New Jersey School Districts. Additionally, the District has adopted a cash management plan that requires it to deposit public funds in public depositories protected from loss under Federal Deposit Insurance Corporation (“FDIC”), Securities Investor Protection Corporation (“SIPC”) or the provisions of the Governmental Unit Deposit Protection Act (“GUDPA”). GUDPA was enacted in 1970 to protect governmental units from a loss of funds on deposit with a failed banking institution in New Jersey.

Deposits

N.J.S.A. 17:9-41 et.seq. establishes the requirements for the security of deposits of governmental units. The Statute requires that no governmental unit shall deposit public funds in a public depository unless such funds are secured in accordance with the Act. Public depositories include savings and loan institutions, banks (both state and national banks) and savings banks, the deposits of which are federally insured. All public depositories must pledge collateral, having a market value at least equal to five percent of the average daily balance of collected public funds, to secure the deposits of governmental units. If a public depository fails, the collateral it has pledged, plus the collateral of all other public depositories, is available to pay the full amount of their deposits to the governmental units.

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

- a) Uncollateralized.
- b) Collateralized with securities held by the pledging financial institution.
- c) Collateralized with securities held by the pledging financial institution’s trust department or agent but not in the District’s name.

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

Bank balances are insured up to \$250,000 in the aggregate by the FDIC for each bank. SIPC replaces cash claims up to a maximum of \$100,000 for each failed brokerage firm. At June 30, 2021, the book value of the District’s deposits was \$30,662,862 and bank balances of the District’s cash and deposits amounted to \$32,417,257.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

Deposits (Continued)

As of June 30, 2021, 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	24,664,772
NJ Cash Management	<u>5,748,090</u>
	<u>\$ 30,662,862</u>
Reconciliation to Government-wide Statement of Net Position:	
Unrestricted Cash	\$ 19,715,448
Restricted Cash	<u>10,947,414</u>
	<u>\$ 30,662,862</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, 2021, the District had \$5,748,090 on deposit with the New Jersey Cash Management Fund.

Investments

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

NOTE 3. DEPOSIT AND INVESTMENT RISK

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

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 3. DEPOSIT AND INVESTMENT RISK (Continued)

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

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

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

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

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

At June 30, 2021 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, 2021 did not have any activity during the 2021 fiscal year.

NOTE 5. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet at June 30, 2021 amounting to \$8,772,721 are comprised \$2,605,266 from state sources and \$6,167,455 from local sources.

Receivables from other governments as reported on the special revenue fund balance sheet at June 30, 2021 amounting to \$3,241,406 is all comprised from federal sources.

NOTE 6. CAPITAL ASSETS AND DEPRECIATION

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets are the same as those used for the general capital assets. Donated capital assets are recorded at their acquisition value at the date of donation.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 6. CAPITAL ASSETS AND DEPRECIATION (Continued)

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, 2021:

	<u>Balance at July 1, 2020</u>	<u>Additions</u>	<u>Balance at June 30, 2021</u>
Governmental Activities:			
Non-Depreciable:			
Land	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable:			
Buildings and Improvements	343,704,634	5,294,123	348,998,757
Machinery & Equipment	<u>20,325,678</u>	<u>248,690</u>	<u>20,574,368</u>
Total at Historical Cost	<u>364,030,312</u>	<u>5,542,813</u>	<u>369,573,125</u>
Less: Accumulated Depreciation:			
Buildings and Improvements	(56,614,995)	(3,943,663)	(60,558,658)
Machinery & Equipment	<u>(17,405,535)</u>	<u>(1,141,936)</u>	<u>(18,547,471)</u>
Total Accumulated Depreciation	<u>(74,020,530)</u>	<u>(5,085,599) *</u>	<u>(79,106,129)</u>
Depreciable Capital Assets, Net	<u>290,009,782</u>	<u>457,214</u>	<u>290,466,996</u>
Governmental Activities - Capital Assets, Net	<u>\$ 327,202,547</u>	<u>\$ 457,214</u>	<u>\$ 327,659,761</u>

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2021 as follows:

Instruction:	
Regular	\$ 1,728,383
Special Education	296,667
Other Special Education	178,035
Vocational Education	108
Other Instruction	<u>77,751</u>
Total Instruction	<u>2,280,944</u>
Support Services:	
Tuition	151,878
Student & Instruction Related Services	1,418,079
School Administrative Services	231,211
General & Business Administrative Services	137,942
Operation & Maintenance of Plant	752,285
Pupil Transportation	82,032
Special Schools	<u>31,228</u>
Total Support Services	<u>2,804,655</u>
Total Depreciation Expense	<u>\$ 5,085,599</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 6. CAPITAL ASSETS AND DEPRECIATION (Continued)

The following is a summarization of the business-type activities in capital assets for the year fiscal year ended June 30, 2021:

Business-type Activity:			
Depreciable:			
Machinery & Equipment	\$ 2,138,273	\$ 1,010,841	\$ 3,149,114
Less: Accumulated Depreciation:			
Machinery & Equipment	<u>(1,282,925)</u>	<u>(306,359)</u>	<u>(1,589,284)</u>
Business-type Activity - Capital Assets, Net	<u>\$ 855,348</u>	<u>\$ 704,482</u>	<u>\$ 1,559,830</u>

NOTE 7. LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended June 30, 2021, the following changes occurred in governmental activities long term-liabilities:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year	Long-Term Portion
Governmental Activities:						
Capital Lease Obligations	\$ 12,488,020	\$ -	\$ (977,027)	\$ 11,510,993	\$ 1,011,520	\$ 10,499,473
Compensated Absences	<u>22,755,165</u>	<u>10,583,405</u>	<u>(5,252,855)</u>	<u>28,085,715</u>	<u>6,062,147</u>	<u>22,023,568</u>
Sub-total	35,243,185	10,583,405	(6,229,882)	39,596,708	7,073,667	32,523,041
Net Pension Liability	<u>83,691,005</u>	<u>5,665,507</u>	<u>(14,634,150)</u>	<u>74,722,362</u>	<u>-</u>	<u>74,722,362</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 118,934,190</u>	<u>\$ 16,248,912</u>	<u>\$ (20,864,032)</u>	<u>\$ 114,319,070</u>	<u>\$ 7,073,667</u>	<u>\$ 107,245,403</u>

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

During the year ended June 30, 2021, the following changes occurred in business-type activity long term-liabilities:

	Balance June 30, 2020	Additions	Reductions	Balance June 30, 2021	Due Within One Year	Long-Term Portion
Business-type Activity:						
Capital Lease Obligations	<u>\$ -</u>	<u>\$ 984,712</u>	<u>\$ (155,481)</u>	<u>\$ 829,231</u>	<u>\$ 207,308</u>	<u>\$ 621,923</u>

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 7. LONG-TERM LIABILITIES (Continued)

Capital Leases

The District is currently leasing school buses, copiers, computers, fitness equipment, and kitchen 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 \$907,150 to \$910,700 from fiscal year 2022 to 2037.

The following is a schedule of the future minimum lease payments under the capital leases and the present value of the remaining net minimum lease payments as of June 30, 2021:

Total Capital Leases

Year Ending June 30,	Governmental Activities	Business-type Activity	Total
2022	\$ 1,510,713	\$ 207,308	\$ 1,718,021
2023	1,343,321	207,307	1,550,628
2024	1,294,792	207,308	1,502,100
2025	905,900	-	905,900
2026	909,900	-	909,900
2027-2031	4,550,925	-	4,550,925
2032-2036	4,539,650	-	4,539,650
2037	908,250	-	908,250
Total Minimum Lease Payments	15,963,451	621,923	16,585,374
Less: Amount Representing Interest	4,452,458	-	4,452,458
Present Value of Net Minimum Lease Payments	<u>\$ 11,510,993</u>	<u>\$ 621,923</u>	<u>\$ 12,132,916</u>

Governmental Activities:

Five Year Copiers Capital Lease # 9

Year Ending June 30,	Machinery and Equipment
2022	\$ 119,471
2023	49,780
Total Minimum Lease Payments	169,251
Less: Amount Representing Interest	4,058
Present Value of Net Minimum Lease Payments	<u>\$ 165,193</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 7. LONG-TERM LIABILITIES (Continued)

Capital Leases (Continued)

Governmental Activities (Continued):

Twenty Year Parking Lot

<u>Year Ending June 30,</u>	<u>Buildings and Improvements</u>
2022	\$ 907,150
2023	909,650
2024	910,900
2025	905,900
2026	909,900
2027-2031	4,550,925
2032-2036	4,539,650
2037	<u>908,250</u>
Total Minimum Lease Payments	14,542,325
Less: Amount Representing Interest	<u>4,367,325</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 10,175,000</u></u>

Exercise, Fitness and
Rehabilitation Equipment

<u>Year Ending June 30,</u>	<u>Machinery and Equipment</u>
2022	\$ 23,647
2023	23,647
2024	<u>23,648</u>
Total Minimum Lease Payments	70,942
Less: Amount Representing Interest	<u>10,542</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 60,400</u></u>

Copiers

<u>Year Ending June 30,</u>	<u>Machinery and Equipment</u>
2022	\$ 360,245
2023	360,244
2024	<u>360,244</u>
Total Minimum Lease Payments	1,080,733
Less: Amount Representing Interest	<u>70,533</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 1,010,200</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 7. LONG-TERM LIABILITIES (Continued)

Capital Leases (Continued)

Governmental Activities (Continued):

Computer Equipment

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

Business-type Activity:

Kitchen Equipment

	<u>Year Ending June 30,</u>	<u>Machinery and Equipment</u>
	2022	\$ 207,308
	2023	207,307
	2024	<u>207,308</u>
Total Minimum Lease Payments		621,923
Less: Amount Representing Interest		<u>-</u>
Present Value of Net Minimum Lease Payments		<u><u>\$ 621,923</u></u>

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.

Public Employees' Retirement System (PERS) - established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A to provide retirement, death, disability and medical benefits to certain qualified members. The Public Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan administered by the State of New Jersey, Division of Pensions and Benefits. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state or local jurisdiction.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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

Description of Plans and Benefits Provided (Continued)

Teachers' Pension and Annuity Fund (TPAF) - established as of January 1, 1955, under the provisions of N.J.S.A. 18A:66 to provide retirement benefits, death, disability and medical benefits to certain qualified members. The Teachers' Pension and Annuity Fund is considered a cost-sharing multiple-employer defined benefit pension plan with a special funding situation, by which the State of New Jersey is responsible to fund 100% of the employer contributions, excluding any local employer retirement incentive (ERI) contributions. Membership is mandatory for substantially all teachers or members of the professional staff certified by the State Board of Examiners, and employees of the Department of Education who have titles that are unclassified, professional, and certified.

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43.3B, and N.J.S.A. 18A:66 for TPAF. All benefits vest after 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, 2021**

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, 2021**

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, 2020 is \$16.4 billion and the plan fiduciary net position as a percentage of the total pension liability is 58.32%. The collective net pension liability of the State funded TPAF at June 30, 2020 is \$65.99 billion and the plan fiduciary net position as a percentage of total pension liability is 24.60%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2019 which were rolled forward to June 30, 2020.

Actuarial Methods and Assumptions

In the July 1, 2019 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 2021.

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, 2021 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, 2021, 2020, and 2019 the District paid the required contributions to PERS of \$5,012,606, \$4,517,955, and \$4,383,157, 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 \$6,888,518 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, 2021**

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, 2020. 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, 2020 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2020.

At June 30, 2021 the District reported in the statement of net position (accrual basis) a liability of \$74,722,362 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the District's PERS proportion was 0.4582%, which was a decrease of 0.0063% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$5,244,186 for PERS. At June 30, 2021, 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	\$ 1,096,320	\$ -
Changes in assumptions	-	28,862,882
Net differences between projected and actual investment earnings on pension plan investments	2,554,070	-
Changes in proportion	4,817,442	-
District contributions subsequent to measurement date	5,648,889	-
Total	\$ 14,116,721	\$ 28,862,882

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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)

\$5,648,889 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, 2022. 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,	
2022	\$ (7,088,560)
2023	(6,877,447)
2024	(3,926,821)
2025	(2,031,260)
2026	<u>(470,962)</u>
	<u>\$ (20,395,050)</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, 2020 measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2021**

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, 2020) 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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2020. 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 and the non-employer contributing entity will be based on 78% 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 all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all projected benefit payments to determine the total pension liability.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
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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, 2020, 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District's proportionate share of PERS net pension liability	\$ 94,062,988	\$ 74,722,362	\$ 58,311,312

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2020. 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, 2021 the District reported accounts payable to the PERS of \$5,648,889 for the required actuarially determined contribution to PERS for the year ended June 30, 2021.

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, 2020. 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, 2020, 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
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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, 2021 the State’s net pension liability for TPAF associated with the District was \$520,967,520. The non-employer allocation percentages are based on the ratio of the State’s contributions made as an employer and non-employer 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, 2020. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. At June 30, 2020 the State’s proportionate share of the TPAF net pension liability associated with the District was 0.7912% which was an increase of 0.0209% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$32,395,979 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, 2020, measurement date was determined by an actuarial valuation as of July 1, 2019, which was rolled forward to June 30, 2020. 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-2020.

The actuarial assumptions used in the July 1, 2019 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, 2021**

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, 2020) 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, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	7.71%
Non-U.S. Developed Market Equity	13.50%	8.57%
Emerging Market Equity	5.50%	10.23%
Private Equity	13.00%	11.42%
Real Assets	3.00%	9.73%
Real Estate	8.00%	9.56%
High Yield	2.00%	5.95%
Private Credit	8.00%	7.59%
Investment Grade Credit	8.00%	2.67%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%
Risk Mitigation Strategies	3.00%	3.40%

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 5.40% as of June 30, 2020. 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 2.21% as of June 30, 2020, 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 78% 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 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2062 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
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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, 2020, 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 (4.40%)	At Current Discount Rate (5.40%)	At 1% Increase (6.40%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 611,937,365	\$ 520,967,520	\$ 445,432,332

The sensitivity analysis was based on the State's proportionate share of the net pension liability attributable to the District at June 30, 2020. 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 postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health 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, 2021**

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	216,804
Inactive Plan Members or Beneficiaries Currently Receiving Benefit Payments	<u>149,304</u>
Total	<u>366,108</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, 2020 is \$67.8 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, 2019 which were rolled forward to June 30, 2020.

Actuarial Methods and Assumptions

In the June 30, 2019 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, 2021**

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 \$1.18 billion to the OPEB plan in fiscal year 2020.

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, 2021, 2020, and 2019 were \$7,196,401, \$6,553,075 and \$7,015,506, 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, 2020. 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, 2021, the District recognized in the Government-wide statement of activities (accrual basis) OPEB expense of \$27,093,487. 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, 2021 the State's proportionate share of the OPEB liability attributable to the District is \$491,306,152. The non-employer allocation percentages are based on the ratio of the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2020. At June 30, 2020, the State's share of the OPEB liability attributable to the District was 0.7245% which was an increase of 0.0121% from its proportion measured as of June 30, 2019 of 0.7124%.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2020, measurement date was determined by an actuarial valuation as of June 30, 2019, which was rolled forward to June 30, 2020. The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	Inflation Rate: 2.50%	
	TPAF/ABP	PERS
Salary Increases: Through 2026	1.55 – 4.45% based on years of service	2.00 – 6.00% based on years of service
Thereafter	1.55 – 4.45% 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-2020. 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-2020. 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-2020.

The actuarial assumptions used in the June 30, 2019 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 90% and 10% in PPO and HMO, respectively.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.6% and decreases to a 4.5% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2021 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.0% and decreases to a 4.5% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0%.

Discount Rate

The discount rate for June 30, 2020 was 2.21%. 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
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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, 2021 (measurement date June 30, 2020) is as follows:

	<u>Total OPEB Liability (State Share 100%)</u>
Balance, June 30, 2019 measurement date	\$ 297,298,079
Changes reconized for the fiscal year:	
Service cost	13,674,934
Interest on the total OPEB liability	10,740,159
Changes in assumptions	89,744,751
Difference between Expected and actual experience	88,142,217
Gross benefit payments	(8,553,236)
Contributions from the member	259,248
Net changes	<u>194,008,073</u>
Balance, June 30, 2020 measurement date	<u>\$ 491,306,152</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, 2020. 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, 2020 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, 2021, calculated using the discount rate 2.21%, 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 (1.21%)	At Current Discount Rate (2.21%)	At 1% Increase (3.21%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 592,294,925	\$ 491,306,152	\$ 412,342,657

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 non-employer 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	\$ 396,598,894	\$ 491,306,152	\$ 604,081,447

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2020 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, 2021:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 4,283,238	\$ -
Special Revenue	-	3,904,221
Enterprise	-	379,017
Total	\$ 4,283,238	\$ 4,283,238

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

The special revenue fund transferred a \$6,157,346 contribution to school based budgeting to the general fund during the fiscal year ended June 2021. The general fund transferred a \$764,904 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, 2021**

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, 2021, 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

Lawsuit filed in the United States District Court, District of New Jersey. Carrier reviewed the suit and denied coverage as it is a contract action. 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 sought judgment in the amount of \$768,818 plus pre-judgment interest in the amount of 18%. The District contends that the charges assessed by Denver Equipment and its subcontractor Polidori Construction far exceeded the budgeted amount of \$500,000 for the project. Furthermore, the District contends that charges assessed under the project were fraudulent and excessive. Lastly, the District contends that Denver Equipment and Polidori Construction failed to pay workers prevailing wage rates as required on public projects. The District acknowledges that money is due and owing to Denver Equipment for the project. The amount due is in dispute. The dispute between the parties was arbitrated on various days in November and December 2021. The final demand from Denver Equipment to settle the dispute was \$999,637 which included pre-judgment interest. A decision/award from the Arbitrator is expected soon.

J.G. v. Union City Board of Education

A complaint was filed in 2021 alleging the plaintiff was abused by a former teacher in or about 2014 when she was a student. The complaint alleges negligence, gross negligence/recklessness, a violation of the New Jersey Law against Discrimination, and requests compensatory damages, in conjunctive relief and punitive damages. Discovery is ongoing. There is a criminal indictment pending against the former teacher in connection with this and another alleged victim after having left the District's employment and working elsewhere. There is a total of \$6,000,000 in insurance coverage but insurance will not cover the punitive damages, if awarded, or any claims asserted after the District became aware of the actions of the former teacher, if any. The District is represented by counsel assigned by the carrier and has decided to employ special counsel to represent the District on the claims for which the District is not covered by insurance. An anticipated settlement figure cannot be determined but can be expected to be substantial especially on the punitive damages claim, 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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 2021. 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 Annual Comprehensive 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.

District contributions, employee contributions, reimbursements to the State for claims paid and the ending balance of funds held for the years ended June 30, 2021, 2020, and 2019 are as follows:

<u>Year Ending</u>	<u>District Contributions</u>	<u>Employee Contributions</u>	<u>Claims Paid</u>	<u>Interest Earned</u>	<u>Ending Balance</u>
June 30, 2021	\$ -	\$ 171,274	\$ (133,843)	\$ -	\$ 256,207
June 30, 2020	-	69,178	(95,807)	-	218,776
June 30, 2019	-	356,149	(468,007)	-	245,405

All of the District’s funds held for unemployment claims are comprised of employee contributions and classified as an other liability.

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, 2021, 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, 2021 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 13. RISK MANAGEMENT (Continued)

C. Employee Health Insurance Benefits Plan (Continued):

Changes in the balances of claims liabilities for the employee health insurance benefits plan for the years ended June 30, 2021, 2020, and 2019 are as follows:

	Fiscal Year Ended June 30,		
	2021	2020	2019
Unpaid claims, July 1	\$ 3,011,167	\$ 1,013,025	\$ 2,308,190
Claims incurred	47,458,825	45,324,658	33,385,084
Claims paid	(46,334,238)	(43,326,516)	(34,680,249)
Unpaid claims, June 30	\$ 4,135,754	\$ 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

NOTE 15. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the \$31,162,485 General Fund fund balance at June 30, 2021, \$15,209,546 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$5,669,437 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2022); \$1,696,704 is restricted for capital reserve; \$25,155,555 is assigned for year-end encumbrances; and a deficit of (\$10,899,320) is unassigned.

Special Revenue Fund – Of the (\$1,891,444) Special Revenue Fund deficit fund balance at June 30, 2021; \$363,893 is restricted for scholarships; \$691,842 is restricted for student and other board activities; and (\$2,947,179) is unassigned.

Capital Projects Fund – The \$268,677 Capital Projects Fund fund balance at June 30, 2021 \$268,677 is restricted for capital projects.

The total Governmental Funds fund balance is \$28,483,983.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

NOTE 15. FUND BALANCE APPROPRIATED (Continued)

Government-wide Statements:

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

	Governmental Activities	Business-type Activity	Total
Fund Balance/Net Position	\$ 29,539,718	\$ 3,811,473	\$ 33,351,191
Add: Capital Assets, Net of Accumulated Depreciation	327,659,761	-	327,659,761
Deferred Outflows of Pension Liabilities	14,116,721	-	14,116,721
Less: Accounts Payable for Pension Contribution	(5,648,889)	-	(5,648,889)
Accrued Liability for Health Insurance Claims Incurred, but not Reported	(4,135,754)	-	(4,135,754)
Long-Term Liabilities	(39,596,708)	-	(39,596,708)
Net Pension Liability	(74,722,362)	-	(74,722,362)
Deferred Inflows of Pension Liabilities	(28,862,882)	-	(28,862,882)
Total Net Position	\$ 218,349,605	\$ 3,811,473	\$ 222,161,078

NOTE 16. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$1,891,444) in the Special Revenue Fund as of June 30, 2021 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

Pursuant to P.L. 2003, c. 97 any negative unreserved, undesignated fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds statements of (\$13,846,499) 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, 2021 is \$15,209,546.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021, \$70,777,121 has been approved by the SDA and \$69,819,964 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year, 2021, the District had \$2,061,862 in increases of various outstanding SDA projects. There was \$2,273,560 in SDA project expenditures reported and no projects completed during fiscal year 2021. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

NOTE 19. PRIOR PERIOD ADJUSTMENTS AND RESTATEMENT

Implementation of New Accounting Pronouncement

The District restated the financial statements for the year ended June 30, 2020 to reflect a prior period adjustment due to the implementation of GASB Statement No. 84. Net position and fund balances at June 30, 2020 has been adjusted as follows:

	Government- wide Statements	Governmental Fund Statements			
	Governmental Activities	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
Net position/fund balance, June 30, 2020	\$ 222,407,383	\$ 3,811,473	\$ (2,897,896)	\$ 268,677	\$ 1,182,254
Prior period adjustments:					
Scholarships	332,885	-	332,885	-	332,885
Student and other board activities	706,639	-	706,639	-	706,639
Net position/fund balance, June 30, 2020 (as restated)	<u>\$ 223,446,907</u>	<u>\$ 3,811,473</u>	<u>\$ (1,858,372)</u>	<u>\$ 268,677</u>	<u>\$ 2,221,778</u>

NOTE 20. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred June 30, 2021 through March 11, 2022, the date that the financial statements were issued for possible disclosure and recognition in the financial statements, and no items, other than those already included in Note 12, contingent liabilities, have come to the attention of the District that would require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

PROPRIETARY FUND

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<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	70,521	(29,479)
Unrestricted miscellaneous revenue	50,000	-	50,000	767,213	717,213
Total - local sources	<u>15,568,637</u>	<u>-</u>	<u>15,568,637</u>	<u>16,256,371</u>	<u>687,734</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	371,714	-	371,714	449,606	77,892
Total - federal sources	<u>371,714</u>	<u>-</u>	<u>371,714</u>	<u>449,606</u>	<u>77,892</u>
State sources:					
Equalization aid	184,733,192	-	184,733,192	179,750,971	(4,982,221)
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	3,498,267	-	3,498,267	2,567,056	(931,211)
On-behalf TPAF contributions (Non-budgeted):					
Pension contribution	-	-	-	22,963,492	22,963,492
Post-retirement medical contributions	-	-	-	7,196,401	7,196,401
Long term disability insurance premium	-	-	-	12,211	12,211
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	6,888,518	6,888,518
Total - state sources	<u>205,959,689</u>	<u>-</u>	<u>205,959,689</u>	<u>237,106,879</u>	<u>31,147,190</u>
Total revenues	<u>221,900,040</u>	<u>-</u>	<u>221,900,040</u>	<u>253,812,856</u>	<u>31,912,816</u>
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	4,020,873	26,786	4,047,659	3,977,659	70,000
Grades 1-5	19,925,462	(809,937)	19,115,525	18,543,968	571,557
Grades 6-8	12,905,005	(262,702)	12,642,303	12,381,041	261,262
Grades 9-12	15,940,875	(472,755)	15,468,120	15,299,800	168,320
Other salaries for instruction:					
Preschool/kindergarten	396,896	-	396,896	396,896	-
Total regular programs - instruction	<u>53,189,111</u>	<u>(1,518,608)</u>	<u>51,670,503</u>	<u>50,599,364</u>	<u>1,071,139</u>
Regular programs - home instruction:					
Salaries of teachers	72,898	-	72,898	63,887	9,011
Other salaries for instruction	95,111	(95,111)	-	-	-
Total regular programs - home instruction	<u>168,009</u>	<u>(95,111)</u>	<u>72,898</u>	<u>63,887</u>	<u>9,011</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,545,140	(100,090)	4,445,050	4,413,174	31,876
Purchased professional - educational services	123,597	(85,494)	38,103	29,811	8,292
Purchased professional - technical services	10,515	(9,914)	601	601	-
Other purchased services (400-500 series)	195,880	(60,620)	135,260	103,072	32,188
Supplies and materials	-	1,059	1,059	1,059	-
General supplies	2,682,365	6,139,494	8,821,859	1,086,931	7,734,928
Textbooks	309,839	(294,509)	15,330	3,640	11,690
Other objects	52,477	(28,713)	23,764	3,396	20,368
Total regular programs - undistributed instruction	<u>7,919,813</u>	<u>5,561,213</u>	<u>13,481,026</u>	<u>5,641,684</u>	<u>7,839,342</u>
Total regular programs	<u>61,276,933</u>	<u>3,947,494</u>	<u>65,224,427</u>	<u>56,304,935</u>	<u>8,919,492</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	335,800	(7,129)	328,671	328,671	-
Purchased professional - technical services	5,000	(5,000)	-	-	-
General supplies	15,000	(14,191)	809	808	1
Total cognitive - moderate	<u>355,800</u>	<u>(26,320)</u>	<u>329,480</u>	<u>329,479</u>	<u>1</u>
Learning/language disabilities:					
Salaries of teachers	3,054,970	57,379	3,112,349	3,112,347	2
Other salaries for instruction	563,714	12,681	576,395	576,395	-
Other purchased services (400-500 series)	1,500	(1,500)	-	-	-
General supplies	48,231	(39,639)	8,592	5,883	2,709
Textbooks	3,410	(3,410)	-	-	-
Total learning/language disabilities	<u>3,671,825</u>	<u>25,511</u>	<u>3,697,336</u>	<u>3,694,625</u>	<u>2,711</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Multiple disabilities:					
Salaries of teachers	\$ 547,625	\$ (19,330)	\$ 528,295	\$ 528,295	\$ -
Other salaries for instruction	257,579	-	257,579	257,579	-
General supplies	17,716	(17,269)	447	447	-
Total multiple disabilities	<u>822,920</u>	<u>(36,599)</u>	<u>786,321</u>	<u>786,321</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	7,140,174	(458,611)	6,681,563	6,681,563	-
Purchased professional - educational services	3,000	(3,000)	-	-	-
Other purchased services (400-500 series)	7,000	(7,000)	-	-	-
General supplies	105,706	(96,543)	9,163	6,033	3,130
Textbooks	3,410	(3,410)	-	-	-
Total resource room/resource center	<u>7,259,290</u>	<u>(568,564)</u>	<u>6,690,726</u>	<u>6,687,596</u>	<u>3,130</u>
Autism:					
Salaries of teachers	805,195	(113,361)	691,834	691,834	-
Other purchased services (400-500 series)	1,000	(1,000)	-	-	-
Supplies and materials	11,000	(11,000)	-	-	-
General supplies	28,578	(27,751)	827	827	-
Total autism	<u>845,773</u>	<u>(153,112)</u>	<u>692,661</u>	<u>692,661</u>	<u>-</u>
Special education - home instruction:					
Salaries of teachers	310,000	(278,293)	31,707	17,160	14,547
Other salaries for instruction	143,000	(143,000)	-	-	-
General supplies	33,695	(27,659)	6,036	6,036	-
Total special education - home instruction	<u>486,695</u>	<u>(448,952)</u>	<u>37,743</u>	<u>23,196</u>	<u>14,547</u>
Total special education - instruction	<u>13,442,303</u>	<u>(1,208,036)</u>	<u>12,234,267</u>	<u>12,213,878</u>	<u>20,389</u>
Bilingual education:					
Salaries of teachers	7,613,575	(575,720)	7,037,855	7,036,126	1,729
Other salaries for instruction	312,389	(122,246)	190,143	190,143	-
Other purchased services (400-500 series)	2,000	(2,000)	-	-	-
General supplies	365,418	(253,488)	111,930	96,098	15,832
Textbooks	10,000	(10,000)	-	-	-
Other objects	12,640	(5,246)	7,394	7,394	-
Total bilingual education	<u>8,316,022</u>	<u>(968,700)</u>	<u>7,347,322</u>	<u>7,329,761</u>	<u>17,561</u>
Vocational programs - local - instruction:					
Purchased professional - educational services	1,188	-	1,188	-	1,188
General supplies	30,638	(23,647)	6,991	4,466	2,525
Textbooks	5,726	(5,226)	500	-	500
Other objects	3,504	(3,504)	-	-	-
Total vocational programs - local - instruction	<u>41,056</u>	<u>(32,377)</u>	<u>8,679</u>	<u>4,466</u>	<u>4,213</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	52,052	(24,300)	27,752	21,153	6,599
Other purchase services (300-500 series)	55,979	(52,504)	3,475	3,475	-
Supplies and materials	8,400	(4,085)	4,315	1,457	2,858
School-sponsored athletics:					
Salaries	159,694	-	159,694	159,419	275
Salaries of teachers	384,000	(384,000)	-	-	-
Purchased services (300-500 series)	70,000	(70,000)	-	-	-
Supplies and materials	362,203	443,261	805,464	274,277	531,187
Other objects	45,000	(43,500)	1,500	-	1,500
Before/after school programs:					
Salaries of teachers	282,246	(143,246)	139,000	139,000	-
Other salaries for instruction	801,105	(783,493)	17,612	17,612	-
Student assistants video productions	70,000	-	70,000	446	69,554
Purchased professional and technical services	22,400	(22,400)	-	-	-
Supplies and materials	10,612	-	10,612	-	10,612
Other supplemental/at-risk programs:					
Salaries of teachers	683,458	(111,901)	571,557	571,557	-
Other special schools:					
General Supplies	2,725	(2,725)	-	-	-
Community service programs:					
Salaries	239,000	(239,000)	-	-	-
Purchased services (300-500 series)	4,212,644	(1,459,375)	2,753,269	2,012,644	740,625
Total other instructional	<u>7,461,518</u>	<u>(2,897,268)</u>	<u>4,564,250</u>	<u>3,201,040</u>	<u>1,363,210</u>
Total - instruction	<u>90,537,832</u>	<u>(1,158,887)</u>	<u>89,378,945</u>	<u>79,054,080</u>	<u>10,324,865</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	\$ 59,771	\$ -	\$ 59,771	\$ 46,116	\$ 13,655
Tuition to CSSD & regional day schools	2,178,669	-	2,178,669	598,358	1,580,311
Tuition to private schools for the handicapped-within state	10,789,585	(2,490,315)	8,299,270	5,608,404	2,690,866
Tuition - state facilities	106,316	-	106,316	-	106,316
Total undistributed expenditures - instruction	<u>13,134,341</u>	<u>(2,490,315)</u>	<u>10,644,026</u>	<u>6,252,878</u>	<u>4,391,148</u>
Attendance and social work services:					
Salaries	1,201,939	(130,543)	1,071,396	1,071,396	-
Other salaries	367,180	3,915	371,095	362,123	8,972
Salary drop out prevention officer	2,066,836	147,100	2,213,936	2,213,933	3
Salaries of family support team	923,597	(179,213)	744,384	744,384	-
Family/parent liaison salary	1,037,103	9,520	1,046,623	1,046,619	4
Purchase professional & technical services	37,825	(36,425)	1,400	1,400	-
Other purchased services (400-500 series)	2,950	(2,950)	-	-	-
Supplies and materials	10,214	(3,622)	6,592	439	6,153
General supplies	10,639	(10,639)	-	-	-
Other objects	23,858	(15,300)	8,558	7,499	1,059
Total attendance and social work services	<u>5,682,141</u>	<u>(218,157)</u>	<u>5,463,984</u>	<u>5,447,793</u>	<u>16,191</u>
Health services:					
Salaries	1,781,114	24,530	1,805,644	1,805,642	2
Family/parent liaison salary	202,544	(8,834)	193,710	193,709	1
Salaries of social services coordinators	967,241	(173,810)	793,431	793,431	-
Purchased professional and technical services	317,730	(316,360)	1,370	1,370	-
Other purchased services (400-500 series)	7,500	(7,500)	-	-	-
Supplies and materials	165,595	(46,983)	118,612	10,105	108,507
Other objects	28,769	3,001	31,770	10,682	21,088
Total health services	<u>3,470,493</u>	<u>(525,956)</u>	<u>2,944,537</u>	<u>2,814,939</u>	<u>129,598</u>
Other support services - students-regular:					
Salaries of other professional staff	2,198,075	101,891	2,299,966	2,299,966	-
Salaries of secretarial and clerical assistants	533,385	(33,571)	499,814	499,814	-
Other salaries	840,687	(817,383)	23,304	1,584	21,720
Purchased professional - educational services	62,232	(22,718)	39,514	28,303	11,211
Other purchased services (400-500 series)	5,000	(3,960)	1,040	-	1,040
Supplies and materials	5,471	(5,471)	-	-	-
Other objects	219,142	(170,000)	49,142	37,776	11,366
Total other support services - students-regular	<u>3,863,992</u>	<u>(951,212)</u>	<u>2,912,780</u>	<u>2,867,443</u>	<u>45,337</u>
Other support services - students - special services:					
Salaries of other professional staff	4,035,456	(469,327)	3,566,129	3,548,001	18,128
Salaries of secretarial and clerical assistants	621,292	21,315	642,607	641,901	706
Total other support services - students-special services	<u>4,656,748</u>	<u>(448,012)</u>	<u>4,208,736</u>	<u>4,189,902</u>	<u>18,834</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	3,533,247	(25,941)	3,507,306	3,497,688	9,618
Salaries of other professional staff	816,993	183,492	1,000,485	971,427	29,058
Salaries of secretarial and clerical assistants	1,414,077	(58,684)	1,355,393	1,293,903	61,490
Other salaries	578,090	(8,000)	570,090	512,809	57,281
Other salaries for instruction	20,000	(20,000)	-	-	-
Purchased professional - educational services	124,322	(63,472)	60,850	37,575	23,275
Purchased professional - technical services	5,461	(5,461)	-	-	-
Other purchased services (400-500 series)	1,752,889	(59,873)	1,693,016	1,307,812	385,204
Supplies and materials	375,092	(209,020)	166,072	126,861	39,211
Textbooks	23,490	(23,490)	-	-	-
Other objects	6,996	(3,150)	3,846	1,850	1,996
Total improvement of instructional services	<u>8,650,657</u>	<u>(293,599)</u>	<u>8,357,058</u>	<u>7,749,925</u>	<u>607,133</u>
Educational media services/school library:					
Salaries	744,678	(22,781)	721,897	721,897	-
Salaries of technology coordinators	120,300	1,663	121,963	121,963	-
Purchased professional - technical services	287,842	(1)	287,841	255,161	32,680
Other purchased services (400-500 series)	16,900	(4,900)	12,000	8,670	3,330
Supplies and materials	488,724	(24,778)	463,946	42,279	421,667
Total educational media services/school library	<u>1,658,444</u>	<u>(50,797)</u>	<u>1,607,647</u>	<u>1,149,970</u>	<u>457,677</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Instruction staff training services:					
Salaries of supervisors of instruction	\$ 736,266	\$ 328,564	\$ 1,064,830	\$ 1,037,081	\$ 27,749
Other purchased professional services - educational	5,600	(3,600)	2,000	-	2,000
Other purchased services (400-500 series)	2,000	(625)	1,375	478	897
Supplies and materials	46,300	(46,300)	-	-	-
Total instruction staff training services	<u>790,166</u>	<u>278,039</u>	<u>1,068,205</u>	<u>1,037,559</u>	<u>30,646</u>
Support services - general administration:					
Salaries	496,406	-	496,406	436,180	60,226
Salaries of other professional staff	2,354,705	(185,543)	2,169,162	1,118,478	1,050,684
Other purchased professional services - educational	71,987	-	71,987	26,285	45,702
Legal services	698,027	-	698,027	536,280	161,747
Other purchased professional services	465,741	-	465,741	369,802	95,939
Purchased technical services	817,601	(150,000)	667,601	488,631	178,970
Communications/telephone	378,168	-	378,168	272,880	105,288
Miscellaneous purchased services	476,742	-	476,742	409,244	67,498
General Supplies	29,977	-	29,977	29,431	546
Miscellaneous expenditures	114,522	68,710	183,232	109,292	73,940
Total support services - general administration	<u>5,903,876</u>	<u>(266,833)</u>	<u>5,637,043</u>	<u>3,796,503</u>	<u>1,840,540</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,707,136	14,435	4,721,571	4,721,567	4
Salaries of secretarial and clerical assistants	3,848,664	(92,982)	3,755,682	3,755,681	1
Other professional and technical services	2,009,901	(28,998)	1,980,903	702,470	1,278,433
Other purchased services (400-500 series)	15,425	(14,627)	798	798	-
Supplies and materials	576,630	(297,603)	279,027	201,603	77,424
Other objects	212,355	(36,220)	176,135	136,929	39,206
Total support services - school administration	<u>11,370,111</u>	<u>(455,995)</u>	<u>10,914,116</u>	<u>9,519,048</u>	<u>1,395,068</u>
Central services:					
Salaries	839,374	5,156,044	5,995,418	937,887	5,057,531
Purchased profession services	10,000	-	10,000	-	10,000
Purchased technical services	532,473	(251,834)	280,639	109,681	170,958
Supplies and materials	90,184	59,371	149,555	89,315	60,240
Miscellaneous expenditures	77,495	465,328	542,823	74,179	468,644
Total central services:	<u>1,549,526</u>	<u>5,428,909</u>	<u>6,978,435</u>	<u>1,211,062</u>	<u>5,767,373</u>
Administrative Information Technology:					
Purchased technical services	847,933	(143,074)	704,859	671,551	33,308
Total administrative information technology:	<u>847,933</u>	<u>(143,074)</u>	<u>704,859</u>	<u>671,551</u>	<u>33,308</u>
Required maintenance for school facilities:					
Salaries	2,451,630	(1,732,724)	718,906	717,147	1,759
Cleaning, repair and maintenance services	785,658	(747,569)	38,089	20,846	17,243
General supplies	255,953	(224,891)	31,062	6,062	25,000
Other objects	27,880	(27,800)	80	80	-
Total required maintenance for school facilities	<u>3,521,121</u>	<u>(2,732,984)</u>	<u>788,137</u>	<u>744,135</u>	<u>44,002</u>
Other operating and maintenance of plant services:					
Salaries	9,968,268	2,077,372	12,045,640	11,863,921	181,719
Other salaries	38,718	-	38,718	38,718	-
Purchased professional and technical services	3,658,655	(850,634)	2,808,021	2,156,357	651,664
Cleaning, repair and maintenance services	6,730,897	(2,730,298)	4,000,599	3,036,237	964,362
Rental of land and buildings other than lease purchase	1,907,286	(819,908)	1,087,378	1,034,669	52,709
Other purchased property	625,000	140,000	765,000	709,243	55,757
General supplies	1,547,457	-	1,547,457	1,333,412	214,045
Energy	3,926,500	-	3,926,500	3,063,485	863,015
Other objects	270,080	(42,000)	228,080	162,879	65,201
Total other operating and maintenance of plant services:	<u>28,672,861</u>	<u>(2,225,468)</u>	<u>26,447,393</u>	<u>23,398,921</u>	<u>3,048,472</u>
Security:					
Salaries	6,752,368	77,016	6,829,384	6,828,216	1,168
General supplies	3,232	(1,635)	1,597	597	1,000
Total security	<u>6,755,600</u>	<u>75,381</u>	<u>6,830,981</u>	<u>6,828,813</u>	<u>2,168</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Student transportation services:					
Salaries of non-instruction aides	\$ 1,248,000	\$ (687,044)	\$ 560,956	\$ 533,274	\$ 27,682
Management Fee - ESC & CTSA Trans Program	417,644	-	417,644	141,363	276,281
Cleaning, repair and maintenance services	67,666	(67,666)	-	-	-
Contracted services - (other than between home and school) - vendors	2,000	(2,000)	-	-	-
Contracted services - (Special education students) - joint agreement	6,154,390	(3,559,844)	2,594,546	1,496,776	1,097,770
General supplies	5,000	-	5,000	1,664	3,336
Miscellaneous purchased services	851,983	1,000,000	1,851,983	1,204,225	647,758
Total student transportation services	<u>8,746,683</u>	<u>(3,316,554)</u>	<u>5,430,129</u>	<u>3,377,302</u>	<u>2,052,827</u>
Unallocated employee benefits:					
Group insurance	6,040	(6,040)	-	-	-
Social Security contribution	3,850,000	(580,383)	3,269,617	3,075,184	194,433
TPAF contribution - ERIP	3,850,000	(836,511)	3,013,489	3,929	3,009,560
Other retirement contributions - regular	4,500,000	522,171	5,022,171	5,022,171	-
Other retirement contributions - ERIP	2,001,735	(522,171)	1,479,564	7,034	1,472,530
Workers' compensation	4,500,000	-	4,500,000	3,428,240	1,071,760
Unemployment compensation	450,000	(450,000)	-	-	-
Health benefits	40,563,004	6,758,821	47,321,825	45,201,007	2,120,818
Tuition reimbursement	714,809	(179)	714,630	327,050	387,580
Total unallocated employee benefits	<u>60,435,588</u>	<u>4,885,708</u>	<u>65,321,296</u>	<u>57,064,615</u>	<u>8,256,681</u>
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	-	-	-	22,963,492	(22,963,492)
Post-retirement medical contributions	-	-	-	7,196,401	(7,196,401)
Long term disability insurance premium	-	-	-	12,211	(12,211)
Reimbursed TPAF Social Security contributions (Non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,888,518</u>	<u>(6,888,518)</u>
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,060,622</u>	<u>(37,060,622)</u>
Total undistributed expenditures	<u>169,710,281</u>	<u>(3,450,919)</u>	<u>166,259,362</u>	<u>175,182,981</u>	<u>(8,923,619)</u>
Total current	<u>260,248,113</u>	<u>(4,609,806)</u>	<u>255,638,307</u>	<u>254,237,061</u>	<u>1,401,246</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	13,500	-	13,500	-	13,500
Undistributed expenditures:					
General administration	62,231	80,000	142,231	107,331	34,900
Total equipment	<u>75,731</u>	<u>80,000</u>	<u>155,731</u>	<u>107,331</u>	<u>48,400</u>
Facilities acquisition and construction services:					
Architect/engineering services	1,000,000	(1,000,000)	-	-	-
Construction services	2,663,695	6,375,028	9,038,723	3,020,563	6,018,160
Total facilities acquisition and construction services	<u>3,663,695</u>	<u>5,375,028</u>	<u>9,038,723</u>	<u>3,020,563</u>	<u>6,018,160</u>
Total capital outlay	<u>3,739,426</u>	<u>5,455,028</u>	<u>9,194,454</u>	<u>3,127,894</u>	<u>6,066,560</u>
Special schools:					
Other special schools - instructions:					
Salaries of teachers	212,813	(161,888)	50,925	50,925	-
Other salaries - instruction	290,250	(290,250)	-	-	-
General supplies	20,835	(20,835)	-	-	-
Total other special schools - instructions	<u>523,898</u>	<u>(472,973)</u>	<u>50,925</u>	<u>50,925</u>	<u>-</u>
Accredited evening/adult high school - instruction:					
Salaries of teachers	346,813	(248,341)	98,472	98,472	-
Other salaries for instruction	8,251	-	8,251	-	8,251
General supplies	9,049	-	9,049	539	8,510
Textbooks	2,250	-	2,250	-	2,250
Total accredited evening/adult high school - instruction	<u>366,363</u>	<u>(248,341)</u>	<u>118,022</u>	<u>99,011</u>	<u>19,011</u>
Accredited evening/adult high school - support services:					
Salaries	12,375	(12,375)	-	-	-
Purchased professional and technical services	3,022	-	3,022	-	3,022
Total accredited evening/adult high school - support services	<u>15,397</u>	<u>(12,375)</u>	<u>3,022</u>	<u>-</u>	<u>3,022</u>

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Adult education - local - instruction:					
Salaries	\$ 174,733	\$ -	\$ 174,733	\$ 172,263	\$ 2,470
Salaries of teachers	1,023,407	3,317	1,026,724	963,489	63,235
General supplies	14,850	(14,850)	-	-	-
Total adult education - local - instruction	<u>1,212,990</u>	<u>(11,533)</u>	<u>1,201,457</u>	<u>1,135,752</u>	<u>65,705</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>2,119,728</u>	<u>(745,222)</u>	<u>1,374,506</u>	<u>1,285,688</u>	<u>88,818</u>
Charter schools	<u>367,208</u>	<u>-</u>	<u>367,208</u>	<u>203,515</u>	<u>163,693</u>
Total expenditures	<u>266,474,475</u>	<u>100,000</u>	<u>266,574,475</u>	<u>258,854,158</u>	<u>7,720,317</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(44,574,435)</u>	<u>(100,000)</u>	<u>(44,674,435)</u>	<u>(5,041,302)</u>	<u>39,633,133</u>
OTHER FINANCING SOURCES (USES)					
Transfer out - capital reserve withdrawal capital projects fund	(100,000)	100,000	-	-	-
Transfers in - contribution to school based budgeting - general fund	131,913,209	753,243	132,666,452	131,936,707	(729,745)
Transfers in - contribution to school based budgeting - special revenue fund	6,910,589	(753,243)	6,157,346	6,157,346	-
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(764,904)	-	(764,904)	(764,904)	-
Transfers out - contribution to school based budgeting	<u>(131,913,209)</u>	<u>(753,243)</u>	<u>(132,666,452)</u>	<u>(131,936,707)</u>	<u>729,745</u>
Total other financing sources (uses)	<u>6,045,685</u>	<u>(653,243)</u>	<u>5,392,442</u>	<u>5,392,442</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(38,528,750)</u>	<u>(753,243)</u>	<u>(39,281,993)</u>	<u>351,140</u>	<u>39,633,133</u>
Fund balances, July 1	<u>50,384,069</u>	<u>-</u>	<u>50,384,069</u>	<u>50,384,069</u>	<u>-</u>
Fund balances, June 30	<u>\$ 11,855,319</u>	<u>\$ (753,243)</u>	<u>\$ 11,102,076</u>	<u>\$ 50,735,209</u>	<u>\$ 39,633,133</u>
Recapitulation:					
Restricted for:					
Excess Surplus - prior year - designated for subsequent year's expenditures				\$ 5,669,437	
Excess Surplus - current year				9,540,109	
Capital reserve				1,696,704	
Assigned to:					
Year-end encumbrances				25,155,555	
Unassigned				<u>8,673,404</u>	
				<u>50,735,209</u>	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(19,572,724)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 31,162,485</u>	

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	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	-	-	-
Unrestricted miscellaneous revenue	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	371,714	-	371,714	-	-	-
Total - federal sources	<u>371,714</u>	<u>-</u>	<u>371,714</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	184,733,192	-	184,733,192	-	-	-
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	3,498,267	-	3,498,267	-	-	-
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>205,959,689</u>	<u>-</u>	<u>205,959,689</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>221,900,040</u>	<u>-</u>	<u>221,900,040</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Current:						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	-	4,020,873	4,020,873	-	26,786	26,786
Grades 1-5	-	19,925,462	19,925,462	-	(809,937)	(809,937)
Grades 6-8	321,986	12,583,019	12,905,005	(153,673)	(109,029)	(262,702)
Grades 9-12	20,350	15,920,525	15,940,875	(18,331)	(454,424)	(472,755)
Other salaries for instruction:						
Preschool/kindergarten	-	396,896	396,896	-	-	-
Total regular programs - instruction	<u>342,336</u>	<u>52,846,775</u>	<u>53,189,111</u>	<u>(172,004)</u>	<u>(1,346,604)</u>	<u>(1,518,608)</u>
Regular programs - home instruction:						
Salaries of teachers	72,898	-	72,898	-	-	-
Other salaries for instruction	95,111	-	95,111	(95,111)	-	(95,111)
Total regular programs - home instruction	<u>168,009</u>	<u>-</u>	<u>168,009</u>	<u>(95,111)</u>	<u>-</u>	<u>(95,111)</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	1,854,612	2,690,528	4,545,140	(242,935)	142,845	(100,090)
Purchased professional - educational services	42,300	81,297	123,597	(34,735)	(50,759)	(85,494)
Purchased professional - technical services	-	10,515	10,515	-	(9,914)	(9,914)
Other purchased services (400-500 series)	134,530	61,350	195,880	-	(60,620)	(60,620)
Supplies and materials	-	-	-	1,059	-	1,059
General supplies	928,404	1,753,961	2,682,365	(150,311)	6,289,805	6,139,494
Textbooks	171,689	138,150	309,839	(160,000)	(134,509)	(294,509)
Other objects	12,868	39,609	52,477	-	(28,713)	(28,713)
Total regular programs - undistributed instruction	<u>3,144,403</u>	<u>4,775,410</u>	<u>7,919,813</u>	<u>(586,922)</u>	<u>6,148,135</u>	<u>5,561,213</u>
Total regular programs	<u>3,654,748</u>	<u>57,622,185</u>	<u>61,276,933</u>	<u>(854,037)</u>	<u>4,801,531</u>	<u>3,947,494</u>
Special education:						
Cognitive - moderate:						
Salaries of teachers	-	335,800	335,800	-	(7,129)	(7,129)
Purchased professional - technical services	-	5,000	5,000	-	(5,000)	(5,000)
General supplies	-	15,000	15,000	-	(14,191)	(14,191)
Total cognitive - moderate	<u>-</u>	<u>355,800</u>	<u>355,800</u>	<u>-</u>	<u>(26,320)</u>	<u>(26,320)</u>
Learning/language disabilities:						
Salaries of teachers	-	3,054,970	3,054,970	-	57,379	57,379
Other salaries for instruction	-	563,714	563,714	-	12,681	12,681
Other purchased services (400-500 series)	-	1,500	1,500	-	(1,500)	(1,500)
General supplies	-	48,231	48,231	-	(39,639)	(39,639)
Textbooks	-	3,410	3,410	-	(3,410)	(3,410)
Total learning/language disabilities	<u>-</u>	<u>3,671,825</u>	<u>3,671,825</u>	<u>-</u>	<u>25,511</u>	<u>25,511</u>
Multiple disabilities:						
Salaries of teachers	-	547,625	547,625	-	(19,330)	(19,330)
Other salaries for instruction	-	257,579	257,579	-	-	-
General supplies	-	17,716	17,716	-	(17,269)	(17,269)
Total multiple disabilities	<u>-</u>	<u>822,920</u>	<u>822,920</u>	<u>-</u>	<u>(36,599)</u>	<u>(36,599)</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	70,521	-	70,521
50,000	-	50,000	767,213	-	767,213
15,568,637	-	15,568,637	16,256,371	-	16,256,371
371,714	-	371,714	449,606	-	449,606
371,714	-	371,714	449,606	-	449,606
184,733,192	-	184,733,192	179,750,971	-	179,750,971
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
3,498,267	-	3,498,267	2,567,056	-	2,567,056
-	-	-	22,963,492	-	22,963,492
-	-	-	7,196,401	-	7,196,401
-	-	-	12,211	-	12,211
-	-	-	6,888,518	-	6,888,518
205,959,689	-	205,959,689	237,106,879	-	237,106,879
221,900,040	-	221,900,040	253,812,856	-	253,812,856
-	4,047,659	4,047,659	-	3,977,659	3,977,659
-	19,115,525	19,115,525	-	18,543,968	18,543,968
168,313	12,473,990	12,642,303	58,355	12,322,686	12,381,041
2,019	15,466,101	15,468,120	2,019	15,297,781	15,299,800
-	396,896	396,896	-	396,896	396,896
170,332	51,500,171	51,670,503	60,374	50,538,990	50,599,364
72,898	-	72,898	63,887	-	63,887
-	-	-	-	-	-
72,898	-	72,898	63,887	-	63,887
1,611,677	2,833,373	4,445,050	1,579,803	2,833,371	4,413,174
7,565	30,538	38,103	6,122	23,689	29,811
-	601	601	-	601	601
134,530	730	135,260	102,342	730	103,072
1,059	-	1,059	1,059	-	1,059
778,093	8,043,766	8,821,859	492,764	594,167	1,086,931
11,689	3,641	15,330	-	3,640	3,640
12,868	10,896	23,764	-	3,396	3,396
2,557,481	10,923,545	13,481,026	2,182,090	3,459,594	5,641,684
2,800,711	62,423,716	65,224,427	2,306,351	53,998,584	56,304,935
-	328,671	328,671	-	328,671	328,671
-	-	-	-	-	-
-	809	809	-	808	808
-	329,480	329,480	-	329,479	329,479
-	3,112,349	3,112,349	-	3,112,347	3,112,347
-	576,395	576,395	-	576,395	576,395
-	-	-	-	-	-
-	8,592	8,592	-	5,883	5,883
-	-	-	-	-	-
-	3,697,336	3,697,336	-	3,694,625	3,694,625
-	528,295	528,295	-	528,295	528,295
-	257,579	257,579	-	257,579	257,579
-	447	447	-	447	447
-	786,321	786,321	-	786,321	786,321

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Resource room/resource center:						
Salaries of teachers	\$ -	\$ 7,140,174	\$ 7,140,174	\$ -	\$ (458,611)	\$ (458,611)
Purchased professional - educational services	-	3,000	3,000	-	(3,000)	(3,000)
Other purchased services (400-500 series)	-	7,000	7,000	-	(7,000)	(7,000)
General supplies	-	105,706	105,706	-	(96,543)	(96,543)
Textbooks	-	3,410	3,410	-	(3,410)	(3,410)
Total resource room/resource center	-	7,259,290	7,259,290	-	(568,564)	(568,564)
Autism:						
Salaries of teachers	-	805,195	805,195	-	(113,361)	(113,361)
Other purchased services (400-500 series)	-	1,000	1,000	-	(1,000)	(1,000)
Supplies and materials	-	11,000	11,000	-	(11,000)	(11,000)
General supplies	-	28,578	28,578	-	(27,751)	(27,751)
Total autism	-	845,773	845,773	-	(153,112)	(153,112)
Special education - home instruction:						
Salaries of teachers	310,000	-	310,000	(278,293)	-	(278,293)
Other salaries for instruction	143,000	-	143,000	(143,000)	-	(143,000)
General supplies	33,695	-	33,695	(27,659)	-	(27,659)
Total special education - home instruction	486,695	-	486,695	(448,952)	-	(448,952)
Total special education - instruction	486,695	12,955,608	13,442,303	(448,952)	(759,084)	(1,208,036)
Bilingual education:						
Salaries of teachers	308,305	7,305,270	7,613,575	-	(575,720)	(575,720)
Other salaries for instruction	-	312,389	312,389	-	(122,246)	(122,246)
Other purchased services (400-500 series)	-	2,000	2,000	-	(2,000)	(2,000)
General supplies	43,305	322,113	365,418	-	(253,488)	(253,488)
Textbooks	-	10,000	10,000	-	(10,000)	(10,000)
Other objects	-	12,640	12,640	-	(5,246)	(5,246)
Total bilingual education	351,610	7,964,412	8,316,022	-	(968,700)	(968,700)
Vocational programs - local - instruction:						
Purchased professional - educational services	1,188	-	1,188	-	-	-
General supplies	30,638	-	30,638	(23,647)	-	(23,647)
Textbooks	5,726	-	5,726	(5,226)	-	(5,226)
Other objects	3,504	-	3,504	(3,504)	-	(3,504)
Total vocational programs - local - instruction	41,056	-	41,056	(32,377)	-	(32,377)
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	-	52,052	52,052	-	(24,300)	(24,300)
Other purchase services (300-500 series)	-	55,979	55,979	-	(52,504)	(52,504)
Supplies and materials	-	8,400	8,400	-	(4,085)	(4,085)
School-sponsored athletics:						
Salaries	159,694	-	159,694	-	-	-
Salaries of teachers	384,000	-	384,000	(384,000)	-	(384,000)
Purchased services (300-500 series)	-	70,000	70,000	-	(70,000)	(70,000)
Supplies and materials	189,267	172,936	362,203	400,000	43,261	443,261
Other objects	45,000	-	45,000	(43,500)	-	(43,500)
Before/after school programs:						
Salaries of teachers	120,047	162,199	282,246	-	(143,246)	(143,246)
Other salaries for instruction	-	801,105	801,105	-	(783,493)	(783,493)
Student assistants video productions	70,000	-	70,000	-	-	-
Purchased professional and technical services	-	22,400	22,400	-	(22,400)	(22,400)
Supplies and materials	10,612	-	10,612	-	-	-
Other supplemental/at-risk programs:						
Salaries of teachers	-	683,458	683,458	-	(111,901)	(111,901)
Other special schools:						
General Supplies	-	2,725	2,725	-	(2,725)	(2,725)
Community service programs:						
Salaries	239,000	-	239,000	(239,000)	-	(239,000)
Purchased services (300-500 series)	4,212,644	-	4,212,644	(1,459,375)	-	(1,459,375)
Total other instructional	5,430,264	2,031,254	7,461,518	(1,725,875)	(1,171,393)	(2,897,268)
Total - instruction	9,964,373	80,573,459	90,537,832	(3,061,241)	1,902,354	(1,158,887)
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - special	59,771	-	59,771	-	-	-
Tuition to CSSD & regional day schools	2,178,669	-	2,178,669	-	-	-
Tuition to private schools for the handicapped-within state	10,789,585	-	10,789,585	(2,490,315)	-	(2,490,315)
Tuition - state facilities	106,316	-	106,316	-	-	-
Total undistributed expenditures - instruction	13,134,341	-	13,134,341	(2,490,315)	-	(2,490,315)

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ -	\$ 6,681,563	\$ 6,681,563	\$ -	\$ 6,681,563	\$ 6,681,563
-	-	-	-	-	-
-	9,163	9,163	-	6,033	6,033
-	-	-	-	-	-
-	6,690,726	6,690,726	-	6,687,596	6,687,596
-	691,834	691,834	-	691,834	691,834
-	-	-	-	-	-
-	-	-	-	-	-
-	827	827	-	827	827
-	692,661	692,661	-	692,661	692,661
31,707	-	31,707	17,160	-	17,160
-	-	-	-	-	-
6,036	-	6,036	6,036	-	6,036
37,743	-	37,743	23,196	-	23,196
37,743	12,196,524	12,234,267	23,196	12,190,682	12,213,878
308,305	6,729,550	7,037,855	306,577	6,729,549	7,036,126
-	190,143	190,143	-	190,143	190,143
-	-	-	-	-	-
43,305	68,625	111,930	34,314	61,784	96,098
-	-	-	-	-	-
-	7,394	7,394	-	7,394	7,394
351,610	6,995,712	7,347,322	340,891	6,988,870	7,329,761
1,188	-	1,188	-	-	-
6,991	-	6,991	4,466	-	4,466
500	-	500	-	-	-
-	-	-	-	-	-
8,679	-	8,679	4,466	-	4,466
-	27,752	27,752	-	21,153	21,153
-	3,475	3,475	-	3,475	3,475
-	4,315	4,315	-	1,457	1,457
159,694	-	159,694	159,419	-	159,419
-	-	-	-	-	-
-	-	-	-	-	-
589,267	216,197	805,464	114,662	159,615	274,277
1,500	-	1,500	-	-	-
120,047	18,953	139,000	120,047	18,953	139,000
-	17,612	17,612	-	17,612	17,612
70,000	-	70,000	446	-	446
-	-	-	-	-	-
10,612	-	10,612	-	-	-
-	571,557	571,557	-	571,557	571,557
-	-	-	-	-	-
-	-	-	-	-	-
2,753,269	-	2,753,269	2,012,644	-	2,012,644
3,704,389	859,861	4,564,250	2,407,218	793,822	3,201,040
6,903,132	82,475,813	89,378,945	5,082,122	73,971,958	79,054,080
59,771	-	59,771	46,116	-	46,116
2,178,669	-	2,178,669	598,358	-	598,358
8,299,270	-	8,299,270	5,608,404	-	5,608,404
106,316	-	106,316	-	-	-
10,644,026	-	10,644,026	6,252,878	-	6,252,878

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Attendance and social work services:						
Salaries	\$ -	\$ 1,201,939	\$ 1,201,939	\$ -	\$ (130,543)	\$ (130,543)
Other salaries	367,180	-	367,180	3,915	-	3,915
Salary drop out prevention officer	-	2,066,836	2,066,836	-	147,100	147,100
Salaries of family support team	-	923,597	923,597	-	(179,213)	(179,213)
Family/parent liaison salary	-	1,037,103	1,037,103	-	9,520	9,520
Purchase professional & technical services	18,925	18,900	37,825	(18,925)	(17,500)	(36,425)
Other purchased services (400-500 series)	-	2,950	2,950	-	(2,950)	(2,950)
Supplies and materials	3,472	6,742	10,214	-	(3,622)	(3,622)
General supplies	-	10,639	10,639	-	(10,639)	(10,639)
Other objects	1,059	22,799	23,858	-	(15,300)	(15,300)
Total attendance and social work services	390,636	5,291,505	5,682,141	(15,010)	(203,147)	(218,157)
Health services:						
Salaries	308,441	1,472,673	1,781,114	38,159	(13,629)	24,530
Family/parent liaison salary	-	202,544	202,544	-	(8,834)	(8,834)
Salaries of social services coordinators	-	967,241	967,241	-	(173,810)	(173,810)
Purchased professional and technical services	59,178	258,552	317,730	(57,808)	(258,552)	(316,360)
Other purchased services (400-500 series)	-	7,500	7,500	-	(7,500)	(7,500)
Supplies and materials	111,948	53,647	165,595	-	(46,983)	(46,983)
Other objects	28,769	-	28,769	3,001	-	3,001
Total health services	508,336	2,962,157	3,470,493	(16,648)	(509,308)	(525,956)
Other support services - students-regular:						
Salaries of other professional staff	833,110	1,364,965	2,198,075	72,857	29,034	101,891
Salaries of secretarial and clerical assistants	-	533,385	533,385	-	(33,571)	(33,571)
Other salaries	840,687	-	840,687	(817,383)	-	(817,383)
Purchased professional - educational services	-	62,232	62,232	-	(22,718)	(22,718)
Other purchased services (400-500 series)	-	5,000	5,000	-	(3,960)	(3,960)
Supplies and materials	-	5,471	5,471	-	(5,471)	(5,471)
Other objects	219,142	-	219,142	(170,000)	-	(170,000)
Total other support services - students-regular	1,892,939	1,971,053	3,863,992	(914,526)	(36,686)	(951,212)
Other support services - students - special services:						
Salaries of other professional staff	4,035,456	-	4,035,456	(469,327)	-	(469,327)
Salaries of secretarial and clerical assistants	621,292	-	621,292	21,315	-	21,315
Total other support services - students-special services	4,656,748	-	4,656,748	(448,012)	-	(448,012)
Improvement of instructional services:						
Salaries of supervisors of instructions	3,533,247	-	3,533,247	(25,941)	-	(25,941)
Salaries of other professional staff	542,101	274,892	816,993	184,500	(1,008)	183,492
Salaries of secretarial and clerical assistants	885,707	528,370	1,414,077	11,111	(69,795)	(58,684)
Other salaries	570,090	8,000	578,090	-	(8,000)	(8,000)
Other salaries for instruction	-	20,000	20,000	-	(20,000)	(20,000)
Purchased professional - educational services	96,850	27,472	124,322	(36,000)	(27,472)	(63,472)
Purchased professional - technical services	5,461	-	5,461	(5,461)	-	(5,461)
Other purchased services (400-500 series)	1,697,832	55,057	1,752,889	(42,378)	(17,495)	(59,873)
Supplies and materials	-	375,092	375,092	-	(209,020)	(209,020)
Textbooks	23,490	-	23,490	(23,490)	-	(23,490)
Other objects	1,996	5,000	6,996	-	(3,150)	(3,150)
Total improvement of instructional services	7,356,774	1,293,883	8,650,657	62,341	(355,940)	(293,599)
Educational media services/school library:						
Salaries	-	744,678	744,678	-	(22,781)	(22,781)
Salaries of technology coordinators	-	120,300	120,300	-	1,663	1,663
Purchased professional - technical services	3,926	283,916	287,842	-	(1)	(1)
Other purchased services (400-500 series)	12,000	4,900	16,900	-	(4,900)	(4,900)
Supplies and materials	-	488,724	488,724	-	(24,778)	(24,778)
Total educational media services/school library	15,926	1,642,518	1,658,444	-	(50,797)	(50,797)
Instruction staff training services:						
Salaries of supervisors of instruction	736,266	-	736,266	328,564	-	328,564
Other purchased professional services - educational	-	5,600	5,600	-	(3,600)	(3,600)
Other purchased services (400-500 series)	-	2,000	2,000	-	(625)	(625)
Supplies and materials	45,000	1,300	46,300	(45,000)	(1,300)	(46,300)
Total instruction staff training services	781,266	8,900	790,166	283,564	(5,525)	278,039
Support services - general administration:						
Salaries	496,406	-	496,406	-	-	-
Salaries of other professional staff	2,354,705	-	2,354,705	(185,543)	-	(185,543)
Other purchased professional services - educational	71,987	-	71,987	-	-	-
Legal services	698,027	-	698,027	-	-	-
Other purchased professional services	465,741	-	465,741	-	-	-
Purchased technical services	817,601	-	817,601	(150,000)	-	(150,000)
Communications/telephone	378,168	-	378,168	-	-	-
Miscellaneous purchased services	476,742	-	476,742	-	-	-
General Supplies	29,977	-	29,977	-	-	-
Miscellaneous expenditures	114,522	-	114,522	68,710	-	68,710
Total support services - general administration	5,903,876	-	5,903,876	(266,833)	-	(266,833)

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
\$ -	\$ 1,071,396	\$ 1,071,396	\$ -	\$ 1,071,396	\$ 1,071,396
371,095	-	371,095	362,123	-	362,123
-	2,213,936	2,213,936	-	2,213,933	2,213,933
-	744,384	744,384	-	744,384	744,384
-	1,046,623	1,046,623	-	1,046,619	1,046,619
-	1,400	1,400	-	1,400	1,400
-	-	-	-	-	-
3,472	3,120	6,592	439	-	439
-	-	-	-	-	-
1,059	7,499	8,558	-	7,499	7,499
375,626	5,088,358	5,463,984	362,562	5,085,231	5,447,793
346,600	1,459,044	1,805,644	346,599	1,459,043	1,805,642
-	193,710	193,710	-	193,709	193,709
-	793,431	793,431	-	793,431	793,431
1,370	-	1,370	1,370	-	1,370
-	-	-	-	-	-
111,948	6,664	118,612	6,498	3,607	10,105
31,770	-	31,770	10,682	-	10,682
491,688	2,452,849	2,944,537	365,149	2,449,790	2,814,939
905,967	1,393,999	2,299,966	905,967	1,393,999	2,299,966
-	499,814	499,814	-	499,814	499,814
23,304	-	23,304	1,584	-	1,584
-	39,514	39,514	-	28,303	28,303
-	1,040	1,040	-	-	-
-	-	-	-	-	-
49,142	-	49,142	37,776	-	37,776
978,413	1,934,367	2,912,780	945,327	1,922,116	2,867,443
3,566,129	-	3,566,129	3,548,001	-	3,548,001
642,607	-	642,607	641,901	-	641,901
4,208,736	-	4,208,736	4,189,902	-	4,189,902
3,507,306	-	3,507,306	3,497,688	-	3,497,688
726,601	273,884	1,000,485	697,543	273,884	971,427
896,818	458,575	1,355,393	835,329	458,574	1,293,903
570,090	-	570,090	512,809	-	512,809
-	-	-	-	-	-
60,850	-	60,850	37,575	-	37,575
-	-	-	-	-	-
1,655,454	37,562	1,693,016	1,293,155	14,657	1,307,812
-	166,072	166,072	-	126,861	126,861
-	-	-	-	-	-
1,996	1,850	3,846	-	1,850	1,850
7,419,115	937,943	8,357,058	6,874,099	875,826	7,749,925
-	721,897	721,897	-	721,897	721,897
-	121,963	121,963	-	121,963	121,963
3,926	283,915	287,841	-	255,161	255,161
12,000	-	12,000	8,670	-	8,670
-	463,946	463,946	-	42,279	42,279
15,926	1,591,721	1,607,647	8,670	1,141,300	1,149,970
1,064,830	-	1,064,830	1,037,081	-	1,037,081
-	2,000	2,000	-	-	-
-	1,375	1,375	-	478	478
-	-	-	-	-	-
1,064,830	3,375	1,068,205	1,037,081	478	1,037,559
496,406	-	496,406	436,180	-	436,180
2,169,162	-	2,169,162	1,118,478	-	1,118,478
71,987	-	71,987	26,285	-	26,285
698,027	-	698,027	536,280	-	536,280
465,741	-	465,741	369,802	-	369,802
667,601	-	667,601	488,631	-	488,631
378,168	-	378,168	272,880	-	272,880
476,742	-	476,742	409,244	-	409,244
29,977	-	29,977	29,431	-	29,431
183,232	-	183,232	109,292	-	109,292
5,637,043	-	5,637,043	3,796,503	-	3,796,503

**CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021**

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
Support services - school administration:						
Salaries of principals/assistant principals	\$ -	\$ 4,707,136	\$ 4,707,136	\$ -	\$ 14,435	\$ 14,435
Salaries of secretarial and clerical assistants	-	3,848,664	3,848,664	-	(92,982)	(92,982)
Other professional and technical services	1,969,618	40,283	2,009,901	-	(28,998)	(28,998)
Other purchased services (400-500 series)	-	15,425	15,425	-	(14,627)	(14,627)
Supplies and materials	46,311	530,319	576,630	-	(297,603)	(297,603)
Other objects	34,257	178,098	212,355	3,000	(39,220)	(36,220)
Total support services - school administration	2,050,186	9,319,925	11,370,111	3,000	(458,995)	(455,995)
Central services:						
Salaries	839,374	-	839,374	5,156,044	-	5,156,044
Purchased profession services	10,000	-	10,000	-	-	-
Purchased technical services	532,473	-	532,473	(251,834)	-	(251,834)
Supplies and materials	90,184	-	90,184	59,371	-	59,371
Miscellaneous expenditures	77,495	-	77,495	465,328	-	465,328
Total central services:	1,549,526	-	1,549,526	5,428,909	-	5,428,909
Administrative Information Technology:						
Purchased technical services	847,933	-	847,933	(143,074)	-	(143,074)
Total administrative information technology:	847,933	-	847,933	(143,074)	-	(143,074)
Required maintenance for school facilities:						
Salaries	2,451,630	-	2,451,630	(1,732,724)	-	(1,732,724)
Cleaning, repair and maintenance services	785,658	-	785,658	(747,569)	-	(747,569)
General supplies	255,953	-	255,953	(224,891)	-	(224,891)
Other objects	27,880	-	27,880	(27,800)	-	(27,800)
Total required maintenance for school facilities	3,521,121	-	3,521,121	(2,732,984)	-	(2,732,984)
Other operating and maintenance of plant services:						
Salaries	9,968,268	-	9,968,268	2,077,372	-	2,077,372
Other salaries	38,718	-	38,718	-	-	-
Purchased professional and technical services	3,658,655	-	3,658,655	(850,634)	-	(850,634)
Cleaning, repair and maintenance services	6,730,897	-	6,730,897	(2,730,298)	-	(2,730,298)
Rental of land and buildings other than lease purchase	1,907,286	-	1,907,286	(819,908)	-	(819,908)
Other purchased property	625,000	-	625,000	140,000	-	140,000
General supplies	1,547,457	-	1,547,457	-	-	-
Energy	3,926,500	-	3,926,500	-	-	-
Other objects	270,080	-	270,080	(42,000)	-	(42,000)
Total other operating and maintenance of plant services:	28,672,861	-	28,672,861	(2,225,468)	-	(2,225,468)
Security:						
Salaries	695,532	6,056,836	6,752,368	75,000	2,016	77,016
General supplies	-	3,232	3,232	-	(1,635)	(1,635)
Total security	695,532	6,060,068	6,755,600	75,000	381	75,381
Student transportation services:						
Salaries of non-instruction aides	1,248,000	-	1,248,000	(687,044)	-	(687,044)
Management Fee - ESC & CTSA Trans Program	417,644	-	417,644	-	-	-
Contracted services - (other than between home and school) - vendors	-	2,000	2,000	-	(2,000)	(2,000)
Contracted services - (Special education students) - joint agreement	6,154,390	-	6,154,390	(3,559,844)	-	(3,559,844)
General supplies	5,000	-	5,000	-	-	-
Miscellaneous purchased services	851,983	-	851,983	1,000,000	-	1,000,000
Total student transportation services	8,744,683	2,000	8,746,683	(3,314,554)	(2,000)	(3,316,554)
Unallocated employee benefits:						
Group insurance	6,040	-	6,040	(6,040)	-	(6,040)
Social Security contribution	3,850,000	-	3,850,000	(580,383)	-	(580,383)
TPAF contribution - ERIP	3,850,000	-	3,850,000	(836,511)	-	(836,511)
Other retirement contributions - regular	4,500,000	-	4,500,000	522,171	-	522,171
Other retirement contributions - ERIP	2,001,735	-	2,001,735	(522,171)	-	(522,171)
Workers' compensation	4,500,000	-	4,500,000	-	-	-
Unemployment compensation	450,000	-	450,000	(450,000)	-	(450,000)
Health benefits	10,189,694	30,373,310	40,563,004	7,039,158	(280,337)	6,758,821
Tuition reimbursement	714,809	-	714,809	(179)	-	(179)
Total unallocated employee benefits	30,062,278	30,373,310	60,435,588	5,166,045	(280,337)	4,885,708
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	110,784,962	58,925,319	169,710,281	(1,548,565)	(1,902,354)	(3,450,919)
Total current	120,749,335	139,498,778	260,248,113	(4,609,806)	-	(4,609,806)

FINAL BUDGET			ACTUAL		
Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Total General Fund
\$ -	\$ 4,721,571	\$ 4,721,571	\$ -	\$ 4,721,567	\$ 4,721,567
-	3,755,682	3,755,682	-	3,755,681	3,755,681
1,969,618	11,285	1,980,903	691,509	10,961	702,470
-	798	798	-	798	798
46,311	232,716	279,027	23,124	178,479	201,603
37,257	138,878	176,135	13,640	123,289	136,929
<u>2,053,186</u>	<u>8,860,930</u>	<u>10,914,116</u>	<u>728,273</u>	<u>8,790,775</u>	<u>9,519,048</u>
5,995,418	-	5,995,418	937,887	-	937,887
10,000	-	10,000	-	-	-
280,639	-	280,639	109,681	-	109,681
149,555	-	149,555	89,315	-	89,315
542,823	-	542,823	74,179	-	74,179
<u>6,978,435</u>	<u>-</u>	<u>6,978,435</u>	<u>1,211,062</u>	<u>-</u>	<u>1,211,062</u>
704,859	-	704,859	671,551	-	671,551
<u>704,859</u>	<u>-</u>	<u>704,859</u>	<u>671,551</u>	<u>-</u>	<u>671,551</u>
718,906	-	718,906	717,147	-	717,147
38,089	-	38,089	20,846	-	20,846
31,062	-	31,062	6,062	-	6,062
80	-	80	80	-	80
<u>788,137</u>	<u>-</u>	<u>788,137</u>	<u>744,135</u>	<u>-</u>	<u>744,135</u>
12,045,640	-	12,045,640	11,863,921	-	11,863,921
38,718	-	38,718	38,718	-	38,718
2,808,021	-	2,808,021	2,156,357	-	2,156,357
4,000,599	-	4,000,599	3,036,237	-	3,036,237
1,087,378	-	1,087,378	1,034,669	-	1,034,669
765,000	-	765,000	709,243	-	709,243
1,547,457	-	1,547,457	1,333,412	-	1,333,412
3,926,500	-	3,926,500	3,063,485	-	3,063,485
228,080	-	228,080	162,879	-	162,879
<u>26,447,393</u>	<u>-</u>	<u>26,447,393</u>	<u>23,398,921</u>	<u>-</u>	<u>23,398,921</u>
770,532	6,058,852	6,829,384	769,365	6,058,851	6,828,216
-	1,597	1,597	-	597	597
<u>770,532</u>	<u>6,060,449</u>	<u>6,830,981</u>	<u>769,365</u>	<u>6,059,448</u>	<u>6,828,813</u>
560,956	-	560,956	533,274	-	533,274
417,644	-	417,644	141,363	-	141,363
-	-	-	-	-	-
2,594,546	-	2,594,546	1,496,776	-	1,496,776
5,000	-	5,000	1,664	-	1,664
1,851,983	-	1,851,983	1,204,225	-	1,204,225
<u>5,430,129</u>	<u>-</u>	<u>5,430,129</u>	<u>3,377,302</u>	<u>-</u>	<u>3,377,302</u>
-	-	-	-	-	-
3,269,617	-	3,269,617	3,075,184	-	3,075,184
3,013,489	-	3,013,489	3,929	-	3,929
5,022,171	-	5,022,171	5,022,171	-	5,022,171
1,479,564	-	1,479,564	7,034	-	7,034
4,500,000	-	4,500,000	3,428,240	-	3,428,240
-	-	-	-	-	-
17,228,852	30,092,973	47,321,825	15,842,190	29,358,817	45,201,007
714,630	-	714,630	327,050	-	327,050
<u>35,228,323</u>	<u>30,092,973</u>	<u>65,321,296</u>	<u>27,705,798</u>	<u>29,358,817</u>	<u>57,064,615</u>
-	-	-	22,963,492	-	22,963,492
-	-	-	7,196,401	-	7,196,401
-	-	-	12,211	-	12,211
-	-	-	6,888,518	-	6,888,518
-	-	-	37,060,622	-	37,060,622
<u>109,236,397</u>	<u>57,022,965</u>	<u>166,259,362</u>	<u>119,499,200</u>	<u>55,683,781</u>	<u>175,182,981</u>
<u>116,139,529</u>	<u>139,498,778</u>	<u>255,638,307</u>	<u>124,581,322</u>	<u>129,655,739</u>	<u>254,237,061</u>

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2021

	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
Capital outlay:						
Equipment:						
Grades 1 - 5	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ -	\$ -
Undistributed expenditures:						
General administration	62,231	-	62,231	80,000	-	80,000
Total equipment	<u>75,731</u>	<u>-</u>	<u>75,731</u>	<u>80,000</u>	<u>-</u>	<u>80,000</u>
Facilities acquisition and construction services:						
Architect/engineering services	1,000,000	-	1,000,000	(1,000,000)	-	(1,000,000)
Construction services	2,663,695	-	2,663,695	6,375,028	-	6,375,028
Total facilities acquisition and construction services	<u>3,663,695</u>	<u>-</u>	<u>3,663,695</u>	<u>5,375,028</u>	<u>-</u>	<u>5,375,028</u>
Total capital outlay	<u>3,739,426</u>	<u>-</u>	<u>3,739,426</u>	<u>5,455,028</u>	<u>-</u>	<u>5,455,028</u>
Special schools:						
Other special schools - instructions:						
Salaries of teachers	212,813	-	212,813	(161,888)	-	(161,888)
Other salaries - instruction	290,250	-	290,250	(290,250)	-	(290,250)
General supplies	20,835	-	20,835	(20,835)	-	(20,835)
Total other special schools - instructions	<u>523,898</u>	<u>-</u>	<u>523,898</u>	<u>(472,973)</u>	<u>-</u>	<u>(472,973)</u>
Accredited evening/adult high school - instruction:						
Salaries of teachers	346,813	-	346,813	(248,341)	-	(248,341)
Other salaries for instruction	8,251	-	8,251	-	-	-
General supplies	9,049	-	9,049	-	-	-
Textbooks	2,250	-	2,250	-	-	-
Total accredited evening/adult high school - instruction	<u>366,363</u>	<u>-</u>	<u>366,363</u>	<u>(248,341)</u>	<u>-</u>	<u>(248,341)</u>
Accredited evening/adult high school - support services:						
Salaries	12,375	-	12,375	(12,375)	-	(12,375)
Purchased professional and technical services	3,022	-	3,022	-	-	-
Total accredited evening/adult high school - support services	<u>15,397</u>	<u>-</u>	<u>15,397</u>	<u>(12,375)</u>	<u>-</u>	<u>(12,375)</u>
Adult education - local - instruction:						
Salaries	174,733	-	174,733	-	-	-
Salaries of teachers	1,023,407	-	1,023,407	3,317	-	3,317
General supplies	14,850	-	14,850	(14,850)	-	(14,850)
Total adult education - local - instruction	<u>1,212,990</u>	<u>-</u>	<u>1,212,990</u>	<u>(11,533)</u>	<u>-</u>	<u>(11,533)</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>2,119,728</u>	<u>-</u>	<u>2,119,728</u>	<u>(745,222)</u>	<u>-</u>	<u>(745,222)</u>
Charter schools	<u>367,208</u>	<u>-</u>	<u>367,208</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>126,975,697</u>	<u>139,498,778</u>	<u>266,474,475</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>94,924,343</u>	<u>(139,498,778)</u>	<u>(44,574,435)</u>	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>
OTHER FINANCING SOURCES (USES)						
Transfer out - capital reserve withdrawal capital projects fund	(100,000)	-	(100,000)	100,000	-	100,000
Transfers in - contribution to school based budgeting - general fund	-	131,913,209	131,913,209	-	753,243	753,243
Transfers in - contribution to school based budgeting - special revenue fund	-	6,910,589	6,910,589	-	(753,243)	(753,243)
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(764,904)	-	(764,904)	-	-	-
Transfers out - contribution to school based budgeting	(131,913,209)	-	(131,913,209)	(753,243)	-	(753,243)
Total other financing sources (uses)	<u>(132,778,113)</u>	<u>138,823,798</u>	<u>6,045,685</u>	<u>(653,243)</u>	<u>-</u>	<u>(653,243)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(37,853,770)</u>	<u>(674,980)</u>	<u>(38,528,750)</u>	<u>(753,243)</u>	<u>-</u>	<u>(753,243)</u>
Fund balances, July 1	<u>49,709,089</u>	<u>674,980</u>	<u>50,384,069</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30	<u>\$ 11,855,319</u>	<u>\$ -</u>	<u>\$ 11,855,319</u>	<u>\$ (753,243)</u>	<u>\$ -</u>	<u>\$ (753,243)</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
\$ 13,500	\$ -	\$ 13,500	\$ -	\$ -	\$ -
142,231	-	142,231	107,331	-	107,331
155,731	-	155,731	107,331	-	107,331
-	-	-	-	-	-
9,038,723	-	9,038,723	3,020,563	-	3,020,563
9,038,723	-	9,038,723	3,020,563	-	3,020,563
9,194,454	-	9,194,454	3,127,894	-	3,127,894
50,925	-	50,925	50,925	-	50,925
-	-	-	-	-	-
-	-	-	-	-	-
50,925	-	50,925	50,925	-	50,925
98,472	-	98,472	98,472	-	98,472
8,251	-	8,251	-	-	-
9,049	-	9,049	539	-	539
2,250	-	2,250	-	-	-
118,022	-	118,022	99,011	-	99,011
-	-	-	-	-	-
3,022	-	3,022	-	-	-
3,022	-	3,022	-	-	-
174,733	-	174,733	172,263	-	172,263
1,026,724	-	1,026,724	963,489	-	963,489
-	-	-	-	-	-
1,201,457	-	1,201,457	1,135,752	-	1,135,752
1,080	-	1,080	-	-	-
1,080	-	1,080	-	-	-
1,374,506	-	1,374,506	1,285,688	-	1,285,688
367,208	-	367,208	203,515	-	203,515
127,075,697	139,498,778	266,574,475	129,198,419	129,655,739	258,854,158
94,824,343	(139,498,778)	(44,674,435)	124,614,437	(129,655,739)	(5,041,302)
-	-	-	-	-	-
-	132,666,452	132,666,452	-	131,936,707	131,936,707
-	6,157,346	6,157,346	-	6,157,346	6,157,346
(764,904)	-	(764,904)	(764,904)	-	(764,904)
(132,666,452)	-	(132,666,452)	(131,936,707)	-	(131,936,707)
(133,431,356)	138,823,798	5,392,442	(132,701,611)	138,094,053	5,392,442
(38,607,013)	(674,980)	(39,281,993)	(8,087,174)	8,438,314	351,140
49,709,089	674,980	50,384,069	49,709,089	674,980	50,384,069
\$ 11,102,076	\$ -	\$ 11,102,076	\$ 41,621,915	\$ 9,113,294	\$ 50,735,209

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES					
Federal sources	\$ 13,716,398	\$ 13,935,859	\$ 27,652,257	\$ 23,502,758	\$ 4,149,499
State sources	30,611,094	918,895	31,529,989	30,514,139	1,015,850
Private sources	-	-	-	154,529	(154,529)
Total revenues	<u>44,327,492</u>	<u>14,854,754</u>	<u>59,182,246</u>	<u>54,171,426</u>	<u>5,010,820</u>
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	4,200,487	1,916,491	6,116,978	5,267,964	849,014
Other salaries for instruction	902,562	(41,128)	861,434	861,434	-
Purchased professional and technical services	30,622	176,449	207,071	71,925	135,146
Other purchased services	44,619	3,750,616	3,795,235	3,767,400	27,835
Supplies and materials	584,396	5,360,358	5,944,754	4,532,458	1,412,296
General supplies	84,109	596,269	680,378	90,087	590,291
Textbooks	10,232	67,872	78,104	43,803	34,301
Other objects	6,314	154,707	161,021	119,716	41,305
Miscellaneous expenditures	50,912	7,501	58,413	7,500	50,913
Total Instruction	<u>5,914,253</u>	<u>11,989,135</u>	<u>17,903,388</u>	<u>14,762,287</u>	<u>3,141,101</u>
Support services:					
Salaries	2,843,174	(2,069,903)	773,271	686,813	86,458
Salaries of supervisors of instructions	-	226,891	226,891	40,976	185,915
Salaries of principals/assistant principals	185,083	-	185,083	184,458	625
Salaries of other professional staff	950,563	(122,253)	828,310	814,057	14,253
Salaries of secretarial and clerical assistants	600,286	(410,979)	189,307	189,307	-
Other salaries	90,430	127,773	218,203	218,203	-
Other salaries for instruction	1,146,178	(74,912)	1,071,266	1,065,251	6,015
Personal services - employee benefits	372,654	1,052,693	1,425,347	1,158,456	266,891
Purchased professional and technical services	126,262	411,395	537,657	467,769	69,888
Purchased professional -educational services	102,138	517,441	619,579	300,529	319,050
Purchased educational services- contracted pre-k	24,400,465	(170,207)	24,230,258	24,010,837	219,421
Purchased educational services- Head Start	888,375	-	888,375	886,884	1,491
Purchased professional services	34,295	-	34,295	-	34,295
Other purchased services	171,293	1,144,567	1,315,860	1,043,990	271,870
Transportation - contracted services:					
(other than between home and school) - vendors	2,020	18,610	20,630	-	20,630
(other than between home and school) - grants	259	-	259	-	259
Travel	-	1,783	1,783	-	1,783
Supplies and materials	318,943	2,278,250	2,597,193	2,472,994	124,199
Other objects	35,136	238,784	273,920	82,182	191,738
Scholarships awarded	332,885	-	332,885	49,178	283,707
Student activities	706,639	-	706,639	89,140	617,499
Total support services	<u>33,307,078</u>	<u>3,169,933</u>	<u>36,477,011</u>	<u>33,761,024</u>	<u>2,715,987</u>
Capital outlay:					
Instructional equipment	-	435,929	435,929	230,462	205,467
Non-instructional equipment	-	13,000	13,000	9,000	4,000
Total capital outlay	<u>-</u>	<u>448,929</u>	<u>448,929</u>	<u>239,462</u>	<u>209,467</u>
Total expenditures	<u>39,221,331</u>	<u>15,607,997</u>	<u>54,829,328</u>	<u>48,762,773</u>	<u>6,066,555</u>
OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	764,904	-	764,904	764,904	-
Transfer out - contribution to school based budget	(6,910,589)	753,243	(6,157,346)	(6,157,346)	-
Total other financing sources (uses)	<u>(6,145,685)</u>	<u>753,243</u>	<u>(5,392,442)</u>	<u>(5,392,442)</u>	<u>-</u>
Total outflows	<u>45,367,016</u>	<u>14,854,754</u>	<u>60,221,770</u>	<u>54,155,215</u>	<u>6,066,555</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,039,524)	-	(1,039,524)	16,211	(1,055,735)
Fund balance, July 1 (as restated)	1,039,524	-	1,039,524	1,039,524	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,735</u>	<u>\$ (1,055,735)</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, 2021

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] \$ 253,812,856	[C-2] \$ 54,171,426
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(642,882)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	19,409,830	2,897,896
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(19,572,724)</u>	<u>(2,947,179)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] <u>\$ 253,649,962</u>	[B-2] <u>\$ 53,479,261</u>
Uses/outflows of resources		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 258,854,158	[C-2] \$ 54,155,215
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.	-	(642,882)
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>(5,392,442)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] <u>\$ 258,854,158</u>	[B-2] <u>\$ 48,119,891</u>

REQUIRED SUPPLEMENTARY INFORMATION

PART III

PENSION AND OPEB INFORMATION

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

	<u>June 30, 2021</u>	<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	0.45821180%	0.4644730905%	0.4406613762%	0.4328850855%	0.4016078750%	0.4030943120%	0.3793578014%
District's proportionate share of the net pension liability	\$74,722,362	\$ 83,691,005	\$ 86,764,028	\$ 100,768,729	\$ 118,944,733	\$ 90,486,596	\$ 71,026,156
District's covered payroll	\$ 32,345,129	\$ 31,938,069	\$ 31,038,034	\$ 29,651,614	\$ 27,248,240	\$ 27,343,523	\$ 25,930,027
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	231.02%	262.04%	279.54%	315.51%	383.22%	332.08%	259.75%
Plan fiduciary net position as a percentage of the total pension liability	58.32%	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 SEVEN FISCAL YEARS

	<u>June 30, 2021</u>	<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	\$ 5,012,606	\$ 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>5,012,606</u>	<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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 35,125,703	\$ 32,345,129	\$ 31,938,069	\$ 31,038,034	\$ 29,651,614	\$ 27,248,240	\$ 27,343,523
Contributions as a percentage of covered-employee payroll	14.27%	13.97%	13.72%	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 SEVEN FISCAL YEARS**

	<u>June 30, 2021</u>	<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%	0.000%
State's proportion of the net pension liability associated with the District	0.7912%	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>520,967,520</u>	<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>\$ 520,967,520</u>	<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%	0.000%
Plan fiduciary net position as a percentage of the total pension liability	24.60%	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 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 FOUR FISCAL YEARS***

	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>
OPEB liability, July 1	\$ 297,298,079	\$ 325,831,178	\$ 370,589,914	\$ 399,039,646
Changes recognized for the fiscal year:				
Service cost	13,674,934	13,124,037	14,451,738	17,397,412
Interest on the total OPEB liability	10,740,159	12,947,837	13,635,249	11,751,471
Changes in assumptions	89,744,751	4,432,739	(37,390,758)	(49,331,037)
Difference between Expected and Actual Experience	88,142,217	(50,182,072)	(27,043,477)	-
Gross benefit payments	(8,553,236)	(9,126,165)	(8,712,610)	(8,583,649)
Contributions from the member	259,248	270,525	301,122	316,071
Net changes	<u>194,008,073</u>	<u>(28,533,099)</u>	<u>(44,758,736)</u>	<u>(28,449,732)</u>
OPEB liability, June 30	<u>\$ 491,306,152</u>	<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>491,306,152</u>	<u>297,298,079</u>	<u>325,831,178</u>	<u>370,589,914</u>
Total OPEB liability	<u>\$ 491,306,152</u>	<u>\$ 297,298,079</u>	<u>\$ 325,831,178</u>	<u>\$ 370,589,914</u>
District's covered employee payroll	\$ 131,397,059	\$ 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%	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 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, 2021

	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, 2020	7.00%	5.40%	2.21%
As of June 30, 2019	6.28%	5.60%	3.50%
Municipal bond rate:			
As of June 30, 2020	2.21%	2.21%	2.21%
As of June 30, 2019	3.50%	3.50%	3.50%
Inflation rate:			
As of June 30, 2020			2.50%
Price	2.75%	2.75%	
Wage	3.25%	3.25%	
As of June 30, 2019			2.50%
Price	2.75%	2.75%	
Wage	3.25%	3.25%	
Long-term expected rate of return on pension plan investments:			
As of June 30, 2020	7.00%	7.00%	Not Applicable
As of June 30, 2019	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, 2021

	<u>Operating Fund Fund 11-13</u>	<u>Blended Resource Fund Fund 15</u>	<u>Total General Fund</u>
ASSETS			
Cash and cash equivalents	\$ 17,161,196	\$ -	\$ 17,161,196
Intrafund receivable	-	9,113,294	9,113,294
Interfund receivable	4,283,238	-	4,283,238
Intergovernmental receivable:			
Local taxes receivable	6,167,455	-	6,167,455
State	2,605,266	-	2,605,266
Restricted cash and cash equivalents	<u>9,623,002</u>	<u>-</u>	<u>9,623,002</u>
 Total assets	 <u>\$ 39,840,157</u>	 <u>\$ 9,113,294</u>	 <u>\$ 48,953,451</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund accounts payable	\$ 9,113,294	\$ -	\$ 9,113,294
Accounts payable	751,374	-	751,374
Payroll deductions and withholdings payable	7,670,091	-	7,670,091
Other liability for unemployment claims	<u>256,207</u>	<u>-</u>	<u>256,207</u>
 Total liabilities	 <u>17,790,966</u>	 <u>-</u>	 <u>17,790,966</u>
 Fund balances:			
Restricted for:			
Excess surplus - prior year - designated for subsequent year's expenditures	5,639,359	-	5,639,359
Excess surplus - current year	9,570,187	-	9,570,187
Capital reserve	1,696,704	-	1,696,704
Assigned to:			
Other purposes - year end encumbrances	16,042,261	9,113,294	25,155,555
Unassigned	<u>(10,899,320)</u>	<u>-</u>	<u>(10,899,320)</u>
 Total fund balances	 <u>22,049,191</u>	 <u>9,113,294</u>	 <u>31,162,485</u>
 Total liabilities and fund balances	 <u>\$ 39,840,157</u>	 <u>\$ 9,113,294</u>	 <u>\$ 48,953,451</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, 2021

	<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	\$ 132,666,452		\$ 123,257,415	\$ 9,409,037
General Fund Reserve for Encumbrances at June 30, 2020	674,980		674,980	-
	<u>133,341,432</u>		<u>123,932,395</u>	<u>9,409,037</u>
Combined General Fund and State Resources	<u>133,341,432</u>	<u>95.5861%</u>	<u>123,932,395</u>	<u>9,409,037</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	5,645,235	4.0468%	5,249,998	395,237
Title II - Part A: Teachers and Principal Training and Recruiting	97,269	0.0697%	88,831	8,438
Title III - Part A: English Language Instruction	414,842	0.2974%	384,515	30,327
Total Restricted Federal Resources	<u>6,157,346</u>	<u>4.4139%</u>	<u>5,723,344</u>	<u>434,002</u>
Totals	<u>\$ 139,498,778</u>	<u>100.0000%</u>	<u>\$ 129,655,739</u>	<u>\$ 9,843,039</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, 2021

	<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	\$ 10,505,991		\$ 9,622,037	\$ 883,954
General Fund Reserve for Encumbrances at June 30, 2020	36,086		36,086	-
	<u>10,542,077</u>		<u>9,658,123</u>	<u>883,954</u>
Combined General Fund and State Resources	<u>10,542,077</u>	<u>95.2870%</u>	<u>9,658,123</u>	<u>883,954</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	478,059	4.3210%	437,969	40,090
Title II - Part A: Teachers and Principal Training and Recruiting	8,237	0.0745%	7,551	686
Title III - Part A: English Language Instruction	35,130	0.3175%	32,181	2,949
Total Restricted Federal Resources	<u>521,426</u>	<u>4.7130%</u>	<u>477,701</u>	<u>43,725</u>
Totals	<u>\$ 11,063,503</u>	<u>100.0000%</u>	<u>\$ 10,135,824</u>	<u>\$ 927,679</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, 2021**

	<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	\$ 10,552,555		\$ 10,184,758	\$ 367,797
General Fund Reserve for Encumbrances at June 30, 2020	84,034		84,034	-
	<u>10,636,589</u>		<u>10,268,792</u>	<u>367,797</u>
Combined General Fund and State Resources	<u>10,636,589</u>	<u>95.1513%</u>	<u>10,268,792</u>	<u>367,797</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	496,940	4.4454%	479,750	17,190
Title II - Part A: Teachers and Principal Training and Recruiting	8,562	0.0766%	8,267	295
Title III - Part A: English Language Instruction	36,518	0.3267%	35,258	1,260
Total Restricted Federal Resources	<u>542,020</u>	<u>4.8487%</u>	<u>523,275</u>	<u>18,745</u>
Totals	<u>\$ 11,178,609</u>	<u>100.0000%</u>	<u>\$ 10,792,067</u>	<u>\$ 386,542</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, 2021**

	<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	\$ 11,520,952		\$ 11,067,129	\$ 453,823
General Fund Reserve for Encumbrances at June 30, 2020	29,557		29,557	-
	<u>11,550,509</u>		<u>11,096,686</u>	<u>453,823</u>
Combined General Fund and State Resources	<u>11,550,509</u>	<u>95.1837%</u>	<u>11,096,686</u>	<u>453,823</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	534,679	4.4166%	514,895	19,784
Title II - Part A: Teachers and Principal Training and Recruiting	9,213	0.0759%	8,849	364
Title III - Part A: English Language Instruction	39,292	0.3238%	37,749	1,543
Total Restricted Federal Resources	<u>583,184</u>	<u>4.8163%</u>	<u>561,493</u>	<u>21,691</u>
Totals	<u>\$ 12,133,693</u>	<u>100.0000%</u>	<u>\$ 11,658,179</u>	<u>\$ 475,514</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, 2021

	<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	\$ 4,905,143		\$ 4,217,887	\$ 687,256
General Fund Reserve for Encumbrances at June 30, 2020	26,170		26,170	-
	<u>4,931,313</u>		<u>4,244,057</u>	<u>687,256</u>
Combined General Fund and State Resources	<u>4,931,313</u>	<u>98.1993%</u>	<u>4,244,057</u>	<u>687,256</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	82,904	1.6510%	71,434	11,470
Title II - Part A: Teachers and Principal Training and Recruiting	1,428	0.0284%	1,227	201
Title III - Part A: English Language Instruction	6,093	0.1213%	5,163	930
Total Restricted Federal Resources	<u>90,425</u>	<u>1.8007%</u>	<u>77,824</u>	<u>12,601</u>
Totals	<u>\$ 5,021,738</u>	<u>100.0000%</u>	<u>\$ 4,321,881</u>	<u>\$ 699,857</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, 2021

	<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	\$ 4,606,614		\$ 4,340,608	\$ 266,006
General Fund Reserve for Encumbrances at June 30, 2020	34,834		34,834	-
	<u>4,641,448</u>		<u>4,375,442</u>	<u>266,006</u>
Combined General Fund and State Resources	<u>4,641,448</u>	<u>96.2632%</u>	<u>4,375,442</u>	<u>266,006</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	165,189	3.4260%	155,748	9,441
Title II - Part A: Teachers and Principal Training and Recruiting	2,846	0.0590%	2,682	164
Title III - Part A: English Language Instruction	12,139	0.2518%	11,418	721
Total Restricted Federal Resources	<u>180,174</u>	<u>3.7368%</u>	<u>169,848</u>	<u>10,326</u>
Totals	<u>\$ 4,821,622</u>	<u>100.0000%</u>	<u>\$ 4,545,290</u>	<u>\$ 276,332</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, 2021

	<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	\$ 11,197,795		\$ 9,893,122	\$ 1,304,673
General Fund Reserve for Encumbrances at June 30, 2020	50,187		50,187	-
	<u>11,247,982</u>		<u>9,943,309</u>	<u>1,304,673</u>
Combined General Fund and State Resources	<u>11,247,982</u>	<u>94.8460%</u>	<u>9,943,309</u>	<u>1,304,673</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	561,529	4.7245%	495,299	66,230
Title II - Part A: Teachers and Principal Training and Recruiting	9,676	0.0816%	8,555	1,121
Title III - Part A: English Language Instruction	41,263	0.3479%	36,473	4,790
Total Restricted Federal Resources	<u>612,468</u>	<u>5.1540%</u>	<u>540,327</u>	<u>72,141</u>
Totals	<u>\$ 11,860,450</u>	<u>100.0000%</u>	<u>\$ 10,483,636</u>	<u>\$ 1,376,814</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, 2021

	<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	\$ 4,721,388		\$ 4,419,739	\$ 301,649
General Fund Reserve for Encumbrances at June 30, 2020	18,634		18,634	-
	<u>4,740,022</u>		<u>4,438,373</u>	<u>301,649</u>
Combined General Fund and State Resources	<u>4,740,022</u>	<u>96.5129%</u>	<u>4,438,373</u>	<u>301,649</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	157,018	3.1971%	147,026	9,992
Title II - Part A: Teachers and Principal Training and Recruiting	2,705	0.0551%	2,534	171
Title III - Part A: English Language Instruction	11,539	0.2349%	10,802	737
Total Restricted Federal Resources	<u>171,262</u>	<u>3.4871%</u>	<u>160,362</u>	<u>10,900</u>
Totals	<u>\$ 4,911,284</u>	<u>100.0000%</u>	<u>\$ 4,598,735</u>	<u>\$ 312,549</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, 2021**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Washington</u>				
Resources:				
General Fund Contribution	\$ 8,445,617		\$ 7,489,653	\$ 955,964
General Fund Reserve for Encumbrances at June 30, 2020	30,574		30,574	-
	<u>8,476,191</u>		<u>7,520,227</u>	<u>955,964</u>
Combined General Fund and State Resources	<u>8,476,191</u>	<u>95.0252%</u>	<u>7,520,227</u>	<u>955,964</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	406,846	4.5610%	361,130	45,716
Title II - Part A: Teachers and Principal Training and Recruiting	7,010	0.0786%	6,045	965
Title III - Part A: English Language Instruction	29,897	0.3352%	26,527	3,370
Total Restricted Federal Resources	<u>443,753</u>	<u>4.9748%</u>	<u>393,702</u>	<u>50,051</u>
Totals	<u>\$ 8,919,944</u>	<u>100.0000%</u>	<u>\$ 7,913,929</u>	<u>\$ 1,006,015</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, 2021**

	<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	\$ 9,838,752		\$ 9,016,531	\$ 822,221
General Fund Reserve for Encumbrances at June 30, 2020	48,919		48,919	-
	<u>9,887,671</u>		<u>9,065,450</u>	<u>822,221</u>
Combined General Fund and State Resources	<u>9,887,671</u>	<u>94.7126%</u>	<u>9,065,450</u>	<u>822,221</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	506,077	4.8477%	463,999	42,078
Title II - Part A: Teachers and Principal Training and Recruiting	8,720	0.0835%	7,992	728
Title III - Part A: English Language Instruction	37,189	0.3562%	34,094	3,095
Total Restricted Federal Resources	<u>551,986</u>	<u>5.2874%</u>	<u>506,085</u>	<u>45,901</u>
Totals	<u>\$ 10,439,657</u>	<u>100.0000%</u>	<u>\$ 9,571,535</u>	<u>\$ 868,122</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, 2021

	<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 STEM Academy</u>				
Resources:				
General Fund Contribution	\$ 9,009,840		\$ 8,599,020	\$ 410,820
General Fund Reserve for Encumbrances at June 30, 2020	33,817		33,817	-
	<u>9,043,657</u>		<u>8,632,837</u>	<u>410,820</u>
Combined General Fund and State Resources	<u>9,043,657</u>	<u>96.2237%</u>	<u>8,632,837</u>	<u>410,820</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	326,295	3.4614%	310,544	15,751
Title II - Part A: Teachers and Principal Training and Recruiting	5,622	0.0598%	5,365	257
Title III - Part A: English Language Instruction	23,978	0.2551%	22,887	1,091
Total Restricted Federal Resources	<u>355,895</u>	<u>3.7763%</u>	<u>338,796</u>	<u>17,099</u>
Totals	<u>\$ 9,399,552</u>	<u>100.0000%</u>	<u>\$ 8,971,633</u>	<u>\$ 427,919</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, 2021

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Veteran's Memorial School</u>				
Resources:				
General Fund Contribution	\$ 5,910,346		\$ 5,357,849	\$ 552,497
General Fund Reserve for Encumbrances at June 30, 2020	92,892		92,892	-
	<u>6,003,238</u>		<u>5,450,741</u>	<u>552,497</u>
Combined General Fund and State Resources	<u>6,003,238</u>	<u>94.9648%</u>	<u>5,450,741</u>	<u>552,497</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	291,826	4.6165%	265,005	26,821
Title II - Part A: Teachers and Principal Training and Recruiting	5,028	0.0795%	4,534	494
Title III - Part A: English Language Instruction	21,445	0.3392%	19,469	1,976
Total Restricted Federal Resources	<u>318,299</u>	<u>5.0352%</u>	<u>289,008</u>	<u>29,291</u>
Totals	<u>\$ 6,321,537</u>	<u>100.0000%</u>	<u>\$ 5,739,749</u>	<u>\$ 581,788</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, 2021**

	<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	\$ 3,351,684		\$ 3,031,056	\$ 320,628
General Fund Reserve for Encumbrances at June 30, 2020	2,825		2,825	-
	<u>3,354,509</u>		<u>3,033,881</u>	<u>320,628</u>
Combined General Fund and State Resources	<u>3,354,509</u>	<u>97.0092%</u>	<u>3,033,881</u>	<u>320,628</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	95,145	2.7412%	85,775	9,370
Title II - Part A: Teachers and Principal Training and Recruiting	1,639	0.0474%	1,482	157
Title III - Part A: English Language Instruction	6,992	0.2022%	6,278	714
Total Restricted Federal Resources	<u>103,776</u>	<u>2.9908%</u>	<u>93,535</u>	<u>10,241</u>
Totals	<u>\$ 3,458,285</u>	<u>100.0000%</u>	<u>\$ 3,127,416</u>	<u>\$ 330,869</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, 2021**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<u>School: Union City High School</u>				
Resources:				
General Fund Contribution	\$ 28,848,093		\$ 27,220,055	\$ 1,628,038
General Fund Reserve for Encumbrances at June 30, 2020	135,425		135,425	-
	<u>28,983,518</u>		<u>27,355,480</u>	<u>1,628,038</u>
Combined General Fund and State Resources	<u>28,983,518</u>	<u>95.4747%</u>	<u>27,355,480</u>	<u>1,628,038</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	1,259,500	4.1489%	1,190,597	68,903
Title II - Part A: Teachers and Principal Training and Recruiting	21,703	0.0715%	19,291	2,412
Title III - Part A: English Language Instruction	92,554	0.3049%	86,704	5,850
Total Restricted Federal Resources	<u>1,373,757</u>	<u>4.5253%</u>	<u>1,296,592</u>	<u>77,165</u>
Totals	<u>\$ 30,357,275</u>	<u>100.0000%</u>	<u>\$ 28,652,072</u>	<u>\$ 1,705,203</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, 2021**

	<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	\$ 9,251,682		\$ 8,797,971	\$ 453,711
General Fund Reserve for Encumbrances at June 30, 2020	51,026		51,026	-
	<u>9,302,708</u>		<u>8,848,997</u>	<u>453,711</u>
Combined General Fund and State Resources	<u>9,302,708</u>	<u>96.7760%</u>	<u>8,848,997</u>	<u>453,711</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	283,228	2.9567%	270,827	12,401
Title II - Part A: Teachers and Principal Training and Recruiting	4,880	0.0508%	4,457	423
Title III - Part A: English Language Instruction	20,813	0.2165%	19,512	1,301
Total Restricted Federal Resources	<u>308,921</u>	<u>3.2240%</u>	<u>294,796</u>	<u>14,125</u>
Totals	<u>\$ 9,611,629</u>	<u>100.0000%</u>	<u>\$ 9,143,793</u>	<u>\$ 467,836</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, 2021

	<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	\$ 4,020,873	\$ 26,786	\$ 4,047,659	\$ 3,977,659	\$ 70,000
Grades 1-5	19,925,462	(809,937)	19,115,525	18,543,968	571,557
Grades 6-8	12,583,019	(109,029)	12,473,990	12,322,686	151,304
Grades 9-12	15,920,525	(454,424)	15,466,101	15,297,781	168,320
Other salaries for instruction:					
Preschool/kindergarten	396,896	-	396,896	396,896	-
Total regular programs - instruction	<u>52,846,775</u>	<u>(1,346,604)</u>	<u>51,500,171</u>	<u>50,538,990</u>	<u>961,181</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	2,690,528	142,845	2,833,373	2,833,371	2
Purchased professional - educational services	81,297	(50,759)	30,538	23,689	6,849
Purchased professional - technical services	10,515	(9,914)	601	601	-
Other purchased services (400-500 series)	61,350	(60,620)	730	730	-
General supplies	1,753,961	6,289,805	8,043,766	594,167	7,449,599
Textbooks	138,150	(134,509)	3,641	3,640	1
Other objects	39,609	(28,713)	10,896	3,396	7,500
Total regular programs - undistributed instruction	<u>4,775,410</u>	<u>6,148,135</u>	<u>10,923,545</u>	<u>3,459,594</u>	<u>7,463,951</u>
Total regular programs	<u>57,622,185</u>	<u>4,801,531</u>	<u>62,423,716</u>	<u>53,998,584</u>	<u>8,425,132</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	335,800	(7,129)	328,671	328,671	-
Purchased professional - technical services	5,000	(5,000)	-	-	-
General supplies	15,000	(14,191)	809	808	1
Total cognitive - moderate	<u>355,800</u>	<u>(26,320)</u>	<u>329,480</u>	<u>329,479</u>	<u>1</u>
Learning/language disabilities:					
Salaries of teachers	3,054,970	57,379	3,112,349	3,112,347	2
Other salaries for instruction	563,714	12,681	576,395	576,395	-
Other purchased services (400-500 series)	1,500	(1,500)	-	-	-
General supplies	48,231	(39,639)	8,592	5,883	2,709
Textbooks	3,410	(3,410)	-	-	-
Total learning/language disabilities	<u>3,671,825</u>	<u>25,511</u>	<u>3,697,336</u>	<u>3,694,625</u>	<u>2,711</u>
Multiple disabilities:					
Salaries of teachers	547,625	(19,330)	528,295	528,295	-
Other salaries for instruction	257,579	-	257,579	257,579	-
General supplies	17,716	(17,269)	447	447	-
Total multiple disabilities	<u>822,920</u>	<u>(36,599)</u>	<u>786,321</u>	<u>786,321</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	7,140,174	(458,611)	6,681,563	6,681,563	-
Purchased professional - educational services	3,000	(3,000)	-	-	-
Other purchased services (400-500 series)	7,000	(7,000)	-	-	-
General supplies	105,706	(96,543)	9,163	6,033	3,130
Textbooks	3,410	(3,410)	-	-	-
Total resource room/resource center	<u>7,259,290</u>	<u>(568,564)</u>	<u>6,690,726</u>	<u>6,687,596</u>	<u>3,130</u>
Autism:					
Salaries of teachers	805,195	(113,361)	691,834	691,834	-
Other purchased services (400-500 series)	1,000	(1,000)	-	-	-
Supplies and materials	11,000	(11,000)	-	-	-
General supplies	28,578	(27,751)	827	827	-
Total autism	<u>845,773</u>	<u>(153,112)</u>	<u>692,661</u>	<u>692,661</u>	<u>-</u>
Total special education - instruction	<u>12,955,608</u>	<u>(759,084)</u>	<u>12,196,524</u>	<u>12,190,682</u>	<u>5,842</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
Bilingual education:					
Salaries of teachers	\$ 7,305,270	\$ (575,720)	\$ 6,729,550	\$ 6,729,549	\$ 1
Other salaries for instruction	312,389	(122,246)	190,143	190,143	-
Other purchased services (400-500 series)	2,000	(2,000)	-	-	-
General supplies	322,113	(253,488)	68,625	61,784	6,841
Textbooks	10,000	(10,000)	-	-	-
Other objects	12,640	(5,246)	7,394	7,394	-
Total bilingual education	<u>7,964,412</u>	<u>(968,700)</u>	<u>6,995,712</u>	<u>6,988,870</u>	<u>6,842</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	52,052	(24,300)	27,752	21,153	6,599
Other purchase services (300-500 series)	55,979	(52,504)	3,475	3,475	-
Supplies and materials	8,400	(4,085)	4,315	1,457	2,858
School-sponsored athletics:					
Purchased services (300-500 series)	70,000	(70,000)	-	-	-
Supplies and materials	172,936	43,261	216,197	159,615	56,582
Before/after school programs:					
Salaries of teachers	162,199	(143,246)	18,953	18,953	-
Other salaries for instruction	801,105	(783,493)	17,612	17,612	-
Purchased professional and technical services	22,400	(22,400)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	683,458	(111,901)	571,557	571,557	-
Other special schools:					
General Supplies	2,725	(2,725)	-	-	-
Total other instructional	<u>2,031,254</u>	<u>(1,171,393)</u>	<u>859,861</u>	<u>793,822</u>	<u>66,039</u>
Total - instruction	<u>80,573,459</u>	<u>1,902,354</u>	<u>82,475,813</u>	<u>73,971,958</u>	<u>8,503,855</u>
Attendance and social work services:					
Salaries	1,201,939	(130,543)	1,071,396	1,071,396	-
Salary drop out prevention officer	2,066,836	147,100	2,213,936	2,213,933	3
Salaries of family support team	923,597	(179,213)	744,384	744,384	-
Family/parent liaison salary	1,037,103	9,520	1,046,623	1,046,619	4
Purchase professional & technical services	18,900	(17,500)	1,400	1,400	-
Other purchased services (400-500 series)	2,950	(2,950)	-	-	-
Supplies and materials	6,742	(3,622)	3,120	-	3,120
General supplies	10,639	(10,639)	-	-	-
Other objects	22,799	(15,300)	7,499	7,499	-
Total attendance and social work services	<u>5,291,505</u>	<u>(203,147)</u>	<u>5,088,358</u>	<u>5,085,231</u>	<u>3,127</u>
Health services:					
Salaries	1,472,673	(13,629)	1,459,044	1,459,043	1
Family/parent liaison salary	202,544	(8,834)	193,710	193,709	1
Salaries of social services coordinators	967,241	(173,810)	793,431	793,431	-
Purchased professional and technical services	258,552	(258,552)	-	-	-
Other purchased services (400-500 series)	7,500	(7,500)	-	-	-
Supplies and materials	53,647	(46,983)	6,664	3,607	3,057
Total health services	<u>2,962,157</u>	<u>(509,308)</u>	<u>2,452,849</u>	<u>2,449,790</u>	<u>3,059</u>
Other support services - students-regular:					
Salaries of other professional staff	1,364,965	29,034	1,393,999	1,393,999	-
Salaries of secretarial and clerical assistants	533,385	(33,571)	499,814	499,814	-
Purchased professional - educational services	62,232	(22,718)	39,514	28,303	11,211
Other purchased services (400-500 series)	5,000	(3,960)	1,040	-	1,040
Supplies and materials	5,471	(5,471)	-	-	-
Total other support services - students-regular	<u>1,971,053</u>	<u>(36,686)</u>	<u>1,934,367</u>	<u>1,922,116</u>	<u>12,251</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>Government-Wide</u>					
Improvement of instructional services:					
Salaries of other professional staff	\$ 274,892	\$ (1,008)	\$ 273,884	\$ 273,884	\$ -
Salaries of secretarial and clerical assistants	528,370	(69,795)	458,575	458,574	1
Other salaries	8,000	(8,000)	-	-	-
Other salaries for instruction	20,000	(20,000)	-	-	-
Purchased professional - educational services	27,472	(27,472)	-	-	-
Other purchased services (400-500 series)	55,057	(17,495)	37,562	14,657	22,905
Supplies and materials	375,092	(209,020)	166,072	126,861	39,211
Other objects	5,000	(3,150)	1,850	1,850	-
Total improvement of instructional services	<u>1,293,883</u>	<u>(355,940)</u>	<u>937,943</u>	<u>875,826</u>	<u>62,117</u>
Educational media services/school library:					
Salaries	744,678	(22,781)	721,897	721,897	-
Salaries of technology coordinators	120,300	1,663	121,963	121,963	-
Purchased professional - technical services	283,916	(1)	283,915	255,161	28,754
Other purchased services (400-500 series)	4,900	(4,900)	-	-	-
Supplies and materials	488,724	(24,778)	463,946	42,279	421,667
Total educational media services/school library	<u>1,642,518</u>	<u>(50,797)</u>	<u>1,591,721</u>	<u>1,141,300</u>	<u>450,421</u>
Instruction staff training services:					
Other purchased professional services - educational	5,600	(3,600)	2,000	-	2,000
Other purchased services (400-500 series)	2,000	(625)	1,375	478	897
Supplies and materials	1,300	(1,300)	-	-	-
Total instruction staff training services	<u>8,900</u>	<u>(5,525)</u>	<u>3,375</u>	<u>478</u>	<u>2,897</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,707,136	14,435	4,721,571	4,721,567	4
Salaries of secretarial and clerical assistants	3,848,664	(92,982)	3,755,682	3,755,681	1
Other professional and technical services	40,283	(28,998)	11,285	10,961	324
Other purchased services (400-500 series)	15,425	(14,627)	798	798	-
Supplies and materials	530,319	(297,603)	232,716	178,479	54,237
Other objects	178,098	(39,220)	138,878	123,289	15,589
Total support services - school administration	<u>9,319,925</u>	<u>(458,995)</u>	<u>8,860,930</u>	<u>8,790,775</u>	<u>70,155</u>
Security:					
Salaries	6,056,836	2,016	6,058,852	6,058,851	1
General supplies	3,232	(1,635)	1,597	597	1,000
Total security	<u>6,060,068</u>	<u>381</u>	<u>6,060,449</u>	<u>6,059,448</u>	<u>1,001</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,000	(2,000)	-	-	-
Total student transportation services	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	30,373,310	(280,337)	30,092,973	29,358,817	734,156
Total unallocated employee benefits	<u>30,373,310</u>	<u>(280,337)</u>	<u>30,092,973</u>	<u>29,358,817</u>	<u>734,156</u>
Total undistributed expenditures	<u>58,925,319</u>	<u>(1,902,354)</u>	<u>57,022,965</u>	<u>55,683,781</u>	<u>1,339,184</u>
Total expenditures	<u>139,498,778</u>	<u>-</u>	<u>139,498,778</u>	<u>129,655,739</u>	<u>9,843,039</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	138,823,798	-	138,823,798	138,094,053	729,745
Total other financing sources	<u>138,823,798</u>	<u>-</u>	<u>138,823,798</u>	<u>138,094,053</u>	<u>729,745</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(674,980)	-	(674,980)	8,438,314	(9,113,294)
Fund balances, July 1	674,980	-	674,980	674,980	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,113,294</u>	<u>\$ (9,113,294)</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, 2021

	<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	\$ 3,817,535	\$ 7,191	\$ 3,824,726	\$ 3,745,389	\$ 79,337
Total regular programs - instruction	<u>3,817,535</u>	<u>7,191</u>	<u>3,824,726</u>	<u>3,745,389</u>	<u>79,337</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	6,000	(4,530)	1,470	1,470	-
General supplies	138,852	621,799	760,651	28,395	732,256
Textbooks	5,000	(5,000)	-	-	-
Other objects	6,550	(6,550)	-	-	-
Total regular programs - undistributed instruction	<u>156,402</u>	<u>605,719</u>	<u>762,121</u>	<u>29,865</u>	<u>732,256</u>
Total regular programs	<u>3,973,937</u>	<u>612,910</u>	<u>4,586,847</u>	<u>3,775,254</u>	<u>811,593</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	195,450	-	195,450	195,450	-
Purchased professional - technical services	5,000	(5,000)	-	-	-
General supplies	10,000	(9,191)	809	808	1
Total cognitive - moderate	<u>210,450</u>	<u>(14,191)</u>	<u>196,259</u>	<u>196,258</u>	<u>1</u>
Learning/language disabilities:					
Salaries of teachers	907,287	59,518	966,805	966,804	1
General supplies	20,299	(19,545)	754	752	2
Total learning/language disabilities	<u>927,586</u>	<u>39,973</u>	<u>967,559</u>	<u>967,556</u>	<u>3</u>
Resource room/resource center:					
Salaries of teachers	530,525	(106,400)	424,125	424,125	-
General supplies	10,002	(9,919)	83	80	3
Total resource room/resource center	<u>540,527</u>	<u>(116,319)</u>	<u>424,208</u>	<u>424,205</u>	<u>3</u>
Autism:					
Salaries of teachers	170,950	-	170,950	170,950	-
Other purchased services (400-500 series)	1,000	(1,000)	-	-	-
Supplies and materials	11,000	(11,000)	-	-	-
Total autism	<u>182,950</u>	<u>(12,000)</u>	<u>170,950</u>	<u>170,950</u>	<u>-</u>
Total special education - instruction	<u>1,861,513</u>	<u>(102,537)</u>	<u>1,758,976</u>	<u>1,758,969</u>	<u>7</u>
Bilingual education:					
Salaries of teachers	439,295	(105,228)	334,067	334,066	1
Other salaries for instruction	61,123	(61,123)	-	-	-
General supplies	55,711	(52,703)	3,008	3,008	-
Total bilingual education	<u>556,129</u>	<u>(219,054)</u>	<u>337,075</u>	<u>337,074</u>	<u>1</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	1,000	(1,000)	-	-	-
Before/after school programs:					
Salaries of teachers	30,387	(25,888)	4,499	4,499	-
Other salaries for instruction	53,448	(53,448)	-	-	-
Total other instructional	<u>84,835</u>	<u>(80,336)</u>	<u>4,499</u>	<u>4,499</u>	<u>-</u>
Total - instruction	<u>6,476,414</u>	<u>210,983</u>	<u>6,687,397</u>	<u>5,875,796</u>	<u>811,601</u>
Attendance and social work services:					
Salary drop out prevention officer	237,294	(20,213)	217,081	217,081	-
Other purchased services (400-500 series)	2,000	(2,000)	-	-	-
Supplies and materials	500	(500)	-	-	-
Total attendance and social work services	<u>239,794</u>	<u>(22,713)</u>	<u>217,081</u>	<u>217,081</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, 2021

	<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	\$ 77,928	\$ -	\$ 77,928	\$ 77,928	\$ -
Family/parent liaison salary	202,544	(8,834)	193,710	193,709	1
Salaries of social services coordinators	134,445	(134,445)	-	-	-
Supplies and materials	2,500	(2,500)	-	-	-
Total health services	<u>417,417</u>	<u>(145,779)</u>	<u>271,638</u>	<u>271,637</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	143,336	67,468	210,804	210,804	-
Salaries of secretarial and clerical assistants	116,785	-	116,785	116,785	-
Supplies and materials	1,000	(1,000)	-	-	-
Total other support services - students-regular	<u>261,121</u>	<u>66,468</u>	<u>327,589</u>	<u>327,589</u>	<u>-</u>
Improvement of instructional services:					
Purchased professional - educational services	2,472	(2,472)	-	-	-
Supplies and materials	94,440	(45,312)	49,128	20,096	29,032
Total improvement of instructional services	<u>96,912</u>	<u>(47,784)</u>	<u>49,128</u>	<u>20,096</u>	<u>29,032</u>
Educational media services/school library:					
Purchased professional - technical services	16,407	-	16,407	14,582	1,825
Supplies and materials	50,039	(11,500)	38,539	-	38,539
Total educational media services/school library	<u>66,446</u>	<u>(11,500)</u>	<u>54,946</u>	<u>14,582</u>	<u>40,364</u>
Support services - school administration:					
Salaries of principals/assistant principals	424,952	1,233	426,185	426,185	-
Salaries of secretarial and clerical assistants	364,429	34,982	399,411	399,410	1
Supplies and materials	22,500	(13,716)	8,784	5,696	3,088
Total support services - school administration	<u>811,881</u>	<u>22,499</u>	<u>834,380</u>	<u>831,291</u>	<u>3,089</u>
Security:					
Salaries	431,827	(60,598)	371,229	371,229	-
Total security	<u>431,827</u>	<u>(60,598)</u>	<u>371,229</u>	<u>371,229</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,261,691	(11,576)	2,250,115	2,206,523	43,592
Total unallocated employee benefits	<u>2,261,691</u>	<u>(11,576)</u>	<u>2,250,115</u>	<u>2,206,523</u>	<u>43,592</u>
Total undistributed expenditures	<u>4,587,089</u>	<u>(210,983)</u>	<u>4,376,106</u>	<u>4,260,028</u>	<u>116,078</u>
Total expenditures	<u>11,063,503</u>	<u>-</u>	<u>11,063,503</u>	<u>10,135,824</u>	<u>927,679</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,027,417	-	11,027,417	10,986,365	41,052
Total other financing sources	<u>11,027,417</u>	<u>-</u>	<u>11,027,417</u>	<u>10,986,365</u>	<u>41,052</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(36,086)	-	(36,086)	850,541	(886,627)
Fund balances, July 1	36,086	-	36,086	36,086	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 886,627</u>	<u>\$ (886,627)</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, 2021

	<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	\$ 4,576,155	\$ 223,214	\$ 4,799,369	\$ 4,727,404	\$ 71,965
Total regular programs - instruction	<u>4,576,155</u>	<u>223,214</u>	<u>4,799,369</u>	<u>4,727,404</u>	<u>71,965</u>
Regular programs - undistributed instruction:					
General supplies	74,103	145,587	219,690	8,940	210,750
Textbooks	81,150	(77,509)	3,641	3,640	1
Other objects	12,500	(12,500)	-	-	-
Total regular programs - undistributed instruction	<u>167,753</u>	<u>55,578</u>	<u>223,331</u>	<u>12,580</u>	<u>210,751</u>
Total regular programs	<u>4,743,908</u>	<u>278,792</u>	<u>5,022,700</u>	<u>4,739,984</u>	<u>282,716</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	570,256	(4,846)	565,410	565,410	-
General supplies	2,932	-	2,932	1,062	1,870
Textbooks	3,410	(3,410)	-	-	-
Total learning/language disabilities	<u>576,598</u>	<u>(8,256)</u>	<u>568,342</u>	<u>566,472</u>	<u>1,870</u>
Resource room/resource center:					
Salaries of teachers	645,750	(72,949)	572,801	572,801	-
General supplies	1,888	(1,870)	18	18	-
Textbooks	3,410	(3,410)	-	-	-
Total resource room/resource center	<u>651,048</u>	<u>(78,229)</u>	<u>572,819</u>	<u>572,819</u>	<u>-</u>
Total special education - instruction	<u>1,227,646</u>	<u>(86,485)</u>	<u>1,141,161</u>	<u>1,139,291</u>	<u>1,870</u>
Bilingual education:					
Salaries of teachers	595,340	(60,150)	535,190	535,190	-
General supplies	8,495	(6,425)	2,070	2,070	-
Textbooks	5,000	(5,000)	-	-	-
Total bilingual education	<u>608,835</u>	<u>(71,575)</u>	<u>537,260</u>	<u>537,260</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	19,900	(13,301)	6,599	-	6,599
Other purchase services (300-500 series)	2,200	(2,200)	-	-	-
Supplies and materials	5,900	(3,042)	2,858	-	2,858
Before/after school programs:					
Salaries of teachers	7,504	(7,409)	95	95	-
Other salaries for instruction	69,000	(64,556)	4,444	4,444	-
Total other instructional	<u>104,504</u>	<u>(90,508)</u>	<u>13,996</u>	<u>4,539</u>	<u>9,457</u>
Total - instruction	<u>6,684,893</u>	<u>30,224</u>	<u>6,715,117</u>	<u>6,421,074</u>	<u>294,043</u>
Attendance and social work services:					
Salaries	55,373	-	55,373	55,373	-
Salary drop out prevention officer	204,998	(293)	204,705	204,705	-
Purchase professional & technical services	3,400	(2,000)	1,400	1,400	-
General supplies	10,639	(10,639)	-	-	-
Other objects	22,499	(15,000)	7,499	7,499	-
Total attendance and social work services	<u>296,909</u>	<u>(27,932)</u>	<u>268,977</u>	<u>268,977</u>	<u>-</u>
Health services:					
Salaries	74,463	64,868	139,331	139,331	-
Salaries of social services coordinators	116,048	(917)	115,131	115,131	-
Supplies and materials	1,500	-	1,500	-	1,500
Total health services	<u>192,011</u>	<u>63,951</u>	<u>255,962</u>	<u>254,462</u>	<u>1,500</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Emerson Middle School					
Other support services - students-regular:					
Salaries of other professional staff	\$ 147,736	\$ -	\$ 147,736	\$ 147,736	\$ -
Salaries of secretarial and clerical assistants	191,238	(30,958)	160,280	160,280	-
Purchased professional - educational services	53,732	(19,830)	33,902	27,487	6,415
Total other support services - students-regular	<u>392,706</u>	<u>(50,788)</u>	<u>341,918</u>	<u>335,503</u>	<u>6,415</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	52,057	(14,495)	37,562	14,657	22,905
Total improvement of instructional services	<u>52,057</u>	<u>(14,495)</u>	<u>37,562</u>	<u>14,657</u>	<u>22,905</u>
Educational media services/school library:					
Purchased professional - technical services	11,049	-	11,049	9,960	1,089
Supplies and materials	38,539	-	38,539	35,554	2,985
Total educational media services/school library	<u>49,588</u>	<u>-</u>	<u>49,588</u>	<u>45,514</u>	<u>4,074</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	-	2,000
Total instruction staff training services	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	331,537	(3,148)	328,389	328,388	1
Salaries of secretarial and clerical assistants	389,736	(150)	389,586	389,586	-
Other professional and technical services	5,000	(3,286)	1,714	1,714	-
Supplies and materials	53,077	(17,812)	35,265	24,253	11,012
Total support services - school administration	<u>779,350</u>	<u>(24,396)</u>	<u>754,954</u>	<u>743,941</u>	<u>11,013</u>
Security:					
Salaries	401,945	24,086	426,031	426,031	-
General supplies	2,232	(635)	1,597	597	1,000
Total security	<u>404,177</u>	<u>23,451</u>	<u>427,628</u>	<u>426,628</u>	<u>1,000</u>
Unallocated employee benefits:					
Health benefits	2,324,918	(15)	2,324,903	2,281,311	43,592
Total unallocated employee benefits	<u>2,324,918</u>	<u>(15)</u>	<u>2,324,903</u>	<u>2,281,311</u>	<u>43,592</u>
Total undistributed expenditures	<u>4,493,716</u>	<u>(30,224)</u>	<u>4,463,492</u>	<u>4,370,993</u>	<u>92,499</u>
Total expenditures	<u>11,178,609</u>	<u>-</u>	<u>11,178,609</u>	<u>10,792,067</u>	<u>386,542</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,094,575	-	11,094,575	11,036,322	58,253
Total other financing sources	<u>11,094,575</u>	<u>-</u>	<u>11,094,575</u>	<u>11,036,322</u>	<u>58,253</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(84,034)	-	(84,034)	244,255	(328,289)
Fund balances, July 1	84,034	-	84,034	84,034	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 328,289</u>	<u>\$ (328,289)</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, 2021

	<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	\$ 797,330	\$ (74,750)	\$ 722,580	\$ 722,580	\$ -
Grades 1-5	2,904,015	160,666	3,064,681	3,015,463	49,218
Grades 6-8	1,124,065	57,138	1,181,203	1,181,202	1
Total regular programs - instruction	<u>4,825,410</u>	<u>143,054</u>	<u>4,968,464</u>	<u>4,919,245</u>	<u>49,219</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	497,526	27,998	525,524	525,522	2
General supplies	161,000	262,424	423,424	102,763	320,661
Total regular programs - undistributed instruction	<u>658,526</u>	<u>290,422</u>	<u>948,948</u>	<u>628,285</u>	<u>320,663</u>
Total regular programs	<u>5,483,936</u>	<u>433,476</u>	<u>5,917,412</u>	<u>5,547,530</u>	<u>369,882</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	611,036	(48,440)	562,596	562,595	1
Other salaries for instruction	137,956	(48,441)	89,515	89,515	-
General supplies	1,500	(1,500)	-	-	-
Total learning/language disabilities	<u>750,492</u>	<u>(98,381)</u>	<u>652,111</u>	<u>652,110</u>	<u>1</u>
Resource room/resource center:					
Salaries of teachers	355,540	61,340	416,880	416,880	-
General supplies	1,000	(1,000)	-	-	-
Total resource room/resource center	<u>356,540</u>	<u>60,340</u>	<u>416,880</u>	<u>416,880</u>	<u>-</u>
Total special education - instruction	<u>1,107,032</u>	<u>(38,041)</u>	<u>1,068,991</u>	<u>1,068,990</u>	<u>1</u>
Bilingual education:					
Salaries of teachers	737,175	(120,300)	616,875	616,875	-
General supplies	11,000	(11,000)	-	-	-
Total bilingual education	<u>748,175</u>	<u>(131,300)</u>	<u>616,875</u>	<u>616,875</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	(2,059)	5,445	5,445	-
Other salaries for instruction	47,159	(47,159)	-	-	-
Total other instructional	<u>54,663</u>	<u>(49,218)</u>	<u>5,445</u>	<u>5,445</u>	<u>-</u>
Total - instruction	<u>7,393,806</u>	<u>214,917</u>	<u>7,608,723</u>	<u>7,238,840</u>	<u>369,883</u>
Attendance and social work services:					
Salaries	123,905	-	123,905	123,905	-
Salary drop out prevention officer	260,893	(2,204)	258,689	258,688	1
Total attendance and social work services	<u>384,798</u>	<u>(2,204)</u>	<u>382,594</u>	<u>382,593</u>	<u>1</u>
Health services:					
Salaries	131,536	(76,930)	54,606	54,605	1
Total health services	<u>131,536</u>	<u>(76,930)</u>	<u>54,606</u>	<u>54,605</u>	<u>1</u>
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	225,362	(2,613)	222,749	222,749	-
Supplies and materials	2,500	(2,500)	-	-	-
Total other support services - students-regular	<u>227,862</u>	<u>(5,113)</u>	<u>222,749</u>	<u>222,749</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	18,787	(18,787)	-	-	-
Total improvement of instructional services	<u>18,787</u>	<u>(18,787)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Educational media services/school library:					
Salaries	171,108	(1)	171,107	171,107	-
Purchased professional - technical services	21,407	-	21,407	19,240	2,167
Supplies and materials	38,643	(146)	38,497	-	38,497
Total educational media services/school library	<u>231,158</u>	<u>(147)</u>	<u>231,011</u>	<u>190,347</u>	<u>40,664</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Thomas A. Edison</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 284,291	\$ (2,221)	\$ 282,070	\$ 282,069	\$ 1
Salaries of secretarial and clerical assistants	237,866	(1)	237,865	237,865	-
Supplies and materials	80,222	(67,097)	13,125	4,684	8,441
Total support services - school administration	<u>602,379</u>	<u>(69,319)</u>	<u>533,060</u>	<u>524,618</u>	<u>8,442</u>
Security:					
Salaries	482,884	(10,027)	472,857	472,857	-
Total security	<u>482,884</u>	<u>(10,027)</u>	<u>472,857</u>	<u>472,857</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,660,483	(32,390)	2,628,093	2,571,570	56,523
Total unallocated employee benefits	<u>2,660,483</u>	<u>(32,390)</u>	<u>2,628,093</u>	<u>2,571,570</u>	<u>56,523</u>
Total undistributed expenditures	<u>4,739,887</u>	<u>(214,917)</u>	<u>4,524,970</u>	<u>4,419,339</u>	<u>105,631</u>
Total expenditures	<u>12,133,693</u>	<u>-</u>	<u>12,133,693</u>	<u>11,658,179</u>	<u>475,514</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	12,104,136	-	12,104,136	12,046,446	57,690
Total other financing sources	<u>12,104,136</u>	<u>-</u>	<u>12,104,136</u>	<u>12,046,446</u>	<u>57,690</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(29,557)	-	(29,557)	388,267	(417,824)
Fund balances, July 1	29,557	-	29,557	29,557	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417,824</u>	<u>\$ (417,824)</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, 2021

	<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	\$ 1,367,323	\$ (3,107)	\$ 1,364,216	\$ 1,260,012	\$ 104,204
Grades 6-8	945,275	(183,750)	761,525	761,525	-
Total regular programs - instruction	<u>2,312,598</u>	<u>(186,857)</u>	<u>2,125,741</u>	<u>2,021,537</u>	<u>104,204</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	160,352	(30,222)	130,130	130,130	-
Other purchased services (400-500 series)	53,120	(53,120)	-	-	-
General supplies	51,687	494,547	546,234	17,605	528,629
Total regular programs - undistributed instruction	<u>265,159</u>	<u>411,205</u>	<u>676,364</u>	<u>147,735</u>	<u>528,629</u>
Total regular programs	<u>2,577,757</u>	<u>224,348</u>	<u>2,802,105</u>	<u>2,169,272</u>	<u>632,833</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	202,630	(87,650)	114,980	114,980	-
General supplies	8,000	(8,000)	-	-	-
Total resource room/resource center	<u>210,630</u>	<u>(95,650)</u>	<u>114,980</u>	<u>114,980</u>	<u>-</u>
Total special education - instruction	<u>210,630</u>	<u>(95,650)</u>	<u>114,980</u>	<u>114,980</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,482	(415)	10,067	10,067	-
Supplies and materials	2,500	(1,043)	1,457	1,457	-
Before/after school programs:					
Salaries of teachers	29,104	(29,014)	90	90	-
Other salaries for instruction	50,964	(50,890)	74	74	-
Purchased professional and technical services	9,900	(9,900)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	14,400	(14,400)	-	-	-
Total other instructional	<u>117,350</u>	<u>(105,662)</u>	<u>11,688</u>	<u>11,688</u>	<u>-</u>
Total - instruction	<u>2,905,737</u>	<u>23,036</u>	<u>2,928,773</u>	<u>2,295,940</u>	<u>632,833</u>
Attendance and social work services:					
Salaries	28,050	-	28,050	28,050	-
Salaries of family support team	269,096	-	269,096	269,096	-
Supplies and materials	2,442	(2,442)	-	-	-
Total attendance and social work services	<u>299,588</u>	<u>(2,442)</u>	<u>297,146</u>	<u>297,146</u>	<u>-</u>
Other support services - students-regular:					
Purchased professional - educational services	2,000	(1,369)	631	631	-
Total other support services - students-regular	<u>2,000</u>	<u>(1,369)</u>	<u>631</u>	<u>631</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	6,000	(1,100)	4,900	4,900	-
Total improvement of instructional services	<u>6,000</u>	<u>(1,100)</u>	<u>4,900</u>	<u>4,900</u>	<u>-</u>
Educational media services/school library:					
Salaries	66,308	-	66,308	66,308	-
Purchased professional - technical services	16,406	-	16,406	14,581	1,825
Supplies and materials	47,539	(9,000)	38,539	-	38,539
Total educational media services/school library	<u>130,253</u>	<u>(9,000)</u>	<u>121,253</u>	<u>80,889</u>	<u>40,364</u>
Instruction staff training services:					
Supplies and materials	1,000	(1,000)	-	-	-
Total instruction staff training services	<u>1,000</u>	<u>(1,000)</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Sara M. Gilmore					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 265,949	\$ (2,438)	\$ 263,511	\$ 263,511	\$ -
Salaries of secretarial and clerical assistants	124,932	(1)	124,931	124,931	-
Supplies and materials	4,330	(3,680)	650	650	-
Total support services - school administration	<u>395,211</u>	<u>(6,119)</u>	<u>389,092</u>	<u>389,092</u>	<u>-</u>
Security:					
Salaries	372,311	-	372,311	372,311	-
Total security	<u>372,311</u>	<u>-</u>	<u>372,311</u>	<u>372,311</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	2,000	(2,000)	-	-	-
Total student transportation services	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	907,638	(6)	907,632	880,972	26,660
Total unallocated employee benefits	<u>907,638</u>	<u>(6)</u>	<u>907,632</u>	<u>880,972</u>	<u>26,660</u>
Total undistributed expenditures	<u>2,116,001</u>	<u>(23,036)</u>	<u>2,092,965</u>	<u>2,025,941</u>	<u>67,024</u>
Total expenditures	<u>5,021,738</u>	<u>-</u>	<u>5,021,738</u>	<u>4,321,881</u>	<u>699,857</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,995,568	-	4,995,568	4,969,448	26,120
Total other financing sources	<u>4,995,568</u>	<u>-</u>	<u>4,995,568</u>	<u>4,969,448</u>	<u>26,120</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(26,170)	-	(26,170)	647,567	(673,737)
Fund balances, July 1	26,170	-	26,170	26,170	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 673,737</u>	<u>\$ (673,737)</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, 2021

	<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	\$ 293,380	\$ -	\$ 293,380	\$ 293,380	\$ -
Grades 1-5	865,639	(62,926)	802,713	772,952	29,761
Total regular programs - instruction	<u>1,159,019</u>	<u>(62,926)</u>	<u>1,096,093</u>	<u>1,066,332</u>	<u>29,761</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	338,299	56,000	394,299	394,299	-
General supplies	120,110	113,272	233,382	31,212	202,170
Total regular programs - undistributed instruction	<u>458,409</u>	<u>169,272</u>	<u>627,681</u>	<u>425,511</u>	<u>202,170</u>
Total regular programs	<u>1,617,428</u>	<u>106,346</u>	<u>1,723,774</u>	<u>1,491,843</u>	<u>231,931</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	125,690	-	125,690	125,690	-
General supplies	2,000	(2,000)	-	-	-
Total resource room/resource center	<u>127,690</u>	<u>(2,000)</u>	<u>125,690</u>	<u>125,690</u>	<u>-</u>
Total special education - instruction	<u>127,690</u>	<u>(2,000)</u>	<u>125,690</u>	<u>125,690</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	241,480	-	241,480	241,480	-
General supplies	25,583	(25,002)	581	581	-
Total bilingual education	<u>267,063</u>	<u>(25,002)</u>	<u>242,061</u>	<u>242,061</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	(7,504)	-	-	-
Other salaries for instruction	25,000	(22,256)	2,744	2,744	-
Total other instructional	<u>32,504</u>	<u>(29,760)</u>	<u>2,744</u>	<u>2,744</u>	<u>-</u>
Total - instruction	<u>2,044,685</u>	<u>49,584</u>	<u>2,094,269</u>	<u>1,862,338</u>	<u>231,931</u>
Attendance and social work services:					
Salaries	105,655	-	105,655	105,655	-
Salary drop out prevention officer	258,308	(2,370)	255,938	255,938	-
Family/parent liaison salary	43,254	-	43,254	43,254	-
Total attendance and social work services	<u>407,217</u>	<u>(2,370)</u>	<u>404,847</u>	<u>404,847</u>	<u>-</u>
Health services:					
Salaries	78,068	-	78,068	78,068	-
Supplies and materials	2,780	(2,616)	164	164	-
Total health services	<u>80,848</u>	<u>(2,616)</u>	<u>78,232</u>	<u>78,232</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	40,714	(2,175)	38,539	35,554	2,985
Total improvement of instructional services	<u>40,714</u>	<u>(2,175)</u>	<u>38,539</u>	<u>35,554</u>	<u>2,985</u>
Educational media services/school library:					
Purchased professional - technical services	16,407	-	16,407	14,582	1,825
Supplies and materials	2,825	(2,825)	-	-	-
Total educational media services/school library	<u>19,232</u>	<u>(2,825)</u>	<u>16,407</u>	<u>14,582</u>	<u>1,825</u>
Instruction staff training services:					
Other purchased professional services - educational	3,600	(3,600)	-	-	-
Total instruction staff training services	<u>3,600</u>	<u>(3,600)</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Hudson</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 339,320	\$ (734)	\$ 338,586	\$ 338,586	\$ -
Salaries of secretarial and clerical assistants	307,941	-	307,941	307,941	-
Other purchased services (400-500 series)	7,425	(7,425)	-	-	-
Supplies and materials	19,750	(19,354)	396	396	-
Other objects	9,000	(8,479)	521	521	-
Total support services - school administration	<u>683,436</u>	<u>(35,992)</u>	<u>647,444</u>	<u>647,444</u>	<u>-</u>
Security:					
Salaries	<u>307,750</u>	<u>-</u>	<u>307,750</u>	<u>307,749</u>	<u>1</u>
Total security	<u>307,750</u>	<u>-</u>	<u>307,750</u>	<u>307,749</u>	<u>1</u>
Unallocated employee benefits:					
Health benefits	<u>1,234,140</u>	<u>(6)</u>	<u>1,234,134</u>	<u>1,194,544</u>	<u>39,590</u>
Total unallocated employee benefits	<u>1,234,140</u>	<u>(6)</u>	<u>1,234,134</u>	<u>1,194,544</u>	<u>39,590</u>
Total undistributed expenditures	<u>2,776,937</u>	<u>(49,584)</u>	<u>2,727,353</u>	<u>2,682,952</u>	<u>44,401</u>
Total expenditures	<u>4,821,622</u>	<u>-</u>	<u>4,821,622</u>	<u>4,545,290</u>	<u>276,332</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	<u>4,786,788</u>	<u>-</u>	<u>4,786,788</u>	<u>4,746,636</u>	<u>40,152</u>
Total other financing sources	<u>4,786,788</u>	<u>-</u>	<u>4,786,788</u>	<u>4,746,636</u>	<u>40,152</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(34,834)	-	(34,834)	201,346	(236,180)
Fund balances, July 1	34,834	-	34,834	34,834	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 236,180</u>	<u>\$ (236,180)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 391,765	\$ (77,561)	\$ 314,204	\$ 314,204	\$ -
Grades 1-5	2,839,695	(394,533)	2,445,162	2,379,335	65,827
Grades 6-8	922,405	(72,758)	849,647	849,646	1
Total regular programs - instruction	<u>4,153,865</u>	<u>(544,852)</u>	<u>3,609,013</u>	<u>3,543,185</u>	<u>65,828</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	426,274	32,878	459,152	459,152	-
General supplies	222,446	1,099,810	1,322,256	91,889	1,230,367
Total regular programs - undistributed instruction	<u>648,720</u>	<u>1,132,688</u>	<u>1,781,408</u>	<u>551,041</u>	<u>1,230,367</u>
Total regular programs	<u>4,802,585</u>	<u>587,836</u>	<u>5,390,421</u>	<u>4,094,226</u>	<u>1,296,195</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	207,640	-	207,640	207,640	-
Other salaries for instruction	227,372	-	227,372	227,372	-
General supplies	4,000	(4,000)	-	-	-
Total learning/language disabilities	<u>439,012</u>	<u>(4,000)</u>	<u>435,012</u>	<u>435,012</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	631,850	(77,420)	554,430	554,430	-
General supplies	6,400	(2,157)	4,243	2,456	1,787
Total resource room/resource center	<u>638,250</u>	<u>(79,577)</u>	<u>558,673</u>	<u>556,886</u>	<u>1,787</u>
Autism:					
Salaries of teachers	429,495	(113,361)	316,134	316,134	-
General supplies	16,814	(15,987)	827	827	-
Total autism	<u>446,309</u>	<u>(129,348)</u>	<u>316,961</u>	<u>316,961</u>	<u>-</u>
Total special education - instruction	<u>1,523,571</u>	<u>(212,925)</u>	<u>1,310,646</u>	<u>1,308,859</u>	<u>1,787</u>
Bilingual education:					
Salaries of teachers	673,895	(4,550)	669,345	669,345	-
General supplies	28,000	(28,000)	-	-	-
Total bilingual education	<u>701,895</u>	<u>(32,550)</u>	<u>669,345</u>	<u>669,345</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	(5,327)	2,177	2,177	-
Other salaries for instruction	60,500	(60,500)	-	-	-
Total other instructional	<u>68,004</u>	<u>(65,827)</u>	<u>2,177</u>	<u>2,177</u>	<u>-</u>
Total - instruction	<u>7,096,055</u>	<u>276,534</u>	<u>7,372,589</u>	<u>6,074,607</u>	<u>1,297,982</u>
Attendance and social work services:					
Salaries	77,378	-	77,378	77,378	-
Salary drop out prevention officer	120,505	22,709	143,214	143,214	-
Salaries of family support team	84,228	(84,228)	-	-	-
Family/parent liaison salary	90,003	(4,235)	85,768	85,768	-
Total attendance and social work services	<u>372,114</u>	<u>(65,754)</u>	<u>306,360</u>	<u>306,360</u>	<u>-</u>
Health services:					
Salaries of social services coordinators	225,336	(36,477)	188,859	188,859	-
Supplies and materials	2,200	(2,200)	-	-	-
Total health services	<u>227,536</u>	<u>(38,677)</u>	<u>188,859</u>	<u>188,859</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	103,357	-	103,357	103,357	-
Purchased professional - educational services	25,000	(25,000)	-	-	-
Total improvement of instructional services	<u>128,357</u>	<u>(25,000)</u>	<u>103,357</u>	<u>103,357</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, 2021

	<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	\$ 57,255	\$ -	\$ 57,255	\$ 57,255	\$ -
Salaries of technology coordinators	120,300	1,663	121,963	121,963	-
Purchased professional - technical services	16,407	-	16,407	14,582	1,825
Supplies and materials	38,539	-	38,539	5,125	33,414
Total educational media services/school library	<u>232,501</u>	<u>1,663</u>	<u>234,164</u>	<u>198,925</u>	<u>35,239</u>
Support services - school administration:					
Salaries of principals/assistant principals	340,419	(73,436)	266,983	266,983	-
Salaries of secretarial and clerical assistants	277,147	11,181	288,328	288,328	-
Supplies and materials	35,954	(33,930)	2,024	2,024	-
Total support services - school administration	<u>653,520</u>	<u>(96,185)</u>	<u>557,335</u>	<u>557,335</u>	<u>-</u>
Security:					
Salaries	377,523	7,866	385,389	385,389	-
Total security	<u>377,523</u>	<u>7,866</u>	<u>385,389</u>	<u>385,389</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,772,844	(60,447)	2,712,397	2,668,804	43,593
Total unallocated employee benefits	<u>2,772,844</u>	<u>(60,447)</u>	<u>2,712,397</u>	<u>2,668,804</u>	<u>43,593</u>
Total undistributed expenditures	<u>4,764,395</u>	<u>(276,534)</u>	<u>4,487,861</u>	<u>4,409,029</u>	<u>78,832</u>
Total expenditures	<u>11,860,450</u>	<u>-</u>	<u>11,860,450</u>	<u>10,483,636</u>	<u>1,376,814</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,810,263	-	11,810,263	11,766,671	43,592
Total other financing sources	<u>11,810,263</u>	<u>-</u>	<u>11,810,263</u>	<u>11,766,671</u>	<u>43,592</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(50,187)	-	(50,187)	1,283,035	(1,333,222)
Fund balances, July 1	50,187	-	50,187	50,187	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,333,222</u>	<u>\$ (1,333,222)</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, 2021

	<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	\$ 266,980	\$ -	\$ 266,980	\$ 266,980	\$ -
Grades 1-5	946,781	52,144	998,925	943,227	55,698
Total regular programs - instruction	<u>1,213,761</u>	<u>52,144</u>	<u>1,265,905</u>	<u>1,210,207</u>	<u>55,698</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	157,307	27,700	185,007	185,007	-
Purchased professional - technical services	10,515	(9,914)	601	601	-
General supplies	35,500	162,811	198,311	23,135	175,176
Total regular programs - undistributed instruction	<u>203,322</u>	<u>180,597</u>	<u>383,919</u>	<u>208,743</u>	<u>175,176</u>
Total regular programs	<u>1,417,083</u>	<u>232,741</u>	<u>1,649,824</u>	<u>1,418,950</u>	<u>230,874</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	144,951	(24,221)	120,730	120,730	-
Other salaries for instruction	61,123	61,122	122,245	122,245	-
General supplies	5,000	(5,000)	-	-	-
Total learning/language disabilities	<u>211,074</u>	<u>31,901</u>	<u>242,975</u>	<u>242,975</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	201,650	-	201,650	201,650	-
General supplies	6,122	(5,631)	491	490	1
Total resource room/resource center	<u>207,772</u>	<u>(5,631)</u>	<u>202,141</u>	<u>202,140</u>	<u>1</u>
Total special education - instruction	<u>418,846</u>	<u>26,270</u>	<u>445,116</u>	<u>445,115</u>	<u>1</u>
Bilingual education:					
Salaries of teachers	290,955	-	290,955	290,955	-
General supplies	10,701	(1,756)	8,945	8,944	1
Total bilingual education	<u>301,656</u>	<u>(1,756)</u>	<u>299,900</u>	<u>299,899</u>	<u>1</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	13,176	(13,176)	-	-	-
Other salaries for instruction	103,170	(103,170)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	7,000	(475)	6,525	6,525	-
Total other instructional	<u>123,346</u>	<u>(116,821)</u>	<u>6,525</u>	<u>6,525</u>	<u>-</u>
Total - instruction	<u>2,260,931</u>	<u>140,434</u>	<u>2,401,365</u>	<u>2,170,489</u>	<u>230,876</u>
Attendance and social work services:					
Salaries of family support team	229,350	(25,367)	203,983	203,983	-
Total attendance and social work services	<u>229,350</u>	<u>(25,367)</u>	<u>203,983</u>	<u>203,983</u>	<u>-</u>
Health services:					
Salaries	66,618	-	66,618	66,618	-
Total health services	<u>66,618</u>	<u>-</u>	<u>66,618</u>	<u>66,618</u>	<u>-</u>
Educational media services/school library:					
Purchased professional - technical services	11,049	-	11,049	9,960	1,089
Supplies and materials	38,539	-	38,539	-	38,539
Total educational media services/school library	<u>49,588</u>	<u>-</u>	<u>49,588</u>	<u>9,960</u>	<u>39,628</u>
Support services - school administration:					
Salaries of principals/assistant principals	173,386	(366)	173,020	173,020	-
Salaries of secretarial and clerical assistants	404,368	(46,451)	357,917	357,917	-
Other professional and technical services	30,733	(22,462)	8,271	7,947	324
Other purchased services (400-500 series)	1,000	(202)	798	798	-
Supplies and materials	35,988	(12,816)	23,172	21,138	2,034
Total support services - school administration	<u>645,475</u>	<u>(82,297)</u>	<u>563,178</u>	<u>560,820</u>	<u>2,358</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jefferson</u>					
Security:					
Salaries	\$ 274,854	\$ -	\$ 274,854	\$ 274,854	\$ -
Total security	<u>274,854</u>	<u>-</u>	<u>274,854</u>	<u>274,854</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,384,468	(32,770)	1,351,698	1,312,011	39,687
Total unallocated employee benefits	<u>1,384,468</u>	<u>(32,770)</u>	<u>1,351,698</u>	<u>1,312,011</u>	<u>39,687</u>
Total undistributed expenditures	<u>2,650,353</u>	<u>(140,434)</u>	<u>2,509,919</u>	<u>2,428,246</u>	<u>81,673</u>
Total expenditures	<u>4,911,284</u>	<u>-</u>	<u>4,911,284</u>	<u>4,598,735</u>	<u>312,549</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,892,650	-	4,892,650	4,853,857	38,793
Total other financing sources	<u>4,892,650</u>	<u>-</u>	<u>4,892,650</u>	<u>4,853,857</u>	<u>38,793</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(18,634)	-	(18,634)	255,122	(273,756)
Fund balances, July 1	18,634	-	18,634	18,634	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 273,756</u>	<u>\$ (273,756)</u>

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2021

	<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	\$ 371,965	\$ (57,490)	\$ 314,475	\$ 314,475	\$ -
Grades 1-5	3,109,005	(138,475)	2,970,530	2,902,381	68,149
Grades 6-8	299,040	(22,597)	276,443	276,443	-
Total regular programs - instruction	<u>3,780,010</u>	<u>(218,562)</u>	<u>3,561,448</u>	<u>3,493,299</u>	<u>68,149</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	231,434	1,000	232,434	232,434	-
General supplies	132,383	782,211	914,594	65,898	848,696
Textbooks	27,000	(27,000)	-	-	-
Total regular programs - undistributed instruction	<u>390,817</u>	<u>756,211</u>	<u>1,147,028</u>	<u>298,332</u>	<u>848,696</u>
Total regular programs	<u>4,170,827</u>	<u>537,649</u>	<u>4,708,476</u>	<u>3,791,631</u>	<u>916,845</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	80,650	40,453	121,103	121,103	-
General supplies	5,000	(94)	4,906	4,069	837
Total learning/language disabilities	<u>85,650</u>	<u>40,359</u>	<u>126,009</u>	<u>125,172</u>	<u>837</u>
Resource room/resource center:					
Salaries of teachers	183,340	-	183,340	183,340	-
General supplies	3,000	(59)	2,941	1,602	1,339
Total resource room/resource center	<u>186,340</u>	<u>(59)</u>	<u>186,281</u>	<u>184,942</u>	<u>1,339</u>
Total special education - instruction	<u>271,990</u>	<u>40,300</u>	<u>312,290</u>	<u>310,114</u>	<u>2,176</u>
Bilingual education:					
Salaries of teachers	914,065	(176,535)	737,530	737,530	-
Other salaries for instruction	104,793	(61,123)	43,670	43,670	-
General supplies	6,855	(511)	6,344	990	5,354
Total bilingual education	<u>1,025,713</u>	<u>(238,169)</u>	<u>787,544</u>	<u>782,190</u>	<u>5,354</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	7,504	(7,504)	-	-	-
Other salaries for instruction	60,644	(60,644)	-	-	-
Total other instructional	<u>93,148</u>	<u>(93,148)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total - instruction	<u>5,561,678</u>	<u>246,632</u>	<u>5,808,310</u>	<u>4,883,935</u>	<u>924,375</u>
Attendance and social work services:					
Salary drop out prevention officer	100,089	(185)	99,904	99,904	-
Family/parent liaison salary	84,008	(1,512)	82,496	82,495	1
Total attendance and social work services	<u>184,097</u>	<u>(1,697)</u>	<u>182,400</u>	<u>182,399</u>	<u>1</u>
Health services:					
Salaries	65,618	-	65,618	65,618	-
Supplies and materials	2,500	(2,500)	-	-	-
Total health services	<u>68,118</u>	<u>(2,500)</u>	<u>65,618</u>	<u>65,618</u>	<u>-</u>
Educational media services/school library:					
Salaries	35,086	-	35,086	35,086	-
Purchased professional - technical services	16,407	-	16,407	14,582	1,825
Supplies and materials	38,539	-	38,539	-	38,539
Total educational media services/school library	<u>90,032</u>	<u>-</u>	<u>90,032</u>	<u>49,668</u>	<u>40,364</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, 2021

	<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	\$ 315,284	\$ (3,208)	\$ 312,076	\$ 312,076	\$ -
Salaries of secretarial and clerical assistants	418,206	(280)	417,926	417,926	-
Supplies and materials	33,345	(30,937)	2,408	1,524	884
Total support services - school administration	<u>766,835</u>	<u>(34,425)</u>	<u>732,410</u>	<u>731,526</u>	<u>884</u>
Security:					
Salaries	416,258	(127,806)	288,452	288,452	-
Total security	<u>416,258</u>	<u>(127,806)</u>	<u>288,452</u>	<u>288,452</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,832,926	(80,204)	1,752,722	1,712,331	40,391
Total unallocated employee benefits	<u>1,832,926</u>	<u>(80,204)</u>	<u>1,752,722</u>	<u>1,712,331</u>	<u>40,391</u>
Total undistributed expenditures	<u>3,358,266</u>	<u>(246,632)</u>	<u>3,111,634</u>	<u>3,029,994</u>	<u>81,640</u>
Total expenditures	<u>8,919,944</u>	<u>-</u>	<u>8,919,944</u>	<u>7,913,929</u>	<u>1,006,015</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	8,889,370	-	8,889,370	8,848,734	40,636
Total other financing sources	<u>8,889,370</u>	<u>-</u>	<u>8,889,370</u>	<u>8,848,734</u>	<u>40,636</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(30,574)	-	(30,574)	934,805	(965,379)
Fund balances, July 1	30,574	-	30,574	30,574	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 965,379</u>	<u>\$ (965,379)</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, 2021

	<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	\$ 537,860	\$ 6,395	\$ 544,255	\$ 544,255	\$ -
Grades 1-5	2,625,320	(131,126)	2,494,194	2,416,900	77,294
Grades 6-8	898,544	(117,467)	781,077	781,077	-
Total regular programs - instruction	<u>4,061,724</u>	<u>(242,198)</u>	<u>3,819,526</u>	<u>3,742,232</u>	<u>77,294</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	331,435	-	331,435	331,435	-
General supplies	175,802	601,930	777,732	75,308	702,424
Total regular programs - undistributed instruction	<u>507,237</u>	<u>601,930</u>	<u>1,109,167</u>	<u>406,743</u>	<u>702,424</u>
Total regular programs	<u>4,568,961</u>	<u>359,732</u>	<u>4,928,693</u>	<u>4,148,975</u>	<u>779,718</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	140,350	(7,129)	133,221	133,221	-
General supplies	5,000	(5,000)	-	-	-
Total cognitive - moderate	<u>145,350</u>	<u>(12,129)</u>	<u>133,221</u>	<u>133,221</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	333,875	126,590	460,465	460,465	-
Other salaries for instruction	76,140	-	76,140	76,140	-
General supplies	5,000	(5,000)	-	-	-
Total learning/language disabilities	<u>415,015</u>	<u>121,590</u>	<u>536,605</u>	<u>536,605</u>	<u>-</u>
Multiple disabilities:					
Salaries of teachers	219,150	(118,480)	100,670	100,670	-
General supplies	5,626	(5,179)	447	447	-
Total multiple disabilities	<u>224,776</u>	<u>(123,659)</u>	<u>101,117</u>	<u>101,117</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	161,300	-	161,300	161,300	-
General supplies	1,200	(1,200)	-	-	-
Total resource room/resource center	<u>162,500</u>	<u>(1,200)</u>	<u>161,300</u>	<u>161,300</u>	<u>-</u>
Total special education - instruction	<u>947,641</u>	<u>(15,398)</u>	<u>932,243</u>	<u>932,243</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	520,000	(113,225)	406,775	406,775	-
Other salaries for instruction	146,473	-	146,473	146,473	-
General supplies	53,309	(17,463)	35,846	35,616	230
Total bilingual education	<u>719,782</u>	<u>(130,688)</u>	<u>589,094</u>	<u>588,864</u>	<u>230</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	(5,387)	2,117	2,117	-
Other salaries for instruction	70,947	(70,947)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	960	(960)	-	-	-
Total other instructional	<u>79,411</u>	<u>(77,294)</u>	<u>2,117</u>	<u>2,117</u>	<u>-</u>
Total - instruction	<u>6,315,795</u>	<u>136,352</u>	<u>6,452,147</u>	<u>5,672,199</u>	<u>779,948</u>
Attendance and social work services:					
Salaries	112,058	(5,657)	106,401	106,401	-
Salary drop out prevention officer	109,285	(586)	108,699	108,699	-
Salaries of family support team	167,750	-	167,750	167,750	-
Family/parent liaison salary	80,355	-	80,355	80,355	-
Other purchased services (400-500 series)	450	(450)	-	-	-
Other objects	300	(300)	-	-	-
Total attendance and social work services	<u>470,198</u>	<u>(6,993)</u>	<u>463,205</u>	<u>463,205</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, 2021

	<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	\$ 82,128	\$ -	\$ 82,128	\$ 82,128	\$ -
Supplies and materials	2,500	(1,677)	823	823	-
Total health services	<u>84,628</u>	<u>(1,677)</u>	<u>82,951</u>	<u>82,951</u>	<u>-</u>
Other support services - students-regular:					
Purchased professional - educational services	1,500	(1,500)	-	-	-
Supplies and materials	1,750	(1,750)	-	-	-
Total other support services - students-regular	<u>3,250</u>	<u>(3,250)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	3,000	(3,000)	-	-	-
Supplies and materials	45,714	(7,175)	38,539	35,554	2,985
Total improvement of instructional services	<u>48,714</u>	<u>(10,175)</u>	<u>38,539</u>	<u>35,554</u>	<u>2,985</u>
Educational media services/school library:					
Purchased professional - technical services	16,407	-	16,407	14,582	1,825
Supplies and materials	2,825	(1,225)	1,600	1,600	-
Total educational media services/school library	<u>19,232</u>	<u>(1,225)</u>	<u>18,007</u>	<u>16,182</u>	<u>1,825</u>
Support services - school administration:					
Salaries of principals/assistant principals	339,319	(733)	338,586	338,586	-
Salaries of secretarial and clerical assistants	307,361	(53,996)	253,365	253,365	-
Supplies and materials	34,024	(31,337)	2,687	1,590	1,097
Total support services - school administration	<u>680,704</u>	<u>(86,066)</u>	<u>594,638</u>	<u>593,541</u>	<u>1,097</u>
Security:					
Salaries	399,641	718	400,359	400,359	-
Total security	<u>399,641</u>	<u>718</u>	<u>400,359</u>	<u>400,359</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,417,495	(27,684)	2,389,811	2,307,544	82,267
Total unallocated employee benefits	<u>2,417,495</u>	<u>(27,684)</u>	<u>2,389,811</u>	<u>2,307,544</u>	<u>82,267</u>
Total undistributed expenditures	<u>4,123,862</u>	<u>(136,352)</u>	<u>3,987,510</u>	<u>3,899,336</u>	<u>88,174</u>
Total expenditures	<u>10,439,657</u>	<u>-</u>	<u>10,439,657</u>	<u>9,571,535</u>	<u>868,122</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,390,738	-	10,390,738	10,311,118	79,620
Total other financing sources	<u>10,390,738</u>	<u>-</u>	<u>10,390,738</u>	<u>10,311,118</u>	<u>79,620</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(48,919)	-	(48,919)	739,583	(788,502)
Fund balances, July 1	48,919	-	48,919	48,919	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 788,502</u>	<u>\$ (788,502)</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jose Marti STEM Academy</u>					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,463,295	\$ 6,487	\$ 4,469,782	\$ 4,359,952	\$ 109,830
Total regular programs - instruction	<u>4,463,295</u>	<u>6,487</u>	<u>4,469,782</u>	<u>4,359,952</u>	<u>109,830</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	58,000	(31,787)	26,213	19,364	6,849
General supplies	76,397	162,538	238,935	21,549	217,386
Total regular programs - undistributed instruction	<u>134,397</u>	<u>130,751</u>	<u>265,148</u>	<u>40,913</u>	<u>224,235</u>
Total regular programs	<u>4,597,692</u>	<u>137,238</u>	<u>4,734,930</u>	<u>4,400,865</u>	<u>334,065</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	308,475	-	308,475	308,475	-
General supplies	2,500	(2,164)	336	336	-
Total resource room/resource center	<u>310,975</u>	<u>(2,164)</u>	<u>308,811</u>	<u>308,811</u>	<u>-</u>
Total special education - instruction	<u>310,975</u>	<u>(2,164)</u>	<u>308,811</u>	<u>308,811</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	162,925	(8,700)	154,225	154,225	-
General supplies	4,495	(910)	3,585	2,331	1,254
Total bilingual education	<u>167,420</u>	<u>(9,610)</u>	<u>157,810</u>	<u>156,556</u>	<u>1,254</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	14,670	(3,584)	11,086	11,086	-
Other purchase services (300-500 series)	3,779	(304)	3,475	3,475	-
Before/after school programs:					
Other salaries for instruction	66,355	(66,355)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	49,650	(20,129)	29,521	29,521	-
Other special schools:					
General Supplies	2,725	(2,725)	-	-	-
Total other instructional	<u>137,179</u>	<u>(93,097)</u>	<u>44,082</u>	<u>44,082</u>	<u>-</u>
Total - instruction	<u>5,213,266</u>	<u>32,367</u>	<u>5,245,633</u>	<u>4,910,314</u>	<u>335,319</u>
Attendance and social work services:					
Salaries	148,748	68,165	216,913	216,913	-
Salaries of family support team	69,618	(69,618)	-	-	-
Family/parent liaison salary	110,705	(6,054)	104,651	104,650	1
Purchase professional & technical services	13,000	(13,000)	-	-	-
Supplies and materials	3,200	(80)	3,120	-	3,120
Total attendance and social work services	<u>345,271</u>	<u>(20,587)</u>	<u>324,684</u>	<u>321,563</u>	<u>3,121</u>
Health services:					
Salaries	283,011	(367)	282,644	282,644	-
Supplies and materials	3,594	(2,451)	1,143	1,142	1
Total health services	<u>286,605</u>	<u>(2,818)</u>	<u>283,787</u>	<u>283,786</u>	<u>1</u>
Other support services - students-regular:					
Salaries of other professional staff	257,184	-	257,184	257,184	-
Total other support services - students-regular	<u>257,184</u>	<u>-</u>	<u>257,184</u>	<u>257,184</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	190,437	(14,573)	175,864	175,864	-
Supplies and materials	4,000	(4,000)	-	-	-
Other objects	5,000	(3,150)	1,850	1,850	-
Total improvement of instructional services	<u>199,437</u>	<u>(21,723)</u>	<u>177,714</u>	<u>177,714</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Jose Marti STEM Academy</u>					
Educational media services/school library:					
Salaries	\$ 84,008	\$ (42,004)	\$ 42,004	\$ 42,004	\$ -
Purchased professional - technical services	16,405	-	16,405	14,581	1,824
Other purchased services (400-500 series)	4,900	(4,900)	-	-	-
Supplies and materials	38,540	(1)	38,539	-	38,539
Total educational media services/school library	<u>143,853</u>	<u>(46,905)</u>	<u>96,948</u>	<u>56,585</u>	<u>40,363</u>
Instruction staff training services:					
Other purchased services (400-500 series)	2,000	(625)	1,375	478	897
Total instruction staff training services	<u>2,000</u>	<u>(625)</u>	<u>1,375</u>	<u>478</u>	<u>897</u>
Support services - school administration:					
Salaries of principals/assistant principals	333,702	(1,910)	331,792	331,791	1
Salaries of secretarial and clerical assistants	213,423	-	213,423	213,423	-
Other professional and technical services	4,550	(3,250)	1,300	1,300	-
Supplies and materials	34,410	(14,249)	20,161	19,847	314
Total support services - school administration	<u>586,085</u>	<u>(19,409)</u>	<u>566,676</u>	<u>566,361</u>	<u>315</u>
Security:					
Salaries	359,349	98,307	457,656	457,656	-
General supplies	500	(500)	-	-	-
Total security	<u>359,849</u>	<u>97,807</u>	<u>457,656</u>	<u>457,656</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,006,002	(18,107)	1,987,895	1,939,992	47,903
Total unallocated employee benefits	<u>2,006,002</u>	<u>(18,107)</u>	<u>1,987,895</u>	<u>1,939,992</u>	<u>47,903</u>
Total undistributed expenditures	<u>4,186,286</u>	<u>(32,367)</u>	<u>4,153,919</u>	<u>4,061,319</u>	<u>92,600</u>
Total expenditures	<u>9,399,552</u>	<u>-</u>	<u>9,399,552</u>	<u>8,971,633</u>	<u>427,919</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,365,735	-	9,365,735	9,322,466	43,269
Total other financing sources	<u>9,365,735</u>	<u>-</u>	<u>9,365,735</u>	<u>9,322,466</u>	<u>43,269</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(33,817)	-	(33,817)	350,833	(384,650)
Fund balances, July 1	33,817	-	33,817	33,817	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 384,650</u>	<u>\$ (384,650)</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, 2021

	<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	\$ 303,825	\$ -	\$ 303,825	\$ 303,825	\$ -
Grades 1-5	2,266,979	(262,633)	2,004,346	1,949,683	54,663
Total regular programs - instruction	<u>2,570,804</u>	<u>(262,633)</u>	<u>2,308,171</u>	<u>2,253,508</u>	<u>54,663</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	267,406	27,734	295,140	295,140	-
Purchased professional - educational services	9,797	(6,942)	2,855	2,855	-
General supplies	165,962	357,070	523,032	44,165	478,867
Total regular programs - undistributed instruction	<u>443,165</u>	<u>377,862</u>	<u>821,027</u>	<u>342,160</u>	<u>478,867</u>
Total regular programs	<u>3,013,969</u>	<u>115,229</u>	<u>3,129,198</u>	<u>2,595,668</u>	<u>533,530</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	325,575	-	325,575	325,575	-
General supplies	3,124	(3,072)	52	52	-
Total resource room/resource center	<u>328,699</u>	<u>(3,072)</u>	<u>325,627</u>	<u>325,627</u>	<u>-</u>
Total special education - instruction	<u>328,699</u>	<u>(3,072)</u>	<u>325,627</u>	<u>325,627</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	152,790	56,990	209,780	209,780	-
General supplies	31,880	(29,793)	2,087	2,087	-
Total bilingual education	<u>184,670</u>	<u>27,197</u>	<u>211,867</u>	<u>211,867</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	(7,328)	176	176	-
Other salaries for instruction	47,334	(47,334)	-	-	-
Total other instructional	<u>54,838</u>	<u>(54,662)</u>	<u>176</u>	<u>176</u>	<u>-</u>
Total - instruction	<u>3,582,176</u>	<u>84,692</u>	<u>3,666,868</u>	<u>3,133,338</u>	<u>533,530</u>
Attendance and social work services:					
Salaries	156,530	(156,530)	-	-	-
Salary drop out prevention officer	-	154,768	154,768	154,767	1
Family/parent liaison salary	122,058	-	122,058	122,057	1
Total attendance and social work services	<u>278,588</u>	<u>(1,762)</u>	<u>276,826</u>	<u>276,824</u>	<u>2</u>
Health services:					
Salaries	58,135	-	58,135	58,135	-
Salaries of social services coordinators	92,928	-	92,928	92,928	-
Supplies and materials	2,479	(2,408)	71	71	-
Total health services	<u>153,542</u>	<u>(2,408)</u>	<u>151,134</u>	<u>151,134</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	120,300	-	120,300	120,300	-
Total other support services - students-regular	<u>120,300</u>	<u>-</u>	<u>120,300</u>	<u>120,300</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	9,890	(7,013)	2,877	2,377	500
Total improvement of instructional services	<u>9,890</u>	<u>(7,013)</u>	<u>2,877</u>	<u>2,377</u>	<u>500</u>
Educational media services/school library:					
Purchased professional - technical services	16,049	-	16,049	14,405	1,644
Supplies and materials	38,539	-	38,539	-	38,539
Total educational media services/school library	<u>54,588</u>	<u>-</u>	<u>54,588</u>	<u>14,405</u>	<u>40,183</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, 2021

	<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	\$ 295,704	\$ (31,212)	\$ 264,492	\$ 264,492	\$ -
Salaries of secretarial and clerical assistants	138,328	-	138,328	138,328	-
Other purchased services (400-500 series)	7,000	(7,000)	-	-	-
Supplies and materials	9,000	(9,000)	-	-	-
Other objects	2,000	(2,000)	-	-	-
Total support services - school administration	<u>452,032</u>	<u>(49,212)</u>	<u>402,820</u>	<u>402,820</u>	<u>-</u>
Security:					
Salaries	213,787	(24,285)	189,502	189,502	-
Total security	<u>213,787</u>	<u>(24,285)</u>	<u>189,502</u>	<u>189,502</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,456,634	(12)	1,456,622	1,449,049	7,573
Total unallocated employee benefits	<u>1,456,634</u>	<u>(12)</u>	<u>1,456,622</u>	<u>1,449,049</u>	<u>7,573</u>
Total undistributed expenditures	<u>2,739,361</u>	<u>(84,692)</u>	<u>2,654,669</u>	<u>2,606,411</u>	<u>48,258</u>
Total expenditures	<u>6,321,537</u>	<u>-</u>	<u>6,321,537</u>	<u>5,739,749</u>	<u>581,788</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	6,228,645	-	6,228,645	6,223,471	5,174
Total other financing sources	<u>6,228,645</u>	<u>-</u>	<u>6,228,645</u>	<u>6,223,471</u>	<u>5,174</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(92,892)	-	(92,892)	483,722	(576,614)
Fund balances, July 1	92,892	-	92,892	92,892	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 576,614</u>	<u>\$ (576,614)</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, 2021

	<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	\$ 575,638	\$ 230,192	\$ 805,830	\$ 735,830	\$ 70,000
Other salaries for instruction:					
Preschool/kindergarten	396,896	-	396,896	396,896	-
Total regular programs - instruction	<u>972,534</u>	<u>230,192</u>	<u>1,202,726</u>	<u>1,132,726</u>	<u>70,000</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services					
	7,500	(7,500)	-	-	-
Other purchased services (400-500 series)					
	1,800	(1,800)	-	-	-
General supplies					
	109,269	80,923	190,192	-	190,192
Total regular programs - undistributed instruction	<u>118,569</u>	<u>71,623</u>	<u>190,192</u>	<u>-</u>	<u>190,192</u>
Total regular programs	<u>1,091,103</u>	<u>301,815</u>	<u>1,392,918</u>	<u>1,132,726</u>	<u>260,192</u>
Special education:					
Resource room/resource center:					
Salaries of teachers					
	272,040	-	272,040	272,040	-
Purchased professional - educational services					
	3,000	(3,000)	-	-	-
General supplies					
	26,000	(26,000)	-	-	-
Total resource room/resource center	<u>301,040</u>	<u>(29,000)</u>	<u>272,040</u>	<u>272,040</u>	<u>-</u>
Total special education - instruction	<u>301,040</u>	<u>(29,000)</u>	<u>272,040</u>	<u>272,040</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers					
	29,500	(29,500)	-	-	-
Other salaries for instruction					
	40,500	(40,500)	-	-	-
Total other instructional	<u>70,000</u>	<u>(70,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total - instruction	<u>1,462,143</u>	<u>202,815</u>	<u>1,664,958</u>	<u>1,404,766</u>	<u>260,192</u>
Attendance and social work services:					
Salary drop out prevention officer					
	125,043	(848)	124,195	124,194	1
Family/parent liaison salary					
	46,956	(2,441)	44,515	44,514	1
Purchase professional & technical services					
	2,500	(2,500)	-	-	-
Total attendance and social work services	<u>174,499</u>	<u>(5,789)</u>	<u>168,710</u>	<u>168,708</u>	<u>2</u>
Health services:					
Salaries of social services coordinators					
	66,618	-	66,618	66,618	-
Purchased professional and technical services					
	258,552	(258,552)	-	-	-
Other purchased services (400-500 series)					
	7,500	(7,500)	-	-	-
Supplies and materials					
	29,500	(29,500)	-	-	-
Total health services	<u>362,170</u>	<u>(295,552)</u>	<u>66,618</u>	<u>66,618</u>	<u>-</u>
Educational media services/school library:					
Salaries					
	224,319	55,033	279,352	279,352	-
Purchased professional - technical services					
	46,912	(1)	46,911	43,036	3,875
Supplies and materials					
	38,539	-	38,539	-	38,539
Total educational media services/school library	<u>309,770</u>	<u>55,032</u>	<u>364,802</u>	<u>322,388</u>	<u>42,414</u>
Security:					
Salaries					
	147,717	43,506	191,223	191,223	-
Total security	<u>147,717</u>	<u>43,506</u>	<u>191,223</u>	<u>191,223</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits					
	1,001,986	(12)	1,001,974	973,713	28,261
Total unallocated employee benefits	<u>1,001,986</u>	<u>(12)</u>	<u>1,001,974</u>	<u>973,713</u>	<u>28,261</u>
Total undistributed expenditures	<u>1,996,142</u>	<u>(202,815)</u>	<u>1,793,327</u>	<u>1,722,650</u>	<u>70,677</u>
Total expenditures	<u>3,458,285</u>	<u>-</u>	<u>3,458,285</u>	<u>3,127,416</u>	<u>330,869</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, 2021**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>School: Union City Early Childhood</u>					
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	\$ 3,455,460	\$ -	\$ 3,455,460	\$ 3,429,431	\$ 26,029
Total other financing sources	<u>3,455,460</u>	<u>-</u>	<u>3,455,460</u>	<u>3,429,431</u>	<u>26,029</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,825)	-	(2,825)	302,015	(304,840)
Fund balances, July 1	2,825	-	2,825	2,825	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 304,840</u>	<u>\$ (304,840)</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, 2021

	<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	\$ 11,457,230	\$ (460,911)	\$ 10,996,319	\$ 10,937,829	\$ 58,490
Total regular programs - instruction	<u>11,457,230</u>	<u>(460,911)</u>	<u>10,996,319</u>	<u>10,937,829</u>	<u>58,490</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	6,430	(5,700)	730	730	-
General supplies	164,588	1,178,877	1,343,465	28,253	1,315,212
Textbooks	25,000	(25,000)	-	-	-
Other objects	20,559	(9,663)	10,896	3,396	7,500
Total regular programs - undistributed instruction	<u>216,577</u>	<u>1,138,514</u>	<u>1,355,091</u>	<u>32,379</u>	<u>1,322,712</u>
Total regular programs	<u>11,673,807</u>	<u>677,603</u>	<u>12,351,410</u>	<u>10,970,208</u>	<u>1,381,202</u>
Special education:					
Multiple disabilities:					
Salaries of teachers	328,475	99,150	427,625	427,625	-
Other salaries for instruction	257,579	-	257,579	257,579	-
General supplies	12,090	(12,090)	-	-	-
Total multiple disabilities	<u>598,144</u>	<u>87,060</u>	<u>685,204</u>	<u>685,204</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	2,695,069	(175,532)	2,519,537	2,519,537	-
General supplies	24,470	(24,470)	-	-	-
Total resource room/resource center	<u>2,719,539</u>	<u>(200,002)</u>	<u>2,519,537</u>	<u>2,519,537</u>	<u>-</u>
Autism:					
Salaries of teachers	204,750	-	204,750	204,750	-
General supplies	11,764	(11,764)	-	-	-
Total autism	<u>216,514</u>	<u>(11,764)</u>	<u>204,750</u>	<u>204,750</u>	<u>-</u>
Total special education - instruction	<u>3,534,197</u>	<u>(124,706)</u>	<u>3,409,491</u>	<u>3,409,491</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,485,800	(44,022)	1,441,778	1,441,778	-
General supplies	76,084	(70,849)	5,235	5,234	1
Textbooks	5,000	(5,000)	-	-	-
Other objects	12,640	(5,246)	7,394	7,394	-
Total bilingual education	<u>1,579,524</u>	<u>(125,117)</u>	<u>1,454,407</u>	<u>1,454,406</u>	<u>1</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	50,000	(50,000)	-	-	-
School-sponsored athletics:					
Purchased services (300-500 series)	50,000	(50,000)	-	-	-
Supplies and materials	166,936	49,261	216,197	159,615	56,582
Before/after school programs:					
Other salaries for instruction	60,000	(52,291)	7,709	7,709	-
Other supplemental/at-risk programs:					
Salaries of teachers	603,798	(68,287)	535,511	535,511	-
Total other instructional	<u>930,734</u>	<u>(171,317)</u>	<u>759,417</u>	<u>702,835</u>	<u>56,582</u>
Total - instruction	<u>17,718,262</u>	<u>256,463</u>	<u>17,974,725</u>	<u>16,536,940</u>	<u>1,437,785</u>
Attendance and social work services:					
Salaries	394,242	(36,521)	357,721	357,721	-
Salary drop out prevention officer	546,526	(2,890)	543,636	543,636	-
Family/parent liaison salary	459,764	23,762	483,526	483,526	-
Total attendance and social work services	<u>1,400,532</u>	<u>(15,649)</u>	<u>1,384,883</u>	<u>1,384,883</u>	<u>-</u>
Health services:					
Salaries	434,065	(1,200)	432,865	432,865	-
Salaries of social services coordinators	331,866	(1,971)	329,895	329,895	-
Total health services	<u>765,931</u>	<u>(3,171)</u>	<u>762,760</u>	<u>762,760</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, 2021

	<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>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 696,409	\$ (38,434)	\$ 657,975	\$ 657,975	\$ -
Total other support services - students-regular	<u>696,409</u>	<u>(38,434)</u>	<u>657,975</u>	<u>657,975</u>	<u>-</u>
Improvement of instructional services:					
Salaries of other professional staff	274,892	(1,008)	273,884	273,884	-
Salaries of secretarial and clerical assistants	72,853	(55,222)	17,631	17,630	1
Other salaries	8,000	(8,000)	-	-	-
Supplies and materials	143,347	(111,258)	32,089	28,380	3,709
Total improvement of instructional services	<u>499,092</u>	<u>(175,488)</u>	<u>323,604</u>	<u>319,894</u>	<u>3,710</u>
Educational media services/school library:					
Salaries	106,594	(35,809)	70,785	70,785	-
Purchased professional - technical services	16,197	-	16,197	14,387	1,810
Supplies and materials	38,540	(1)	38,539	-	38,539
Total educational media services/school library	<u>161,331</u>	<u>(35,810)</u>	<u>125,521</u>	<u>85,172</u>	<u>40,349</u>
Support services - school administration:					
Salaries of principals/assistant principals	805,266	134,019	939,285	939,285	-
Salaries of secretarial and clerical assistants	394,002	(38,266)	355,736	355,736	-
Supplies and materials	166,719	(42,675)	124,044	96,677	27,367
Other objects	167,098	(28,741)	138,357	122,768	15,589
Total support services - school administration	<u>1,533,085</u>	<u>24,337</u>	<u>1,557,422</u>	<u>1,514,466</u>	<u>42,956</u>
Security:					
Salaries	1,444,386	4,848	1,449,234	1,449,234	-
Total security	<u>1,444,386</u>	<u>4,848</u>	<u>1,449,234</u>	<u>1,449,234</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	6,138,247	(17,096)	6,121,151	5,940,748	180,403
Total unallocated employee benefits	<u>6,138,247</u>	<u>(17,096)</u>	<u>6,121,151</u>	<u>5,940,748</u>	<u>180,403</u>
Total undistributed expenditures	<u>12,639,013</u>	<u>(256,463)</u>	<u>12,382,550</u>	<u>12,115,132</u>	<u>267,418</u>
Total expenditures	<u>30,357,275</u>	<u>-</u>	<u>30,357,275</u>	<u>28,652,072</u>	<u>1,705,203</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	30,221,850	-	30,221,850	30,044,172	177,678
Total other financing sources	<u>30,221,850</u>	<u>-</u>	<u>30,221,850</u>	<u>30,044,172</u>	<u>177,678</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(135,425)	-	(135,425)	1,392,100	(1,527,525)
Fund balances, July 1	135,425	-	135,425	135,425	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,527,525</u>	<u>\$ (1,527,525)</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, 2021

	<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	\$ 482,130	\$ -	\$ 482,130	\$ 482,130	\$ -
Grades 1-5	3,000,705	(29,947)	2,970,758	2,904,015	66,743
Total regular programs - instruction	<u>3,482,835</u>	<u>(29,947)</u>	<u>3,452,888</u>	<u>3,386,145</u>	<u>66,743</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	280,495	(243)	280,252	280,252	-
General supplies	125,862	226,006	351,868	55,055	296,813
Total regular programs - undistributed instruction	<u>406,357</u>	<u>225,763</u>	<u>632,120</u>	<u>335,307</u>	<u>296,813</u>
Total regular programs	<u>3,889,192</u>	<u>195,816</u>	<u>4,085,008</u>	<u>3,721,452</u>	<u>363,556</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	199,275	(91,675)	107,600	107,600	-
Other salaries for instruction	61,123	-	61,123	61,123	-
Other purchased services (400-500 series)	1,500	(1,500)	-	-	-
General supplies	4,500	(4,500)	-	-	-
Total learning/language disabilities	<u>266,398</u>	<u>(97,675)</u>	<u>168,723</u>	<u>168,723</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	500,740	-	500,740	500,740	-
Other purchased services (400-500 series)	7,000	(7,000)	-	-	-
General supplies	10,000	(9,001)	999	999	-
Total resource room/resource center	<u>517,740</u>	<u>(16,001)</u>	<u>501,739</u>	<u>501,739</u>	<u>-</u>
Total special education - instruction	<u>784,138</u>	<u>(113,676)</u>	<u>670,462</u>	<u>670,462</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	1,091,550	-	1,091,550	1,091,550	-
Other purchased services (400-500 series)	2,000	(2,000)	-	-	-
General supplies	10,000	(9,076)	924	923	1
Total bilingual education	<u>1,103,550</u>	<u>(11,076)</u>	<u>1,092,474</u>	<u>1,092,473</u>	<u>1</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	7,000	(7,000)	-	-	-
Before/after school programs:					
Salaries of teachers	7,504	(3,150)	4,354	4,354	-
Other salaries for instruction	46,084	(43,443)	2,641	2,641	-
Purchased professional and technical services	12,500	(12,500)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	7,650	(7,650)	-	-	-
Total other instructional	<u>80,738</u>	<u>(73,743)</u>	<u>6,995</u>	<u>6,995</u>	<u>-</u>
Total - instruction	<u>5,857,618</u>	<u>(2,679)</u>	<u>5,854,939</u>	<u>5,491,382</u>	<u>363,557</u>
Attendance and social work services:					
Salary drop out prevention officer	103,895	(788)	103,107	103,107	-
Salaries of family support team	103,555	-	103,555	103,555	-
Other purchased services (400-500 series)	500	(500)	-	-	-
Supplies and materials	600	(600)	-	-	-
Total attendance and social work services	<u>208,550</u>	<u>(1,888)</u>	<u>206,662</u>	<u>206,662</u>	<u>-</u>
Health services:					
Salaries	121,103	-	121,103	121,103	-
Supplies and materials	4,094	(1,131)	2,963	1,407	1,556
Total health services	<u>125,197</u>	<u>(1,131)</u>	<u>124,066</u>	<u>122,510</u>	<u>1,556</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
School: Colin Powell School					
Other support services - students-regular:					
Purchased professional - educational services	\$ 5,000	\$ (19)	\$ 4,981	\$ 185	\$ 4,796
Other purchased services (400-500 series)	5,000	(3,960)	1,040	-	1,040
Supplies and materials	221	(221)	-	-	-
Total other support services - students-regular	<u>10,221</u>	<u>(4,200)</u>	<u>6,021</u>	<u>185</u>	<u>5,836</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	161,723	-	161,723	161,723	-
Other salaries for instruction	20,000	(20,000)	-	-	-
Supplies and materials	12,200	(12,200)	-	-	-
Total improvement of instructional services	<u>193,923</u>	<u>(32,200)</u>	<u>161,723</u>	<u>161,723</u>	<u>-</u>
Educational media services/school library:					
Purchased professional - technical services	46,407	-	46,407	42,101	4,306
Supplies and materials	38,539	(80)	38,459	-	38,459
Total educational media services/school library	<u>84,946</u>	<u>(80)</u>	<u>84,866</u>	<u>42,101</u>	<u>42,765</u>
Instruction staff training services:					
Supplies and materials	300	(300)	-	-	-
Total instruction staff training services	<u>300</u>	<u>(300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	458,007	(1,411)	456,596	456,595	1
Salaries of secretarial and clerical assistants	270,925	-	270,925	270,925	-
Supplies and materials	1,000	(1,000)	-	-	-
Total support services - school administration	<u>729,932</u>	<u>(2,411)</u>	<u>727,521</u>	<u>727,520</u>	<u>1</u>
Security:					
Salaries	426,604	45,401	472,005	472,005	-
General supplies	500	(500)	-	-	-
Total security	<u>427,104</u>	<u>44,901</u>	<u>472,005</u>	<u>472,005</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,973,838	(12)	1,973,826	1,919,705	54,121
Total unallocated employee benefits	<u>1,973,838</u>	<u>(12)</u>	<u>1,973,826</u>	<u>1,919,705</u>	<u>54,121</u>
Total undistributed expenditures	<u>3,754,011</u>	<u>2,679</u>	<u>3,756,690</u>	<u>3,652,411</u>	<u>104,279</u>
Total expenditures	<u>9,611,629</u>	<u>-</u>	<u>9,611,629</u>	<u>9,143,793</u>	<u>467,836</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,560,603	-	9,560,603	9,508,916	51,687
Total other financing sources	<u>9,560,603</u>	<u>-</u>	<u>9,560,603</u>	<u>9,508,916</u>	<u>51,687</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(51,026)	-	(51,026)	365,123	(416,149)
Fund balances, July 1	51,026	-	51,026	51,026	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 416,149</u>	<u>\$ (416,149)</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, 2021

	Total Brought Forward (Ex. E-1a)	Coronavirus Relief Fund (CRF)	Adult Education and Literacy, Title II	Elementary and Secondary Education Act Title I, Part A
REVENUES				
Federal sources	\$ 11,127,058	\$ 1,359,661	\$ 1,974,801	\$ 6,845,128
State sources	30,514,139	-	-	-
Private sources	154,529	-	-	-
Total revenues	<u>41,795,726</u>	<u>1,359,661</u>	<u>1,974,801</u>	<u>6,845,128</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	3,494,159	20,768	671,665	392,025
Other salaries for instruction	861,434	-	-	-
Purchased professional and technical services	71,925	-	-	-
Other purchased services	3,480,828	278,607	-	-
Supplies and materials	3,162,162	486,804	36,765	268,171
General supplies	4,960	-	-	-
Textbooks	43,803	-	-	-
Other objects	110,716	-	9,000	-
Miscellaneous expenditures	7,500	-	-	-
Total instruction	<u>11,237,487</u>	<u>786,179</u>	<u>717,430</u>	<u>660,196</u>
Support services:				
Salaries	574,564	-	47,047	64,438
Salaries of supervisors of instructions	40,976	-	-	-
Salaries of principals/assistant principals	184,458	-	-	-
Salaries of other professional staff	814,057	-	-	-
Salaries of secretarial and clerical assistants	189,307	-	-	-
Other salaries	218,203	-	-	-
Other salaries for instruction	1,065,251	-	-	-
Personal services - employee benefits	727,138	-	116,509	92,165
Purchased professional and technical services	400,175	-	-	67,594
Purchased professional -educational services	271,007	-	-	-
Purchased educational services- contracted pre-k	24,010,837	-	-	-
Purchased educational services- Head Start	886,884	-	-	-
Other purchased services	42,955	-	1,001,035	-
Supplies and materials	1,706,533	450,875	-	291,666
Other objects	27,269	-	38,160	16,753
Scholarships awarded	49,178	-	-	-
Student activities	89,140	-	-	-
Total support services	<u>31,297,932</u>	<u>450,875</u>	<u>1,202,751</u>	<u>532,616</u>
Capital outlay:				
Instructional equipment	-	122,607	54,620	7,081
Non-instructional equipment	9,000	-	-	-
Total capital outlay	<u>9,000</u>	<u>122,607</u>	<u>54,620</u>	<u>7,081</u>
Total expenditures	<u>42,544,419</u>	<u>1,359,661</u>	<u>1,974,801</u>	<u>1,199,893</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - local contribution from general fund	764,904	-	-	-
Transfer out - contribution to school based budget	-	-	-	(5,645,235)
Total other financing sources (uses)	<u>764,904</u>	<u>-</u>	<u>-</u>	<u>(5,645,235)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	16,211	-	-	-
Fund balance, July 1 (as restated)	1,039,524	-	-	-
Fund balance, June 30	<u>\$ 1,055,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elementary and Secondary Education Act						
Title I, SIA	Title I, Reallocated	Title II, Part A	Title III, Part A	Title III, Part A Immigrant	Title IV, Part A	Totals 2021
\$ 80,781	\$ 375,618	\$ 588,768	\$ 619,839	\$ 52,930	\$ 478,174	\$ 23,502,758
-	-	-	-	-	-	30,514,139
-	-	-	-	-	-	154,529
<u>80,781</u>	<u>375,618</u>	<u>588,768</u>	<u>619,839</u>	<u>52,930</u>	<u>478,174</u>	<u>54,171,426</u>
43,200	103,238	306,515	100,000	-	136,394	5,267,964
-	-	-	-	-	-	861,434
-	-	-	-	-	-	71,925
-	7,965	-	-	-	-	3,767,400
32,474	252,010	-	-	51,752	242,320	4,532,458
-	-	-	64,997	1,178	18,952	90,087
-	-	-	-	-	-	43,803
-	-	-	-	-	-	119,716
-	-	-	-	-	-	7,500
<u>75,674</u>	<u>363,213</u>	<u>306,515</u>	<u>164,997</u>	<u>52,930</u>	<u>397,666</u>	<u>14,762,287</u>
-	764	-	-	-	-	686,813
-	-	-	-	-	-	40,976
-	-	-	-	-	-	184,458
-	-	-	-	-	-	814,057
-	-	-	-	-	-	189,307
-	-	-	-	-	-	218,203
-	-	-	-	-	-	1,065,251
5,107	11,641	155,462	40,000	-	10,434	1,158,456
-	-	-	-	-	-	467,769
-	-	29,522	-	-	-	300,529
-	-	-	-	-	-	24,010,837
-	-	-	-	-	-	886,884
-	-	-	-	-	-	1,043,990
-	-	-	-	-	23,920	2,472,994
-	-	-	-	-	-	82,182
-	-	-	-	-	-	49,178
-	-	-	-	-	-	89,140
<u>5,107</u>	<u>12,405</u>	<u>184,984</u>	<u>40,000</u>	<u>-</u>	<u>34,354</u>	<u>33,761,024</u>
-	-	-	-	-	46,154	230,462
-	-	-	-	-	-	9,000
-	-	-	-	-	46,154	239,462
<u>80,781</u>	<u>375,618</u>	<u>491,499</u>	<u>204,997</u>	<u>52,930</u>	<u>478,174</u>	<u>48,762,773</u>
-	-	-	-	-	-	764,904
-	-	(97,269)	(414,842)	-	-	(6,157,346)
-	-	<u>(97,269)</u>	<u>(414,842)</u>	<u>-</u>	<u>-</u>	<u>(5,392,442)</u>
-	-	-	-	-	-	16,211
-	-	-	-	-	-	1,039,524
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,735</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, 2021

	Total Brought Forward (Ex. E-1b)	I.D.E.A., Basic	I.D.E.A., Preschool	P.L. 101-392 (Vocational Education) - Perkins
REVENUES				
Federal sources	\$ 66,423	\$ 3,995,445	\$ 85,186	\$ 86,147
State sources	30,514,139	-	-	-
Private sources	154,529	-	-	-
Total revenues	<u>30,735,091</u>	<u>3,995,445</u>	<u>85,186</u>	<u>86,147</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	2,623,903	-	-	-
Other salaries for instruction	861,434	-	-	-
Purchased professional and technical services	-	-	-	68,725
Other purchased services	-	3,463,133	-	-
Supplies and materials	2,432	-	-	16,845
General supplies	4,960	-	-	-
Textbooks	43,803	-	-	-
Other objects	-	-	-	-
Miscellaneous expenditures	7,500	-	-	-
Total instruction	<u>3,544,032</u>	<u>3,463,133</u>	<u>-</u>	<u>85,570</u>
Support services:				
Salaries	-	-	-	-
Salaries of supervisors of instructions	40,976	-	-	-
Salaries of principals/assistant principals	184,458	-	-	-
Salaries of other professional staff	814,057	-	-	-
Salaries of secretarial and clerical assistants	189,307	-	-	-
Other salaries	218,203	-	-	-
Other salaries for instruction	1,065,251	-	-	-
Personal services - employee benefits	58,546	233,706	-	-
Purchased professional and technical services	-	298,606	85,186	-
Purchased professional -educational services	271,007	-	-	-
Purchased educational services- contracted pre-k	24,010,837	-	-	-
Purchased educational services- Head Start	886,884	-	-	-
Other purchased services	-	-	-	577
Supplies and materials	61,908	-	-	-
Other objects	-	-	-	-
Scholarships awarded	49,178	-	-	-
Student activities	89,140	-	-	-
Total support services	<u>27,939,752</u>	<u>532,312</u>	<u>85,186</u>	<u>577</u>
Capital outlay:				
Instructional equipment	-	-	-	-
Non-instructional equipment	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>31,483,784</u>	<u>3,995,445</u>	<u>85,186</u>	<u>86,147</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - local contribution from general fund	764,904	-	-	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing sources (uses)	<u>764,904</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	16,211	-	-	-
Fund balance, July 1 (as restated)	1,039,524	-	-	-
Fund balance, June 30	<u>\$ 1,055,735</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

21st Century Community Center of Learning	CARES ESSER - Digital Divide	CARES ESSER - Nonpublic Digital Divide	CARES Emergency Relief Grant	Temporary Assistance for Needy Families (TANF)		Total Carried Forward
				School Based Youth Services	Parent Linking Program	
\$ 365,451	\$ 1,456,190	\$ 27,269	\$ 4,398,702	\$ 491,475	\$ 154,770	\$ 11,127,058
-	-	-	-	-	-	30,514,139
-	-	-	-	-	-	154,529
<u>365,451</u>	<u>1,456,190</u>	<u>27,269</u>	<u>4,398,702</u>	<u>491,475</u>	<u>154,770</u>	<u>41,795,726</u>
280,559	-	-	98,222	491,475	-	3,494,159
-	-	-	-	-	-	861,434
3,200	-	-	-	-	-	71,925
1,800	-	-	15,895	-	-	3,480,828
1,522	-	-	3,141,363	-	-	3,162,162
-	-	-	-	-	-	4,960
-	-	-	-	-	-	43,803
1,066	-	-	109,650	-	-	110,716
-	-	-	-	-	-	7,500
<u>288,147</u>	<u>-</u>	<u>-</u>	<u>3,365,130</u>	<u>491,475</u>	<u>-</u>	<u>11,237,487</u>
69,263	-	-	505,301	-	-	574,564
-	-	-	-	-	-	40,976
-	-	-	-	-	-	184,458
-	-	-	-	-	-	814,057
-	-	-	-	-	-	189,307
-	-	-	-	-	-	218,203
-	-	-	-	-	-	1,065,251
-	-	-	280,116	-	154,770	727,138
7,663	-	-	8,720	-	-	400,175
-	-	-	-	-	-	271,007
-	-	-	-	-	-	24,010,837
-	-	-	-	-	-	886,884
378	-	-	42,000	-	-	42,955
-	1,456,190	-	188,435	-	-	1,706,533
-	-	27,269	-	-	-	27,269
-	-	-	-	-	-	49,178
-	-	-	-	-	-	89,140
<u>77,304</u>	<u>1,456,190</u>	<u>27,269</u>	<u>1,024,572</u>	<u>-</u>	<u>154,770</u>	<u>31,297,932</u>
-	-	-	-	-	-	-
-	-	-	9,000	-	-	9,000
-	-	-	9,000	-	-	9,000
<u>365,451</u>	<u>1,456,190</u>	<u>27,269</u>	<u>4,398,702</u>	<u>491,475</u>	<u>154,770</u>	<u>42,544,419</u>
-	-	-	-	-	-	764,904
-	-	-	-	-	-	-
-	-	-	-	-	-	764,904
-	-	-	-	-	-	16,211
-	-	-	-	-	-	1,039,524
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,735</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, 2021

	Total Brought Forward (Ex. E-1c)	TANF Adolescent Pregnancy Prevention Initiative	Preschool Education Aid	N.J. Nonpublic Textbook Aid
REVENUES				
Federal sources	\$ -	\$ 66,423	\$ -	\$ -
State sources	493,462	-	29,730,862	43,803
Private sources	154,529	-	-	-
Total revenues	<u>647,991</u>	<u>66,423</u>	<u>29,730,862</u>	<u>43,803</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	293,468	-	2,330,435	-
Other salaries for instruction	-	-	861,434	-
Purchased professional and technical services	-	-	-	-
Other purchased services	-	-	-	-
Supplies and materials	2,432	-	-	-
General supplies	4,960	-	-	-
Textbooks	-	-	-	43,803
Other objects	-	-	-	-
Miscellaneous expenditures	7,500	-	-	-
Total instruction	<u>308,360</u>	<u>-</u>	<u>3,191,869</u>	<u>43,803</u>
Support services:				
Salaries	-	-	-	-
Salaries of supervisors of instructions	40,976	-	-	-
Salaries of principals/assistant principals	-	-	184,458	-
Salaries of other professional staff	-	65,100	748,957	-
Salaries of secretarial and clerical assistants	-	-	189,307	-
Other salaries	-	-	218,203	-
Other salaries for instruction	-	-	1,065,251	-
Personal services - employee benefits	58,546	-	-	-
Purchased professional and technical services	-	-	-	-
Purchased professional -educational services	24,995	-	-	-
Purchased educational services- contracted pre-k	-	-	24,010,837	-
Purchased educational services- Head Start	-	-	886,884	-
Other purchased services	-	-	-	-
Supplies and materials	60,585	1,323	-	-
Other objects	-	-	-	-
Scholarships awarded	49,178	-	-	-
Student activities	89,140	-	-	-
Total support services	<u>323,420</u>	<u>66,423</u>	<u>27,303,897</u>	<u>-</u>
Capital outlay:				
Instructional equipment	-	-	-	-
Non-instructional equipment	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>631,780</u>	<u>66,423</u>	<u>30,495,766</u>	<u>43,803</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - local contribution from general fund	-	-	764,904	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>764,904</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	16,211	-	-	-
Fund balance, July 1 (as restated)	1,039,524	-	-	-
Fund balance, June 30	<u>\$ 1,055,735</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 and Classification	Speech Instruction	Supplemental Instruction	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,423
158,155	32,682	-	19,137	10,299	25,739	30,514,139
-	-	-	-	-	-	154,529
<u>158,155</u>	<u>32,682</u>	<u>-</u>	<u>19,137</u>	<u>10,299</u>	<u>25,739</u>	<u>30,735,091</u>
-	-	-	-	-	-	2,623,903
-	-	-	-	-	-	861,434
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,432
-	-	-	-	-	-	4,960
-	-	-	-	-	-	43,803
-	-	-	-	-	-	-
-	-	-	-	-	-	7,500
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,544,032</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	40,976
-	-	-	-	-	-	184,458
-	-	-	-	-	-	814,057
-	-	-	-	-	-	189,307
-	-	-	-	-	-	218,203
-	-	-	-	-	-	1,065,251
-	-	-	-	-	-	58,546
-	-	-	-	-	-	-
158,155	32,682	-	19,137	10,299	25,739	271,007
-	-	-	-	-	-	24,010,837
-	-	-	-	-	-	886,884
-	-	-	-	-	-	-
-	-	-	-	-	-	61,908
-	-	-	-	-	-	-
-	-	-	-	-	-	49,178
-	-	-	-	-	-	89,140
<u>158,155</u>	<u>32,682</u>	<u>-</u>	<u>19,137</u>	<u>10,299</u>	<u>25,739</u>	<u>27,939,752</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>158,155</u>	<u>32,682</u>	<u>-</u>	<u>19,137</u>	<u>10,299</u>	<u>25,739</u>	<u>31,483,784</u>
-	-	-	-	-	-	764,904
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>764,904</u>
-	-	-	-	-	-	16,211
-	-	-	-	-	-	1,039,524
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,055,735</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, 2021

	N.J. Nonpublic Nursing Services Aid	N.J. Nonpublic Security Aid	Family Friendly Center	School Based Youth Services
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	24,995	60,585	45,358	263,002
Private sources	-	-	-	-
Total revenues	<u>24,995</u>	<u>60,585</u>	<u>45,358</u>	<u>263,002</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	-	-	43,963	249,505
Other salaries for instruction	-	-	-	-
Purchased professional and technical services	-	-	-	-
Other purchased services	-	-	-	-
Supplies and materials	-	-	1,395	1,037
General supplies	-	-	-	4,960
Textbooks	-	-	-	-
Other objects	-	-	-	-
Miscellaneous expenditures	-	-	-	7,500
Total instruction	<u>-</u>	<u>-</u>	<u>45,358</u>	<u>263,002</u>
Support services:				
Salaries	-	-	-	-
Salaries of supervisors of instructions	-	-	-	-
Salaries of principals/assistant principals	-	-	-	-
Salaries of other professional staff	-	-	-	-
Salaries of secretarial and clerical assistants	-	-	-	-
Other salaries	-	-	-	-
Other salaries for instruction	-	-	-	-
Personal services - employee benefits	-	-	-	-
Purchased professional and technical services	-	-	-	-
Purchased professional -educational services	24,995	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-
Purchased educational services- Head Start	-	-	-	-
Other purchased services	-	-	-	-
Supplies and materials	-	60,585	-	-
Other objects	-	-	-	-
Scholarships awarded	-	-	-	-
Student activities	-	-	-	-
Total support services	<u>24,995</u>	<u>60,585</u>	<u>-</u>	<u>-</u>
Capital outlay:				
Instructional equipment	-	-	-	-
Non-instructional equipment	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>24,995</u>	<u>60,585</u>	<u>45,358</u>	<u>263,002</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - local contribution from general fund	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	-	-	-	-
Fund balance, July 1 (as restated)	-	-	-	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Parent Linking Program	Wraparound Reimbursement	Scholarship Activities	Student and Other Board Activities	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -
58,546	40,976	-	-	493,462
-	-	80,186	74,343	154,529
<u>58,546</u>	<u>40,976</u>	<u>80,186</u>	<u>74,343</u>	<u>647,991</u>
-	-	-	-	293,468
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	2,432
-	-	-	-	4,960
-	-	-	-	-
-	-	-	-	-
-	-	-	-	7,500
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>308,360</u>
-	-	-	-	-
-	40,976	-	-	40,976
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
58,546	-	-	-	58,546
-	-	-	-	-
-	-	-	-	24,995
-	-	-	-	-
-	-	-	-	-
-	-	-	-	60,585
-	-	-	-	-
-	-	49,178	-	49,178
-	-	-	89,140	89,140
<u>58,546</u>	<u>40,976</u>	<u>49,178</u>	<u>89,140</u>	<u>323,420</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>58,546</u>	<u>40,976</u>	<u>49,178</u>	<u>89,140</u>	<u>631,780</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	31,008	(14,797)	16,211
-	-	332,885	706,639	1,039,524
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 363,893</u>	<u>\$ 691,842</u>	<u>\$ 1,055,735</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, 2021

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 1,952,465	\$ 377,970	\$ 2,330,435	\$ 2,330,435	\$ -
Other salaries for instruction	902,562	(41,128)	861,434	861,434	-
Total instruction	<u>2,855,027</u>	<u>336,842</u>	<u>3,191,869</u>	<u>3,191,869</u>	<u>-</u>
Support services:					
Salaries of principals/assistant principals	185,083	-	185,083	184,458	625
Salaries of other professional staff	873,656	(122,253)	751,403	748,957	2,446
Salaries of secretarial and clerical assistants	286,550	(97,243)	189,307	189,307	-
Other salaries	90,430	127,773	218,203	218,203	-
Other salaries for instruction	1,146,178	(74,912)	1,071,266	1,065,251	6,015
Purchased educational services- contracted pre-k	24,400,465	(170,207)	24,230,258	24,010,837	219,421
Purchased educational services- Head Start	888,375	-	888,375	886,884	1,491
Purchased professional services	34,295	-	34,295	-	34,295
Transportation - contracted services: (other than between home and school) - grants	259	-	259	-	259
Supplies and materials	15,524	-	15,524	-	15,524
Total support services	<u>27,920,815</u>	<u>(336,842)</u>	<u>27,583,973</u>	<u>27,303,897</u>	<u>280,076</u>
Total expenditures	<u>\$ 30,775,842</u>	<u>\$ -</u>	<u>\$ 30,775,842</u>	<u>\$ 30,495,766</u>	<u>\$ 280,076</u>

CALCULATION OF BUDGET & CARRYOVER

Total revised 2020-21 Preschool Education Aid	\$ 29,471,790
Add: 2019-20 Actual Carryover - Preschool Education Aid	569,352
Add: Budgeted Transfer from the General Fund 2020-21	764,904
Total Preschool Education Aid Funds Available for 2020-21 Budget	<u>30,806,046</u>
Less: 2020-21 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(30,775,842)</u>
Available & Unbudgeted Funds as of June 30, 2021	30,204
Add: June 30, 2021 Unexpended Preschool Education Aid	280,076
2020-21 Actual Carryover - Preschool Education Aid	<u>\$ 310,280</u>
2020-21 Preschool Education Aid Carryover Budgeted for Preschool Programs 2021-22	<u>\$ -</u>
2020-21 Preschool Education Aid Carryover Budgeted for Preschool Programs 2022-23	<u>\$ 310,280</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, 2021

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2021
			Prior Years	Current Year	
SDA Managed Projects:					
New Elementary School - Columbus School Replacement	12/12/01	\$ 66,102,944	\$ 66,067,014	\$ 21,680	\$ 14,250
Construction of New Middle School - Predevelopment	2015-2016	4,674,177	1,479,390	2,251,880	942,907
		<u>70,777,121</u>	<u>67,546,404</u>	<u>2,273,560</u>	<u>957,157</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	30,265,159	-	144,525
Gilmore School Project - Supplies and Equipment	2016-2017	1,030,851	997,040	-	33,811
		<u>35,920,766</u>	<u>35,652,089</u>	<u>-</u>	<u>268,677</u>
		<u>\$ 106,697,887</u>	<u>\$ 103,198,493</u>	<u>\$ 2,273,560</u>	1,225,834
Reconciliation to Fund Balance:					
Unexpended SDA Managed Projects balances not recognized as fund balance					<u>(957,157)</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, 2021

REVENUES AND OTHER FINANCING SOURCES	
State Sources - SDA Grant	\$ 2,273,560
EXPENDITURES AND OTHER FINANCING USES	
Construction services	<u>2,273,560</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	-
Fund Balance, July 1	<u>268,677</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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
State sources - SDA Grant	\$ 66,092,664	\$ 10,280	\$ 66,102,944	\$ 66,102,944
EXPENDITURES AND OTHER FINANCING USES				
Construction services	66,067,014	21,680	66,088,694	66,102,944
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ 25,650</u>	<u>\$ (11,400)</u>	<u>\$ 14,250</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	\$ (3,414,717)
Revised Authorized Cost	\$ 66,102,944
Percentage Increase over Original Authorized Cost	-4.91%
Percentage of Completion	99.98%
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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
State sources - SDA Grant	\$ 2,622,595	\$ 2,051,582	\$ 4,674,177	\$ 4,674,177
EXPENDITURES AND OTHER FINANCING USES				
Construction services	1,479,390	2,251,880	3,731,270	4,674,177
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ 1,143,205</u>	<u>\$ (200,298)</u>	<u>\$ 942,907</u>	<u>\$ -</u>

Additional Project Information:

Project Number	17-5240-N10
Grant Date	2015-2016
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 116,809
Additional Authorized Cost	\$ 4,557,368
Revised Authorized Cost	\$ 4,674,177
Percentage Increase over Original Authorized Cost	N/A
Percentage of Completion	79.83%
Original Target Completion Date	06/03
Revised Target Completion Date	*

* - Information not available

N/A - Not Applicable

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Project Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Hudson School Project - Architectural and Engineering
From Inception and for the Fiscal Year Ended June 30, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
Transfer from capital reserve	\$ 1,653,337	\$ -	\$ 1,653,337	\$ 1,653,337
EXPENDITURES AND OTHER FINANCING USES				
Construction services	1,651,757	-	1,651,757	1,653,337
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
Transfer from capital reserve	\$ 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
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ 88,761</u>	<u>\$ -</u>	<u>\$ 88,761</u>	<u>\$ -</u>

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, 2021

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
Transfer from capital reserve	\$ 30,409,684	\$ -	\$ 30,409,684	\$ 30,409,684
EXPENDITURES AND OTHER FINANCING USES				
Construction services	30,265,159	-	30,265,159	30,409,684
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ 144,525</u>	<u>\$ -</u>	<u>\$ 144,525</u>	<u>\$ -</u>

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, 2021

	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
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 sources (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

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.

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Net Position
June 30, 2021

	<u>Food Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,554,252
Intergovernmental receivable:	
Federal	1,637,298
Inventory	150,505
Total current assets	<u>4,342,055</u>
Noncurrent assets:	
Equipment	3,149,114
Less: accumulated depreciation	<u>(1,589,284)</u>
Total noncurrent assets	<u>1,559,830</u>
Total assets	<u>5,901,885</u>
LIABILITIES	
Current liabilities:	
Interfund payable	379,017
Accounts payable	882,164
Capital lease payable	207,308
Total current liabilities	<u>1,468,489</u>
Noncurrent liabilities:	
Capital lease payable	<u>621,923</u>
Total liabilities	<u>2,090,412</u>
NET POSITION	
Investment in capital assets	1,559,830
Unrestricted	2,251,643
Total net position	<u><u>\$ 3,811,473</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, 2021

	<u>Food Service Fund</u>
OPERATING REVENUES	
Charges for services:	
Special functions	\$ 106,518
OPERATING EXPENSES	
Cost of sales - reimbursable programs	5,908,336
Salaries and wages	1,768,668
Employee benefits	380,077
Supplies and materials	52,004
Insurance - Other	175,091
Uniforms	16,294
Training	5,077
Other purchased services	70,271
Management fees	551,631
Lease of equipment	14,298
Depreciation expense	306,359
Total operating expenses	<u>9,248,106</u>
Operating (loss)	<u>(9,141,588)</u>
NONOPERATING REVENUES	
Federal sources:	
Summer food service program for children	10,541,576
Food distribution program	68,326
Fresh fruit and vegetables program	140,876
Private sources	96,500
Total nonoperating revenues	<u>10,847,278</u>
Change in net position	1,705,690
Net position, July 1	2,105,783
Net position, June 30	<u><u>\$ 3,811,473</u></u>

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2021

	<u>Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 106,518
Payments to employees	(1,768,668)
Payments for employee benefits	(380,077)
Payments to suppliers	<u>(7,777,341)</u>
Net cash (used for) operating activities	<u>(9,819,568)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	21,164
Federal sources	10,408,726
Private sources	<u>96,500</u>
Net cash provided by non-capital financing activities	<u>10,526,390</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of equipment	(1,010,841)
Capital lease proceeds	984,712
Capital lease payments	<u>(155,481)</u>
Net cash (used for) capital and related financing activities	<u>(181,610)</u>
Net increase in cash and cash equivalents	525,212
Balance, July 1	<u>2,029,040</u>
Balance, June 30	<u>\$ 2,554,252</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	\$ (9,141,588)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	306,359
Food distribution program	68,326
Decrease in inventories	9,645
(Decrease) in interfund payable	(27,061)
(Decrease) in accounts payable	<u>(1,035,249)</u>
Total adjustments	<u>(677,980)</u>
Net cash (used for) operating activities	<u>\$ (9,819,568)</u>
NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 68,326</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, 2021

Purpose	Date of Lease	Term of Lease	Amount of Original Lease	Interest Rate	Balance, June 30, 2020	Issued	Retired	Balance, June 30, 2021
			Principal	Rate	June 30, 2020			June 30, 2021
Copiers #9	08/09/17	5 years	550,516	3.250%	\$ 277,371	\$ -	\$ 112,178	\$ 165,193
District Parking Lot	05/17/18	20 years	11,395,000	3.76% to 5.00%	10,605,000	-	430,000	10,175,000
Exercise, Fitness and Rehabilitation Equipment	07/01/19	5 years	100,666	3.00%	80,533	-	20,133	60,400
Copiers	08/29/19	5 years	1,684,960	3.45%	1,324,716	-	314,516	1,010,200
Computer Equipment	10/17/19	3 years	300,600	0.00%	200,400	-	100,200	100,200
					<u>\$ 12,488,020</u>	<u>\$ -</u>	<u>\$ 977,027</u>	<u>\$ 11,510,993</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>	162 - 167
<p>Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.</p>	168 - 171
<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>	172 - 175
<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>	176 - 177
<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>	178 - 183

Sources:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports (ACFR) 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)

	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018	2019	2020	2021
Governmental activities										
Net invested in capital assets	\$ 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	\$ 316,148,768
Restricted	70,452,466	75,382,835	35,546,977	55,345,023	57,331,403	57,538,501	48,149,928	40,871,096	33,109,221	18,230,662
Unrestricted	(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)	(116,029,825)
Total governmental activities net position	\$ 355,412,996	\$ 329,324,853	\$ 344,438,294	\$ 284,356,082	\$ 285,268,055	\$ 274,260,800	\$ 257,863,010	\$ 246,533,810	\$ 222,407,383	\$ 218,349,605
Business-type activity										
Net invested in capital assets	\$ 290,605	\$ 539,814	\$ 527,775	\$ 780,955	\$ 862,337	\$ 747,584	\$ 639,689	\$ 942,400	\$ 855,348	\$ 1,559,830
Unrestricted	(250,696)	(291,651)	(129,504)	(401,697)	(161,690)	595,474	177,280	529,178	1,250,435	2,251,643
Total business-type activities net position	\$ 39,909	\$ 248,163	\$ 398,271	\$ 379,258	\$ 700,647	\$ 1,343,058	\$ 816,969	\$ 1,471,578	\$ 2,105,783	\$ 3,811,473
Government-wide										
Net invested in capital assets	\$ 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	\$ 317,708,598
Restricted	70,452,466	75,382,835	35,546,977	55,345,023	57,331,403	57,538,501	48,149,928	40,871,096	33,109,221	18,230,662
Unrestricted	(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)	(113,778,182)
Total government-wide net position	\$ 355,452,905	\$ 329,573,016	\$ 344,836,565	\$ 284,733,340	\$ 285,968,702	\$ 275,603,858	\$ 258,679,979	\$ 248,005,388	\$ 224,513,166	\$ 222,161,078

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,

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

	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020	2021
Expenses										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 128,644,605
Special education	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	22,287,968
Other special instruction	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	14,823,502
Vocational	39,991	68,039	35,026	25,414	34,574	45,575	32,068	25,041	17,790	4,574
Other instruction	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	4,198,779
Support Services:										
Tuition	8,769,109	8,570,734	8,176,678	8,965,106	8,964,663	8,805,464	9,289,509	9,831,091	10,642,991	6,404,756
Student & instruction related services	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	83,469,557
School administrative services	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	12,272,845
General and business administrative services	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	18,872,246
Plant operations and maintenance	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	45,576,547
Pupil transportation	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	3,876,577
Food services	-	-	-	36,826	57,776	-	-	-	-	-
Special Schools	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	2,684,490
Charter Schools	177,011	202,266	87,691	308,088	300,218	387,200	318,992	236,681	464,001	203,515
Interest on long-term liabilities	-	-	23,696	1,621	1,621	14,714	20,962	553,501	513,420	509,697
Total governmental activities expenses	216,434,606	227,212,124	229,124,413	264,781,209	278,284,560	312,427,472	326,427,611	318,440,087	331,338,188	343,829,658
Business-type activity:										
Food service	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	9,248,106
Total business-type activities expense	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	9,248,106
Total government-wide expenses	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	353,077,764
Program Revenues										
Governmental activities:										
Operating grants and contributions	\$ 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	\$ 314,332,276
Capital grants and contributions	15,871,693	8,117,569	1,766,299	82,065	1,283,337	688,969	363,232	1,438,505	623,672	2,414,919
Total governmental activities program revenues	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	316,747,195
Business-type activity:										
Charges for services										
Food service	444,174	531,934	556,393	451,797	488,727	641,982	611,160	594,872	372,426	106,518
Operating grants and contributions	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	10,847,278
Capital grants and contributions	-	-	-	14,217	-	-	-	-	-	-
Total business type activities program revenues	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	10,953,796
Total government-wide program revenues	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	327,700,991
Net (Expense)/Revenue										
Governmental activities	\$ 15,114,306	\$ 8,280,254	\$ (2,856,540)	\$ (19,818,929)	\$ (20,503,771)	\$ (33,981,685)	\$ (38,023,762)	\$ (34,360,642)	\$ (46,853,343)	\$ (27,082,463)
Business-type activity	(263,823)	(202,596)	(151,113)	(19,013)	321,389	642,411	(108,922)	654,609	634,205	1,705,690
Total government-wide net expense	\$ 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)	\$ (25,376,773)

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

	2012	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020	2021
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	6,962	17,363	154,945	850,430	224,540	254,984	347,615	607,056	414,787	70,521
Investment earnings	492,149	994,153	523,435	1,817,262	1,144,736	3,121,991	457,396	1,012,989	1,264,499	767,213
Miscellaneous income	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	5,654,447
Special Items	(1,525,375)	(55,661,801)	(2,211,307)	-	-	-	-	-	-	#REF!
Transfers	-	(102,503)	(301,221)	-	-	-	-	-	-	-
Total governmental activities	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	#REF!
Business-type activity:										
Special Items	-	308,347	-	-	-	-	(417,167)	-	-	#REF!
Transfers	-	102,503	301,221	-	-	-	(417,167)	-	-	#REF!
Total business-type activities	-	410,850	301,221	-	-	-	(417,167)	-	-	#REF!
Total government-wide	\$ 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	#REF!
Change in Net Position										
Governmental activities	\$ 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)	#REF!
Business-type activity	(263,823)	208,254	150,108	(19,013)	321,389	642,411	(526,089)	654,609	634,205	#REF!
Total government-wide	\$ 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)	#REF!

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)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund	\$ 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	\$ 16,906,250
Restricted										
Committed	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	11,054,347	25,155,555
Unassigned	(12,974,290)	(12,949,922)	(13,775,502)	(13,873,850)	(13,014,891)	(13,425,786)	(11,951,949)	(10,922,069)	(12,920,652)	(10,899,320)
Total general fund	\$ 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	\$ 31,627,485
All Other Governmental Funds										
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,094,930	\$ 2,250,103	\$ 268,677	\$ 1,324,412
Committed	-	5,330,445	8,206,086	1,428,280	25,056,170	6,503,893	-	-	-	-
Assigned:										
Capital projects fund	83,996	217,366	8,805,125	76,594	-	626,139	-	-	-	-
Unassigned:										
Special revenue fund	(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)	(2,947,179)
Total all other governmental funds	\$ (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)	\$ (1,622,767)

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)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	6,962	17,363	154,945	850,430	224,540	254,984	347,615	607,056	414,787	70,521
Miscellaneous	492,149	994,153	523,433	1,817,262	1,144,736	3,121,991	457,396	1,012,989	1,264,499	767,213
State sources	223,166,778	227,894,805	218,948,460	222,161,913	227,605,354	234,809,044	241,007,194	232,436,912	261,376,243	269,568,117
Federal sources	18,627,181	12,563,327	11,704,905	12,435,720	13,876,173	14,116,458	15,297,573	15,794,151	15,667,262	23,423,766
Total revenue	<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>	<u>309,248,254</u>
Expenditures										
Instruction										
Regular	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	71,158,144
Special	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	12,213,878
Other special instruction	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	7,329,761
Vocational instruction	37,176	47,187	33,740	24,500	33,939	44,652	31,299	24,414	17,354	4,466
School-sponsored/other instructional	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	3,201,040
Support Services										
Tuition	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	6,252,878
Student & instruction related services	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	58,382,854
School administration	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	9,519,048
Other administration	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	5,679,116
Operations and maintenance	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	30,971,869
Student transportation	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	3,377,302
Employee benefits	49,474,489	51,786,800	51,335,642	53,337,599	58,206,639	63,390,950	72,375,877	79,940,449	87,346,853	94,125,237
Food services	-	-	-	35,502	36,485	-	-	-	-	-
Special schools	1,124,349	1,372,335	1,496,420	1,736,800	1,784,942	1,801,508	2,374,110	2,834,364	2,834,330	1,285,688
Charter schools	177,011	202,266	87,691	308,088	300,218	387,200	318,992	236,681	464,001	203,515
Capital Outlay:										
Equipment	315,968	1,200,666	598,868	454,058	561,730	624,132	173,404	13,529	17,209	248,690
Facilities acquisition and construction	34,743,948	23,453,847	15,794,260	9,763,626	7,338,761	20,266,412	17,865,260	11,283,446	4,169,019	5,294,123
Assets acquired under capital leases - (Non-budgeted)	1,453,417	-	491,101	2,593,360	3,454,891	287,267,915	550,516	-	2,086,226	-
Total Expenditures	<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>302,751,735</u>	<u>309,532,904</u>	<u>309,247,609</u>
Excess (Deficiency) of revenues over (under) expenditures	14,728,739	9,002,462	6,851,024	(14,359)	(2,242,346)	(19,546,801)	(21,676,219)	(17,481,990)	(15,391,476)	645
Other Financing sources (uses)										
Reinstatement of prior years' accounts payable	(1,642,160)	-	-	-	-	-	-	-	-	-
Due from (to) special revenue fund	116,785	-	(2,211,307)	-	-	-	-	-	-	-
Transfer to food service fund	-	(102,503)	(301,221)	-	-	-	-	-	-	-
Capital lease (Non-budgeted)	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>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>	<u>-</u>
Net change in fund balances	\$ 31,866,429	\$ 8,899,959	\$ 4,829,597	\$ 2,579,001	\$ 1,212,545	\$ (19,546,801)	\$ (9,730,703)	\$ (17,481,990)	\$ (13,305,250)	\$ 645
Debt service as a percentage of noncapital expenditures	0.48%	0.65%	0.66%	0.70%	0.83%	0.74%	0.39%	0.42%	0.57%	0.47%

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,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General fund:										
Interest on investments	\$ 6,962	\$ 17,363	\$ 154,945	\$ 850,430	\$ 224,540	\$ 254,984	\$ 347,615	\$ 607,056	\$ 414,787	\$ -
Prior year refunds	30,311	77,221	45,055	1,615,936	65,610	1,797,974	34,569	135,846	279,895	150,373
Other	461,838	916,932	478,380	201,326	1,079,126	1,324,017	422,827	877,143	984,604	616,840
Total general fund	\$ 499,111	\$ 1,011,516	\$ 678,380	\$ 2,667,692	\$ 1,369,276	\$ 3,376,975	\$ 805,011	\$ 1,620,045	\$ 1,679,286	\$ 767,213

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>
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%
2021	1,536,497,437	4,744,846,386	32.38%

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	
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
2021	10.03	51.96	11.86	73.85

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	2021			2012		
	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	1.66%	\$ 25,091,000	1	1.69%
Doric Apartment Co	23,928,000	2	1.56%	23,058,500	2	1.55%
115-127 37th St LLC	8,062,000	3	0.52%			
One23 Gardens LP	6,820,800	4	0.44%			
Orlando Limited	6,744,400	5	0.44%	6,744,400	4	0.45%
Verizon	5,639,777	6	0.37%			
Union Kennedy Assoc. C/O McDonald's	5,110,000	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%
Ronmar Holdings LLC	3,395,800	10	0.22%			
2210-12 Kerrigan Ave LLC				4,364,700	6	0.29%
NJ Bell Telephone Co				6,030,694	3	0.41%
Yardly PPI - I, LLC/Panepinto Property				3,023,000	9	0.20%
JDU & 4800 UC, LLC/Paramount				2,975,000	10	0.20%
Total	\$ 92,976,077		6.04%	\$ 84,148,494		5.66%

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
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%
2021	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				
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	0.60%	186
2021	-	-	11,510,993	-	-	-	11,510,993	*	*

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		
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%	-
2021	-	-	-	0.00%	-

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, 2021
(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	\$ 100,080,703	100.00%	100,080,703
Union City Parking Authority	512,700	100.00%	512,700
Union City School District Lease Revenue Bonds	10,605,000	100.00%	10,605,000
North Hudson Regional Fire and Rescue	17,640,000	39.45%	6,959,587
Hudson County General Obligation Debt	1,356,802,807	4.47%	60,649,085
Subtotal, overlapping debt			<u>178,807,075</u>
Total Direct and Overlapping Debt			<u><u>\$ 178,807,075</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
2017	\$ 3,845,883,935
2018	4,068,207,138
2019	4,366,591,012
	<u>\$ 12,280,682,085</u>
	\$ 4,093,560,695
	163,742,428
	<u>-</u>
	<u>\$ 163,742,428</u>

Average equalized valuation of taxable property

School borrowing margin (4% of \$4,093,560,695)

Bonded school debt as of June 30, 2021

School borrowing margin available

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Debt limit	\$ 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	\$ 163,742,428	
Total Net Debt applicable to limit	-	-	-	-	-	-	-	-	-	-	
Legal debt margin	\$ 145,496,742	\$ 138,947,141	\$ 124,391,458	\$ 122,499,610	\$ 126,660,393	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 163,742,428	
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>
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	67,137	2,069,699,436	30,828	21.90
2021	*	*	*	10.20

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	2021			2012		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	935	1	3.08%	1,494	1	6.00%
City of Union City	620	2	2.04%	612	2	2.46%
Interim Healthcare Inc.	250	3	0.82%	250	3	1.00%
Head Start North Hudson Community	150	4	0.49%	105	4	0.42%
Castle Hill Health Care Ctr.	100	5	0.33%	100	6	0.40%
Manhattanview Healthcare Ctr.	100	6	0.33%	100	7	0.40%
North Hudson Regional Fire and Rescue Labor Ready Inc.				102	5	0.41%
Rocha Contractors				100	8	0.40%
Iglesia Pentecostal El Salvador				100	9	0.40%
				90	10	0.36%
	<u>2,155</u>			<u>3,053</u>		<u>12.25%</u>

Sources:
Hudson County Economic Development Corporation's Major Employers List

Note:
Information on principal employers other than that presented was not available at time of the audit.

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	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Instruction										
Regular	780	720	730	569	587	371	684	701	700	703
Special education	106	110	110	258	255	94	168	163	166	171
Other special education	106	89	100	1	1	30	102	106	107	108
Vocational	18	18	18	1	1	-	-	-	-	-
Adult/continuing education programs	10	11	11	12	18	25	2	1	1	1
Support Services:										
Student & instruction related services	110	101	105	202	192	939	274	341	341	345
General administration	28	45	46	35	35	11	6	6	6	7
School administrative services	47	38	39	77	74	39	98	91	91	93
Central services	84	28	28	11	9	3	10	10	10	10
Administrative Information Technology	20	21	23	-	-	-	-	-	-	-
Plant operations and maintenance	319	307	317	332	322	431	355	334	334	343
Pupil transportation	25	65	65	-	-	-	-	-	-	-
Special schools	-	-	-	-	-	63	12	13	13	13
Total	1,667	1,653	1,553	1,592	1,498	1,494	2,006	1,711	1,766	1,794

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				
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%	974	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	13.9	13.5	13.5	13,907	13,414	0.29%	96.46%
2021	13,186	303,704,796	23,032	-4.91%	983	*	*	*	13,186	12,664	-5.18%	96.04%

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)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<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	1,114	1,164	1,197	1,201	1,126	1,126	1,069	1,019	984	888
Sara M. Gilmore Academy										
Square Feet	29,900	29,900	-	-	-	-	75,736	75,736	75,736	75,736
Capacity (students)	375	375	-	-	-	-	400	400	400	400
Enrollment	387	387	-	-	-	-	397	399	389	382
Hudson										
Square Feet	37,200	37,200	-	-	47,872	47,872	49,691	49,691	49,691	49,691
Capacity (students)	450	450	-	-	475	475	475	475	475	475
Enrollment	510	510	-	-	265	265	376	367	362	313
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	365	360	374	369	369	340	329	348	324
Theodore 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	902	970	965	1,002	1,045	1,045	1,002	1,010	978	957
George 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	754	775	791	819	834	834	808	796	786	765
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	1,053	1,097	1,097	1,114	1,150	1,150	1,137	1,085	1,071	994
Woodrow Wilson										
Square Feet	49,000	49,000	49,000	49,000	49,000	49,000	-	-	-	-
Capacity (students)	350	350	350	350	350	350	-	-	-	-
Enrollment	357	386	375	369	361	361	-	-	-	-
Veterans' Memorial										
Square Feet	58,068	58,068	58,068	58,068	58,068	58,068	58,068	58,068	58,068	58,068
Capacity (students)	400	400	400	400	400	400	400	400	400	400
Enrollment	469	557	594	646	616	616	609	606	608	554
Colin Powell										
Square Feet	-	121,505	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	900
Enrollment	-	858	880	872	790	790	841	833	865	843
<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	847	871	953	1,011	1,008	1,008	1,005	1,022	1,062	1,039
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	735	740	771	767	787	787	866	885	917	890
<u>High School</u>										
Jose Marti STEM Academy										
Square Feet	235,890	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	369	580	600	657	699	699	627	700	699	688
Union City High School										
Square Feet	554,773	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	2,431	2,540	2,605	2,714	2,714	2,984	3,063	2,891	2,865

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>District Building</u>										
<u>Early Childhood Center</u>										
Hostos Center for Early Childhood										
Square Feet	40,397	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	333	328	323	307	304	304	314	298	292	295

Number of Schools at June 30, 2018
 Elementary = 9
 Middle School = 2
 Senior High School = 2
 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)	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Edison	5240070	\$ -	\$ 75,539	\$ 100,530	\$ 103,929	\$ 60,158	\$ 48,479	\$ 27,280	\$ 49,699	\$ 122,013	\$ 75,186
Gilmore	5240080	-	48,943	65,135	67,337	-	-	-	-	31,210	19,231
Hudson	5240090	-	32,116	42,741	44,186	19,140	15,424	-	-	38,825	23,926
Jefferson	5240100	-	24,104	32,079	33,164	19,194	15,468	8,707	15,862	38,937	23,990
Roosevelt	5240110	-	54,451	72,465	74,915	43,359	34,942	19,664	35,825	87,941	54,190
Washington	5240120	-	59,644	79,376	82,060	47,495	38,274	21,541	39,244	96,342	59,364
Robert Waters	5240130	-	71,335	94,936	98,145	56,811	45,781	25,765	46,941	115,221	71,005
Woodrow Wilson	5240140	-	-	-	-	25,217	20,322	11,437	20,836	51,137	31,515
Veterans' Memorial	5240118	-	37,519	49,932	51,620	29,880	24,079	13,551	24,688	60,604	37,347
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
Union Hill Middle School	5240050	-	74,060	98,562	101,894	58,970	47,521	26,744	48,723	119,618	73,706
Jose Marti Freshman Academy	5240105	-	152,429	202,858	209,716	121,387	97,821	55,051	100,294	246,196	151,715
Union City High School	5240X07	-	358,493	477,096	493,225	285,472	230,051	129,472	235,878	579,041	356,809
Hostos Center for Early Childhood	5240145	-	26,107	34,745	35,919	20,791	16,754	9,427	17,175	42,155	25,982
Total School Facilities		\$ -	\$ 1,164,467	\$ 1,549,717	\$ 1,602,109	\$ 907,101	\$ 730,997	\$ 402,711	\$ 733,675	\$ 1,871,077	\$ 1,074,842

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, 2021
(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
Electronic Data Processing	14,620,308 Occ.	1,000
Computer Virus	250,000 Occ./10,000,000Agg.	
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	26,500,000	
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.	
Total Insured Value	588,711,064	
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	3,000,000 Occ.	

Source:
District Records

SINGLE AUDIT SECTION

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EXHIBIT K-1

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

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and audit requirements as prescribed by the Office of School Finance, Department of Education, State of New Jersey, the financial statements of governmental activities, the business-type activities, and each major fund 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, 2021, 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 11, 2022.

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 11, 2022 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 11, 2022

DONOHUE, GIRONDA, DORIA & TOMKINS, LLC

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EXHIBIT K-2

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

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

Report on Compliance for Each Major Federal and State Program

We have audited the City of Union City School District, in the County of Hudson, State of New Jersey compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *New Jersey State Aid/Grant Compliance Supplement* that could have a direct and material effect on each of the City of Union City School District's major federal and state programs for the year ended June 30, 2021. 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, 2021.

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 2021-001, 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.



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 No. 2541

Bayonne, New Jersey
 March 11, 2022

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2021

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2020	CASH RECEIVED	BUDGETARY EXPENDITURES			ADJUST- MENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2021	
						PASS THROUGH FUNDS	DIRECT	TOTAL			(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE
10.559	211N320N1099	\$ 10,541,576	07/01/20	\$ -	\$ 8,959,606	\$ -	\$ (10,541,576)	\$ (10,541,576)	\$ -	\$ -	\$ (1,581,970)	\$ -
10.559	201N330N1099	3,569,524	07/01/19	(876,977)	876,977	-	(10,541,576)	(10,541,576)	-	-	(1,581,970)	-
				(876,977)	9,836,583	-			-	-		
10.565	211N330N1099	68,326	07/01/20	-	68,326	-	(68,326)	(68,326)	-	-	-	-
10.558	201N334N1099	773,327	07/01/19	(464,454)	464,454	-	-	-	-	-	-	-
10.582	211N330N1603	140,876	07/01/20	-	-	-	(140,876)	(140,876)	-	-	(55,328)	-
10.582	201N330N1603	58,394	07/01/19	(22,141)	22,141	-	-	-	-	-	-	-
				(1,363,572)	10,477,052	-	(10,750,778)	(10,750,778)	-	-	(1,637,298)	-
				(1,363,572)	10,477,052	-	(10,750,778)	(10,750,778)	-	-	(1,637,298)	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE												
21.019	Not Available	1,623,459	03/13/20	(264,106)	1,623,459	-	(1,359,661)	(1,359,661)	308 ^(a)	-	-	-
				(264,106)	1,623,459	-	(1,359,661)	(1,359,661)	308	-	-	-
TOTAL U.S. DEPARTMENT OF TREASURY												
U.S. DEPARTMENT OF EDUCATION												
PASSED-THROUGH STATE												
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT:												
84.002	V002A200031	2,048,118	07/01/20	-	1,605,632	(1,001,035)	(973,766)	(1,974,801)	(34) ^(c)	-	(369,203)	-
84.002	V002A190031	1,796,597	07/01/19	(235,511)	235,511	-	-	-	-	-	-	-
84.002	V002A170031	1,706,590	07/01/17	-	-	-	-	-	-	-	-	53,994
84.002	V002A160031	1,576,930	07/01/16	80,291	-	-	-	-	-	-	-	80,291
84.002	V002A150031	1,591,530	07/01/15	13,282	-	-	-	-	-	-	-	13,282
				14,016	1,841,143	(1,001,035)	(973,766)	(1,974,801)	(34)	-	(369,203)	230,127
84.010	S010A200030	6,580,001	07/01/20	-	4,049,487	-	(6,845,128)	(6,845,128)	(273,226) ^(a)	-	(3,068,867)	-
84.010	S010A190030	6,552,096	09/30/20	(511,533)	581,483	-	-	-	273,226 ^(a)	-	343,176	-
84.010	S010A200030	34,300	07/01/20	-	19,918	-	(78,979)	(78,979)	-	-	(59,061)	-
84.010	S010A190030	31,700	07/01/19	-	1,802	-	(1,802)	(1,802)	-	-	-	-
84.010	S010A190030	330,162	07/01/20	-	40,386	-	(266,879)	(266,879)	(855) ^(c)	-	(227,348)	-
84.010	S010A190030	247,802	07/01/19	(83,084)	191,823	-	(108,739)	(108,739)	-	-	-	-
84.010	S010A180030	408,768	02/01/19	(562,124)	4,884,899	-	(7,301,527)	(7,301,527)	(855)	(32,493)	(3,353,276)	343,176
				(562,124)	4,884,899	-	(7,301,527)	(7,301,527)	(855)	(32,493)	(3,353,276)	343,176
84.367A	S367A200029	664,556	07/01/20	-	328,845	-	(565,905)	(565,905)	-	-	(237,060)	-
84.367A	S367A190029	693,256	07/01/19	(251,510)	283,317	-	(22,863)	(22,863)	-	-	8,944	-
				(251,510)	612,162	-	(888,768)	(888,768)	-	-	(237,060)	8,944
84.365A	S365A200030	628,015	07/01/20	-	540,732	-	(618,837)	(618,837)	-	-	(78,105)	-
84.365A	S365A190030	639,241	09/30/20	(23,445)	639,241	-	(1,002)	(1,002)	-	-	29,735	-
84.365A	S365A190030	109,379	07/01/19	(32,097)	680,041	-	(672,769)	(672,769)	-	-	(78,105)	-
				(55,642)	680,041	-	(672,769)	(672,769)	-	-	(78,105)	-
84.424	S424A200031	483,826	07/01/20	-	126,777	-	(408,672)	(408,672)	(105) ^(c)	-	(282,060)	-
84.424	S424A190031	408,795	07/01/19	(33,723)	105,224	-	(478,174)	(478,174)	1 ^(a)	-	(282,060)	-
				(33,723)	230,001	-	(478,174)	(478,174)	(104)	-	(282,060)	-

^(a) - These amounts represent prior year encumbrances cancelled.
^(b) - This amount represents balance adjustment for rounding.
^(c) - This amount represents a balance adjustment.

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2021

FEDERAL CFDA NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2020	BUDGETARY EXPENDITURES			ADJUST- MENTS	REPAYMENT OF PRIOR YEARS' BALANCES	(ACCOUNTS RECEIVABLE)	BALANCE AT JUNE 30, 2021	
					PASS THROUGH FUNDS	DIRECT	TOTAL				UNEARNED REVENUE	DUE TO GRANTOR
U.S. DEPARTMENT OF EDUCATION (Continued)												
PASSED-THROUGH STATE												
DEPARTMENT OF EDUCATION (Continued):												
SPECIAL REVENUE FUND (Continued)												
84.027	H027A1900100	\$ 3,671,590	07/01/20 09/30/21	\$ -	\$ (3,761,739)	\$ (3,761,739)	\$ 171,976 ^(A)	-	\$ -	\$ 171,976	\$ -	
84.027	H027A1900100	3,668,641	07/01/19 09/30/20	405,682	(233,706)	(233,706)	(171,976) ^(A)	-	-	-	-	
84.173	H173A1900114	85,186	07/01/20 09/30/21	-	(85,186)	(85,186)	-	-	-	-	-	
84.173	H173A1900114	85,326	07/01/19 09/30/20	820	(820)	(820)	(820) ^(C)	-	-	-	-	
84.173	H173A1900114	82,944	07/01/18 06/30/19	2,337	-	-	-	(2,337)	-	-	-	
		408,839		3,846,925	(4,086,631)	(4,086,631)	(820)	(2,337)	-	171,976	-	
84.048	V048A200030	152,137	07/01/20 06/30/21	-	(86,147)	(86,147)	(144)	-	-	63,402	-	
84.048	V048A190030	164,462	07/01/19 06/30/20	10,881	-	-	(144) ^(C)	-	-	-	10,881	
84.048	V048A180030	171,784	07/01/18 06/30/19	18,631	-	-	-	(18,631)	-	-	-	
		29,312		140,693	(86,147)	(86,147)	-	(18,631)	-	63,402	10,881	
84.287C	S287C200030	550,000	09/01/20 08/31/21	-	(215,802)	(215,802)	-	-	-	124,003	-	
84.287C	S287C190030	550,000	09/01/19 08/31/20	11,041	(149,649)	(149,649)	-	-	-	-	50,162	
84.287C	S287C180030	610,000	09/01/18 08/31/19	19,935	-	-	-	(19,935)	-	-	-	
		30,976		528,575	(365,451)	(365,451)	-	(19,935)	-	124,003	50,162	
84.425D	S425D200027	1,493,893	07/16/20 10/31/20	-	(1,456,190)	(1,456,190)	-	-	-	37,500	-	
84.425D	S377A130031	31,191	07/16/20 10/31/20	-	(27,269)	(27,269)	-	-	-	3,760	-	
84.425D	S425D200027	5,667,581	03/13/20 09/30/22	-	(4,398,702)	(4,398,702)	-	-	(1,008,484)	-	-	
		-		-	(5,882,161)	(5,882,161)	-	-	(1,008,484)	-	-	
		-		-	(4,914,937)	(4,914,937)	-	-	(1,008,484)	-	-	
		17,688,376		(1,001,035)	(20,429,394)	(21,430,429)	(2,017)	(73,396)	(5,330,188)	782,496	311,170	
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 HUMAN SERVICES:												
93.069	H75TP00372	125,000	07/01/10 06/30/11	45,876	-	-	-	-	-	45,876	-	
93.079	NUR7PS004149	5,000	09/01/15 06/30/16	-	-	-	-	-	-	-	5,000	
		125,000		45,876	-	-	-	-	-	45,876	-	
PLANNING FOR THE NEXT PANDEMIC (PNP) PROGRAM												
		5,000		-	-	-	-	-	-	-	-	
HIV PREVENTION GRANT												
		5,000		-	-	-	-	-	-	-	-	
PASSED-THROUGH STATE												
DEPARTMENT OF CHILDREN AND FAMILIES,												
DIVISION OF FAMILY AND COMMUNITY PARTNERSHIPS:												
93.558	200NJTANF	374,780	07/01/20 06/30/21	-	(374,780)	(374,780)	-	-	-	-	-	
93.558	200NJTANF	116,695	07/01/20 06/30/21	-	(116,695)	(116,695)	-	-	-	-	-	
93.558	200NJTANF	154,770	07/01/20 06/30/21	-	(154,770)	(154,770)	-	-	-	-	-	
93.558	200NJTANF	66,600	07/01/20 06/30/21	-	(66,600)	(66,600)	(177) ^(C)	-	-	-	-	
		712,845		-	(712,668)	(712,668)	(177)	-	-	-	-	
		20,024,680		(1,001,035)	(22,501,723)	(23,502,758)	(1,886)	(73,396)	(5,330,188)	828,372	316,170	
TOTAL SPECIAL REVENUE FUND												
PASSED-THROUGH STATE												
DEPARTMENT OF HUMAN SERVICES:												
GENERAL FUND												
93.778	200SNJSMAP	449,606	07/01/20 06/30/21	-	(449,606)	(449,606)	-	-	-	-	-	
		449,606		-	(449,606)	(449,606)	-	-	-	-	-	
		50,876		1,162,451	(1,162,274)	(1,162,274)	(177)	-	-	45,876	5,000	
		50,876		1,162,451	(1,162,274)	(1,162,274)	(177)	-	-	45,876	5,000	
		(1,944,982)		(1,001,035)	(34,414,775)	(34,703,142)	(2,063)	(73,396)	(6,967,486)	874,246	321,170	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES												
TOTAL FEDERAL AWARDS												

^(A) - These amounts represent prior year encumbrances cancelled.
^(B) - This amount represents balance adjustment for rounding.
^(C) - This amount represents a balance adjustment.

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
for the Fiscal Year Ended June 30, 2021

STATE GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM AWARD OR AMOUNT	BALANCE AT JUNE 30, 2020		CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2021		MEMO CUMULATIVE TOTAL EXPENDITURES
			UNEARNED/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR						(ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
GENERAL FUND												
STATE DEPARTMENT OF EDUCATION												
State Aid Cluster:												
21-495-034-5120-078		\$ 179,750,971	\$ -	\$ -	\$ -	\$ 179,750,971	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (179,750,971)
Special Education Categorical Aid		6,223,084	-	-	-	11,029,654	(6,223,084)	-	-	-	-	(1,029,654)
21-495-034-5120-084		6,223,084	-	-	-	6,223,084	(6,223,084)	-	-	-	-	(6,223,084)
Total State Aid Cluster						197,003,709	(12,446,145)	-	-	-	-	184,557,564
21-495-034-5120-014		475,492	-	-	-	475,492	(475,492)	-	-	-	-	(475,492)
Extracurricular Aid		2,567,056	-	-	-	2,567,056	(2,567,056)	-	-	-	-	(2,567,056)
21-495-034-5120-044		4,446,145	-	-	-	4,446,145	(4,446,145)	-	-	-	-	(4,446,145)
Extracurricular Aid		22,963,492	-	-	-	22,963,492	(22,963,492)	-	-	-	-	(22,963,492)
On-behalf TPAF Post-Retirement Medical Contributions		7,196,401	-	-	-	7,196,401	(7,196,401)	-	-	-	-	(7,196,401)
21-495-034-5094-001		12,211	-	-	-	12,211	(12,211)	-	-	-	-	(12,211)
On-behalf TPAF Long Term Disability Insurance		6,888,518	-	-	-	6,888,518	(6,888,518)	-	-	-	-	(6,888,518)
21-495-034-5094-003		6,575,400	-	-	-	6,575,400	(6,575,400)	-	-	-	-	(6,575,400)
Reimbursed TPAF Social Security Contributions			(695,778)	-	-	695,778	-	-	-	-	-	
20-495-034-5095-003			(5,141,923)	-	-	239,643,536	(237,106,879)	-	-	(2,605,266)	-	19,572,724
Total General Fund						332,616	(30,495,766)	-	-	310,280	-	2,947,179
SPECIAL REVENUE FUND												
STATE DEPARTMENT OF EDUCATION												
State Aid Cluster:												
21-495-034-5120-086		29,471,790	-	-	1,334,256	29,471,790	-	-	-	-	-	(30,495,766)
Preschool Education Aid - General Fund Contribution		764,904	-	-	(764,904)	764,904	-	-	-	-	-	(764,904)
20-495-034-5120-086		28,978,956	-	-	-	28,978,956	-	-	-	-	-	(28,978,956)
Preschool Education Aid		28,706,970	569,352	-	(569,352)	-	-	-	-	-	-	(28,706,970)
N.J. Nonpublic Aid												
21-100-034-5120-064		43,803	-	-	-	43,803	(43,803)	-	-	-	-	(43,803)
Nonpublic Textbook Aid		62,145	-	-	-	62,145	(62,145)	-	-	-	-	(62,145)
21-100-034-5120-064		75,174	-	-	-	75,174	(75,174)	-	-	-	-	(75,174)
Nonpublic Nursing Services		117,273	-	-	-	117,273	(117,273)	-	-	-	-	(117,273)
20-100-034-5120-070		266,498	-	-	-	266,498	(266,498)	-	-	-	-	(266,498)
Nonpublic Auxiliary Services Aid Ch. 192		423,441	-	-	-	423,441	(423,441)	-	-	-	-	(423,441)
Nonpublic Textbook Aid		44,407	-	-	-	44,407	(44,407)	-	-	-	-	(44,407)
21-100-034-5120-067		68,246	-	-	-	68,246	(68,246)	-	-	-	-	(68,246)
English as a Second Language		21,711	-	-	-	21,711	(21,711)	-	-	-	-	(21,711)
21-100-034-5120-067		20,223	-	-	-	20,223	(20,223)	-	-	-	-	(20,223)
Transportation			173,963	-	-	332,616	(332,616)	-	-	-	-	
Total Nonpublic Auxiliary Services Aid Ch. 192												
21-100-034-5120-066		38,829	-	-	-	38,829	(38,829)	-	-	-	-	(38,829)
Nonpublic Handicapped Aid Ch. 193		108,691	-	-	-	108,691	(108,691)	-	-	-	-	(108,691)
Examination and Classification		33,722	-	-	-	33,722	(33,722)	-	-	-	-	(33,722)
21-100-034-5120-066		30,127	-	-	-	30,127	(30,127)	-	-	-	-	(30,127)
Speech Instruction		35,617	-	-	-	35,617	(35,617)	-	-	-	-	(35,617)
21-100-034-5120-066		71,073	-	-	-	71,073	(71,073)	-	-	-	-	(71,073)
Supplementary Instruction												
Total Nonpublic Handicapped Aid Ch. 193						108,691	(108,691)	-	-	-	-	
21-100-034-5120-373		42,444	-	-	-	42,444	(42,444)	-	-	-	-	(42,444)
Nonpublic Technology Initiative		128,975	-	-	-	128,975	(128,975)	-	-	-	-	(128,975)
21-100-034-5120-373		181,250	-	-	-	181,250	(181,250)	-	-	-	-	(181,250)
Nonpublic Security Aid												
Total State Department of Education			(4,572,571)	321,857	-	270,568,966	(267,978,040)	-	(321,857)	(2,605,266)	310,280	313,341
STATE DEPARTMENT OF CHILDREN AND FAMILIES												
DIVISION OF FAMILY AND COMMUNITY PARTNERSHIPS												
21-100-034-7500-068		45,463	-	-	-	45,463	(45,463)	(105)	-	-	-	(45,568)
Family Friendly Center		62,610	-	-	-	62,610	(62,610)	(41)	-	-	-	(62,651)
School Based Youth - High School		30,546	-	-	-	30,546	(30,546)	(1,467)	-	-	-	(32,013)
School Based Youth - Middle School												
Parent Linking Program						368,539	(368,539)	(1,633)	-	-	-	(370,172)
Total State Department of Children and Families						368,539	(368,539)	(1,633)	-	-	-	(370,172)
STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES												
PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY												
Wraparound reimbursement												
21-100-034-5120-068		1,500	-	-	-	40,976	(40,976)	-	-	-	-	(40,976)
Health Communities Grant						1,500	(1,500)	-	-	-	-	(1,500)
Total State Department of Health and Human Services						42,476	(42,476)	-	-	-	-	(42,476)
TOTAL SPECIAL REVENUE FUND												
			569,352	321,857	-	313,364,445	(31,279,041)	(1,633)	-	311,780	313,341	2,947,179

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, 2021

GRANT OR STATE PROGRAM NUMBER	GRANT OR STATE PROGRAM TITLE	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2020		CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2021			MEMO CUMULATIVE TOTAL EXPENDITURES
				UNEARNEED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR						(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	
20-100-010-3390-023	STATE DEPARTMENT OF AGRICULTURE State School Lunch Aid	\$ 80,823	07/01/20	06/30/21	\$ (21,164)	\$ -	\$ 21,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (80,823)
	TOTAL ENTERPRISE FUND				(21,164)	-	21,164	-	-	-	-	-	-	-
CAPITAL PROJECTS FUND														
School Development Authority (SDA) Projects														
	On-behalf SDA Managed Projects													
17-5240-N03	Construction of New Middle School - Predevelopment	66,102,944	12/15/01	Completion	-	-	21,680	(21,680)	-	-	-	-	-	(66,086,694)
17-5240-N10	Construction of New Middle School - Predevelopment	4,674,177	2015-2016	Completion	-	-	2,251,880	(2,251,880)	-	-	-	-	-	(3,731,270)
	TOTAL CAPITAL PROJECTS FUND						2,273,560	(2,273,560)						
TOTAL STATE FINANCIAL ASSISTANCE														
					\$ (4,593,735)	\$ 321,857	\$ 273,274,705	\$ (270,659,482)	\$ (1,633)	\$ (321,857)	\$ (2,605,260)	\$ 311,780	\$ 313,341	\$ 22,519,908
LESS:														
	On-behalf TPAF Pension Contribution	22,963,492	07/01/20	06/30/21				22,963,492						
	On-behalf TPAF Long Term Disability Insurance	71,167,001	07/01/20	06/30/21				71,167,001						
	On-behalf TPAF Long Term Disability Insurance	12,211	07/01/20	06/30/21				12,211						
	On-behalf SDA Managed Projects	70,777,121	Various	Various				2,273,560						
TOTAL STATE FINANCIAL ASSISTANCE SUBJECT TO SINGLE AUDIT														
								\$ (238,213,818)						

* - Information Not Available

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 (\$162,894) for the General Fund and (\$692,165) 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	\$ 449,606	\$ 236,943,985	\$ 237,393,591
Special Revenue Fund	22,974,160	31,115,476	54,089,636
Capital Projects Fund	-	2,273,560	2,273,560
Food Service Fund	10,750,778	-	10,750,778
Total Awards and Financial Assistance	<u>\$ 34,174,544</u>	<u>\$ 270,333,021</u>	<u>\$ 304,507,565</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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 \$22,963,492 reported as TPAF Pension Contributions, \$12,211 reported as TPAF Long-Term Disability Insurance Premiums, and \$7,196,401 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, 2021. TPAF Social Security Contributions in the amount of \$6,888,518 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, 2021. 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, 2021.

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	\$ 5,249,998
Title II - Part A: Teachers and Principal Training and Recruiting	88,831
Title III - Part A: English Language Instruction	<u>384,515</u>
	<u>\$ 5,723,344</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Section I - Summary of Auditors' Results

Financial Statement Section

A) Type of Auditors Report Issued: Unmodified

B) Internal Control over Financial Reporting:

 1) Material weakness(es) identified? Yes ✓ No

 2) Significant deficiency(ies) identified? Yes ✓ None reported

C) Noncompliance material to basic financial statements noted? Yes ✓ No

Federal Awards Section

D) Internal Control over major programs:

 1) Material weakness(es) identified? Yes ✓ No

 2) Significant deficiency(ies) identified? ✓ Yes 2021-001 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 2021-001 No

G) Identification of major programs:

<u>CFDA Number(s)</u>	<u>FEIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.019	Not Available	Coronavirus Relief Fund (CRF)
84.027	H027A200100	IDEA Cluster:
84.173	H173A200114	IDEA, Basic
84.287C	S287C200030	IDEA, Preschool
84.425D	S425D200027	21st Century Community Center of Learning
84.425D	S377A130031	CARES ESSER - Digital Divide
84.425D	S425D200027	CARES ESSER - Nonpublic Digital Divide
		CARES Emergency Relief Grant

H) Dollar threshold used to distinguish between Type A and Type B Programs. \$1,041,094

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, 2021**

Section I - Summary of Auditors' Results

State Financial Assistance Section

- J) Dollar threshold used to distinguish between Type A and Type B Programs. \$3,000,000
-
- K) Auditee qualified as low-risk auditee? ✓ Yes No
- L) Internal Control over major programs:
- 1) Material weakness(es) identified? Yes ✓ No
- 2) Significant deficiency(ies) identified? Yes ✓ None reported
- M) Type of auditor's report on compliance for major programs: Unmodified
-
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter 15-08 as applicable? Yes ✓ No

O) Identification of major programs:

State Grant/Project Number(s)	Name of State Program
21-495-034-5120-078	State Aid Cluster:
21-495-034-5120-089	Equalization Aid
21-495-034-5120-084	Special Education Categorical Aid
21-495-034-5120-014	Security Aid
21-495-034-5120-044	Transportation Aid
21-495-034-5094-003	Extraordinary Aid
21-495-034-5120-086	Reimbursed TPAF Social Security Contributions
	Preschool Education Aid

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

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, 2021**

Section III - Federal Awards and State Financial Assistance Findings

(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: V002A200031

Finding 2021-001

- Significant Deficiency in Internal Control over Compliance for Reporting Requirement

Condition:

Adult Education and Literacy Act, Title II financial reporting used for reimbursement requests did not agree with the accounting records in the District's financial management system. This finding is repeated from prior year audit Finding 2020-001.

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:

A cumulative difference of \$22,991 in expenditures from Adult Education and Literacy Act, Title II financial reports when compared to accounting records in the District's financial management system were found and adjusted during the independent audit of the financial statements.

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.

STATE FINANCIAL ASSISTANCE

No matters were reported.

**CITY OF UNION CITY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
AND QUESTIONED COSTS AS PREPARED BY MANAGEMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(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

FINANCIAL STATEMENTS

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: V002A190031 – Years Ended June 30, 2020, 2019, 2018, 2017 and 2016

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 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 2021-001.

STATE FINANCIAL ASSISTANCE

No matters were reported in prior year.