

Annual Comprehensive Financial Report

of the

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



**Sustaining Academic and Athletic Success in a Safe
and Secure Learning Environment!**

For the Fiscal Year Ending June 30, 2022

Prepared by

Union City Board of Education

Office of the School Business Administrator

Anthony N. Dragona, Ed.D.

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, 2022

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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 17, 2023

President Ydalia Genao,
Members of the Board of Education and
Citizens of the City of Union City School District
Union City, 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, 2022, 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 2021-2022 fiscal year with an average daily enrollment of 11,473 students, (not including 1,382 in Early Childhood students), which is 0.48% more than the previous year’s enrollment. The District sent 18 students to charter schools, a decrease of 3 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 223 students.

Average Daily Enrollment

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2021-2022	12,855	-2.51%
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%

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

<u>Fiscal Year</u>	<u>Projected Student Enrollment</u>	<u>Projected Percent Change</u>
2022-2023	13,167	2.43%

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 standardized a method of video surveillance. This initiative aligns with our mission statement of providing students an environment that safe, secure and conducive to learning.

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 New Jersey Schools Development Authority (NJSDA) will construct a \$64 million new Grades 7-9 middle school. A contractor and architectural firm have been awarded contracts by the NJSDA, 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. Sharing these studies with the NJSDA has provided for the approval of a grant to \$2.2million to replace the turf at the Mid-Town Athletic Complex, adjacent to Jose Marti School, the replacement of rooftop cooling units at Emerson Middle School, and Robert Waters School, and the turf replacement at Union City High School.

The Union City Board of Education is completed the renovation of all school kitchens and cafeterias that will allow food preparation on-site at 92% of our 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 and staff alignment to student outcomes within the available resources. As the influx of CARES/ESSERII, ESSERIII Federal Funding sunseting in 2025, measures must be taken in preparation prior to 2025 to avoid the impact of the fiscal cliff.

3.) MAJOR INITIATIVES: In accordance with the CEIFA of 1996, the District committed funds in the 2021-2022 budget in the amount of \$318,541,450 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$	30,448,683
2. Contribution to Whole School Reform	\$	129,193,683
3. Elementary and Secondary Education Act	\$	7,510,603

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.

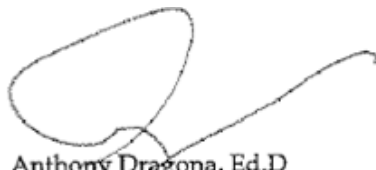
An encumbrance accounting system is used to record outstanding purchase commitments on a line item basis. Open encumbrances at year-end are either canceled or are included as re-appropriations of fund balance in the subsequent year. Those amounts to be re-appropriated are reported as committed fund balance at June 30, 2022.

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. 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.

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 2021. 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 eighteenth consecutive year and will apply for it again for fiscal year ended June 30, 2022.

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 Annual Comprehensive Financial Report
for the Fiscal Year Ended June 30, 2021.**

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



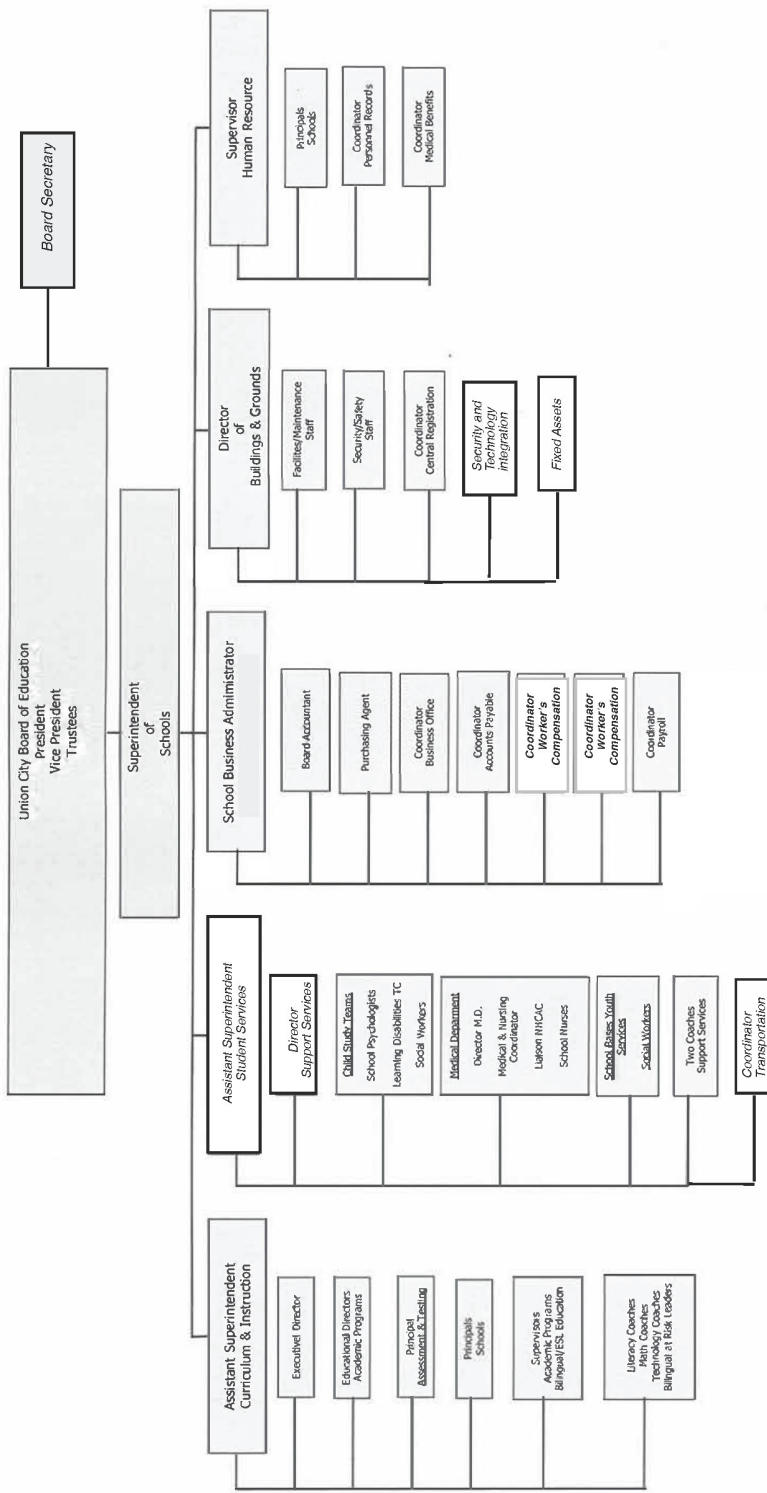
A handwritten signature in black ink, reading 'William A. Sutter'.

William A. Sutter
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, 2022**



**CITY OF UNION CITY SCHOOL DISTRICT
ROSTER OF OFFICIALS
JUNE 30, 2022**

Members of the Board of Education

	Term Expires
Ydalia Genao, President	May 15, 2024
Carlos Vallejo, Vice President	May 15, 2024
Emma Gonzalez	May 15, 2024
Kennedy Ng	May 15, 2023
Alejandro Velazquez	May 15, 2023
Fr. Aro Nathon	May 15, 2025
Joseph Isola	May 15, 2025

Other Officials

Silvia Abbato	Superintendent
Susanne Lavelle and Elise DiNardo	Legal Counsels
Anthony Dragona	School Business Administrator
Justin Mercado	Board Secretary

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, Gironda, Doria & Tomkins, LLC
1 Harmon Meadow Blvd, Suite 3002
Secaucus, New Jersey 07094

Attorney

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

Official Depository

Valley Bank
4405 Bergenline Avenue
Union City, New Jersey 07087

FINANCIAL SECTION

INDEPENDENT AUDITOR’S REPORT

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

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

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.

Responsibilities of Management 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; and for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 other post-employment benefits information on pages 12 through 21, pages 71 through 92, and pages 93 through 97 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.

Supplementary 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 other supplementary information such as the combining and individual fund financial statements 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, 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. The 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor’s report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2023, 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

Secaucus, New Jersey
March 17, 2023

REQUIRED SUPPLEMENTARY INFORMATION

PART I

**CITY OF UNION CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022. 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 2022 and 2021 are as follows, respectively:

- In total, net positions are \$244,286,946 and \$222,161,078. Net positions of governmental activities are \$239,798,188 and \$218,349,605. Net positions of the business-type activity, which represents food service, are \$4,488,758 and \$3,811,473. This reflects an increase (decrease) in net positions in the amount of \$22,125,868 and (\$3,391,612).
- Total general revenues accounted for \$20,021,546 and \$21,910,818 while the local tax contribution to general revenue continues to remain stable at \$15,418,637, state and federal revenue has increased. Operating Grants and Contributions are \$319,456,722 and \$314,332,276 and Federal and State Aid not restricted are \$3,598,141 and \$5,654,447.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2022 was 13,012, which includes 1,382 in Early Childhood students located at various Daycare locations, and reflects a -1.32% decrease from the previous year. The City of Union City School District enrollment has increased by 693 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 Annual Comprehensive Financial Report for the fiscal year ended June 30, 2022. 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 2022?" 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
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 2022 and 2021, respectively.

Total assets equal #N/A and \$373,684,383. Total assets for Governmental Activities are #N/A and \$368,161,515. Total assets for Business Type Activities are \$5,982,840 and \$5,522,868.

Table 1
Net Position

	Governmental Activities		Business Type Activity		Total	
	2022	2021	2022	2021	2022	2021
Assets:						
Current and Other Assets	\$ 48,219,046	\$ 40,501,754	\$ 4,713,649	\$ 3,963,038	\$ 52,932,695	\$ 44,464,792
Capital Assets, Net	326,735,017	327,659,761	1,269,191	1,559,830	328,004,208	329,219,591
Total Assets	374,954,063	368,161,515	5,982,840	5,522,868	380,936,903	373,684,383
Deferred Outflows of Resources	13,282,134	14,116,721	-	-	13,282,134	14,116,721
Liabilities:						
Current and Other Liabilities	28,794,417	27,820,346	1,079,467	1,089,472	29,873,884	28,909,818
Long-Term Liabilities	27,404,062	32,523,041	414,615	621,923	27,818,677	33,144,964
Net Pension Liability	57,141,689	74,722,362	-	-	57,141,689	74,722,362
Total Liabilities	113,340,168	135,065,749	1,494,082	1,711,395	114,834,250	136,777,144
Deferred Inflows of Resources	35,097,841	28,862,882	-	-	35,097,841	28,862,882
Net Position:						
Net Investment in Capital Assets	316,235,544	316,148,768	1,269,191	1,559,830	317,504,735	317,708,598
Restricted	20,568,072	18,230,662	-	-	20,568,072	18,230,662
Unrestricted	(97,005,428)	(116,029,825)	3,219,567	2,251,643	(93,785,861)	(113,778,182)
Total Net Position	\$ 239,798,188	\$ 218,349,605	\$ 4,488,758	\$ 3,811,473	\$ 244,286,946	\$ 222,161,078

The largest portion of the District's net position is its net investment in capital assets (e.g., land, construction-in-progress, buildings and improvements, and machinery, equipment, and vehicles), which represents total capital asset values, net of depreciation and any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining (deficit) balance of unrestricted net position reflects long-term obligations, such as compensated absences, which are not offset by any assets.

**CITY OF UNION CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Table 2 reflects the change in net position for fiscal years 2022 and 2021, respectively.

Table 2
Change in Net Position

	Governmental Activities		Business Type Activity		Total	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program Revenues:						
Charges for Services	\$ 763,684	\$ 74,343	\$ 594,357	\$ 106,518	\$ 1,358,041	\$ 180,861
Operating Grants	319,456,722	314,332,276	11,592,729	10,847,278	331,049,451	325,179,554
Capital Grants	1,100,247	2,414,919	109,328	-	1,209,575	2,414,919
Total Program Revenues	321,320,653	316,821,538	12,296,414	10,953,796	333,617,067	327,775,334
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	3,598,141	5,654,447	-	-	3,598,141	5,654,447
Interest	102,779	70,521	-	-	102,779	70,521
Miscellaneous	901,989	767,213	-	-	901,989	767,213
Total General Revenues	20,021,546	21,910,818	-	-	20,021,546	21,910,818
Total Revenues	341,342,199	338,732,356	12,296,414	10,953,796	353,638,613	349,686,152
Expenses:						
Instruction	147,189,457	169,959,428	-	-	147,189,457	169,959,428
Support Services:						
Pupils and Instructional Staff	96,314,538	89,874,313	-	-	96,314,538	89,874,313
General and Business						
Administrative Services	22,207,202	31,145,091	-	-	22,207,202	31,145,091
Plant Operations and Maintenance	46,718,946	45,576,547	-	-	46,718,946	45,576,547
Pupil Transportation	5,526,411	3,876,577	-	-	5,526,411	3,876,577
Special Schools	2,799,063	2,684,490	-	-	2,799,063	2,684,490
Charter Schools	240,737	203,515	-	-	240,737	203,515
Interest on Long-Term Liabilities	499,192	509,697	-	-	499,192	509,697
Food Service	-	-	10,017,199	9,248,106	10,017,199	9,248,106
Total Expenses	321,495,546	343,829,658	10,017,199	9,248,106	331,512,745	353,077,764
Excess (Deficit) Before Transfers	19,846,653	(5,097,302)	2,279,215	1,705,690	22,125,868	(3,391,612)
Transfers	1,601,930	-	(1,601,930)	-	-	-
Change in Net Position	21,448,583	(5,097,302)	677,285	1,705,690	22,125,868	(3,391,612)
Net Position, July 1	218,349,605	223,446,907	3,811,473	2,105,783	222,161,078	225,552,690
Net Position, June 30	\$ 239,798,188	\$ 218,349,605	\$ 4,488,758	\$ 3,811,473	\$ 244,286,946	\$ 222,161,078

The total increase (decrease) in net position for the fiscal years 2022 and 2021 for Governmental Activities is \$21,448,583 and (\$5,097,302). The total increase in net position for the Business-Type Activity is \$677,285 and \$1,705,690. The total increase (decrease) in net position is \$22,125,868 and (\$3,391,612). The 2022 increase in net position was the result of utilization of COVID-19 pandemic recovery relief funds.

**CITY OF UNION CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 3a, 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	
	2022	2021	2022	2021
Instruction	\$ 147,189,457	\$ 169,959,428	45.78%	49.42%
Support Services:				
Pupils and Instructional Staff	96,314,538	89,874,313	29.96%	26.14%
General and Business				
Administrative Services	22,207,202	31,145,091	6.91%	9.06%
Plant Operations and Maintenance	46,718,946	45,576,547	14.53%	13.26%
Pupil Transportation	5,526,411	3,876,577	1.72%	1.13%
Special Schools	2,799,063	2,684,490	0.87%	0.78%
Charter Schools	240,737	203,515	0.07%	0.06%
Interest on Long-Term Liabilities	499,192	509,697	0.16%	0.15%
Total Expenses	\$ 321,495,546	\$ 343,829,658	100.00%	100.00%

Total expenses for governmental activities for fiscal years 2022 and 2021 were \$321,495,546 and \$343,829,658. Total expenses decreased (\$22,334,112) in 2022 due mainly to a decrease of \$45,805,245 in pension expenditures offset by an overall increase in expenditures due to rising costs and increased utilization of federal awards related to COVID-19 pandemic recovery relief when compared to previous year.

The Governmental Activities in the above chart demonstrates that for fiscal years 2022 and 2021 \$147,189,457 and \$169,959,428 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$96,314,538 and \$89,874,313. Combined resources from Instruction and Pupil and Instructional Staff totals \$243,503,995 and \$259,833,741.

Together the aforementioned categories account for 75.74% 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 2022 and 2021 is \$240,737 and \$203,515. The District sends a total of 18 students to four Charter Schools.

**CITY OF UNION CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Business-Type Activity

Table 3b.
Business Activity

	Total Cost of Services		Percent of Total	
	2022	2021	2022	2021
Revenues:				
Charges for Services	\$ 594,357	\$ 106,518	4.83%	0.97%
Operating Grants	11,592,729	10,847,278	94.28%	99.03%
Capital Grants	109,328	-	0.89%	0.00%
Total Revenue	12,296,414	10,953,796	100.00%	100.00%
Expenses:				
Food Service	10,017,199	9,248,106	100.00%	100.00%
Total Expense	10,017,199	9,248,106	100.00%	100.00%
Net Income	2,279,215	1,705,690		
Operating Transfers Out - General Fund	(1,601,930)	-		
Change in Net Position	\$ 677,285	\$ 1,705,690		

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 2022 and 2021 of \$12,296,414 and \$10,953,796 and expenses of \$10,017,199 and \$9,248,106, respectively. Total revenues increased \$1,342,618 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 increased \$769,093 due to the decrease in operations in previous year because of imposed restrictions during the COVID-19 pandemic state of emergency. The District had a \$2,279,215 operating gain in fiscal year 2022 before transferring \$1,601,930 to the general fund as a refund for prior year expenses.

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 95.17%. The community, as a whole, is 4.53% of the support and other revenue accounts for 0.30% of the total cost of programs for City of Union City School District students.

Table 4
Sources of Revenue

Fiscal Year Ended June 30,	Local Tax Levy	Other Local Revenue	Operating Grants	Capital Grants	Federal & State Aid Not Restricted	Total
2022	\$ 15,418,637	\$ 1,004,768	\$ 319,456,722	\$ 1,100,247	\$ 3,598,141	\$ 340,578,515
2021	15,418,637	837,734	314,332,276	2,414,919	5,654,447	338,658,013

The total revenue from all governmental sources for the fiscal years 2022 and 2021 are \$340,578,515 and \$338,658,013. Revenues increased by \$1,920,502 due mainly to an increase of \$5,124,446 in operating grants mainly attributed to an increase in federal grant sources related to COVID-19 pandemic relief offset by a reduction in on-behalf pension expense of \$35,435,535.

**CITY OF UNION CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 \$346,767,213 and expenditures and other financing uses of \$341,522,583. 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 2021-2022 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 2022, 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 \$232,725,946 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 \$281,366,551 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 \$17,536,440. At June 30, 2022 there was \$9,540,109 excess surplus designated for subsequent year's budget. The allocation and projection of surplus are in compliance with New Jersey Department of Education Budgetary Guidelines.

**CITY OF UNION CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2022 and 2021, the City of Union City School District had \$326,735,017 and \$327,659,761, 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, 2021	Additions	Disposals	Balance at June 30, 2022
Governmental Activities:				
Non-Depreciable	\$ 37,192,765	\$ 77,188	\$ -	\$ 37,269,953
Depreciable	<u>369,573,125</u>	<u>3,905,578</u>	<u>-</u>	<u>373,478,703</u>
Total at Historical Cost	<u>406,765,890</u>	<u>3,982,766</u>	<u>-</u>	<u>410,748,656</u>
Less Accumulated Depreciation	<u>(79,106,129)</u>	<u>(4,907,510)</u>	<u>-</u>	<u>(84,013,639)</u>
Capital Assets, Net	<u><u>\$ 327,659,761</u></u>	<u><u>\$ (924,744)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 326,735,017</u></u>
Business-Type Activity:				
Depreciable	\$ 3,149,114	\$ 70,239	\$ -	\$ 3,219,353
Less Accumulated Depreciation	<u>(1,589,284)</u>	<u>(360,878)</u>	<u>-</u>	<u>(1,950,162)</u>
Capital Assets, Net	<u><u>\$ 1,559,830</u></u>	<u><u>\$ (290,639)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,269,191</u></u>

Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 2,046,382
Support Services	<u>2,861,128</u>
Total Depreciation Expense	<u><u>\$ 4,907,510</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Long-Term Liabilities

At June 30, 2022 and 2021, the City of Union City School District had \$90,480,520 and \$114,319,070, respectively, in long-term liabilities from governmental fund resources and \$621,923 and \$829,231 in long-term liabilities from proprietary fund resources. The District's long-term liabilities were relating to financed purchases obligations, compensated absences, and net pension liability. More detailed information about long-term liabilities is presented in Note 7 to the basic financial statements.

Table 6
Summary of Long-Term Liabilities

	Balance June 30, 2021	Additions	Deductions	Balance June 30, 2022
Governmental Activities				
Long-Term Liabilities:				
Financed Purchases Obligations	\$ 11,510,993	\$ -	\$ (1,011,520)	\$ 10,499,473
Compensated Absences	28,085,715	4,137,665	(9,384,022)	22,839,358
Net Pension Liability	74,722,362	(2,310,240)	(15,270,433)	57,141,689
Total Governmental Activities				
Long-Term Liabilities	<u>\$ 114,319,070</u>	<u>\$ 1,827,425</u>	<u>\$ (25,665,975)</u>	<u>\$ 90,480,520</u>
Business-Type Activity				
Long-Term Liabilities:				
Financed Purchases Obligations	\$ 829,231	\$ -	\$ (207,308)	\$ 621,923
Total Business-Type Activity				
Long-Term Liabilities	<u>\$ 829,231</u>	<u>\$ -</u>	<u>\$ (207,308)</u>	<u>\$ 621,923</u>

Current Issues

The District has been and continues to utilize sound accounting practices in the state of a declining economy and uncertainty in state funding. The District sees a leveling of growth in pupil enrollment. Fiscal 2020 to present 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. The New Jersey Schools Development Authority (NJSDA), has awarded funding for the procurement of construction and architectural services for the New Uptown Middle School Grades 7-9. The Union City Board of Education has also applied for funding for emergent projects and has received a grant from the NJSDA in the amount of \$2.2million to address athletic field turf replacement at the Mid-Town Athletic Complex and Union City High School.

**CITY OF UNION CITY SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 results of COVID-19 has impacted the cash stance, of the District, along with 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. The influx of Federal funds, CARES Act, ESSERII, and ESSERIII has provided an opportunity for the Union City Board of Education to address needs in the area of technology, and sustaining and recruitment of staff. However, we must stay focused upon the 2025 expiration of these funds, and plan and prepare to be fiscally prudent in purchases and contracts, to avoid the fiscal cliff when this funding ceases.

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, 2022**

EXHIBIT A-1

	Governmental Activities	Business-Type Activities	Totals
ASSETS			
Cash and cash equivalents	\$ 5,734,021	\$ 4,163,827	\$ 9,897,848
Internal balances	546,606	(546,606)	-
Receivables, net	31,812,831	941,975	32,754,806
Inventory	-	154,453	154,453
Restricted assets:			
Cash and cash equivalents	8,428,884	-	8,428,884
Capital reserve account - cash	1,696,704	-	1,696,704
Capital assets, net:			
Depreciable	289,465,064	1,269,191	290,734,255
Non-depreciable	37,269,953	-	37,269,953
Total Assets	374,954,063	5,982,840	380,936,903
DEFERRED OUTFLOWS OF RESOURCES			
Deferred pension liabilities	13,282,134	-	13,282,134
LIABILITIES			
Accounts payable	6,026,759	872,159	6,898,918
Payable to state government	391,980	-	391,980
Payable to federal government	355,487	-	355,487
Payroll deductions and withholdings payable	6,501,339	-	6,501,339
Other liability for unemployment claims	592,617	-	592,617
Unearned revenue	3,986,462	-	3,986,462
Accrued liability for insurance claims	5,005,004	-	5,005,004
Net pension liability	57,141,689	-	57,141,689
Current portion of long-term obligations	5,934,769	207,308	6,142,077
Noncurrent portion of long-term obligations	27,404,062	414,615	27,818,677
Total Liabilities	113,340,168	1,494,082	114,834,250
DEFERRED INFLOWS OF RESOURCES			
Deferred pension liabilities	35,097,841	-	35,097,841
NET POSITION			
Net investment in capital assets	316,235,544	1,269,191	317,504,735
Restricted for:			
Capital projects	268,677	-	268,677
Capital reserve	1,696,704	-	1,696,704
Scholarships	310,897	-	310,897
Student and other board activities	755,354	-	755,354
Excess surplus	17,536,440	-	17,536,440
Unrestricted	(97,005,428)	3,219,567	(93,785,861)
Total net position	\$ 239,798,188	\$ 4,488,758	\$ 244,286,946

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, 2022

EXHIBIT A-2

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction:							
Regular	\$ 106,631,414	-	\$ 97,878,156	\$ -	\$ (8,753,258)	\$ -	\$ (8,753,258)
Special education	18,762,862	-	18,429,949	-	(332,913)	-	(332,913)
Other special instruction	12,456,632	-	11,232,333	-	(1,224,299)	-	(1,224,299)
Vocational	22,356	-	32,902	-	10,546	-	10,546
Other instruction	9,316,193	-	10,729,172	-	1,412,979	-	1,412,979
Support services:							
Tuition	9,823,579	-	14,457,730	-	4,634,151	-	4,634,151
Student & instruction related services	86,490,959	763,684	83,345,787	-	(2,381,488)	-	(2,381,488)
School administrative services	8,370,783	-	14,318,017	-	5,947,234	-	5,947,234
General and business administrative services	13,836,419	-	11,150,889	-	(2,685,530)	-	(2,685,530)
Plant operations and maintenance	46,718,946	-	47,378,138	1,100,247	1,759,439	-	1,759,439
Pupil transportation	5,526,411	-	7,003,029	-	1,476,618	-	1,476,618
Special schools	2,799,063	-	2,388,721	-	(410,342)	-	(410,342)
Charter schools	240,737	-	361,758	-	121,021	-	121,021
Interest on long-term liabilities	499,192	-	750,141	-	250,949	-	250,949
Total governmental activities	321,495,546	763,684	319,456,722	1,100,247	(174,893)	-	(174,893)
Business-type activities:							
Food service	10,017,199	594,357	11,592,729	109,328	-	2,279,215	2,279,215
Total business-type activities	10,017,199	594,357	11,592,729	109,328	-	2,279,215	2,279,215
Total primary government	\$ 331,512,745	\$ 1,358,041	\$ 331,049,451	\$ 1,209,575	(174,893)	2,279,215	2,104,322
General revenues:							
Property taxes, levied for general purpose, net					15,418,637	-	15,418,637
Investment earnings					102,779	-	102,779
Miscellaneous income					901,989	-	901,989
State aid not restricted					3,598,141	-	3,598,141
Transfers - refund of prior year expenditures					1,601,930	(1,601,930)	-
Total general revenues					21,623,476	(1,601,930)	20,021,546
Change in net position					21,448,583	677,285	22,125,868
Net position, July 1					218,349,605	3,811,473	222,161,078
Net position, June 30					\$ 239,798,188	\$ 4,488,758	\$ 244,286,946

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, 2022**

EXHIBIT B-1

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,734,021	\$ -	\$ -	\$ 5,734,021
Interfund receivable	24,581,326	-	-	24,581,326
Intergovernmental receivable:				
Federal	-	25,774,048	-	25,774,048
State	6,038,783	-	-	6,038,783
Restricted assets:				
Cash and cash equivalents	8,790,660	1,066,251	268,677	10,125,588
Total assets	\$ 45,144,790	26,840,299	\$ 268,677	\$ 72,253,766
LIABILITIES AND FUND BALANCES				
Liabilities:				
Interfund payable	\$ -	\$ 24,034,720	\$ -	\$ 24,034,720
Accounts payable	883	4,000	-	4,883
Payable to state government	-	391,980	-	391,980
Payable to federal government	-	355,487	-	355,487
Payroll deductions and withholdings payable	6,501,339	-	-	6,501,339
Other liability for unemployment claims	592,617	-	-	592,617
Unearned revenue	-	3,986,462	-	3,986,462
Total liabilities	7,094,839	28,772,649	-	35,867,488
Fund Balances:				
Restricted for:				
Excess surplus - prior year - designated for subsequent year's expenditures	9,540,109	-	-	9,540,109
Excess surplus - current year	7,996,331	-	-	7,996,331
Capital reserve	1,696,704	-	-	1,696,704
Scholarships	-	310,897	-	310,897
Student and other board activities	-	755,354	-	755,354
Capital projects fund	-	-	268,677	268,677
Assigned fund balance:				
Other purposes - year end encumbrances	28,870,893	-	-	28,870,893
Unassigned fund balance (deficit)	(10,054,086)	(2,998,601)	-	(13,052,687)
Total fund balances	38,049,951	(1,932,350)	268,677	36,386,278
Total liabilities and fund balances	\$ 45,144,790	26,840,299	\$ 268,677	\$ 72,253,766

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, 2022**

EXHIBIT B-1

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

Total fund balances - governmental funds (from B-1)		\$ 36,386,278
Amounts reported for governmental activities in the statement of net		
Capital assets used in government activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$410,748,656 and the accumulated depreciation is \$84,013,639.		326,735,017
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	\$ 13,282,134	
Deferred inflows of pension liabilities	<u>(35,097,841)</u>	(21,815,707)
Additional accounts payable for pension contribution offset by deferred outflow for pension liabilities.		(6,021,876)
Accrued liability for health insurance claims incurred, but not reported.		(5,005,004)
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds:		
Financed purchases obligations	(10,499,473)	
Compensated absences liability	(22,839,358)	
Net pension liability	<u>(57,141,689)</u>	<u>(90,480,520)</u>
Net position of governmental activities		<u>\$ 239,798,188</u>

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

**CITY OF UNION CITY SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT B-2

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	102,779	-	-	102,779
Miscellaneous	901,989	-	-	901,989
State sources	262,452,085	30,994,489	229,934	293,676,508
Federal sources	500,547	35,361,044	-	35,861,591
Private sources	-	805,709	-	805,709
Total revenues	<u>279,376,037</u>	<u>67,161,242</u>	<u>229,934</u>	<u>346,767,213</u>
EXPENDITURES				
Current expenditures:				
Instruction:				
Special education instruction	12,264,470	-	-	12,264,470
Other special instruction	7,474,715	-	-	7,474,715
Vocational education	21,895	-	-	21,895
Other instruction	7,139,879	-	-	7,139,879
Support services and undistributed costs:				
Tuition	9,621,101	-	-	9,621,101
School administrative services	9,528,127	-	-	9,528,127
Other administrative services	7,420,517	-	-	7,420,517
Operation and maintenance of plant services	32,027,644	-	-	32,027,644
Student transportation	4,660,265	-	-	4,660,265
Employee benefits	104,109,891	-	-	104,109,891
Special schools - current	1,589,608	-	-	1,589,608
Charter schools - current	240,737	-	-	240,737
Capital outlay	2,882,519	870,313	229,934	3,982,766
Total expenditures	<u>278,034,710</u>	<u>63,257,939</u>	<u>229,934</u>	<u>341,522,583</u>
Excess (deficiency) of revenues over expenditures	<u>1,341,327</u>	<u>3,903,303</u>	<u>-</u>	<u>5,244,630</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - refund from food service fund for prior year expenditures	1,601,930	-	-	1,601,930
Contribution to school based budgeting	4,394,299	(4,394,299)	-	-
Local contribution to special revenue fund preschool education aid - inclusion	(450,090)	450,090	-	-
Total other financing sources (uses)	<u>5,546,139</u>	<u>(3,944,209)</u>	<u>-</u>	<u>1,601,930</u>
Net changes in fund balance	6,887,466	(40,906)	-	6,846,560
Fund balances, July 1	31,162,485	(1,891,444)	268,677	29,539,718
Fund balances, June 30	<u>\$ 38,049,951</u>	<u>\$ (1,932,350)</u>	<u>\$ 268,677</u>	<u>\$ 36,386,278</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, 2022**

EXHIBIT B-3

Total net change in fund balances - governmental funds (from B-2) \$ 6,846,560

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	\$ (4,907,510)	
Capital outlays	<u>3,982,766</u>	(924,744)

Repayment of finance purchases 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 financed purchases obligations	<u>1,011,520</u>	1,011,520
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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	(46,608,605)	
Health Insurance claims paid	45,739,355	
Compensated absences accrued	(4,137,665)	
Compensated absences paid	<u>9,384,022</u>	4,377,107

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	10,138,140	
Additional on-behalf TPAF pension expense	26,003,038	
Additional on-behalf TPAF pension contribution	(26,003,038)	
Additional on-behalf OPEB expense	(20,578,024)	
Additional on-behalf OPEB contribution	<u>20,578,024</u>	<u>10,138,140</u>

Change in net position of governmental activities \$ 21,448,583

PROPRIETARY FUND

**CITY OF UNION CITY SCHOOL DISTRICT
STATEMENT OF NET POSITION
PROPRIETARY FUND
JUNE 30, 2022**

EXHIBIT B-4

	Business-type Activity - <u>Enterprise Fund</u> <u>Food Service</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 4,163,827
Intergovernmental receivable:	
Federal	829,994
Other accounts receivable	111,981
Inventory	154,453
Total current assets	<u>5,260,255</u>
Noncurrent assets:	
Equipment	3,219,353
Less: accumulated depreciation	<u>(1,950,162)</u>
Total noncurrent assets	<u>1,269,191</u>
Total assets	<u>6,529,446</u>
LIABILITIES	
Current liabilities:	
Interfund payable	546,606
Accounts payable	872,159
Financed purchase payable - current portion	<u>207,308</u>
Total liabilities	<u>1,626,073</u>
Noncurrent liabilities:	
Financed purchase payable - noncurrent portion	<u>414,615</u>
Total liabilities	<u>2,040,688</u>
NET POSITION	
Investment in capital assets	1,269,191
Unrestricted	<u>3,219,567</u>
Total net position	<u>\$ 4,488,758</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, 2022**

EXHIBIT B-5

	Business-type Activity - <u>Enterprise Fund</u> <u>Food Service</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 324,791
Special functions	269,566
Total operating revenues	<u>594,357</u>
OPERATING EXPENSES	
Cost of sales - reimbursable programs	4,426,839
Cost of sales - non-reimbursable programs	223,201
Salaries and wages	3,117,462
Employee benefits	697,189
Supplies and materials	224,355
Insurance - Other	212,394
Uniforms	80,341
Training	20,836
Management fees	548,180
Lease of equipment	105,524
Depreciation Expense	360,878
Total operating expenses	<u>10,017,199</u>
Operating (loss)	<u>(9,422,842)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	154,986
Federal sources:	
Child and adult care	73,379
Summer food service program for children	10,846,113
Food distribution program	326,864
Fresh fruit and vegetables program	171,187
School equipment	109,328
Private sources	10,000
Interest income	10,200
Total nonoperating revenues	<u>11,702,057</u>
Net income before transfers	2,279,215
Operating transfers out to general fund for refund of prior year expenses	<u>(1,601,930)</u>
Change in net position	677,285
Net position, July 1	<u>3,811,473</u>
Net position, June 30	<u>\$ 4,488,758</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, 2022**

EXHIBIT B-6

	Business-type Activity - <u>Enterprise Fund</u> <u>Food Service</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 594,357
Payments to employees	(3,117,462)
Payments for employee benefits	(697,189)
Payments to suppliers	(5,640,740)
Net cash (used for) operating activities	<u>(8,861,034)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	154,986
Federal sources	12,007,311
Private sources	10,000
Interest income	10,200
Reimbursement to general fund for prior year costs	(1,434,341)
Net cash provided by non-capital financing activities	<u>10,748,156</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of equipment	(70,239)
Finance purchase payments	(207,308)
Net cash (used for) capital and related financing activities	<u>(277,547)</u>
Net increase in cash and cash equivalents	1,609,575
Balance, July 1	2,554,252
Balance, June 30	<u>\$ 4,163,827</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	\$ (9,422,842)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	360,878
Food distribution program	326,864
(Increase) in other accounts receivable	(111,981)
(Increase) in inventories	(3,948)
(Decrease) in accounts payable	(10,005)
Total adjustments	<u>561,808</u>
Net cash (used for) operating activities	<u>\$ (8,861,034)</u>
NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 326,864</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, 2022**

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, 2022**

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 financed purchases 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, 2022**

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:

Food Service Fund:	
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, 2022**

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, 2022**

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.

	<u>2021 - 2022</u>
Total Revenues (Budgetary Basis)	\$ 68,622,952
Adjustments:	
Add: Prior Year Encumbrances	2,495,688
Less: Current Year Encumbrances	(3,905,976)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	2,947,179
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,998,601)
Total Revenues (GAAP) Basis	<u>\$ 67,161,242</u>
Total Expenditures (Budgetary Basis)	\$ 68,612,436
Adjustments:	
Add: Prior Year Encumbrances	2,495,688
Less: Current Year Encumbrances	(3,905,976)
Net Transfers (outflows) to General Fund	(3,944,209)
Total Expenditures (GAAP Basis)	<u>\$ 63,257,939</u>

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, 2022**

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 2021 - 2022 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, 2022, consisted of \$154,453.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capital Assets:

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

Government-wide Statements

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

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

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

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. Leases and Financed Purchases:

At the commencement of a lease, the District determines based on the criteria dictated in GASB Statement No. 87 – Leases, if the lease is a financed purchase or a right to use lease liability. Then the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease liabilities are reported with the long-term obligations on the statement of net position. A finance purchased asset is initially measured as the initial amount of the lease liability adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. The asset is depreciated on a straight-line basis over the life of the lease which is considered the asset's useful life. The asset is reported with the District capital assets.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. Compensated Absences:

The District accounts for compensated absences (e.g., unused vacation, sick leave) as directed by Governmental Accounting Standards District Statement No. 16, "Accounting for Compensated Absences."

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

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

The liability for these compensated absences recorded as liabilities in the governmental activities in the government-wide financial statements amounted to \$22,839,358, at June 30, 2022, 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.

Q. 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 financed purchases, 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.

R. 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. 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.

T. Equity Classifications:

Government-wide Statements

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

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

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

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

Governmental Fund Statements

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Equity Classifications (Continued):

Governmental Fund Statements (Continued)

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

Excess Surplus - This restriction was created to represent the June 30, 2022 audited excess surplus that is required to be appropriated in the 2023-2024 original budget certified for taxes.

Excess Surplus – Prior Year - Designated for Subsequent Year's Budget - This restriction was created to represent the June 30, 2021 audited excess surplus that will be appropriated in the 2022-2023 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.

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 2022-2023 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).

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

T. Equity Classifications (Continued):

Fund Balance Policies (Continued)

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.

U. 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.

V. Expenditures/Expenses:

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

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

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

Proprietary Fund - By Operating and Nonoperating

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

W. 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 (\$5,425,014) 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.

X. Estimates:

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

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Y. 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.

Z. GASB Pronouncements:

Recently Adopted Accounting Pronouncements

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 District adopted the requirements of the guidance effective July 1, 2021 and has applied the provisions of this standard to the beginning of the period of adoption. The adoption of GASB Statement No. 87 did not have any impact on the beginning net position of the financial statements.

Recently Issued Accounting Pronouncements to be implemented in future years

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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

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, 2022, the book value of the District’s deposits was \$20,023,436 and bank balances of the District’s cash and deposits amounted to \$24,031,363.

As of June 30, 2022, 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	14,013,455
NJ Cash Management	5,759,981
	<u>\$ 20,023,436</u>
Reconciliation to Government-wide Statement of Net Position:	
Unrestricted Cash	\$ 9,897,848
Restricted Cash	10,125,588
	<u>\$ 20,023,436</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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 2. DEPOSITS AND INVESTMENTS (Continued)

New Jersey Cash Management Fund (Continued):

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, 2022, the District had \$5,759,981 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.

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, 2022 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 4. CAPITAL RESERVE ACCOUNT (Continued)

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, 2022 did not have any activity during the 2022 fiscal year.

NOTE 5. RECEIVABLES FROM OTHER GOVERNMENTS

Receivables from other governments as reported on the general fund balance sheet at June 30, 2022 amounting to \$6,038,783 is all comprised from state sources.

Receivables from other governments as reported on the special revenue fund balance sheet at June 30, 2022 amounting to \$25,774,048 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.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 50 years; improvements, 20 years; equipment, 5 to 10 years.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 6. CAPITAL ASSETS AND DEPRECIATION (Continued)

The following is a summarization of the governmental activities in capital assets for the year fiscal year ended June 30, 2022:

	Balance at July 1, 2021	Additions	Disposals	Balance at June 30, 2022
Governmental Activities:				
Non-Depreciable:				
Land	\$ 37,192,765	\$ -	\$ -	\$ 37,192,765
Construction in Progress	-	77,188	-	77,188
Non-Depreciable - Capital Assets	<u>37,192,765</u>	<u>77,188</u>	<u>-</u>	<u>37,269,953</u>
Depreciable:				
Buildings and Improvements	348,998,757	2,886,477	-	351,885,234
Machinery & Equipment	20,574,368	1,019,101	-	21,593,469
Total at Historical Cost	<u>369,573,125</u>	<u>3,905,578</u>	<u>-</u>	<u>373,478,703</u>
Less: Accumulated Depreciation:				
Buildings and Improvements	(60,558,658)	(4,102,869)	-	(64,661,527)
Machinery & Equipment	(18,547,471)	(804,641)	-	(19,352,112)
Total Accumulated Depreciation	<u>(79,106,129)</u>	<u>(4,907,510) *</u>	<u>-</u>	<u>(84,013,639)</u>
Depreciable Capital Assets, Net	<u>290,466,996</u>	<u>(1,001,932)</u>	<u>-</u>	<u>289,465,064</u>
Governmental Activities - Capital Assets, Net	<u>\$ 327,659,761</u>	<u>\$ (924,744)</u>	<u>\$ -</u>	<u>\$ 326,735,017</u>

* Depreciation expense was charged to Governmental Activities for the year fiscal year ended June 30, 2022 as follows:

Instruction:	
Regular	\$ 1,480,246
Special Education	258,108
Other Special Education	157,307
Vocational Education	461
Other Instruction	150,260
Total Instruction	<u>2,046,382</u>
Support Services:	
Tuition	202,478
Student & Instruction Related Services	1,496,405
School Administrative Services	200,521
General & Business Administrative Services	156,166
Operation & Maintenance of Plant	674,028
Pupil Transportation	98,076
Special Schools	33,454
Total Support Services	<u>2,861,128</u>
Total Depreciation Expense	<u>\$ 4,907,510</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022:

	<u>Balance at July 1, 2021</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance at June 30, 2022</u>
Business-type Activity:				
Depreciable:				
Machinery & Equipment	\$ 3,149,114	\$ 70,239	\$ -	\$ 3,219,353
Total at Historical Cost	<u>3,149,114</u>	<u>70,239</u>	<u>-</u>	<u>3,219,353</u>
Less: Accumulated Depreciation:				
Machinery & Equipment	(1,589,284)	(360,878)	-	(1,950,162)
Total Accumulated Depreciation	<u>(1,589,284)</u>	<u>(360,878)</u>	<u>-</u>	<u>(1,950,162)</u>
Business-type Activity - Capital Assets, Net	<u>\$ 1,559,830</u>	<u>\$ (290,639)</u>	<u>\$ -</u>	<u>\$ 1,269,191</u>

NOTE 7. LONG-TERM LIABILITIES

Changes in Long-Term Liabilities

During the year ended June 30, 2022, the following changes occurred in governmental activities long term-liabilities:

	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2022</u>	<u>Due Within One Year</u>	<u>Long-Term Portion</u>
Governmental Activities:						
Financed Purchases Obligations	\$ 11,510,993	\$ -	\$ (1,011,520)	\$ 10,499,473	\$ 981,315	\$ 9,518,158
Compensated Absences	<u>28,085,715</u>	<u>4,137,665</u>	<u>(9,384,022)</u>	<u>22,839,358</u>	<u>4,953,454</u>	<u>17,885,904</u>
Sub-total	39,596,708	4,137,665	(10,395,542)	33,338,831	5,934,769	27,404,062
Net Pension Liability	<u>74,722,362</u>	<u>(2,310,240)</u>	<u>(15,270,433)</u>	<u>57,141,689</u>	<u>-</u>	<u>57,141,689</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 114,319,070</u>	<u>\$ 1,827,425</u>	<u>\$ (25,665,975)</u>	<u>\$ 90,480,520</u>	<u>\$ 5,934,769</u>	<u>\$ 84,545,751</u>

Financed purchases 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, 2022, the following changes occurred in business-type activity long term-liabilities:

	<u>Balance June 30, 2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2022</u>	<u>Due Within One Year</u>	<u>Long-Term Portion</u>
Business-type Activity:						
Financed Purchases Obligations	<u>\$ 829,231</u>	<u>\$ -</u>	<u>\$ (207,308)</u>	<u>\$ 621,923</u>	<u>\$ 207,308</u>	<u>\$ 414,615</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, 2022**

NOTE 7. LONG-TERM LIABILITIES (Continued)

Financed Purchases

The District financed purchased school buses, copiers, computers, fitness equipment, and kitchen equipment for various schools.

On May 31, 2018, the District entered into a financed purchase agreement with the Hudson County Improvement Authority (HCIA) for the financed purchase 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 financed purchase revenues from the District. Under the finance purchase agreement, the District's finance purchase payments are equal to the debt service requirements of the Series 2018 Lease Revenue Bonds. As the term of the financed purchase is in excess of five years, the financed purchase agreement was approved by the Commissioner of the New Jersey Department of Education. The financed purchase payments will range from \$909,650 to \$910,700 from fiscal year 2023 to 2037.

The following is a schedule of the future minimum financed purchase payments under the financed purchase and the present value of the remaining net minimum financed purchase payments as of June 30, 2022:

Total Financed Purchases

	Year Ending June 30,	Governmental Activities	Business-type Activity	Total
	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	910,650	-	910,650
	2028-2033	4,549,175	-	4,549,175
	2034-2037	4,539,000	-	4,539,000
Total Minimum Financed Purchase Payments		14,452,738	414,615	14,867,353
Less: Amount Representing Interest		3,953,265	-	3,953,265
Present Value of Net Minimum Financed Purchase Payments		<u>\$ 10,499,473</u>	<u>\$ 414,615</u>	<u>\$ 10,914,088</u>

Governmental Activities:

Five Year Copiers Capital Financed Purchase # 9

	Year Ending June 30,	Machinery and Equipment
	2023	\$ 49,780
Total Minimum Financed Purchase Payments		49,780
Less: Amount Representing Interest		402
Present Value of Net Minimum Financed Purchase Payments		<u>\$ 49,378</u>

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 7. LONG-TERM LIABILITIES (Continued)

Financed Purchases (Continued)

Governmental Activities (Continued):
Twenty Year Parking Lot

	<u>Year Ending June 30,</u>	<u>Buildings and Improvements</u>
	2023	\$ 909,650
	2024	910,900
	2025	905,900
	2026	909,900
	2027	910,650
	2028-2033	4,549,175
	2034-2037	<u>4,539,000</u>
Total Minimum Financed Purchase Payments		13,635,175
Less: Amount Representing Interest		<u>3,910,175</u>
Present Value of Net Minimum Financed Purchase Payments		<u>\$ 9,725,000</u>

Exercise, Fitness and
Rehabilitation Equipment

	<u>Year Ending June 30,</u>	<u>Machinery and Equipment</u>
	2023	\$ 23,647
	2024	<u>23,648</u>
Total Minimum Financed Purchase Payments		47,295
Less: Amount Representing Interest		<u>7,028</u>
Present Value of Net Minimum Financed Purchase Payments		<u>\$ 40,267</u>

Copiers

	<u>Year Ending June 30,</u>	<u>Machinery and Equipment</u>
	2023	\$ 360,244
	2024	<u>360,244</u>
Total Minimum Financed Purchase Payments		720,488
Less: Amount Representing Interest		<u>35,660</u>
Present Value of Net Minimum Financed Purchase Payments		<u>\$ 684,828</u>

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 7. LONG-TERM LIABILITIES (Continued)

Financed Purchases (Continued)

Business-type Activity:
 Kitchen Equipment

	<u>Year Ending June 30,</u>	<u>Machinery and Equipment</u>
	2023	\$ 207,307
	2024	<u>207,308</u>
Total Minimum Financed Purchase Payments		414,615
Less: Amount Representing Interest		<u>-</u>
Present Value of Net Minimum Financed Purchase Payments		<u>\$ 414,615</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.

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.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 8. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Description of Plans and Benefits Provided (Continued)

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.

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 TPAF, 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.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

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.

Collective Net Pension Liability

The collective net pension liability of the participating employers for local PERS at June 30, 2021 is \$11.9 billion and the plan fiduciary net position as a percentage of the total pension liability is 70.33%. The collective net pension liability of the State funded TPAF at June 30, 2021 is \$48.2 billion and the plan fiduciary net position as a percentage of total pension liability is 35.52%.

The total pension liabilities were determined based on actuarial valuations as of July 1, 2020 which were rolled forward to June 30, 2021.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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

Actuarial Methods and Assumptions

In the July 1, 2020 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 2022.

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, 2022 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, 2022, 2021, and 2020 the District paid the required contributions to PERS of \$5,648,889, \$5,012,606, and \$4,517,955, 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 \$7,149,487 during the year ended June 30, 2021, 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.

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, 2021. Employer allocation percentages have been rounded for presentation purposes.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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)

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, 2021 are based on the ratio of each employer's contribution to total employer contributions of the group for the fiscal year ended June 30, 2021.

At June 30, 2022 the District reported in the statement of net position (accrual basis) a liability of \$57,141,689 for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the District's PERS proportion was 0.4824%, which was an increase of 0.0242% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized in the government-wide statement of activities (accrual basis) pension expense (benefit) of (\$4,489,251) for PERS. The pension contribution made by the District during the current 2021-2022 fiscal year is the contribution that is applied to the net pension liability reported at the end of the current fiscal year of June 30, 2022 with a measurement date of the prior fiscal year end of June 30, 2021. Since the State of New Jersey applies the current year pension contribution towards the calculation of the net pension liability reported at the end of the current fiscal year, which has a measurement date of the preceding fiscal year end, there is no deferred outflows of resources reported as of June 30, 2022 for contributions made subsequent to the current fiscal year end. At June 30, 2022, 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	\$ 492,131	\$ -
Changes in assumptions	-	20,045,219
Net differences between projected and actual investment investment earnings on pension plan investments	-	15,052,622
Changes in proportion	6,768,127	-
District contributions subsequent to measurement date	6,021,876	-
	<u>6,021,876</u>	<u>-</u>
Total	<u>\$ 13,282,134</u>	<u>\$ 35,097,841</u>

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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)

\$6,021,876 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, 2023. 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,	
2023	\$ (10,785,820)
2024	(7,642,214)
2025	(5,593,369)
2026	(3,951,509)
2027	<u>135,329</u>
	<u>\$ (27,837,583)</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, 2021 measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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-2021.

The actuarial assumptions used in the July 1, 2020 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, 2022**

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, 2021) 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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
U.S. Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	7.40%
Real Estate	8.00%	9.15%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

Discount Rate

The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. 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
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2021, 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	\$ 77,815,393	\$ 57,141,689	\$ 39,597,121

The sensitivity analysis was based on the proportionate share of the District's net pension liability at June 30, 2021. 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, 2022 the District reported accounts payable to the PERS of \$6,021,876 for the required actuarially determined contribution to PERS for the year ended June 30, 2022.

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, 2021. 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, 2021, the State's pension contribution was less than the actuarial determined amount.

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

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022 the State’s net pension liability for TPAF associated with the District was \$372,689,009. 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, 2021. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. At June 30, 2021 the State’s proportionate share of the TPAF net pension liability associated with the District was 0.7752% which was a decrease of 0.0160% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022 the District recognized in the government-wide statement of activities (accrual basis) pension expense of \$8,769,536 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, 2021, measurement date was determined by an actuarial valuation as of July 1, 2020, which was rolled forward to June 30, 2021. 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, 2020 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, 2022**

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, 2021) 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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Equity	27.00%	8.09%
Non-U.S. Developed Market Equity	13.50%	8.71%
Emerging Market Equity	5.50%	10.96%
Private Equity	13.00%	11.30%
Real Assets	3.00%	9.15%
Real Estate	8.00%	7.40%
High Yield	2.00%	3.75%
Private Credit	8.00%	7.60%
Investment Grade Credit	8.00%	1.68%
Cash Equivalents	4.00%	0.50%
U.S. Treasuries	5.00%	0.95%
Risk Mitigation Strategies	3.00%	3.35%

Discount Rate

The discount rate used to measure the total pension liability for TPAF was 7.00% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employees will be based on 100% 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 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 in determining the total pension liability.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2021, 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 (6.00%)	At Current Discount Rate (7.00%)	At 1% Increase (8.00%)
States proportionate share of the TPAF net pension liability attributable to the District	\$ 440,953,350	\$ 372,689,009	\$ 315,351,252

The sensitivity analysis was based on the State’s proportionate share of the net pension liability attributable to the District at June 30, 2021. 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, 2022**

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 Annual Comprehensive Financial Report (ACFR) which can be found at <https://www.state.nj.us/treasury/pensions/gasb-notices-opeb.shtml>.

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, 2021 is \$60 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, 2020 which were rolled forward to June 30, 2021.

Actuarial Methods and Assumptions

In the June 30, 2020 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.

Post-Retirement Medical Benefits Contributions

The funding policy of the OPEB plan is pay as you go basis; therefore, there is no prefunding of the liability. Contributions to pay for the health benefit premiums of participating employees in the OPEB plan are made by the State, as a non-employer contributing entity, under a special funding situation in accordance with State statutes as previously disclosed. The State as a non-employer contributing entity made contributions of \$1.23 billion to the OPEB plan in fiscal year 2021.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

NOTE 9. POST-RETIREMENT MEDICAL BENEFITS (Continued)

Post-Retirement Medical Benefits Contributions (Continued)

The State sets the contribution rate based on a pay as you go basis and not on the *annual required contribution of the employers (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 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, 2022, 2021, and 2020 were \$8,124,279, \$7,196,401 and \$6,553,075, 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, 2021. 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, 2022, the District recognized in the Government-wide statement of activities (accrual basis) OPEB expense of \$28,702,303. 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, 2022 the State's proportionate share of the OPEB liability attributable to the District is \$437,389,111. 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, 2021 to the total OPEB liability of the State Health Benefit Program Fund – Local Education Retired Employees Plan at June 30, 2021. At June 30, 2021, the State's share of the OPEB liability attributable to the District was 0.7289% which was an increase of 0.0044% from its proportion measured as of June 30, 2020 of 0.7245%.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2021, measurement date was determined by an actuarial valuation as of June 30, 2020, which was rolled forward to June 30, 2021. 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:	1.55 – 4.45%	2.00 – 6.00%
Through 2026	based on years of service	based on years of service
Thereafter	1.55 – 5.65%	3.00 – 7.00%
	based on years of service	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-2021. 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-2021. 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-2021 for current disables retirees.

The actuarial assumptions used in the June 30, 2020 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.

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend rate is initially 5.65% and decreases to a 4.50% long-term trend rate after seven years. For post-65 medical benefits, the actual fully-insured Medicare Advantage trend rate for fiscal year 2022 through 2023 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 6.75% 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, 2021 was 2.16%. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022 (measurement date June 30, 2021) is as follows:

	Total OPEB Liability (State Share 100%)
Balance, June 30, 2021 measurement date	\$ 491,306,152
Changes reconized for the fiscal year:	
Service cost	24,917,153
Interest on the total OPEB liability	11,346,334
Changes in assumptions	431,518
Changes of Benefit terms	(465,547)
Difference between Expected and actual experience	(81,498,836)
Gross benefit payments	(8,937,733)
Contributions from the member	290,070
Net changes	<u>(53,917,041)</u>
Balance, June 30, 2022 measurement date	<u>\$ 437,389,111</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, 2021. 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, 2021 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, 2022, calculated using the discount rate 2.16%, 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 (1.16%)	At Current Discount Rate (2.16%)	At 1% Increase (3.16%)
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 523,923,491	\$ 437,389,111	\$ 369,248,481

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2021, 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:

	<u>1 % Decrease</u>	<u>Healthcare Cost Trend Rate</u>	<u>1% Increase</u>
State's Proportionate Share of the OPEB Liability Attributable to the District	\$ 354,067,906	\$ 437,389,111	\$ 549,283,331

The sensitivity analyses were based on the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021. Sensitivity analyses specific to the State's proportionate share of the OPEB liability attributable to the District at June 30, 2021 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 financial statements at June 30, 2022:

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Governmental Funds:		
General	\$ 24,581,326	\$ -
Special Revenue	-	24,034,720
Total Governmental Funds	<u>24,581,326</u>	<u>24,034,720</u>
Proprietary Fund:		
Food Service Fund	-	546,606
Total	<u>\$ 24,581,326</u>	<u>\$ 24,581,326</u>

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

The special revenue fund transferred a \$4,394,299 contribution to school based budgeting to the general fund during the fiscal year ended June 2022. The general fund transferred a \$450,090 contribution to preschool education aid in the special revenue fund.

The food service fund transferred \$1,601,930 to the general fund as a refund of prior year expenditures paid by the general fund.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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.

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, 2022, 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:

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 2004 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.

Jane Doe v. Union City Board of Education

A complaint was filed in 2021 alleging the plaintiff was abused by a former teacher (the same teacher named in the J.G. v. Union City Board of Education suit) in or about 2004 when she was a student at Union Hill High School. The complaint alleges negligence, gross negligence/recklessness, a violation of the New Jersey Law against Discrimination, and requests compensatory damages, injunctive relief, and punitive damages. Discovery is ongoing. The former teacher has not been charged criminally for his conduct alleged in the complaint. 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 (at the district's expense) 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.

**CITY OF UNION CITY SCHOOL DISTRICT
 NOTES TO BASIC FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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 2022. 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, 2022, 2021, and 2020 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, 2022	\$ -	\$ 341,621	\$ (5,211)	\$ -	\$ 592,617
June 30, 2021	-	171,274	(133,843)	-	256,207
June 30, 2020	-	69,178	(95,807)	-	218,776

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, 2022, 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, 2022 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, 2022**

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, 2022, 2021, and 2020 are as follows:

	Fiscal Year Ended June 30,		
	2022	2021	2020
Unpaid claims, July 1	\$ 4,135,754	\$ 3,011,167	\$ 1,013,025
Claims incurred	46,608,605	47,100,104	45,324,658
Claims paid	<u>(45,739,355)</u>	<u>(45,975,517)</u>	<u>(43,326,516)</u>
Unpaid claims, June 30	<u>\$ 5,005,004</u>	<u>\$ 4,135,754</u>	<u>\$ 3,011,167</u>

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 \$38,049,951 General Fund fund balance at June 30, 2022, \$17,536,440 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$9,540,109 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2023); \$1,696,704 is restricted for capital reserve; \$28,870,893 is assigned for year-end encumbrances; and a deficit of (\$10,054,086) is unassigned.

Special Revenue Fund – Of the (\$1,932,350) Special Revenue Fund deficit fund balance at June 30, 2022; \$310,897 is restricted for scholarships; \$755,354 is restricted for student and other board activities; and (\$2,998,601) is unassigned.

Capital Projects Fund – The \$268,677 Capital Projects Fund fund balance at June 30, 2022 is restricted for capital projects.

The total Governmental Funds fund balance is \$36,386,278.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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	\$ 36,386,278	\$ 4,488,758	\$ 40,875,036
Add: Capital Assets, Net of Accumulated Depreciation	326,735,017	-	326,735,017
Deferred Outflows of Pension Liabilities	13,282,134	-	13,282,134
Less: Accounts Payable for Pension Contribution	(6,021,876)	-	(6,021,876)
Accrued Liability for Health Insurance Claims Incurred, but not Reported	(5,005,004)	-	(5,005,004)
Long-Term Liabilities	(33,338,831)	-	(33,338,831)
Net Pension Liability	(57,141,689)	-	(57,141,689)
Deferred Inflows of Pension Liabilities	(35,097,841)	-	(35,097,841)
Total Net Position	<u>\$ 239,798,188</u>	<u>\$ 4,488,758</u>	<u>\$ 244,286,946</u>

NOTE 16. DEFICIT FUND BALANCES

The District has a deficit fund balance of (\$1,932,350) in the Special Revenue Fund as of June 30, 2022 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 (\$13,052,687) 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, 2022 is \$17,536,440.

**CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

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, 2022, \$70,988,366 has been approved by the SDA and \$70,049,898 has been expended on behalf of the District. The SDA is responsible for the funding and management of the projects. During fiscal year , 2022, the District had \$134,057 in increases of various outstanding SDA projects. There was \$152,746 in SDA project expenditures reported and no projects completed during fiscal year 2022. The revenues and expenditures associated with these projects are reflected in the Capital Projects Fund.

NOTE 19. SUBSEQUENT EVENTS

Management has reviewed and evaluated all events and transactions that occurred June 30, 2022 through March 17, 2023, 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

BUDGETARY COMPARISON SCHEDULES

CITY OF UNION CITY SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
REVENUES					
Local sources:					
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -
Interest earned	2,500	-	2,500	102,779	100,279
Unrestricted miscellaneous revenue	50,000	-	50,000	901,989	851,989
Total - local sources	<u>15,471,137</u>	<u>-</u>	<u>15,471,137</u>	<u>16,423,405</u>	<u>952,268</u>
Federal sources:					
Special Education Medicare Reimbursement Initiative	370,200	-	370,200	500,547	130,347
Total - federal sources	<u>370,200</u>	<u>-</u>	<u>370,200</u>	<u>500,547</u>	<u>130,347</u>
State sources:					
Equalization aid	189,662,532	-	189,662,532	189,662,532	-
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	4,446,145	-	4,446,145	6,038,783	1,592,638
On-behalf TPAF contributions (Non-budgeted):					
Pension contribution	-	-	-	34,772,574	34,772,574
Post-retirement medical contributions	-	-	-	8,124,279	8,124,279
Long term disability insurance premium	-	-	-	11,506	11,506
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	7,149,487	7,149,487
Total - state sources	<u>211,836,907</u>	<u>-</u>	<u>211,836,907</u>	<u>263,487,391</u>	<u>51,650,484</u>
Total revenues	<u>227,678,244</u>	<u>-</u>	<u>227,678,244</u>	<u>280,411,343</u>	<u>52,733,099</u>
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	4,193,574	(621,867)	3,571,707	3,462,494	109,213
Grades 1-5	20,370,596	2,018,043	22,388,639	16,588,124	5,800,515
Grades 6-8	13,158,436	(305,377)	12,853,059	10,916,002	1,937,057
Grades 9-12	15,770,850	896,694	16,667,544	16,122,509	545,035
Other salaries for instruction:					
Preschool/kindergarten	396,896	62,581	459,477	459,477	-
Total regular programs - instruction	<u>53,890,352</u>	<u>2,050,074</u>	<u>55,940,426</u>	<u>47,548,606</u>	<u>8,391,820</u>
Regular programs - home instruction:					
Salaries of teachers	74,734	73,251	147,985	139,617	8,368
Other salaries for instruction	95,111	(90,000)	5,111	-	5,111
Total regular programs - home instruction	<u>169,845</u>	<u>(16,749)</u>	<u>153,096</u>	<u>139,617</u>	<u>13,479</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,395,118	861,142	5,256,260	5,096,915	159,345
Purchased professional - educational services	104,934	(1,081)	103,853	42,583	61,270
Other purchased services (400-500 series)	172,151	(2,980)	169,171	140,033	29,138
General supplies	9,632,274	640,776	10,273,050	1,666,303	8,606,747
Textbooks	260,566	(102,906)	157,660	116,094	41,566
Other objects	61,725	(15,759)	45,966	35,994	9,972
Total regular programs - undistributed instruction	<u>14,626,768</u>	<u>1,379,192</u>	<u>16,005,960</u>	<u>7,097,922</u>	<u>8,908,038</u>
Total regular programs	<u>68,686,965</u>	<u>3,412,517</u>	<u>72,099,482</u>	<u>54,786,145</u>	<u>17,313,337</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	335,800	(38,796)	297,004	297,004	-
Purchased professional - technical services	4,000	(4,000)	-	-	-
General supplies	12,000	(5,441)	6,559	6,486	73
Total cognitive - moderate	<u>351,800</u>	<u>(48,237)</u>	<u>303,563</u>	<u>303,490</u>	<u>73</u>

**CITY OF UNION CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Learning/language disabilities:					
Salaries of teachers	\$ 3,208,026	\$ 56,116	\$ 3,264,142	\$ 3,264,139	\$ 3
Other salaries for instruction	576,394	(45,263)	531,131	531,130	1
Other purchased services (400-500 series)	1,200	-	1,200	1,053	147
General supplies	35,968	(7,430)	28,538	13,641	14,897
Textbooks	2,728	(2,728)	-	-	-
Total learning/language disabilities	<u>3,824,316</u>	<u>695</u>	<u>3,825,011</u>	<u>3,809,963</u>	<u>15,048</u>
Multiple disabilities:					
Salaries of teachers	526,075	139,439	665,514	665,514	-
Other salaries for instruction	257,579	(43,795)	213,784	213,784	-
General supplies	15,712	(6,645)	9,067	6,125	2,942
Total multiple disabilities	<u>799,366</u>	<u>88,999</u>	<u>888,365</u>	<u>885,423</u>	<u>2,942</u>
Resource room/resource center:					
Salaries of teachers	6,689,389	(558,775)	6,130,614	6,130,612	2
Purchased professional - educational services	2,400	(2,400)	-	-	-
Purchased professional - technical services	2,400	(2,400)	-	-	-
Other purchased services (400-500 series)	5,600	-	5,600	3,602	1,998
General supplies	83,128	(54,333)	28,795	25,396	3,399
Textbooks	2,728	(2,728)	-	-	-
Total resource room/resource center	<u>6,785,645</u>	<u>(620,636)</u>	<u>6,165,009</u>	<u>6,159,610</u>	<u>5,399</u>
Autism:					
Salaries of teachers	805,195	(46,344)	758,851	758,850	1
Other purchased services (400-500 series)	800	(800)	-	-	-
Supplies and materials	8,800	(8,800)	-	-	-
General supplies	19,200	(12,800)	6,400	3,493	2,907
Total autism	<u>833,995</u>	<u>(68,744)</u>	<u>765,251</u>	<u>762,343</u>	<u>2,908</u>
Special education - home instruction:					
Salaries of teachers	310,000	23,362	333,362	333,362	-
Other salaries for instruction	143,000	(54,725)	88,275	-	88,275
General supplies	30,000	(8,080)	21,920	10,279	11,641
Total special education - home instruction	<u>483,000</u>	<u>(39,443)</u>	<u>443,557</u>	<u>343,641</u>	<u>99,916</u>
Total special education - instruction	<u>13,078,122</u>	<u>(687,366)</u>	<u>12,390,756</u>	<u>12,264,470</u>	<u>126,286</u>
Bilingual education:					
Salaries of teachers	7,222,655	(110,861)	7,111,794	7,111,794	-
Other salaries for instruction	190,143	13,037	203,180	203,180	-
Purchased professional - technical services	8,000	(345)	7,655	4,381	3,274
Other purchased services (400-500 series)	1,600	-	1,600	1,600	-
General supplies	279,044	(114,263)	164,781	148,739	16,042
Textbooks	8,000	(4,000)	4,000	4,000	-
Other objects	10,112	(9,091)	1,021	1,021	-
Total bilingual education	<u>7,719,554</u>	<u>(225,523)</u>	<u>7,494,031</u>	<u>7,474,715</u>	<u>19,316</u>
Vocational programs - local - instruction:					
Purchased professional - educational services	950	(770)	180	-	180
General supplies	23,915	-	23,915	20,431	3,484
Textbooks	4,181	(3,256)	925	-	925
Other objects	2,803	-	2,803	1,464	1,339
Total vocational programs - local - instruction	<u>31,849</u>	<u>(4,026)</u>	<u>27,823</u>	<u>21,895</u>	<u>5,928</u>

**CITY OF UNION CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	\$ 58,650	\$ (21,909)	\$ 36,741	\$ 36,741	\$ -
Other purchase services (300-500 series)	51,760	(37,283)	14,477	615	13,862
Supplies and materials	7,578	(5,426)	2,152	1,808	344
School-sponsored athletics:					
Salaries	159,694	3,933	163,627	161,846	1,781
Salaries of teachers	384,000	(384,000)	-	-	-
Purchased services (300-500 series)	56,000	(45,214)	10,786	10,525	261
Supplies and materials	738,389	168,984	907,373	824,565	82,808
Other objects	40,500	450,000	490,500	-	490,500
Before/after school programs:					
Salaries of teachers	282,247	(197,781)	84,466	1,156,596	(1,072,130)
Other salaries for instruction	801,105	239,562	1,040,667	1,035,878	4,789
Student assistants video productions	70,000	(65,760)	4,240	-	4,240
Purchased professional and technical services	17,920	(17,920)	-	-	-
Supplies and materials	9,756	-	9,756	173,837	(164,081)
Other supplemental/at-risk programs:					
Salaries of teachers	667,527	13,272	680,799	680,799	-
Other special schools:					
General Supplies	2,180	-	2,180	-	2,180
Community service programs:					
Salaries	215,100	(215,100)	-	-	-
Purchased services (300-500 series)	2,940,625	116,044	3,056,669	3,056,669	-
Total other instructional	6,503,031	1,402	6,504,433	7,139,879	(635,446)
Total - instruction	96,019,521	2,497,004	98,516,525	81,687,104	16,829,421
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	88,462	-	88,462	13,829	74,633
Tuition to CSSD & regional day schools	2,945,926	-	2,945,926	2,269,673	676,253
Tuition to private schools for the handicapped-within state	10,655,431	(1,287,586)	9,367,845	7,337,599	2,030,246
Tuition - state facilities	49,606	-	49,606	-	49,606
Total undistributed expenditures - instruction	13,739,425	(1,287,586)	12,451,839	9,621,101	2,830,738
Attendance and social work services:					
Salaries	1,195,939	(155,164)	1,040,775	1,040,772	3
Other salaries	367,180	-	367,180	321,854	45,326
Salary drop out prevention officer	2,104,886	(1,554,291)	550,595	550,064	531
Salaries of family support team	885,547	(244,319)	641,228	641,227	1
Family/parent liaison salary	1,075,369	(35,862)	1,039,507	1,039,506	1
Purchase professional & technical services	29,140	(28,975)	165	-	165
Other purchased services (400-500 series)	2,360	(2,360)	-	-	-
Supplies and materials	11,846	(2,354)	9,492	7,331	2,161
General supplies	8,000	(8,000)	-	-	-
Other objects	13,705	(12,240)	1,465	428	1,037
Total attendance and social work services	5,693,972	(2,043,565)	3,650,407	3,601,182	49,225
Health services:					
Salaries	1,779,564	187,127	1,966,691	1,966,688	3
Family/parent liaison salary	202,544	62,773	265,317	265,317	-
Salaries of social services coordinators	769,306	91,644	860,950	860,949	1
Purchased professional and technical services	311,813	(258,559)	53,254	11,048	42,206
Other purchased services (400-500 series)	6,000	(6,000)	-	-	-
Supplies and materials	214,690	(33,736)	180,954	95,011	85,943
Other objects	42,752	3,000	45,752	38,543	7,209
Total health services	3,326,669	46,249	3,372,918	3,237,556	135,362

**CITY OF UNION CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Other support services - students-regular:					
Salaries of other professional staff	\$ 2,088,844	\$ 183,896	\$ 2,272,740	\$ 2,271,082	\$ 1,658
Salaries of secretarial and clerical assistants	503,934	257,569	761,503	761,502	1
Other salaries	840,687	(572,028)	268,659	156,114	112,545
Purchased professional - educational services	50,571	(28,268)	22,303	15,211	7,092
Other purchased services (400-500 series)	5,040	-	5,040	5,040	-
Supplies and materials	2,377	(780)	1,597	177	1,420
Other objects	177,115	-	177,115	151,152	25,963
Total other support services - students-regular	<u>3,668,568</u>	<u>(159,611)</u>	<u>3,508,957</u>	<u>3,360,278</u>	<u>148,679</u>
Other support services - students - special services:					
Salaries of other professional staff	3,037,319	(41,854)	2,995,465	2,702,450	293,015
Salaries of secretarial and clerical assistants	621,292	9,106	630,398	630,398	-
Other Salaries	1,352,889	(1,352,889)	-	-	-
Total other support services - students-special services	<u>5,011,500</u>	<u>(1,385,637)</u>	<u>3,625,863</u>	<u>3,332,848</u>	<u>293,015</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	2,531,884	(320,542)	2,211,342	2,105,139	106,203
Salaries of other professional staff	814,038	(133,411)	680,627	668,981	11,646
Salaries of secretarial and clerical assistants	1,297,308	75,417	1,372,725	1,356,343	16,382
Other salaries	540,589	502,416	1,043,005	979,478	63,527
Other salaries for instruction	1,015,765	(455,549)	560,216	434,425	125,791
Purchased professional - educational services	129,873	(38,978)	90,895	52,425	38,470
Purchased professional - technical services	4,368	(4,300)	68	-	68
Other purchased services (400-500 series)	1,823,211	(147,551)	1,675,660	1,344,439	331,221
Supplies and materials	292,526	(14,714)	277,812	181,017	96,795
Textbooks	18,792	-	18,792	18,792	-
Other objects	5,598	-	5,598	1,315	4,283
Total improvement of instructional services	<u>8,473,952</u>	<u>(537,212)</u>	<u>7,936,740</u>	<u>7,142,354</u>	<u>794,386</u>
Educational media services/school library:					
Salaries	619,976	87,804	707,780	707,778	2
Salaries of technology coordinators	120,300	1,000	121,300	121,300	-
Purchased professional - technical services	30,053	-	30,053	26,518	3,535
Other purchased services (400-500 series)	16,840	(3,920)	12,920	12,205	715
Supplies and materials	910,473	(22,552)	887,921	684,763	203,158
Other objects	-	85,380	85,380	85,380	-
Total educational media services/school library	<u>1,697,642</u>	<u>147,712</u>	<u>1,845,354</u>	<u>1,637,944</u>	<u>207,410</u>
Instruction staff training services:					
Salaries of supervisors of instruction	736,266	1,257,433	1,993,699	1,913,038	80,661
Other purchased professional services - educational	6,481	(4,481)	2,000	2,000	-
Other purchased services (400-500 series)	2,497	-	2,497	1,722	775
Supplies and materials	37,040	1,475	38,515	38,275	240
Total instruction staff training services	<u>782,284</u>	<u>1,254,427</u>	<u>2,036,711</u>	<u>1,955,035</u>	<u>81,676</u>
Support services - general administration:					
Salaries	434,026	3,476	437,502	429,743	7,759
Salaries of other professional staff	2,364,574	(41,000)	2,323,574	1,414,877	908,697
Other purchased professional services - educational	55,210	(7,500)	47,710	32,379	15,331
Legal services	590,880	76,558	667,438	505,429	162,009
Other purchased professional services	435,540	30,400	465,940	372,362	93,578
Purchased technical services	932,958	-	932,958	522,090	410,868
Communications/telephone	412,887	-	412,887	270,313	142,574
Miscellaneous purchased services	426,024	75,600	501,624	493,192	8,432
General Supplies	25,272	126,100	151,372	25,258	126,114
Miscellaneous expenditures	136,260	93,505	229,765	183,085	46,680
Total support services - general administration	<u>5,813,631</u>	<u>357,139</u>	<u>6,170,770</u>	<u>4,248,728</u>	<u>1,922,042</u>

**CITY OF UNION CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Support services - school administration:					
Salaries of principals/assistant principals	\$ 4,795,683	\$ (238,360)	\$ 4,557,323	\$ 4,557,314	\$ 9
Salaries of secretarial and clerical assistants	3,809,668	(191,639)	3,618,029	3,618,028	1
Other professional and technical services	2,728,511	(1,264,323)	1,464,188	952,571	511,617
Other purchased services (400-500 series)	12,340	(7,652)	4,688	3,586	1,102
Supplies and materials	455,342	(60,005)	395,337	272,151	123,186
Other objects	163,986	1,771	165,757	124,477	41,280
Total support services - school administration	11,965,530	(1,760,208)	10,205,322	9,528,127	677,195
Central services:					
Salaries	5,978,448	179,843	6,158,291	1,114,392	5,043,899
Purchased profession services	9,000	-	9,000	1,783	7,217
Purchased technical services	489,285	(90,582)	398,703	196,705	201,998
Supplies and materials	82,958	744,500	827,458	802,440	25,018
Miscellaneous expenditures	401,707	12,000	413,707	362,331	51,376
Total central services:	6,961,398	845,761	7,807,159	2,477,651	5,329,508
Administrative Information Technology:					
Purchased technical services	728,084	-	728,084	694,138	33,946
Total administrative information technology:	728,084	-	728,084	694,138	33,946
Required maintenance for school facilities:					
Salaries	2,263,986	(2,053,800)	210,186	210,186	-
Cleaning, repair and maintenance services	777,686	-	777,686	533,235	244,451
General supplies	280,000	-	280,000	258,837	21,163
Other objects	27,880	-	27,880	27,880	-
Total required maintenance for school facilities	3,349,552	(2,053,800)	1,295,752	1,030,138	265,614
Other operating and maintenance of plant services:					
Salaries	9,577,864	3,235,919	12,813,783	12,620,124	193,659
Other salaries	38,718	2,803	41,521	41,148	373
Purchased professional and technical services	3,273,976	(1,078,592)	2,195,384	1,140,206	1,055,178
Cleaning, repair and maintenance services	6,264,625	(59,030)	6,205,595	3,616,153	2,589,442
Rental of land and buildings other than lease purchase	1,744,063	(86,978)	1,657,085	746,025	911,060
Other purchased property	680,757	-	680,757	519,222	161,535
General supplies	1,597,830	250,000	1,847,830	1,476,722	371,108
Energy	4,789,515	-	4,789,515	3,413,445	1,376,070
Other objects	307,370	4,119	311,489	272,829	38,660
Total other operating and maintenance of plant services:	28,274,718	2,268,241	30,542,959	23,845,874	6,697,085
Security:					
Salaries	6,923,762	243,762	7,167,524	7,151,232	16,292
General supplies	1,600	(843)	757	400	357
Total security	6,925,362	242,919	7,168,281	7,151,632	16,649
Student transportation services:					
Salaries of non-instruction aides	1,248,000	-	1,248,000	982,809	265,191
Management Fee - ESC & CTSA Trans Program	434,963	-	434,963	148,051	286,912
Cleaning, repair and maintenance services	50,000	(48,588)	1,412	-	1,412
Contracted services - (other than between home and school) - vendors	1,600	(1,600)	-	-	-
Contracted services - (Special education students) - joint agreement	6,132,087	(2,566,136)	3,565,951	2,984,365	581,586
General supplies	5,000	-	5,000	3,079	1,921
Miscellaneous purchased services	1,128,623	-	1,128,623	541,961	586,662
Total student transportation services	9,000,273	(2,616,324)	6,383,949	4,660,265	1,723,684

**CITY OF UNION CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Unallocated employee benefits:					
Group insurance	\$ 6,040	\$ -	\$ 6,040	\$ 2,363	\$ 3,677
Social Security contribution	3,850,000	21,708	3,871,708	3,871,708	-
TPAF contribution - ERIP	3,850,000	(1,821,708)	2,028,292	7,243	2,021,049
Other retirement contributions - regular	4,500,000	1,148,889	5,648,889	5,648,889	-
Other retirement contributions - ERIP	2,000,000	(1,148,889)	851,111	5,735	845,376
Workers' compensation	4,500,000	-	4,500,000	3,982,201	517,799
Unemployment compensation	450,000	-	450,000	-	450,000
Health benefits	36,162,492	6,312,639	42,475,131	39,768,593	2,706,538
Tuition reimbursement	670,103	(70,000)	600,103	383,421	216,682
Other employee benefits	382,102	-	382,102	381,892	210
Total unallocated employee benefits	<u>56,370,737</u>	<u>4,442,639</u>	<u>60,813,376</u>	<u>54,052,045</u>	<u>6,761,331</u>
On-behalf TPAF contributions (Non-budgeted)					
Pension contribution	-	-	-	34,772,574	(34,772,574)
Post-retirement medical contributions	-	-	-	8,124,279	(8,124,279)
Long term disability insurance premium	-	-	-	11,506	(11,506)
Reimbursed TPAF Social Security contributions (Non-budgeted)	-	-	-	7,149,487	(7,149,487)
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,057,846</u>	<u>(50,057,846)</u>
Total undistributed expenditures	<u>171,783,297</u>	<u>(2,238,856)</u>	<u>169,544,441</u>	<u>191,634,742</u>	<u>(22,090,301)</u>
Total current	<u>267,802,818</u>	<u>258,148</u>	<u>268,060,966</u>	<u>273,321,846</u>	<u>(5,260,880)</u>
Capital outlay:					
Equipment:					
Grades 1 - 5	12,150	-	12,150	4,096	8,054
Undistributed expenditures:					
General administration	93,424	50,000	143,424	144,692	(1,268)
Total equipment	<u>105,574</u>	<u>50,000</u>	<u>155,574</u>	<u>148,788</u>	<u>6,786</u>
Facilities acquisition and construction services:					
Legal services	10,000	-	10,000	1,590	8,410
Architect/engineering services	500,000	(210,387)	289,613	-	289,613
Construction services	10,332,130	-	10,332,130	2,732,141	7,599,989
Total facilities acquisition and construction services	<u>10,842,130</u>	<u>(210,387)</u>	<u>10,631,743</u>	<u>2,733,731</u>	<u>7,898,012</u>
Total capital outlay	<u>10,947,704</u>	<u>(160,387)</u>	<u>10,787,317</u>	<u>2,882,519</u>	<u>7,904,798</u>
Special schools:					
Other special schools - instructions:					
Salaries of teachers	212,813	(136,921)	75,892	75,892	-
Other salaries - instruction	290,250	93,153	383,403	383,403	-
General supplies	18,752	(11,969)	6,783	6,783	-
Total other special schools - instructions	<u>521,815</u>	<u>(55,737)</u>	<u>466,078</u>	<u>466,078</u>	<u>-</u>
Accredited evening/adult high school - instruction:					
Salaries of teachers	100,000	-	100,000	85,410	14,590
Other salaries for instruction	8,250	(4,782)	3,468	-	3,468
General supplies	15,350	(3,499)	11,851	3,861	7,990
Textbooks	2,824	(1,800)	1,024	1,024	-
Total accredited evening/adult high school - instruction	<u>126,424</u>	<u>(10,081)</u>	<u>116,343</u>	<u>90,295</u>	<u>26,048</u>
Accredited evening/adult high school - support services:					
Salaries	12,375	(12,375)	-	-	-
Purchased professional and technical services	2,418	(2,369)	49	-	49
Other objects	864	(864)	-	-	-
Total accredited evening/adult high school - support services	<u>15,657</u>	<u>(15,608)</u>	<u>49</u>	<u>-</u>	<u>49</u>

**CITY OF UNION CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-1

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
Adult education - local - instruction:					
Salaries	\$ 174,733	\$ 4,782	\$ 179,515	\$ 179,515	\$ -
Salaries of teachers	1,093,867	(49,649)	1,044,218	853,720	190,498
General supplies	11,880	8,532	20,412	-	20,412
Total adult education - local - instruction	<u>1,280,480</u>	<u>(36,335)</u>	<u>1,244,145</u>	<u>1,033,235</u>	<u>210,910</u>
Total special schools	<u>1,944,376</u>	<u>(117,761)</u>	<u>1,826,615</u>	<u>1,589,608</u>	<u>237,007</u>
Charter schools	<u>221,563</u>	<u>20,000</u>	<u>241,563</u>	<u>240,737</u>	<u>826</u>
Total expenditures	<u>280,916,461</u>	<u>-</u>	<u>280,916,461</u>	<u>278,034,710</u>	<u>2,881,751</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(53,238,217)</u>	<u>-</u>	<u>(53,238,217)</u>	<u>2,376,633</u>	<u>55,614,850</u>
OTHER FINANCING SOURCES (USES)					
Transfer out - capital reserve withdrawal capital projects fund	(2,500)	-	(2,500)	-	2,500
Transfer in - refund from food service fund for prior year expenditures	-	-	-	1,601,930	1,601,930
Transfers in - contribution to school based budgeting - general fund	118,175,567	11,018,116	129,193,683	121,486,736	(7,706,947)
Transfers in - contribution to school based budgeting - special revenue fund	16,065,818	(11,018,116)	5,047,702	4,394,299	(653,403)
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(450,090)	-	(450,090)	(450,090)	-
Transfers out - contribution to school based budgeting	<u>(118,175,567)</u>	<u>(11,018,116)</u>	<u>(129,193,683)</u>	<u>(121,486,736)</u>	<u>7,706,947</u>
Total other financing sources (uses)	<u>15,613,228</u>	<u>(11,018,116)</u>	<u>4,595,112</u>	<u>5,546,139</u>	<u>951,027</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(37,624,989)</u>	<u>(11,018,116)</u>	<u>(48,643,105)</u>	<u>7,922,772</u>	<u>56,565,877</u>
Fund balances, July 1	<u>50,735,209</u>	<u>-</u>	<u>50,735,209</u>	<u>50,735,209</u>	<u>-</u>
Fund balances, June 30	<u>\$ 13,110,220</u>	<u>\$ (11,018,116)</u>	<u>\$ 2,092,104</u>	<u>\$ 58,657,981</u>	<u>\$ 56,565,877</u>
<u>Recapitulation:</u>					
Restricted for:					
Excess Surplus - prior year - designated for subsequent year's expenditures				\$ 9,540,109	
Excess Surplus - current year				7,996,331	
Capital reserve				1,696,704	
Assigned to:					
Year-end encumbrances				28,870,893	
Unassigned				<u>10,553,944</u>	
				<u>58,657,981</u>	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(20,608,030)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 38,049,951</u>	

CITY OF UNION CITY SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
REVENUES						
Local sources:						
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ -	\$ -	\$ -
Interest earned	2,500	-	2,500	-	-	-
Unrestricted miscellaneous revenue	50,000	-	50,000	-	-	-
Total - local sources	<u>15,471,137</u>	<u>-</u>	<u>15,471,137</u>	<u>-</u>	<u>-</u>	<u>-</u>
Federal sources:						
Special Education Medicare Reimbursement Initiative	370,200	-	370,200	-	-	-
Total - federal sources	<u>370,200</u>	<u>-</u>	<u>370,200</u>	<u>-</u>	<u>-</u>	<u>-</u>
State sources:						
Equalization aid	189,662,532	-	189,662,532	-	-	-
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	4,446,145	-	4,446,145	-	-	-
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>211,836,907</u>	<u>-</u>	<u>211,836,907</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>227,678,244</u>	<u>-</u>	<u>227,678,244</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Current:						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	-	4,193,574	4,193,574	-	(621,867)	(621,867)
Grades 1-5	-	20,370,596	20,370,596	-	2,018,043	2,018,043
Grades 6-8	321,986	12,836,450	13,158,436	(112,681)	(192,696)	(305,377)
Grades 9-12	20,350	15,750,500	15,770,850	1,419	895,275	896,694
Other salaries for instruction:						
Preschool/kindergarten	-	396,896	396,896	-	62,581	62,581
Total regular programs - instruction	<u>342,336</u>	<u>53,548,016</u>	<u>53,890,352</u>	<u>(111,262)</u>	<u>2,161,336</u>	<u>2,050,074</u>
Regular programs - home instruction:						
Salaries of teachers	74,734	-	74,734	73,251	-	73,251
Other salaries for instruction	95,111	-	95,111	(90,000)	-	(90,000)
Total regular programs - home instruction	<u>169,845</u>	<u>-</u>	<u>169,845</u>	<u>(16,749)</u>	<u>-</u>	<u>(16,749)</u>
Regular programs - undistributed instruction:						
Other salaries for instruction	1,554,612	2,840,506	4,395,118	769,516	91,626	861,142
Purchased professional - educational services	35,285	69,649	104,934	14,934	(16,015)	(1,081)
Other purchased services (400-500 series)	124,871	47,280	172,151	-	(2,980)	(2,980)
General supplies	877,965	8,754,309	9,632,274	287,438	353,338	640,776
Textbooks	150,046	110,520	260,566	(69,000)	(33,906)	(102,906)
Other objects	25,726	35,999	61,725	-	(15,759)	(15,759)
Total regular programs - undistributed instruction	<u>2,768,505</u>	<u>11,858,263</u>	<u>14,626,768</u>	<u>1,002,888</u>	<u>376,304</u>	<u>1,379,192</u>
Total regular programs	<u>3,280,686</u>	<u>65,406,279</u>	<u>68,686,965</u>	<u>874,877</u>	<u>2,537,640</u>	<u>3,412,517</u>
Special education:						
Cognitive - moderate:						
Salaries of teachers	-	335,800	335,800	-	(38,796)	(38,796)
Purchased professional - technical services	-	4,000	4,000	-	(4,000)	(4,000)
General supplies	-	12,000	12,000	-	(5,441)	(5,441)
Total cognitive - moderate	<u>-</u>	<u>351,800</u>	<u>351,800</u>	<u>-</u>	<u>(48,237)</u>	<u>(48,237)</u>
Learning/language disabilities:						
Salaries of teachers	-	3,208,026	3,208,026	-	56,116	56,116
Other salaries for instruction	-	576,394	576,394	-	(45,263)	(45,263)
Other purchased services (400-500 series)	-	1,200	1,200	-	-	-
General supplies	-	35,968	35,968	-	(7,430)	(7,430)
Textbooks	-	2,728	2,728	-	(2,728)	(2,728)
Total learning/language disabilities	<u>-</u>	<u>3,824,316</u>	<u>3,824,316</u>	<u>-</u>	<u>695</u>	<u>695</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
2,500	-	2,500	102,779	-	102,779
50,000	-	50,000	901,989	-	901,989
<u>15,471,137</u>	<u>-</u>	<u>15,471,137</u>	<u>16,423,405</u>	<u>-</u>	<u>16,423,405</u>
370,200	-	370,200	500,547	-	500,547
<u>370,200</u>	<u>-</u>	<u>370,200</u>	<u>500,547</u>	<u>-</u>	<u>500,547</u>
189,662,532	-	189,662,532	189,662,532	-	189,662,532
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
4,446,145	-	4,446,145	6,038,783	-	6,038,783
-	-	-	34,772,574	-	34,772,574
-	-	-	8,124,279	-	8,124,279
-	-	-	11,506	-	11,506
-	-	-	7,149,487	-	7,149,487
<u>211,836,907</u>	<u>-</u>	<u>211,836,907</u>	<u>263,487,391</u>	<u>-</u>	<u>263,487,391</u>
227,678,244	-	227,678,244	280,411,343	-	280,411,343
-	3,571,707	3,571,707	-	3,462,494	3,462,494
-	22,388,639	22,388,639	-	16,588,124	16,588,124
209,305	12,643,754	12,853,059	169,768	10,746,234	10,916,002
21,769	16,645,775	16,667,544	19,569	16,102,940	16,122,509
-	459,477	459,477	-	459,477	459,477
<u>231,074</u>	<u>55,709,352</u>	<u>55,940,426</u>	<u>189,337</u>	<u>47,359,269</u>	<u>47,548,606</u>
147,985	-	147,985	139,617	-	139,617
5,111	-	5,111	-	-	-
<u>153,096</u>	<u>-</u>	<u>153,096</u>	<u>139,617</u>	<u>-</u>	<u>139,617</u>
2,324,128	2,932,132	5,256,260	2,164,787	2,932,128	5,096,915
50,219	53,634	103,853	18,468	24,115	42,583
124,871	44,300	169,171	122,383	17,650	140,033
1,165,403	9,107,647	10,273,050	763,704	902,599	1,666,303
81,046	76,614	157,660	58,773	57,321	116,094
25,726	20,240	45,966	24,926	11,068	35,994
<u>3,771,393</u>	<u>12,234,567</u>	<u>16,005,960</u>	<u>3,153,041</u>	<u>3,944,881</u>	<u>7,097,922</u>
4,155,563	67,943,919	72,099,482	3,481,995	51,304,150	54,786,145
-	297,004	297,004	-	297,004	297,004
-	-	-	-	-	-
-	6,559	6,559	-	6,486	6,486
<u>-</u>	<u>303,563</u>	<u>303,563</u>	<u>-</u>	<u>303,490</u>	<u>303,490</u>
-	3,264,142	3,264,142	-	3,264,139	3,264,139
-	531,131	531,131	-	531,130	531,130
-	1,200	1,200	-	1,053	1,053
-	28,538	28,538	-	13,641	13,641
-	-	-	-	-	-
<u>-</u>	<u>3,825,011</u>	<u>3,825,011</u>	<u>-</u>	<u>3,809,963</u>	<u>3,809,963</u>

CITY OF UNION CITY SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource Fund 15	Total General Fund	Operating Fund	Blended Resource Fund 15	Total General Fund
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
Multiple disabilities:						
Salaries of teachers	\$ -	\$ 526,075	\$ 526,075	\$ -	\$ 139,439	\$ 139,439
Other salaries for instruction	-	257,579	257,579	-	(43,795)	(43,795)
General supplies	-	15,712	15,712	-	(6,645)	(6,645)
Total multiple disabilities	-	799,366	799,366	-	88,999	88,999
Resource room/resource center:						
Salaries of teachers	-	6,689,389	6,689,389	-	(558,775)	(558,775)
Purchased professional - educational services	-	2,400	2,400	-	(2,400)	(2,400)
Purchased professional - technical services	-	2,400	2,400	-	(2,400)	(2,400)
Other purchased services (400-500 series)	-	5,600	5,600	-	-	-
General supplies	-	83,128	83,128	-	(54,333)	(54,333)
Textbooks	-	2,728	2,728	-	(2,728)	(2,728)
Total resource room/resource center	-	6,785,645	6,785,645	-	(620,636)	(620,636)
Autism:						
Salaries of teachers	-	805,195	805,195	-	(46,344)	(46,344)
Other purchased services (400-500 series)	-	800	800	-	(800)	(800)
Supplies and materials	-	8,800	8,800	-	(8,800)	(8,800)
General supplies	-	19,200	19,200	-	(12,800)	(12,800)
Total autism	-	833,995	833,995	-	(68,744)	(68,744)
Special education - home instruction:						
Salaries of teachers	310,000	-	310,000	23,362	-	23,362
Other salaries for instruction	143,000	-	143,000	(54,725)	-	(54,725)
General supplies	30,000	-	30,000	(8,080)	-	(8,080)
Total special education - home instruction	483,000	-	483,000	(39,443)	-	(39,443)
Total special education - instruction	483,000	12,595,122	13,078,122	(39,443)	(647,923)	(687,366)
Bilingual education:						
Salaries of teachers	308,305	6,914,350	7,222,655	10,741	(121,602)	(110,861)
Other salaries for instruction	-	190,143	190,143	-	13,037	13,037
Purchased professional - technical services	-	8,000	8,000	-	(345)	(345)
Other purchased services (400-500 series)	-	1,600	1,600	-	-	-
General supplies	34,421	244,623	279,044	1,000	(115,263)	(114,263)
Textbooks	-	8,000	8,000	-	(4,000)	(4,000)
Other objects	-	10,112	10,112	-	(9,091)	(9,091)
Total bilingual education	342,726	7,376,828	7,719,554	11,741	(237,264)	(225,523)
Vocational programs - local - instruction:						
Purchased professional - educational services	950	-	950	(770)	-	(770)
General supplies	23,915	-	23,915	-	-	-
Textbooks	4,181	-	4,181	(3,256)	-	(3,256)
Other objects	2,803	-	2,803	-	-	-
Total vocational programs - local - instruction	31,849	-	31,849	(4,026)	-	(4,026)
Other instructional:						
School-sponsored cocurricular activities:						
Salaries	-	58,650	58,650	-	(21,909)	(21,909)
Other purchase services (300-500 series)	-	51,760	51,760	-	(37,283)	(37,283)
Supplies and materials	-	7,578	7,578	-	(5,426)	(5,426)
School-sponsored athletics:						
Salaries	159,694	-	159,694	3,933	-	3,933
Salaries of teachers	384,000	-	384,000	(384,000)	-	(384,000)
Purchased services (300-500 series)	-	56,000	56,000	-	(45,214)	(45,214)
Supplies and materials	551,596	186,793	738,389	-	168,984	168,984
Other objects	40,500	-	40,500	450,000	-	450,000
Before/after school programs:						
Salaries of teachers	120,048	162,199	282,247	(400,000)	202,219	(197,781)
Other salaries for instruction	-	801,105	801,105	-	239,562	239,562
Student assistants video productions	70,000	-	70,000	(65,760)	-	(65,760)
Purchased professional and technical services	-	17,920	17,920	-	(17,920)	(17,920)
Supplies and materials	9,756	-	9,756	-	-	-
Other supplemental/at-risk programs:						
Salaries of teachers	-	667,527	667,527	-	13,272	13,272
Other special schools:						
General Supplies	-	2,180	2,180	-	-	-
Community service programs:						
Salaries	215,100	-	215,100	(215,100)	-	(215,100)
Purchased services (300-500 series)	2,940,625	-	2,940,625	116,044	-	116,044
Total other instructional	4,491,319	2,011,712	6,503,031	(494,883)	496,285	1,402
Total - instruction	8,629,580	87,389,941	96,019,521	348,266	2,148,738	2,497,004

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
\$ -	\$ 665,514	\$ 665,514	\$ -	\$ 665,514	\$ 665,514
-	213,784	213,784	-	213,784	213,784
-	9,067	9,067	-	6,125	6,125
-	888,365	888,365	-	885,423	885,423
-	6,130,614	6,130,614	-	6,130,612	6,130,612
-	-	-	-	-	-
-	-	-	-	-	-
-	5,600	5,600	-	3,602	3,602
-	28,795	28,795	-	25,396	25,396
-	-	-	-	-	-
-	6,165,009	6,165,009	-	6,159,610	6,159,610
-	758,851	758,851	-	758,850	758,850
-	-	-	-	-	-
-	-	-	-	-	-
-	6,400	6,400	-	3,493	3,493
-	765,251	765,251	-	762,343	762,343
333,362	-	333,362	333,362	-	333,362
88,275	-	88,275	-	-	-
21,920	-	21,920	10,279	-	10,279
443,557	-	443,557	343,641	-	343,641
443,557	11,947,199	12,390,756	343,641	11,920,829	12,264,470
319,046	6,792,748	7,111,794	319,047	6,792,747	7,111,794
-	203,180	203,180	-	203,180	203,180
-	7,655	7,655	-	4,381	4,381
-	1,600	1,600	-	1,600	1,600
35,421	129,360	164,781	34,043	114,696	148,739
-	4,000	4,000	-	4,000	4,000
-	1,021	1,021	-	1,021	1,021
354,467	7,139,564	7,494,031	353,090	7,121,625	7,474,715
180	-	180	-	-	-
23,915	-	23,915	20,431	-	20,431
925	-	925	-	-	-
2,803	-	2,803	1,464	-	1,464
27,823	-	27,823	21,895	-	21,895
-	36,741	36,741	-	36,741	36,741
-	14,477	14,477	-	615	615
-	2,152	2,152	-	1,808	1,808
163,627	-	163,627	161,846	-	161,846
-	-	-	-	-	-
-	10,786	10,786	-	10,525	10,525
551,596	355,777	907,373	548,535	276,030	824,565
490,500	-	490,500	-	-	-
(279,952)	364,418	84,466	805,908	350,688	1,156,596
-	1,040,667	1,040,667	-	1,035,878	1,035,878
4,240	-	4,240	-	-	-
-	-	-	-	-	-
9,756	-	9,756	173,837	-	173,837
-	680,799	680,799	-	680,799	680,799
-	2,180	2,180	-	-	-
-	-	-	-	-	-
3,056,669	-	3,056,669	3,056,669	-	3,056,669
3,996,436	2,507,997	6,504,433	4,746,795	2,393,084	7,139,879
8,977,846	89,538,679	98,516,525	8,947,416	72,739,688	81,687,104

CITY OF UNION CITY SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource	Total General	Operating Fund	Blended Resource	Total General
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
Undistributed expenditures - instruction:						
Tuition to other LEA's within the state - special	\$ 88,462	\$ -	\$ 88,462	\$ -	\$ -	\$ -
Tuition to CSSD & regional day schools	2,945,926	-	2,945,926	-	-	-
Tuition to private schools for the handicapped-within state	10,655,431	-	10,655,431	(1,287,586)	-	(1,287,586)
Tuition - state facilities	49,606	-	49,606	-	-	-
Total undistributed expenditures - instruction	13,739,425	-	13,739,425	(1,287,586)	-	(1,287,586)
Attendance and social work services:						
Salaries	-	1,195,939	1,195,939	-	(155,164)	(155,164)
Other salaries	367,180	-	367,180	-	-	-
Salary drop out prevention officer	-	2,104,886	2,104,886	-	(1,554,291)	(1,554,291)
Salaries of family support team	-	885,547	885,547	-	(244,319)	(244,319)
Family/parent liaison salary	-	1,075,369	1,075,369	-	(35,862)	(35,862)
Purchase professional & technical services	15,140	14,000	29,140	(14,975)	(14,000)	(28,975)
Other purchased services (400-500 series)	-	2,360	2,360	-	(2,360)	(2,360)
Supplies and materials	3,332	8,514	11,846	-	(2,354)	(2,354)
General supplies	-	8,000	8,000	-	(8,000)	(8,000)
Other objects	1,465	12,240	13,705	-	(12,240)	(12,240)
Total attendance and social work services	387,117	5,306,855	5,693,972	(14,975)	(2,028,590)	(2,043,565)
Health services:						
Salaries	308,441	1,471,123	1,779,564	8,152	178,975	187,127
Family/parent liaison salary	-	202,544	202,544	-	62,773	62,773
Salaries of social services coordinators	-	769,306	769,306	-	91,644	91,644
Purchased professional and technical services	53,261	258,552	311,813	(7)	(258,552)	(258,559)
Other purchased services (400-500 series)	-	6,000	6,000	-	(6,000)	(6,000)
Supplies and materials	171,854	42,836	214,690	-	(33,736)	(33,736)
Other objects	42,752	-	42,752	3,000	-	3,000
Total health services	576,308	2,750,361	3,326,669	11,145	35,104	46,249
Other support services - students-regular:						
Salaries of other professional staff	656,411	1,432,433	2,088,844	354,216	(170,320)	183,896
Salaries of secretarial and clerical assistants	-	503,934	503,934	-	257,569	257,569
Other salaries	840,687	-	840,687	(572,028)	-	(572,028)
Purchased professional - educational services	-	50,571	50,571	-	(28,268)	(28,268)
Other purchased services (400-500 series)	-	5,040	5,040	-	-	-
Supplies and materials	-	2,377	2,377	-	(780)	(780)
Other objects	177,115	-	177,115	-	-	-
Total other support services - students-regular	1,674,213	1,994,355	3,668,568	(217,812)	58,201	(159,611)
Other support services - students - special services:						
Salaries of other professional staff	3,037,319	-	3,037,319	(41,854)	-	(41,854)
Salaries of secretarial and clerical assistants	621,292	-	621,292	9,106	-	9,106
Other Salaries	1,352,889	-	1,352,889	(1,352,889)	-	(1,352,889)
Total other support services - students-special services	5,011,500	-	5,011,500	(1,385,637)	-	(1,385,637)
Improvement of instructional services:						
Salaries of supervisors of instructions	2,531,884	-	2,531,884	(320,542)	-	(320,542)
Salaries of other professional staff	539,146	274,892	814,038	140,063	(273,474)	(133,411)
Salaries of secretarial and clerical assistants	776,121	521,187	1,297,308	108,337	(32,920)	75,417
Other salaries	540,589	-	540,589	502,416	-	502,416
Other salaries for instruction	1,015,765	-	1,015,765	(455,549)	-	(455,549)
Purchased professional - educational services	91,895	37,978	129,873	(1,000)	(37,978)	(38,978)
Purchased professional - technical services	4,368	-	4,368	(4,300)	-	(4,300)
Other purchased services (400-500 series)	1,769,917	53,294	1,823,211	(136,574)	(10,977)	(147,551)
Supplies and materials	-	292,526	292,526	-	(14,714)	(14,714)
Textbooks	18,792	-	18,792	-	-	-
Other objects	1,598	4,000	5,598	-	-	-
Total improvement of instructional services	7,290,075	1,183,877	8,473,952	(167,149)	(370,063)	(537,212)
Educational media services/school library:						
Salaries	-	619,976	619,976	-	87,804	87,804
Salaries of technology coordinators	-	120,300	120,300	-	1,000	1,000
Purchased professional - technical services	3,141	26,912	30,053	-	-	-
Other purchased services (400-500 series)	12,920	3,920	16,840	-	(3,920)	(3,920)
Supplies and materials	-	910,473	910,473	-	(22,552)	(22,552)
Other objects	-	-	-	-	85,380	85,380
Total educational media services/school library	16,061	1,681,581	1,697,642	-	147,712	147,712

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
\$ 88,462	\$ -	\$ 88,462	\$ 13,829	\$ -	\$ 13,829
2,945,926	-	2,945,926	2,269,673	-	2,269,673
9,367,845	-	9,367,845	7,337,599	-	7,337,599
49,606	-	49,606	-	-	-
<u>12,451,839</u>	<u>-</u>	<u>12,451,839</u>	<u>9,621,101</u>	<u>-</u>	<u>9,621,101</u>
-	1,040,775	1,040,775	-	1,040,772	1,040,772
367,180	-	367,180	321,854	-	321,854
-	550,595	550,595	-	550,064	550,064
-	641,228	641,228	-	641,227	641,227
-	1,039,507	1,039,507	-	1,039,506	1,039,506
165	-	165	-	-	-
-	-	-	-	-	-
3,332	6,160	9,492	1,593	5,738	7,331
-	-	-	-	-	-
1,465	-	1,465	428	-	428
<u>372,142</u>	<u>3,278,265</u>	<u>3,650,407</u>	<u>323,875</u>	<u>3,277,307</u>	<u>3,601,182</u>
316,593	1,650,098	1,966,691	316,593	1,650,095	1,966,688
-	265,317	265,317	-	265,317	265,317
-	860,950	860,950	-	860,949	860,949
53,254	-	53,254	11,048	-	11,048
-	-	-	-	-	-
171,854	9,100	180,954	88,271	6,740	95,011
45,752	-	45,752	38,543	-	38,543
<u>587,453</u>	<u>2,785,465</u>	<u>3,372,918</u>	<u>454,455</u>	<u>2,783,101</u>	<u>3,237,556</u>
1,010,627	1,262,113	2,272,740	1,008,970	1,262,112	2,271,082
-	761,503	761,503	-	761,502	761,502
268,659	-	268,659	156,114	-	156,114
-	22,303	22,303	-	15,211	15,211
-	5,040	5,040	-	5,040	5,040
-	1,597	1,597	-	177	177
177,115	-	177,115	151,152	-	151,152
<u>1,456,401</u>	<u>2,052,556</u>	<u>3,508,957</u>	<u>1,316,236</u>	<u>2,044,042</u>	<u>3,360,278</u>
2,995,465	-	2,995,465	2,702,450	-	2,702,450
630,398	-	630,398	630,398	-	630,398
-	-	-	-	-	-
<u>3,625,863</u>	<u>-</u>	<u>3,625,863</u>	<u>3,332,848</u>	<u>-</u>	<u>3,332,848</u>
2,211,342	-	2,211,342	2,105,139	-	2,105,139
679,209	1,418	680,627	667,564	1,417	668,981
884,458	488,267	1,372,725	868,077	488,266	1,356,343
1,043,005	-	1,043,005	979,478	-	979,478
560,216	-	560,216	434,425	-	434,425
90,895	-	90,895	52,425	-	52,425
68	-	68	-	-	-
1,633,343	42,317	1,675,660	1,328,308	16,131	1,344,439
-	277,812	277,812	-	181,017	181,017
18,792	-	18,792	18,792	-	18,792
1,598	4,000	5,598	-	1,315	1,315
<u>7,122,926</u>	<u>813,814</u>	<u>7,936,740</u>	<u>6,454,208</u>	<u>688,146</u>	<u>7,142,354</u>
-	707,780	707,780	-	707,778	707,778
-	121,300	121,300	-	121,300	121,300
3,141	26,912	30,053	-	26,518	26,518
12,920	-	12,920	12,205	-	12,205
-	887,921	887,921	-	684,763	684,763
-	85,380	85,380	-	85,380	85,380
<u>16,061</u>	<u>1,829,293</u>	<u>1,845,354</u>	<u>12,205</u>	<u>1,625,739</u>	<u>1,637,944</u>

CITY OF UNION CITY SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource	Total General	Operating Fund	Blended Resource	Total General
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
Instruction staff training services:						
Salaries of supervisors of instruction	\$ 736,266	\$ -	\$ 736,266	\$ 1,257,433	\$ -	\$ 1,257,433
Other purchased professional services - educational	-	6,481	6,481	-	(4,481)	(4,481)
Other purchased services (400-500 series)	-	2,497	2,497	-	-	-
Supplies and materials	36,000	1,040	37,040	2,275	(800)	1,475
Total instruction staff training services	772,266	10,018	782,284	1,259,708	(5,281)	1,254,427
Support services - general administration:						
Salaries	434,026	-	434,026	3,476	-	3,476
Salaries of other professional staff	2,364,574	-	2,364,574	(41,000)	-	(41,000)
Other purchased professional services - educational	55,210	-	55,210	(7,500)	-	(7,500)
Legal services	590,880	-	590,880	76,558	-	76,558
Other purchased professional services	435,540	-	435,540	30,400	-	30,400
Purchased technical services	932,958	-	932,958	-	-	-
Communications/telephone	412,887	-	412,887	-	-	-
Miscellaneous purchased services	426,024	-	426,024	75,600	-	75,600
General Supplies	25,272	-	25,272	126,100	-	126,100
Miscellaneous expenditures	136,260	-	136,260	93,505	-	93,505
Total support services - general administration	5,813,631	-	5,813,631	357,139	-	357,139
Support services - school administration:						
Salaries of principals/assistant principals	-	4,795,683	4,795,683	-	(238,360)	(238,360)
Salaries of secretarial and clerical assistants	-	3,809,668	3,809,668	-	(191,639)	(191,639)
Other professional and technical services	2,698,316	30,195	2,728,511	(1,257,947)	(6,376)	(1,264,323)
Other purchased services (400-500 series)	-	12,340	12,340	-	(7,652)	(7,652)
Supplies and materials	53,542	401,800	455,342	10,000	(70,005)	(60,005)
Other objects	34,609	129,377	163,986	8,760	(6,989)	1,771
Total support services - school administration	2,786,467	9,179,063	11,965,530	(1,239,187)	(521,021)	(1,760,208)
Central services:						
Salaries	5,978,448	-	5,978,448	179,843	-	179,843
Purchased profession services	9,000	-	9,000	-	-	-
Purchased technical services	489,285	-	489,285	(90,582)	-	(90,582)
Supplies and materials	82,958	-	82,958	744,500	-	744,500
Miscellaneous expenditures	401,707	-	401,707	12,000	-	12,000
Total central services:	6,961,398	-	6,961,398	845,761	-	845,761
Administrative Information Technology:						
Purchased technical services	728,084	-	728,084	-	-	-
Total administrative information technology:	728,084	-	728,084	-	-	-
Required maintenance for school facilities:						
Salaries	2,263,986	-	2,263,986	(2,053,800)	-	(2,053,800)
Cleaning, repair and maintenance services	777,686	-	777,686	-	-	-
General supplies	280,000	-	280,000	-	-	-
Other objects	27,880	-	27,880	-	-	-
Total required maintenance for school facilities	3,349,552	-	3,349,552	(2,053,800)	-	(2,053,800)
Other operating and maintenance of plant services:						
Salaries	9,577,864	-	9,577,864	3,235,919	-	3,235,919
Other salaries	38,718	-	38,718	2,803	-	2,803
Purchased professional and technical services	3,273,976	-	3,273,976	(1,078,592)	-	(1,078,592)
Cleaning, repair and maintenance services	6,264,625	-	6,264,625	(59,030)	-	(59,030)
Rental of land and buildings other than lease purchase	1,744,063	-	1,744,063	(86,978)	-	(86,978)
Other purchased property	680,757	-	680,757	-	-	-
General supplies	1,597,830	-	1,597,830	250,000	-	250,000
Energy	4,789,515	-	4,789,515	-	-	-
Other objects	307,370	-	307,370	4,119	-	4,119
Total other operating and maintenance of plant services:	28,274,718	-	28,274,718	2,268,241	-	2,268,241
Security:						
Salaries	778,832	6,144,930	6,923,762	(293,881)	537,643	243,762
General supplies	-	1,600	1,600	-	(843)	(843)
Total security	778,832	6,146,530	6,925,362	(293,881)	536,800	242,919

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
\$ 1,993,699	\$ -	\$ 1,993,699	\$ 1,913,038	\$ -	\$ 1,913,038
-	2,000	2,000	-	2,000	2,000
-	2,497	2,497	-	1,722	1,722
38,275	240	38,515	38,275	-	38,275
<u>2,031,974</u>	<u>4,737</u>	<u>2,036,711</u>	<u>1,951,313</u>	<u>3,722</u>	<u>1,955,035</u>
437,502	-	437,502	429,743	-	429,743
2,323,574	-	2,323,574	1,414,877	-	1,414,877
47,710	-	47,710	32,379	-	32,379
667,438	-	667,438	505,429	-	505,429
465,940	-	465,940	372,362	-	372,362
932,958	-	932,958	522,090	-	522,090
412,887	-	412,887	270,313	-	270,313
501,624	-	501,624	493,192	-	493,192
151,372	-	151,372	25,258	-	25,258
229,765	-	229,765	183,085	-	183,085
<u>6,170,770</u>	<u>-</u>	<u>6,170,770</u>	<u>4,248,728</u>	<u>-</u>	<u>4,248,728</u>
-	4,557,323	4,557,323	-	4,557,314	4,557,314
-	3,618,029	3,618,029	-	3,618,028	3,618,028
1,440,369	23,819	1,464,188	929,742	22,829	952,571
-	4,688	4,688	-	3,586	3,586
63,542	331,795	395,337	59,814	212,337	272,151
43,369	122,388	165,757	20,345	104,132	124,477
<u>1,547,280</u>	<u>8,658,042</u>	<u>10,205,322</u>	<u>1,009,901</u>	<u>8,518,226</u>	<u>9,528,127</u>
6,158,291	-	6,158,291	1,114,392	-	1,114,392
9,000	-	9,000	1,783	-	1,783
398,703	-	398,703	196,705	-	196,705
827,458	-	827,458	802,440	-	802,440
413,707	-	413,707	362,331	-	362,331
<u>7,807,159</u>	<u>-</u>	<u>7,807,159</u>	<u>2,477,651</u>	<u>-</u>	<u>2,477,651</u>
728,084	-	728,084	694,138	-	694,138
<u>728,084</u>	<u>-</u>	<u>728,084</u>	<u>694,138</u>	<u>-</u>	<u>694,138</u>
210,186	-	210,186	210,186	-	210,186
777,686	-	777,686	533,235	-	533,235
280,000	-	280,000	258,837	-	258,837
27,880	-	27,880	27,880	-	27,880
<u>1,295,752</u>	<u>-</u>	<u>1,295,752</u>	<u>1,030,138</u>	<u>-</u>	<u>1,030,138</u>
12,813,783	-	12,813,783	12,620,124	-	12,620,124
41,521	-	41,521	41,148	-	41,148
2,195,384	-	2,195,384	1,140,206	-	1,140,206
6,205,595	-	6,205,595	3,616,153	-	3,616,153
1,657,085	-	1,657,085	746,025	-	746,025
680,757	-	680,757	519,222	-	519,222
1,847,830	-	1,847,830	1,476,722	-	1,476,722
4,789,515	-	4,789,515	3,413,445	-	3,413,445
311,489	-	311,489	272,829	-	272,829
<u>30,542,959</u>	<u>-</u>	<u>30,542,959</u>	<u>23,845,874</u>	<u>-</u>	<u>23,845,874</u>
484,951	6,682,573	7,167,524	468,661	6,682,571	7,151,232
-	757	757	-	400	400
<u>484,951</u>	<u>6,683,330</u>	<u>7,168,281</u>	<u>468,661</u>	<u>6,682,971</u>	<u>7,151,632</u>

CITY OF UNION CITY SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource Fund	Total General Fund	Operating Fund	Blended Resource Fund	Total General Fund
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
Student transportation services:						
Salaries of non-instruction aides	\$ 1,248,000	\$ -	\$ 1,248,000	\$ -	\$ -	\$ -
Management Fee - ESC & CTSA Trans Program	434,963	-	434,963	-	-	-
Cleaning, repair and maintenance services	50,000	-	50,000	(48,588)	-	(48,588)
Contracted services -						
(other than between home and school) - vendors	-	1,600	1,600	-	(1,600)	(1,600)
Contracted services -						
(Special education students) - joint agreement	6,132,087	-	6,132,087	(2,566,136)	-	(2,566,136)
General supplies	5,000	-	5,000	-	-	-
Miscellaneous purchased services	1,128,623	-	1,128,623	-	-	-
Total student transportation services	<u>8,998,673</u>	<u>1,600</u>	<u>9,000,273</u>	<u>(2,614,724)</u>	<u>(1,600)</u>	<u>(2,616,324)</u>
Unallocated employee benefits:						
Group insurance	6,040	-	6,040	-	-	-
Social Security contribution	3,850,000	-	3,850,000	21,708	-	21,708
TPAF contribution - ERIP	3,850,000	-	3,850,000	(1,821,708)	-	(1,821,708)
Other retirement contributions - regular	4,500,000	-	4,500,000	1,148,889	-	1,148,889
Other retirement contributions - ERIP	2,000,000	-	2,000,000	(1,148,889)	-	(1,148,889)
Workers' compensation	4,500,000	-	4,500,000	-	-	-
Unemployment compensation	450,000	-	450,000	-	-	-
Health benefits	8,451,994	27,710,498	36,162,492	6,312,639	-	6,312,639
Tuition reimbursement	670,103	-	670,103	(70,000)	-	(70,000)
Other employee benefits	382,102	-	382,102	-	-	-
Total unallocated employee benefits	<u>28,660,239</u>	<u>27,710,498</u>	<u>56,370,737</u>	<u>4,442,639</u>	<u>-</u>	<u>4,442,639</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total undistributed expenditures	<u>115,818,559</u>	<u>55,964,738</u>	<u>171,783,297</u>	<u>(90,118)</u>	<u>(2,148,738)</u>	<u>(2,238,856)</u>
Total current	<u>124,448,139</u>	<u>143,354,679</u>	<u>267,802,818</u>	<u>258,148</u>	<u>-</u>	<u>258,148</u>
Capital outlay:						
Equipment:						
Grades 1 - 5	12,150	-	12,150	-	-	-
Undistributed expenditures:						
General administration	93,424	-	93,424	50,000	-	50,000
Total equipment	<u>105,574</u>	<u>-</u>	<u>105,574</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Facilities acquisition and construction services:						
Legal services	10,000	-	10,000	-	-	-
Architect/engineering services	500,000	-	500,000	(210,387)	-	(210,387)
Construction services	10,332,130	-	10,332,130	-	-	-
Total facilities acquisition and construction services	<u>10,842,130</u>	<u>-</u>	<u>10,842,130</u>	<u>(210,387)</u>	<u>-</u>	<u>(210,387)</u>
Total capital outlay	<u>10,947,704</u>	<u>-</u>	<u>10,947,704</u>	<u>(160,387)</u>	<u>-</u>	<u>(160,387)</u>
Special schools:						
Other special schools - instructions:						
Salaries of teachers	212,813	-	212,813	(136,921)	-	(136,921)
Other salaries - instruction	290,250	-	290,250	93,153	-	93,153
General supplies	18,752	-	18,752	(11,969)	-	(11,969)
Total other special schools - instructions	<u>521,815</u>	<u>-</u>	<u>521,815</u>	<u>(55,737)</u>	<u>-</u>	<u>(55,737)</u>
Accredited evening/adult high school - instruction:						
Salaries of teachers	100,000	-	100,000	-	-	-
Other salaries for instruction	8,250	-	8,250	(4,782)	-	(4,782)
General supplies	15,350	-	15,350	(3,499)	-	(3,499)
Textbooks	2,824	-	2,824	(1,800)	-	(1,800)
Total accredited evening/adult high school - instruction	<u>126,424</u>	<u>-</u>	<u>126,424</u>	<u>(10,081)</u>	<u>-</u>	<u>(10,081)</u>
Accredited evening/adult high school - support services:						
Salaries	12,375	-	12,375	(12,375)	-	(12,375)
Purchased professional and technical services	2,418	-	2,418	(2,369)	-	(2,369)
Other objects	864	-	864	(864)	-	(864)
Total accredited evening/adult high school - support services	<u>15,657</u>	<u>-</u>	<u>15,657</u>	<u>(15,608)</u>	<u>-</u>	<u>(15,608)</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
\$ 1,248,000	\$ -	\$ 1,248,000	\$ 982,809	\$ -	\$ 982,809
434,963	-	434,963	148,051	-	148,051
1,412	-	1,412	-	-	-
-	-	-	-	-	-
3,565,951	-	3,565,951	2,984,365	-	2,984,365
5,000	-	5,000	3,079	-	3,079
1,128,623	-	1,128,623	541,961	-	541,961
6,383,949	-	6,383,949	4,660,265	-	4,660,265
6,040	-	6,040	2,363	-	2,363
3,871,708	-	3,871,708	3,871,708	-	3,871,708
2,028,292	-	2,028,292	7,243	-	7,243
5,648,889	-	5,648,889	5,648,889	-	5,648,889
851,111	-	851,111	5,735	-	5,735
4,500,000	-	4,500,000	3,982,201	-	3,982,201
450,000	-	450,000	-	-	-
14,764,633	27,710,498	42,475,131	12,311,899	27,456,694	39,768,593
600,103	-	600,103	383,421	-	383,421
382,102	-	382,102	381,892	-	381,892
33,102,878	27,710,498	60,813,376	26,595,351	27,456,694	54,052,045
-	-	-	34,772,574	-	34,772,574
-	-	-	8,124,279	-	8,124,279
-	-	-	11,506	-	11,506
-	-	-	7,149,487	-	7,149,487
-	-	-	50,057,846	-	50,057,846
115,728,441	53,816,000	169,544,441	138,554,794	53,079,948	191,634,742
124,706,287	143,354,679	268,060,966	147,502,210	125,819,636	273,321,846
12,150	-	12,150	4,096	-	4,096
143,424	-	143,424	144,692	-	144,692
155,574	-	155,574	148,788	-	148,788
10,000	-	10,000	1,590	-	1,590
289,613	-	289,613	-	-	-
10,332,130	-	10,332,130	2,732,141	-	2,732,141
10,631,743	-	10,631,743	2,733,731	-	2,733,731
10,787,317	-	10,787,317	2,882,519	-	2,882,519
75,892	-	75,892	75,892	-	75,892
383,403	-	383,403	383,403	-	383,403
6,783	-	6,783	6,783	-	6,783
466,078	-	466,078	466,078	-	466,078
100,000	-	100,000	85,410	-	85,410
3,468	-	3,468	-	-	-
11,851	-	11,851	3,861	-	3,861
1,024	-	1,024	1,024	-	1,024
116,343	-	116,343	90,295	-	90,295
-	-	-	-	-	-
49	-	49	-	-	-
-	-	-	-	-	-
49	-	49	-	-	-

CITY OF UNION CITY SCHOOL DISTRICT
 COMBINING BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT C-1a

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Operating Fund	Blended Resource	Total General	Operating Fund	Blended Resource	Total General
	Fund 11-13	Fund 15	Fund	Fund 11-13	Fund 15	Fund
Adult education - local - instruction:						
Salaries	\$ 174,733	\$ -	\$ 174,733	\$ 4,782	\$ -	\$ 4,782
Salaries of teachers	1,093,867	-	1,093,867	(49,649)	-	(49,649)
General supplies	11,880	-	11,880	8,532	-	8,532
Total adult education - local - instruction	<u>1,280,480</u>	<u>-</u>	<u>1,280,480</u>	<u>(36,335)</u>	<u>-</u>	<u>(36,335)</u>
Total special schools	1,944,376	-	1,944,376	(117,761)	-	(117,761)
Charter schools	221,563	-	221,563	20,000	-	20,000
Total expenditures	<u>137,561,782</u>	<u>143,354,679</u>	<u>280,916,461</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>90,116,462</u>	<u>(143,354,679)</u>	<u>(53,238,217)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)						
Transfer out - capital reserve withdrawal capital projects fund	(2,500)	-	(2,500)	-	-	-
Transfer in - refund from food service fund for prior year expenditures	-	-	-	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	118,175,567	118,175,567	-	11,018,116	11,018,116
Transfers in - contribution to school based budgeting - special revenue fund	-	16,065,818	16,065,818	-	(11,018,116)	(11,018,116)
Transfers out - local contribution to special revenue fund preschool education aid - inclusion	(450,090)	-	(450,090)	-	-	-
Transfers out - contribution to school based budgeting	<u>(118,175,567)</u>	<u>-</u>	<u>(118,175,567)</u>	<u>(11,018,116)</u>	<u>-</u>	<u>(11,018,116)</u>
Total other financing sources (uses)	<u>(118,628,157)</u>	<u>134,241,385</u>	<u>15,613,228</u>	<u>(11,018,116)</u>	<u>-</u>	<u>(11,018,116)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(28,511,695)	(9,113,294)	(37,624,989)	(11,018,116)	-	(11,018,116)
Fund balances, July 1	41,621,915	9,113,294	50,735,209	-	-	-
Fund balances, June 30	<u>\$ 13,110,220</u>	<u>\$ -</u>	<u>\$ 13,110,220</u>	<u>\$ (11,018,116)</u>	<u>\$ -</u>	<u>\$ (11,018,116)</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
\$ 179,515	\$ -	\$ 179,515	\$ 179,515	\$ -	\$ 179,515
1,044,218	-	1,044,218	853,720	-	853,720
20,412	-	20,412	-	-	-
<u>1,244,145</u>	<u>-</u>	<u>1,244,145</u>	<u>1,033,235</u>	<u>-</u>	<u>1,033,235</u>
1,826,615	-	1,826,615	1,589,608	-	1,589,608
241,563	-	241,563	240,737	-	240,737
<u>137,561,782</u>	<u>143,354,679</u>	<u>280,916,461</u>	<u>152,215,074</u>	<u>125,819,636</u>	<u>278,034,710</u>
<u>90,116,462</u>	<u>(143,354,679)</u>	<u>(53,238,217)</u>	<u>128,196,269</u>	<u>(125,819,636)</u>	<u>2,376,633</u>
(2,500)	-	(2,500)	-	-	-
-	-	-	1,601,930	-	1,601,930
-	129,193,683	129,193,683	-	121,486,736	121,486,736
-	5,047,702	5,047,702	-	4,394,299	4,394,299
(450,090)	-	(450,090)	(450,090)	-	(450,090)
<u>(129,193,683)</u>	<u>-</u>	<u>(129,193,683)</u>	<u>(121,486,736)</u>	<u>-</u>	<u>(121,486,736)</u>
<u>(129,646,273)</u>	<u>134,241,385</u>	<u>4,595,112</u>	<u>(120,334,896)</u>	<u>125,881,035</u>	<u>5,546,139</u>
(39,529,811)	(9,113,294)	(48,643,105)	7,861,373	61,399	7,922,772
41,621,915	9,113,294	50,735,209	41,621,915	9,113,294	50,735,209
<u>\$ 2,092,104</u>	<u>\$ -</u>	<u>\$ 2,092,104</u>	<u>\$ 49,483,288</u>	<u>\$ 9,174,693</u>	<u>\$ 58,657,981</u>

**CITY OF UNION CITY SCHOOL DISTRICT
BUDGETARY COMPARISON SCHEDULE
SPECIAL REVENUE FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
REVENUES					
Federal sources	\$ 33,988,118	\$ 9,056,439	\$ 43,044,557	\$ 35,740,205	\$ 7,304,352
State sources	30,990,482	2,414,220	33,404,702	32,077,038	1,327,664
Private sources	-	-	-	805,709	(805,709)
Total revenues	64,978,600	11,470,659	76,449,259	68,622,952	7,826,307
EXPENDITURES					
Current:					
Instruction:					
Salaries of teachers	16,998,986	(3,841,129)	13,157,857	12,063,181	1,094,676
Other salaries for instruction	681,866	160,432	842,298	842,298	-
Purchased professional and technical services	-	571,576	571,576	83,822	487,754
Other purchased services	-	5,400	5,400	4,500	900
Tuition to CSSD & regional day schools	-	277,725	277,725	277,725	-
Supplies and materials	-	3,539,333	3,539,333	2,239,922	1,299,411
General supplies	-	765,969	765,969	176,472	589,497
Textbooks	-	40,034	40,034	32,682	7,352
Other objects	-	32,784	32,784	19,860	12,924
Miscellaneous expenditures	-	122,177	122,177	116,371	5,806
Total Instruction	17,680,852	1,674,301	19,355,153	15,856,833	3,498,320
Support services:					
Salaries	3,756,776	6,410,499	10,167,275	10,037,204	130,071
Salaries of supervisors of instructions	-	66,801	66,801	-	66,801
Salaries of principals/assistant principals	185,083	3,052	188,135	188,135	-
Salaries of other professional staff	708,723	106,464	815,187	809,811	5,376
Salaries of secretarial and clerical assistants	373,797	(174,037)	199,760	199,760	-
Other salaries	253,846	(87,306)	166,540	166,407	133
Other salaries for instruction	1,146,178	(139,140)	1,007,038	991,172	15,866
Personal services - employee benefits	-	7,029,809	7,029,809	5,970,762	1,059,047
Purchased professional and technical services	-	1,706,719	1,706,719	833,316	873,403
Purchased professional -educational services	-	629,727	629,727	282,721	347,006
Purchased educational services- contracted pre-k	24,349,617	(80,442)	24,269,175	24,253,201	15,974
Purchased educational services- Head Start	908,000	200,430	1,108,430	1,044,236	64,194
Other purchased services	-	1,129,704	1,129,704	1,021,448	108,256
Transportation - contracted services:					
(Special education students) - joint agreement	-	94,304	94,304	94,304	-
Travel	-	1,779	1,779	1,779	-
Supplies and materials	-	334,201	334,201	120,338	213,863
General supplies	-	1,064,131	1,064,131	1,060,616	3,515
Other objects	-	369,273	369,273	89,514	279,759
Scholarships awarded	363,893	-	363,893	95,021	268,872
Student activities	691,842	-	691,842	700,172	(8,330)
Total support services	32,737,755	18,665,968	51,403,723	47,959,917	3,443,806
Capital outlay:					
Instructional equipment	-	2,200,941	2,200,941	851,477	1,349,464
Non-instructional equipment	-	4,000	4,000	-	4,000
Total capital outlay	-	2,204,941	2,204,941	851,477	1,353,464
Total expenditures	50,418,607	22,545,210	72,963,817	64,668,227	8,295,590

**CITY OF UNION CITY SCHOOL DISTRICT
 BUDGETARY COMPARISON SCHEDULE
 SPECIAL REVENUE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-2

OTHER FINANCING SOURCES (USES)					
Transfer in - local contribution from general fund	\$ 450,090	\$ -	\$ 450,090	\$ 450,090	\$ -
Transfer out - contribution to school based budget	(16,065,818)	11,018,116	(5,047,702)	(4,394,299)	(653,403)
Total other financing sources (uses)	<u>(15,615,728)</u>	<u>11,018,116</u>	<u>(4,597,612)</u>	<u>(3,944,209)</u>	<u>(653,403)</u>
Total outflows	<u>66,034,335</u>	<u>11,527,094</u>	<u>77,561,429</u>	<u>68,612,436</u>	<u>7,642,187</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,055,735)	(56,435)	(1,112,170)	10,516	184,120
Fund balance, July 1	1,055,735	-	1,055,735	1,055,735	-
Fund balance, June 30	<u>\$ -</u>	<u>\$ (56,435)</u>	<u>\$ (56,435)</u>	<u>\$ 1,066,251</u>	<u>\$ 184,120</u>

Recapitulation:

Scholarship activities	\$ 310,897
Student and other board activities	<u>755,354</u>
	<u>\$ 1,066,251</u>

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PART II**

**CITY OF UNION CITY SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
BUDGET TO GAAP RECONCILIATION
NOTE TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT C-3

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] \$ 280,411,343	[C-2] \$ 68,622,952
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(1,410,288)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	19,572,724	2,947,179
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(20,608,030)</u>	<u>(2,998,601)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] <u>\$ 279,376,037</u>	[B-2] <u>\$ 67,161,242</u>
USES/OUTFLOWS OF RESOURCES		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 278,034,710	[C-2] \$ 68,612,436
Difference - budget to GAAP:		
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the supplies are received for financial reporting purposes.	-	(1,410,288)
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>(3,944,209)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] <u>\$ 278,034,710</u>	[B-2] <u>\$ 63,257,939</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 EIGHT FISCAL YEARS

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.48223508%	0.45821180%	0.4644730905%	0.4406613762%	0.4328850855%	0.4016078750%	0.4030943120%	0.3793578014%
District's proportionate share of the net pension liability	\$57,141,689	\$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	\$ 35,221,893	\$ 35,125,703	\$ 32,345,129	\$ 31,938,069	\$ 31,038,034	\$ 29,651,614	\$ 27,248,240	\$ 27,343,523
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	162.23%	212.73%	258.74%	271.66%	315.51%	383.22%	332.08%	259.75%
Plan fiduciary net position as a percentage of the total pension liability	58.32%	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 EIGHT FISCAL YEARS**

EXHIBIT L-2

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Contractually required contribution	\$ 5,648,889	\$ 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	5,648,889	5,012,606	4,517,955	4,383,157	4,010,218	3,567,827	3,465,530	3,127,371
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 35,221,893	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	16.04%	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 EIGHT FISCAL YEARS

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
District's proportion of the net pension liability	0.000%	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	0.7752%	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>372,689,009</u>	<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>\$ 372,689,009</u>	<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 proportionation 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%	0.000%
Plan fiduciary net position as a percentage of the total pension liability	35.52%	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 to show information for 10 years in accordance with GASB Statement No. 68. However, until a 10-year trend is compiled, the District will only present information for those years for which information is available.

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

	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
OPEB liability, July 1	\$ 491,306,152	\$ 297,298,079	\$ 325,831,178	\$ 370,589,914	\$ 399,039,646
Changes recognized for the fiscal year:					
Service cost	24,917,153	13,674,934	13,124,037	14,451,738	17,397,412
Interest on the total OPEB liability	11,346,334	10,740,159	12,947,837	13,635,249	11,751,471
Changes in assumptions	431,518	89,744,751	4,432,739	(37,390,758)	(49,331,037)
Changes of Benefit Terms	(465,547)	-	-	-	-
Difference between Expected and Actual Experience	(81,498,836)	88,142,217	(50,182,072)	(27,043,477)	-
Gross benefit payments	(8,937,733)	(8,553,236)	(9,126,165)	(8,712,610)	(8,583,649)
Contributions from the member	290,070	259,248	270,525	301,122	316,071
Net changes	(53,917,041)	194,008,073	(28,533,099)	(44,758,736)	(28,449,732)
OPEB liability, June 30	437,389,111	491,306,152	297,298,079	325,831,178	370,589,914
District's proportionate share of OPEB liability	-	-	-	-	-
State's proportionate share of OPEB liability	437,389,111	491,306,152	297,298,079	325,831,178	370,589,914
Total OPEB liability	\$ 437,389,111	\$ 491,306,152	\$ 297,298,079	\$ 325,831,178	\$ 370,589,914
District's covered employee payroll	\$ 135,041,480	\$ 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%	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
NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	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, 2021	7.00%	7.00%	2.16%
As of June 30, 2020	7.00%	5.40%	2.21%
Municipal bond rate:			
As of June 30, 2021	2.16%	2.21%	2.16%
As of June 30, 2020	2.21%	3.50%	2.21%
Inflation rate:			
As of June 30, 2021			2.50%
Price	2.75%	2.75%	
Wage	3.25%	3.25%	
As of June 30, 2020			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, 2021	7.00%	7.00%	Not Applicable
As of June 30, 2020	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, 2022**

EXHIBIT D-1

	Operating Fund Fund 11-13	Blended Resource Fund Fund 15	Total General Fund
ASSETS			
Cash and cash equivalents	\$ 5,734,021	\$ -	\$ 5,734,021
Intrafund receivable	-	9,174,693	9,174,693
Interfund receivable	24,581,326	-	24,581,326
Intergovernmental receivable:			
State	6,038,783	-	6,038,783
Restricted cash and cash equivalents	8,790,660	-	8,790,660
Total assets	<u>\$ 45,144,790</u>	<u>\$ 9,174,693</u>	<u>\$ 54,319,483</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Intrafund accounts payable	\$ 9,174,693	\$ -	\$ 9,174,693
Accounts payable	883	-	883
Payroll deductions and withholdings payable	6,501,339	-	6,501,339
Other liability for unemployment claims	592,617	-	592,617
Total liabilities	<u>16,269,532</u>	<u>-</u>	<u>16,269,532</u>
Fund balances:			
 Restricted for:			
Excess surplus - prior year - designated for subsequent year's expenditures	9,540,109	-	9,540,109
Excess surplus - current year	7,996,331	-	7,996,331
Capital reserve	1,696,704	-	1,696,704
 Assigned to:			
Other purposes - year end encumbrances	19,696,200	9,174,693	28,870,893
Unassigned	(10,054,086)	-	(10,054,086)
Total fund balances	<u>28,875,258</u>	<u>9,174,693</u>	<u>38,049,951</u>
Total liabilities and fund balances	<u>\$ 45,144,790</u>	<u>\$ 9,174,693</u>	<u>\$ 54,319,483</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, 2022

EXHIBIT D-2

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>Government-Wide</u>				
Resources:				
General Fund Contribution	\$ 129,193,683		\$ 112,312,043	\$ 16,881,640
General Fund Reserve for Encumbrances at June 30, 2021	9,113,294		9,113,294	-
	<u>138,306,977</u>		<u>121,425,337</u>	<u>16,881,640</u>
Combined General Fund and State Resources	<u>138,306,977</u>	<u>96.4789%</u>	<u>121,425,337</u>	<u>16,881,640</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	4,701,292	3.2795%	4,095,403	605,889
Title II - Part A: Teachers and Principal Training and Recruiting	196,410	0.1370%	169,408	27,002
Title III - Part A: English Language Instruction	150,000	0.1046%	129,488	20,512
Total Restricted Federal Resources	<u>5,047,702</u>	<u>3.5211%</u>	<u>4,394,299</u>	<u>653,403</u>
Totals	<u>\$ 143,354,679</u>	<u>100.000%</u>	<u>\$ 125,819,636</u>	<u>\$ 17,535,043</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, 2022

EXHIBIT D-2a

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Union Hill Middle School</u>				
Resources:				
General Fund Contribution	\$ 10,215,639		\$ 8,591,368	\$ 1,624,271
General Fund Reserve for Encumbrances at June 30, 2021	886,627		886,627	-
	<u>11,102,266</u>		<u>9,477,995</u>	<u>1,624,271</u>
Combined General Fund and State Resources	<u>11,102,266</u>	<u>95.8961%</u>	<u>9,477,995</u>	<u>1,624,271</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	442,522	3.8222%	377,771	64,751
Title II - Part A: Teachers and Principal Training and Recruiting	18,488	0.1597%	15,784	2,704
Title III - Part A: English Language Instruction	14,119	0.1220%	12,058	2,061
Total Restricted Federal Resources	<u>475,129</u>	<u>4.1039%</u>	<u>405,613</u>	<u>69,516</u>
Totals	<u>\$ 11,577,395</u>	<u>100.0000%</u>	<u>\$ 9,883,608</u>	<u>\$ 1,693,787</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, 2022

EXHIBIT D-2b

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Emerson Middle School</u>				
Resources:				
General Fund Contribution	\$ 10,543,298		\$ 9,047,393	\$ 1,495,905
General Fund Reserve for Encumbrances at June 30, 2021	328,289		328,289	-
	<u>10,871,587</u>		<u>9,375,682</u>	<u>1,495,905</u>
Combined General Fund and State Resources	<u>10,871,587</u>	<u>95.3218%</u>	<u>9,375,682</u>	<u>1,495,905</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	496,940	4.3572%	428,566	68,374
Title II - Part A: Teachers and Principal Training and Recruiting	20,761	0.1820%	17,901	2,860
Title III - Part A: English Language Instruction	15,855	0.1390%	13,672	2,183
Total Restricted Federal Resources	<u>533,556</u>	<u>4.6782%</u>	<u>460,139</u>	<u>73,417</u>
Totals	<u>\$ 11,405,143</u>	<u>100.0000%</u>	<u>\$ 9,835,821</u>	<u>\$ 1,569,322</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, 2022

EXHIBIT D-2c

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Thomas A. Edison</u>				
Resources:				
General Fund Contribution	\$ 11,307,359		\$ 10,452,600	\$ 854,759
General Fund Reserve for Encumbrances at June 30, 2021	417,824		417,824	-
	<u>11,725,183</u>		<u>10,870,424</u>	<u>854,759</u>
Combined General Fund and State Resources	<u>11,725,183</u>	<u>96.0761%</u>	<u>10,870,424</u>	<u>854,759</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	444,824	3.6553%	413,574	31,250
Title II - Part A: Teachers and Principal Training and Recruiting	18,584	0.1523%	17,232	1,352
Title III - Part A: English Language Instruction	14,194	0.1163%	13,159	1,035
Total Restricted Federal Resources	<u>477,602</u>	<u>3.9239%</u>	<u>443,965</u>	<u>33,637</u>
Totals	<u>\$ 12,202,785</u>	<u>100.0000%</u>	<u>\$ 11,314,389</u>	<u>\$ 888,396</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, 2022

EXHIBIT D-2d

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Sara M. Gilmore</u>				
Resources:				
General Fund Contribution	\$ 4,386,436		\$ 3,743,812	\$ 642,624
General Fund Reserve for Encumbrances at June 30, 2021	673,737		673,737	-
	<u>5,060,173</u>		<u>4,417,549</u>	<u>642,624</u>
Combined General Fund and State Resources	<u>5,060,173</u>	<u>97.2222%</u>	<u>4,417,549</u>	<u>642,624</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	134,656	2.5871%	117,631	17,025
Title II - Part A: Teachers and Principal Training and Recruiting	5,626	0.1081%	4,912	714
Title III - Part A: English Language Instruction	4,297	0.0826%	3,674	623
Total Restricted Federal Resources	<u>144,579</u>	<u>2.7778%</u>	<u>126,217</u>	<u>18,362</u>
Totals	<u>\$ 5,204,752</u>	<u>100.0000%</u>	<u>\$ 4,543,766</u>	<u>\$ 660,986</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, 2022

EXHIBIT D-2e

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Hudson</u>				
Resources:				
General Fund Contribution	\$ 4,590,465		\$ 3,770,454	\$ 820,011
General Fund Reserve for Encumbrances at June 30, 2021	236,180		236,180	-
	<u>4,826,645</u>		<u>4,006,634</u>	<u>820,011</u>
Combined General Fund and State Resources	<u>4,826,645</u>	<u>96.8750%</u>	<u>4,006,634</u>	<u>820,011</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	145,014	2.9105%	120,402	24,612
Title II - Part A: Teachers and Principal Training and Recruiting	6,058	0.1216%	5,029	1,029
Title III - Part A: English Language Instruction	4,627	0.0929%	3,815	812
Total Restricted Federal Resources	<u>155,699</u>	<u>3.1250%</u>	<u>129,246</u>	<u>26,453</u>
Totals	<u>\$ 4,982,344</u>	<u>100.0000%</u>	<u>\$ 4,135,880</u>	<u>\$ 846,464</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, 2022

EXHIBIT D-2f

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Robert Waters</u>				
Resources:				
General Fund Contribution	\$ 10,838,316		\$ 8,589,392	\$ 2,248,924
General Fund Reserve for Encumbrances at June 30, 2021	1,333,222		1,333,222	-
	<u>12,171,538</u>		<u>9,922,614</u>	<u>2,248,924</u>
Combined General Fund and State Resources	<u>12,171,538</u>	<u>96.2835%</u>	<u>9,922,614</u>	<u>2,248,924</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	438,801	3.4608%	356,657	82,144
Title II - Part A: Teachers and Principal Training and Recruiting	18,332	0.1450%	14,943	3,389
Title III - Part A: English Language Instruction	14,000	0.1107%	11,408	2,592
Total Restricted Federal Resources	<u>471,133</u>	<u>3.7165%</u>	<u>383,008</u>	<u>88,125</u>
Totals	<u>\$ 12,642,671</u>	<u>100.0000%</u>	<u>\$ 10,305,622</u>	<u>\$ 2,337,049</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, 2022

EXHIBIT D-2g

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Jefferson</u>				
Resources:				
General Fund Contribution	\$ 4,690,713		\$ 3,833,343	\$ 857,370
General Fund Reserve for Encumbrances at June 30, 2021	273,756		273,756	-
	<u>4,964,469</u>		<u>4,107,099</u>	<u>857,370</u>
Combined General Fund and State Resources	<u>4,964,469</u>	<u>96.6908%</u>	<u>4,107,099</u>	<u>857,370</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	158,249	3.0821%	130,918	27,331
Title II - Part A: Teachers and Principal Training and Recruiting	6,611	0.1288%	5,471	1,140
Title III - Part A: English Language Instruction	5,049	0.0983%	4,175	874
Total Restricted Federal Resources	<u>169,909</u>	<u>3.3092%</u>	<u>140,564</u>	<u>29,345</u>
Totals	<u>\$ 5,134,378</u>	<u>100.0000%</u>	<u>\$ 4,247,663</u>	<u>\$ 886,715</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, 2022

EXHIBIT D-2h

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Washington</u>				
Resources:				
General Fund Contribution	\$ 8,032,105		\$ 6,464,752	\$ 1,567,353
General Fund Reserve for Encumbrances at June 30, 2021	965,379		965,379	-
	<u>8,997,484</u>		<u>7,430,131</u>	<u>1,567,353</u>
Combined General Fund and State Resources	<u>8,997,484</u>	<u>95.6015%</u>	<u>7,430,131</u>	<u>1,567,353</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	385,553	4.0966%	318,562	66,991
Title II - Part A: Teachers and Principal Training and Recruiting	16,108	0.1712%	13,131	2,977
Title III - Part A: English Language Instruction	12,302	0.1307%	10,158	2,144
Total Restricted Federal Resources	<u>413,963</u>	<u>4.3985%</u>	<u>341,851</u>	<u>72,112</u>
Totals	<u>\$ 9,411,447</u>	<u>100.0000%</u>	<u>\$ 7,771,982</u>	<u>\$ 1,639,465</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, 2022

EXHIBIT D-2i

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Roosevelt</u>				
Resources:				
General Fund Contribution	\$ 9,319,280		\$ 7,898,015	\$ 1,421,265
General Fund Reserve for Encumbrances at June 30, 2021	788,502		788,502	-
	<u>10,107,782</u>		<u>8,686,517</u>	<u>1,421,265</u>
Combined General Fund and State Resources	<u>10,107,782</u>	<u>95.8910%</u>	<u>8,686,517</u>	<u>1,421,265</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	403,407	3.8270%	346,678	56,729
Title II - Part A: Teachers and Principal Training and Recruiting	16,853	0.1599%	14,485	2,368
Title III - Part A: English Language Instruction	12,871	0.1221%	11,061	1,810
Total Restricted Federal Resources	<u>433,131</u>	<u>4.1090%</u>	<u>372,224</u>	<u>60,907</u>
Totals	<u>\$ 10,540,913</u>	<u>100.0000%</u>	<u>\$ 9,058,741</u>	<u>\$ 1,482,172</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, 2022

EXHIBIT D-2j

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Jose Marti STEM Academy</u>				
Resources:				
General Fund Contribution	\$ 8,829,100		\$ 8,567,207	\$ 261,893
General Fund Reserve for Encumbrances at June 30, 2021	384,650		384,650	-
	<u>9,213,750</u>		<u>8,951,857</u>	<u>261,893</u>
Combined General Fund and State Resources	<u>9,213,750</u>	<u>96.7282%</u>	<u>8,951,857</u>	<u>261,893</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	291,178	3.0466%	281,953	9,225
Title II - Part A: Teachers and Principal Training and Recruiting	12,165	0.1277%	11,818	347
Title III - Part A: English Language Instruction	9,290	0.0975%	9,023	267
Total Restricted Federal Resources	<u>312,633</u>	<u>3.2718%</u>	<u>302,794</u>	<u>9,839</u>
Totals	<u>\$ 9,526,383</u>	<u>100.0000%</u>	<u>\$ 9,254,651</u>	<u>\$ 271,732</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, 2022

EXHIBIT D-2k

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Veteran's Memorial School</u>				
Resources:				
General Fund Contribution	\$ 5,672,264		\$ 3,937,265	\$ 1,734,999
General Fund Reserve for Encumbrances at June 30, 2021	576,614		576,614	-
	<u>6,248,878</u>		<u>4,513,879</u>	<u>1,734,999</u>
Combined General Fund and State Resources	<u>6,248,878</u>	<u>95.4150%</u>	<u>4,513,879</u>	<u>1,734,999</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	279,669	4.2704%	202,052	77,617
Title II - Part A: Teachers and Principal Training and Recruiting	11,684	0.1784%	8,411	3,273
Title III - Part A: English Language Instruction	8,923	0.1362%	6,443	2,480
Total Restricted Federal Resources	<u>300,276</u>	<u>4.5850%</u>	<u>216,906</u>	<u>83,370</u>
Totals	<u>\$ 6,549,154</u>	<u>100.0000%</u>	<u>\$ 4,730,785</u>	<u>\$ 1,818,369</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, 2022

EXHIBIT D-21

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Union City Early Childhood</u>				
Resources:				
General Fund Contribution	\$ 3,523,981		\$ 2,933,821	\$ 590,160
General Fund Reserve for Encumbrances at June 30, 2021	304,840		304,840	-
	<u>3,828,821</u>		<u>3,238,661</u>	<u>590,160</u>
Combined General Fund and State Resources	<u>3,828,821</u>	<u>97.3553%</u>	<u>3,238,661</u>	<u>590,160</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	97,251	2.4625%	81,965	15,286
Title II - Part A: Teachers and Principal Training and Recruiting	4,063	0.1033%	3,436	627
Title III - Part A: English Language Instruction	3,103	0.0789%	2,579	524
Total Restricted Federal Resources	<u>104,417</u>	<u>2.6447%</u>	<u>87,980</u>	<u>16,437</u>
Totals	<u>\$ 3,933,238</u>	<u>100.0000%</u>	<u>\$ 3,326,641</u>	<u>\$ 606,597</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, 2022

EXHIBIT D-2m

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Union City High School</u>				
Resources:				
General Fund Contribution	\$ 28,320,413		\$ 26,430,394	\$ 1,890,019
General Fund Reserve for Encumbrances at June 30, 2021	1,527,525		1,527,525	-
	<u>29,847,938</u>		<u>27,957,919</u>	<u>1,890,019</u>
Combined General Fund and State Resources	<u>29,847,938</u>	<u>97.2028%</u>	<u>27,957,919</u>	<u>1,890,019</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	800,000	2.6053%	751,199	48,801
Title II - Part A: Teachers and Principal Training and Recruiting	33,422	0.1088%	30,099	3,323
Title III - Part A: English Language Instruction	25,524	0.0831%	23,246	2,278
Total Restricted Federal Resources	<u>858,946</u>	<u>2.7972%</u>	<u>804,544</u>	<u>54,402</u>
Totals	<u>\$ 30,706,884</u>	<u>100.0000%</u>	<u>\$ 28,762,463</u>	<u>\$ 1,944,421</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, 2022

EXHIBIT D-2n

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
<u>School: Colin Powell School</u>				
Resources:				
General Fund Contribution	\$ 8,924,314		\$ 8,052,227	\$ 872,087
General Fund Reserve for Encumbrances at June 30, 2021	416,149		416,149	-
	<u>9,340,463</u>		<u>8,468,376</u>	<u>872,087</u>
Combined General Fund and State Resources	<u>9,340,463</u>	<u>97.9272%</u>	<u>8,468,376</u>	<u>872,087</u>
Restricted Federal Resources:				
Elementary and Secondary Education Act (ESEA):				
Title I, Part A: Improving Basic Programs	183,228	1.9312%	167,475	15,753
Title II - Part A: Teachers and Principal Training and Recruiting	7,655	0.0803%	6,756	899
Title III - Part A: English Language Instruction	5,846	0.0613%	5,017	829
Total Restricted Federal Resources	<u>196,729</u>	<u>2.0728%</u>	<u>179,248</u>	<u>17,481</u>
Totals	<u>\$ 9,537,192</u>	<u>100.0000%</u>	<u>\$ 8,647,624</u>	<u>\$ 889,568</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, 2022

EXHIBIT D-3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 4,193,574	\$ (621,867)	\$ 3,571,707	\$ 3,462,494	\$ 109,213
Grades 1-5	20,370,596	2,018,043	22,388,639	16,588,124	5,800,515
Grades 6-8	12,836,450	(192,696)	12,643,754	10,746,234	1,897,520
Grades 9-12	15,750,500	895,275	16,645,775	16,102,940	542,835
Other salaries for instruction:					
Preschool/kindergarten	396,896	62,581	459,477	459,477	-
Total regular programs - instruction	<u>53,548,016</u>	<u>2,161,336</u>	<u>55,709,352</u>	<u>47,359,269</u>	<u>8,350,083</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	2,840,506	91,626	2,932,132	2,932,128	4
Purchased professional - educational services	69,649	(16,015)	53,634	24,115	29,519
Other purchased services (400-500 series)	47,280	(2,980)	44,300	17,650	26,650
General supplies	8,754,309	353,338	9,107,647	902,599	8,205,048
Textbooks	110,520	(33,906)	76,614	57,321	19,293
Other objects	35,999	(15,759)	20,240	11,068	9,172
Total regular programs - undistributed instruction	<u>11,858,263</u>	<u>376,304</u>	<u>12,234,567</u>	<u>3,944,881</u>	<u>8,289,686</u>
Total regular programs	<u>65,406,279</u>	<u>2,537,640</u>	<u>67,943,919</u>	<u>51,304,150</u>	<u>16,639,769</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	335,800	(38,796)	297,004	297,004	-
Purchased professional - technical services	4,000	(4,000)	-	-	-
General supplies	12,000	(5,441)	6,559	6,486	73
Total cognitive - moderate	<u>351,800</u>	<u>(48,237)</u>	<u>303,563</u>	<u>303,490</u>	<u>73</u>
Learning/language disabilities:					
Salaries of teachers	3,208,026	56,116	3,264,142	3,264,139	3
Other salaries for instruction	576,394	(45,263)	531,131	531,130	1
Other purchased services (400-500 series)	1,200	-	1,200	1,053	147
General supplies	35,968	(7,430)	28,538	13,641	14,897
Textbooks	2,728	(2,728)	-	-	-
Total learning/language disabilities	<u>3,824,316</u>	<u>695</u>	<u>3,825,011</u>	<u>3,809,963</u>	<u>15,048</u>
Multiple disabilities:					
Salaries of teachers	526,075	139,439	665,514	665,514	-
Other salaries for instruction	257,579	(43,795)	213,784	213,784	-
General supplies	15,712	(6,645)	9,067	6,125	2,942
Total multiple disabilities	<u>799,366</u>	<u>88,999</u>	<u>888,365</u>	<u>885,423</u>	<u>2,942</u>
Resource room/resource center:					
Salaries of teachers	6,689,389	(558,775)	6,130,614	6,130,612	2
Purchased professional - educational services	2,400	(2,400)	-	-	-
Purchased professional - technical services	2,400	(2,400)	-	-	-
Other purchased services (400-500 series)	5,600	-	5,600	3,602	1,998
General supplies	83,128	(54,333)	28,795	25,396	3,399
Textbooks	2,728	(2,728)	-	-	-
Total resource room/resource center	<u>6,785,645</u>	<u>(620,636)</u>	<u>6,165,009</u>	<u>6,159,610</u>	<u>5,399</u>
Autism:					
Salaries of teachers	805,195	(46,344)	758,851	758,850	1
Other purchased services (400-500 series)	800	(800)	-	-	-
Supplies and materials	8,800	(8,800)	-	-	-
General supplies	19,200	(12,800)	6,400	3,493	2,907
Total autism	<u>833,995</u>	<u>(68,744)</u>	<u>765,251</u>	<u>762,343</u>	<u>2,908</u>
Total special education - instruction	<u>12,595,122</u>	<u>(647,923)</u>	<u>11,947,199</u>	<u>11,920,829</u>	<u>26,370</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, 2022

EXHIBIT D-3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
Bilingual education:					
Salaries of teachers	\$ 6,914,350	\$ (121,602)	\$ 6,792,748	\$ 6,792,747	\$ 1
Other salaries for instruction	190,143	13,037	203,180	203,180	-
Purchased professional - technical services	8,000	(345)	7,655	4,381	3,274
Other purchased services (400-500 series)	1,600	-	1,600	1,600	-
General supplies	244,623	(115,263)	129,360	114,696	14,664
Textbooks	8,000	(4,000)	4,000	4,000	-
Other objects	10,112	(9,091)	1,021	1,021	-
Total bilingual education	<u>7,376,828</u>	<u>(237,264)</u>	<u>7,139,564</u>	<u>7,121,625</u>	<u>17,939</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	58,650	(21,909)	36,741	36,741	-
Other purchase services (300-500 series)	51,760	(37,283)	14,477	615	13,862
Supplies and materials	7,578	(5,426)	2,152	1,808	344
School-sponsored athletics:					
Purchased services (300-500 series)	56,000	(45,214)	10,786	10,525	261
Supplies and materials	186,793	168,984	355,777	276,030	79,747
Before/after school programs:					
Salaries of teachers	162,199	202,219	364,418	350,688	13,730
Other salaries for instruction	801,105	239,562	1,040,667	1,035,878	4,789
Purchased professional and technical services	17,920	(17,920)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	667,527	13,272	680,799	680,799	-
Other special schools:					
General Supplies	2,180	-	2,180	-	2,180
Total other instructional	<u>2,011,712</u>	<u>496,285</u>	<u>2,507,997</u>	<u>2,393,084</u>	<u>114,913</u>
Total - instruction	<u>87,389,941</u>	<u>2,148,738</u>	<u>89,538,679</u>	<u>72,739,688</u>	<u>16,798,991</u>
Attendance and social work services:					
Salaries	1,195,939	(155,164)	1,040,775	1,040,772	3
Salary drop out prevention officer	2,104,886	(1,554,291)	550,595	550,064	531
Salaries of family support team	885,547	(244,319)	641,228	641,227	1
Family/parent liaison salary	1,075,369	(35,862)	1,039,507	1,039,506	1
Purchase professional & technical services	14,000	(14,000)	-	-	-
Other purchased services (400-500 series)	2,360	(2,360)	-	-	-
Supplies and materials	8,514	(2,354)	6,160	5,738	422
General supplies	8,000	(8,000)	-	-	-
Other objects	12,240	(12,240)	-	-	-
Total attendance and social work services	<u>5,306,855</u>	<u>(2,028,590)</u>	<u>3,278,265</u>	<u>3,277,307</u>	<u>958</u>
Health services:					
Salaries	1,471,123	178,975	1,650,098	1,650,095	3
Family/parent liaison salary	202,544	62,773	265,317	265,317	-
Salaries of social services coordinators	769,306	91,644	860,950	860,949	1
Purchased professional and technical services	258,552	(258,552)	-	-	-
Other purchased services (400-500 series)	6,000	(6,000)	-	-	-
Supplies and materials	42,836	(33,736)	9,100	6,740	2,360
Total health services	<u>2,750,361</u>	<u>35,104</u>	<u>2,785,465</u>	<u>2,783,101</u>	<u>2,364</u>
Other support services - students-regular:					
Salaries of other professional staff	1,432,433	(170,320)	1,262,113	1,262,112	1
Salaries of secretarial and clerical assistants	503,934	257,569	761,503	761,502	1
Purchased professional - educational services	50,571	(28,268)	22,303	15,211	7,092
Other purchased services (400-500 series)	5,040	-	5,040	5,040	-
Supplies and materials	2,377	(780)	1,597	177	1,420
Total other support services - students-regular	<u>1,994,355</u>	<u>58,201</u>	<u>2,052,556</u>	<u>2,044,042</u>	<u>8,514</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, 2022**

EXHIBIT D-3

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>Government-Wide</u>					
Improvement of instructional services:					
Salaries of other professional staff	\$ 274,892	\$ (273,474)	\$ 1,418	\$ 1,417	\$ 1
Salaries of secretarial and clerical assistants	521,187	(32,920)	488,267	488,266	1
Purchased professional - educational services	37,978	(37,978)	-	-	-
Other purchased services (400-500 series)	53,294	(10,977)	42,317	16,131	26,186
Supplies and materials	292,526	(14,714)	277,812	181,017	96,795
Other objects	4,000	-	4,000	1,315	2,685
Total improvement of instructional services	<u>1,183,877</u>	<u>(370,063)</u>	<u>813,814</u>	<u>688,146</u>	<u>125,668</u>
Educational media services/school library:					
Salaries	619,976	87,804	707,780	707,778	2
Salaries of technology coordinators	120,300	1,000	121,300	121,300	-
Purchased professional - technical services	26,912	-	26,912	26,518	394
Other purchased services (400-500 series)	3,920	(3,920)	-	-	-
Supplies and materials	910,473	(22,552)	887,921	684,763	203,158
Other objects	-	85,380	85,380	85,380	-
Total educational media services/school library	<u>1,681,581</u>	<u>147,712</u>	<u>1,829,293</u>	<u>1,625,739</u>	<u>203,554</u>
Instruction staff training services:					
Other purchased professional services - educational	6,481	(4,481)	2,000	2,000	-
Other purchased services (400-500 series)	2,497	-	2,497	1,722	775
Supplies and materials	1,040	(800)	240	-	240
Total instruction staff training services	<u>10,018</u>	<u>(5,281)</u>	<u>4,737</u>	<u>3,722</u>	<u>1,015</u>
Support services - school administration:					
Salaries of principals/assistant principals	4,795,683	(238,360)	4,557,323	4,557,314	9
Salaries of secretarial and clerical assistants	3,809,668	(191,639)	3,618,029	3,618,028	1
Other professional and technical services	30,195	(6,376)	23,819	22,829	990
Other purchased services (400-500 series)	12,340	(7,652)	4,688	3,586	1,102
Supplies and materials	401,800	(70,005)	331,795	212,337	119,458
Other objects	129,377	(6,989)	122,388	104,132	18,256
Total support services - school administration	<u>9,179,063</u>	<u>(521,021)</u>	<u>8,658,042</u>	<u>8,518,226</u>	<u>139,816</u>
Security:					
Salaries	6,144,930	537,643	6,682,573	6,682,571	2
General supplies	1,600	(843)	757	400	357
Total security	<u>6,146,530</u>	<u>536,800</u>	<u>6,683,330</u>	<u>6,682,971</u>	<u>359</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	1,600	(1,600)	-	-	-
Total student transportation services	<u>1,600</u>	<u>(1,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	27,710,498	-	27,710,498	27,456,694	253,804
Total unallocated employee benefits	<u>27,710,498</u>	<u>-</u>	<u>27,710,498</u>	<u>27,456,694</u>	<u>253,804</u>
Total undistributed expenditures	<u>55,964,738</u>	<u>(2,148,738)</u>	<u>53,816,000</u>	<u>53,079,948</u>	<u>736,052</u>
Total expenditures	<u>143,354,679</u>	<u>-</u>	<u>143,354,679</u>	<u>125,819,636</u>	<u>17,535,043</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	134,241,385	-	134,241,385	125,881,035	8,360,350
Total other financing sources	<u>134,241,385</u>	<u>-</u>	<u>134,241,385</u>	<u>125,881,035</u>	<u>8,360,350</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(9,113,294)	-	(9,113,294)	61,399	(9,174,693)
Fund balances, July 1	9,113,294	-	9,113,294	9,113,294	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,174,693</u>	<u>\$ (9,174,693)</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, 2022

EXHIBIT D-3a

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Union Hill Middle School</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 4,004,076	\$ 131,290	\$ 4,135,366	\$ 3,399,449	\$ 735,917
Total regular programs - instruction	<u>4,004,076</u>	<u>131,290</u>	<u>4,135,366</u>	<u>3,399,449</u>	<u>735,917</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	4,800	(4,415)	385	-	385
General supplies	842,560	87,546	930,106	27,837	902,269
Textbooks	4,000	(4,000)	-	-	-
Other objects	4,400	(4,400)	-	-	-
Total regular programs - undistributed instruction	<u>855,760</u>	<u>74,731</u>	<u>930,491</u>	<u>27,837</u>	<u>902,654</u>
Total regular programs	<u>4,859,836</u>	<u>206,021</u>	<u>5,065,857</u>	<u>3,427,286</u>	<u>1,638,571</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	195,450	4,300	199,750	199,750	-
Purchased professional - technical services	4,000	(4,000)	-	-	-
General supplies	8,000	(1,441)	6,559	6,486	73
Total cognitive - moderate	<u>207,450</u>	<u>(1,141)</u>	<u>206,309</u>	<u>206,236</u>	<u>73</u>
Learning/language disabilities:					
Salaries of teachers	976,987	22,055	999,042	999,041	1
General supplies	16,000	(708)	15,292	4,003	11,289
Total learning/language disabilities	<u>992,987</u>	<u>21,347</u>	<u>1,014,334</u>	<u>1,003,044</u>	<u>11,290</u>
Resource room/resource center:					
Salaries of teachers	424,125	24,962	449,087	449,087	-
General supplies	8,000	(7,446)	554	554	-
Total resource room/resource center	<u>432,125</u>	<u>17,516</u>	<u>449,641</u>	<u>449,641</u>	<u>-</u>
Autism:					
Salaries of teachers	170,950	2,373	173,323	173,323	-
Other purchased services (400-500 series)	800	(800)	-	-	-
Supplies and materials	8,800	(8,800)	-	-	-
Total autism	<u>180,550</u>	<u>(7,227)</u>	<u>173,323</u>	<u>173,323</u>	<u>-</u>
Total special education - instruction	<u>1,813,112</u>	<u>30,495</u>	<u>1,843,607</u>	<u>1,832,244</u>	<u>11,363</u>
Bilingual education:					
Salaries of teachers	330,095	36,477	366,572	366,572	-
General supplies	44,000	(22,790)	21,210	20,885	325
Total bilingual education	<u>374,095</u>	<u>13,687</u>	<u>387,782</u>	<u>387,457</u>	<u>325</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	800	-	800	457	343
Before/after school programs:					
Salaries of teachers	30,387	4,961	35,348	35,348	-
Other salaries for instruction	53,448	(27,389)	26,059	26,059	-
Total other instructional	<u>84,635</u>	<u>(22,428)</u>	<u>62,207</u>	<u>61,864</u>	<u>343</u>
Total - instruction	<u>7,131,678</u>	<u>227,775</u>	<u>7,359,453</u>	<u>5,708,851</u>	<u>1,650,602</u>
Attendance and social work services:					
Salary drop out prevention officer	237,294	(142,446)	94,848	94,848	-
Other purchased services (400-500 series)	1,600	(1,600)	-	-	-
Supplies and materials	400	(400)	-	-	-
Total attendance and social work services	<u>239,294</u>	<u>(144,446)</u>	<u>94,848</u>	<u>94,848</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, 2022**

EXHIBIT D-3a

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Union Hill Middle School</u>					
Health services:					
Salaries	\$ 77,928	\$ (3,332)	\$ 74,596	\$ 74,596	\$ -
Family/parent liaison salary	202,544	62,773	265,317	265,317	-
Supplies and materials	2,000	(1,525)	475	475	-
Total health services	<u>282,472</u>	<u>57,916</u>	<u>340,388</u>	<u>340,388</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	210,804	(79,137)	131,667	131,667	-
Salaries of secretarial and clerical assistants	116,785	19,941	136,726	136,726	-
Supplies and materials	800	(780)	20	-	20
Total other support services - students-regular	<u>328,389</u>	<u>(59,976)</u>	<u>268,413</u>	<u>268,393</u>	<u>20</u>
Improvement of instructional services:					
Purchased professional - educational services	1,978	(1,978)	-	-	-
Supplies and materials	91,444	-	91,444	58,847	32,597
Total improvement of instructional services	<u>93,422</u>	<u>(1,978)</u>	<u>91,444</u>	<u>58,847</u>	<u>32,597</u>
Educational media services/school library:					
Purchased professional - technical services	1,657	-	1,657	1,649	8
Supplies and materials	83,453	(7,570)	75,883	70,932	4,951
Total educational media services/school library	<u>85,110</u>	<u>(7,570)</u>	<u>77,540</u>	<u>72,581</u>	<u>4,959</u>
Support services - school administration:					
Salaries of principals/assistant principals	428,169	16,448	444,617	444,615	2
Salaries of secretarial and clerical assistants	405,353	(31,465)	373,888	373,888	-
Supplies and materials	21,088	(14,893)	6,195	589	5,606
Total support services - school administration	<u>854,610</u>	<u>(29,910)</u>	<u>824,700</u>	<u>819,092</u>	<u>5,608</u>
Security:					
Salaries	431,828	(41,811)	390,017	390,017	-
Total security	<u>431,828</u>	<u>(41,811)</u>	<u>390,017</u>	<u>390,017</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,130,592	-	2,130,592	2,130,591	1
Total unallocated employee benefits	<u>2,130,592</u>	<u>-</u>	<u>2,130,592</u>	<u>2,130,591</u>	<u>1</u>
Total undistributed expenditures	<u>4,445,717</u>	<u>(227,775)</u>	<u>4,217,942</u>	<u>4,174,757</u>	<u>43,185</u>
Total expenditures	<u>11,577,395</u>	<u>-</u>	<u>11,577,395</u>	<u>9,883,608</u>	<u>1,693,787</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	10,690,768	-	10,690,768	9,951,240	739,528
Total other financing sources	<u>10,690,768</u>	<u>-</u>	<u>10,690,768</u>	<u>9,951,240</u>	<u>739,528</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(886,627)	-	(886,627)	67,632	(954,259)
Fund balances, July 1	886,627	-	886,627	886,627	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 954,259</u>	<u>\$ (954,259)</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, 2022

EXHIBIT D-3b

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Emerson Middle School</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 4,911,629	\$ 131,744	\$ 5,043,373	\$ 3,881,770	\$ 1,161,603
Total regular programs - instruction	<u>4,911,629</u>	<u>131,744</u>	<u>5,043,373</u>	<u>3,881,770</u>	<u>1,161,603</u>
Regular programs - undistributed instruction:					
General supplies	260,453	128,156	388,609	42,727	345,882
Textbooks	64,920	(24,515)	40,405	28,615	11,790
Other objects	10,000	(603)	9,397	1,906	7,491
Total regular programs - undistributed instruction	<u>335,373</u>	<u>103,038</u>	<u>438,411</u>	<u>73,248</u>	<u>365,163</u>
Total regular programs	<u>5,247,002</u>	<u>234,782</u>	<u>5,481,784</u>	<u>3,955,018</u>	<u>1,526,766</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	570,256	30,030	600,286	600,286	-
General supplies	3,366	(160)	3,206	3,206	-
Textbooks	2,728	(2,728)	-	-	-
Total learning/language disabilities	<u>576,350</u>	<u>27,142</u>	<u>603,492</u>	<u>603,492</u>	<u>-</u>
Resource room/resource center:					
Salaries of teachers	645,750	26,600	672,350	672,350	-
General supplies	1,496	(1,496)	-	-	-
Textbooks	2,728	(2,728)	-	-	-
Total resource room/resource center	<u>649,974</u>	<u>22,376</u>	<u>672,350</u>	<u>672,350</u>	<u>-</u>
Total special education - instruction	<u>1,226,324</u>	<u>49,518</u>	<u>1,275,842</u>	<u>1,275,842</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	475,040	(48,705)	426,335	426,335	-
General supplies	5,000	(5,000)	-	-	-
Textbooks	4,000	(4,000)	-	-	-
Total bilingual education	<u>484,040</u>	<u>(57,705)</u>	<u>426,335</u>	<u>426,335</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	26,498	(3,767)	22,731	22,731	-
Other purchase services (300-500 series)	1,760	(1,760)	-	-	-
Supplies and materials	7,578	(5,426)	2,152	1,808	344
Before/after school programs:					
Salaries of teachers	7,504	11,048	18,552	18,552	-
Other salaries for instruction	69,000	(15,539)	53,461	53,461	-
Total other instructional	<u>112,340</u>	<u>(15,444)</u>	<u>96,896</u>	<u>96,552</u>	<u>344</u>
Total - instruction	<u>7,069,706</u>	<u>211,151</u>	<u>7,280,857</u>	<u>5,753,747</u>	<u>1,527,110</u>
Attendance and social work services:					
Salaries	55,373	2,760	58,133	58,132	1
Salary drop out prevention officer	204,998	(82,895)	122,103	122,103	-
Purchase professional & technical services	1,600	(1,600)	-	-	-
General supplies	8,000	(8,000)	-	-	-
Other objects	12,000	(12,000)	-	-	-
Total attendance and social work services	<u>281,971</u>	<u>(101,735)</u>	<u>180,236</u>	<u>180,235</u>	<u>1</u>
Health services:					
Salaries	139,331	(59,868)	79,463	79,463	-
Salaries of social services coordinators	116,048	5,855	121,903	121,903	-
Supplies and materials	1,200	(1,200)	-	-	-
Total health services	<u>256,579</u>	<u>(55,213)</u>	<u>201,366</u>	<u>201,366</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, 2022

EXHIBIT D-3b

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Emerson Middle School</u>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 147,736	\$ (10,183)	\$ 137,553	\$ 137,553	\$ -
Salaries of secretarial and clerical assistants	161,787	119,822	281,609	281,608	1
Purchased professional - educational services	38,975	(25,468)	13,507	6,415	7,092
Total other support services - students-regular	<u>348,498</u>	<u>84,171</u>	<u>432,669</u>	<u>425,576</u>	<u>7,093</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	44,494	(8,259)	36,235	10,049	26,186
Total improvement of instructional services	<u>44,494</u>	<u>(8,259)</u>	<u>36,235</u>	<u>10,049</u>	<u>26,186</u>
Educational media services/school library:					
Purchased professional - technical services	1,089	-	1,089	1,089	-
Supplies and materials	38,699	-	38,699	35,298	3,401
Total educational media services/school library	<u>39,788</u>	<u>-</u>	<u>39,788</u>	<u>36,387</u>	<u>3,401</u>
Instruction staff training services:					
Other purchased professional services - educational	3,601	(1,601)	2,000	2,000	-
Total instruction staff training services	<u>3,601</u>	<u>(1,601)</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Support services - school administration:					
Salaries of principals/assistant principals	331,537	10,497	342,034	342,033	1
Salaries of secretarial and clerical assistants	389,736	(78,278)	311,458	311,458	-
Other professional and technical services	4,000	(2,294)	1,706	1,706	-
Supplies and materials	31,722	(16,148)	15,574	10,401	5,173
Total support services - school administration	<u>756,995</u>	<u>(86,223)</u>	<u>670,772</u>	<u>665,598</u>	<u>5,174</u>
Security:					
Salaries	457,845	(41,848)	415,997	415,997	-
General supplies	800	(443)	357	-	357
Total security	<u>458,645</u>	<u>(42,291)</u>	<u>416,354</u>	<u>415,997</u>	<u>357</u>
Unallocated employee benefits:					
Health benefits	2,144,866	-	2,144,866	2,144,866	-
Total unallocated employee benefits	<u>2,144,866</u>	<u>-</u>	<u>2,144,866</u>	<u>2,144,866</u>	<u>-</u>
Total undistributed expenditures	<u>4,335,437</u>	<u>(211,151)</u>	<u>4,124,286</u>	<u>4,082,074</u>	<u>42,212</u>
Total expenditures	<u>11,405,143</u>	<u>-</u>	<u>11,405,143</u>	<u>9,835,821</u>	<u>1,569,322</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,076,854	-	11,076,854	9,913,868	1,162,986
Total other financing sources	<u>11,076,854</u>	<u>-</u>	<u>11,076,854</u>	<u>9,913,868</u>	<u>1,162,986</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(328,289)	-	(328,289)	78,047	(406,336)
Fund balances, July 1	328,289	-	328,289	328,289	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 406,336</u>	<u>\$ (406,336)</u>

CITY OF UNION CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3c

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Thomas A. Edison</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 722,580	\$ (160,226)	\$ 562,354	\$ 562,354	\$ -
Grades 1-5	3,104,258	275,347	3,379,605	2,919,753	459,852
Grades 6-8	1,185,405	(253,289)	932,116	932,116	-
Total regular programs - instruction	<u>5,012,243</u>	<u>(138,168)</u>	<u>4,874,075</u>	<u>4,414,223</u>	<u>459,852</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	527,026	(6,192)	520,834	520,834	-
General supplies	449,461	11,347	460,808	126,391	334,417
Total regular programs - undistributed instruction	<u>976,487</u>	<u>5,155</u>	<u>981,642</u>	<u>647,225</u>	<u>334,417</u>
Total regular programs	<u>5,988,730</u>	<u>(133,013)</u>	<u>5,855,717</u>	<u>5,061,448</u>	<u>794,269</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	562,595	(12,370)	550,225	550,224	1
Other salaries for instruction	89,515	(68,262)	21,253	21,253	-
General supplies	1,200	(1,200)	-	-	-
Total learning/language disabilities	<u>653,310</u>	<u>(81,832)</u>	<u>571,478</u>	<u>571,477</u>	<u>1</u>
Resource room/resource center:					
Salaries of teachers	416,880	148,710	565,590	565,590	-
General supplies	800	(800)	-	-	-
Total resource room/resource center	<u>417,680</u>	<u>147,910</u>	<u>565,590</u>	<u>565,590</u>	<u>-</u>
Total special education - instruction	<u>1,070,990</u>	<u>66,078</u>	<u>1,137,068</u>	<u>1,137,067</u>	<u>1</u>
Bilingual education:					
Salaries of teachers	616,875	(104,614)	512,261	512,261	-
General supplies	8,800	(8,800)	-	-	-
Total bilingual education	<u>625,675</u>	<u>(113,414)</u>	<u>512,261</u>	<u>512,261</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	55,595	63,099	49,371	13,728
Other salaries for instruction	47,159	51,670	98,829	94,040	4,789
Total other instructional	<u>54,663</u>	<u>107,265</u>	<u>161,928</u>	<u>143,411</u>	<u>18,517</u>
Total - instruction	<u>7,740,058</u>	<u>(73,084)</u>	<u>7,666,974</u>	<u>6,854,187</u>	<u>812,787</u>
Attendance and social work services:					
Salaries	123,905	42,058	165,963	165,962	1
Salary drop out prevention officer	260,893	(142,708)	118,185	118,185	-
Total attendance and social work services	<u>384,798</u>	<u>(100,650)</u>	<u>284,148</u>	<u>284,147</u>	<u>1</u>
Health services:					
Salaries	65,118	1,701	66,819	66,818	1
Supplies and materials	2,000	(39)	1,961	505	1,456
Total health services	<u>67,118</u>	<u>1,662</u>	<u>68,780</u>	<u>67,323</u>	<u>1,457</u>
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	225,362	117,806	343,168	343,168	-
Total other support services - students-regular	<u>225,362</u>	<u>117,806</u>	<u>343,168</u>	<u>343,168</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	15,030	(102)	14,928	4,281	10,647
Total improvement of instructional services	<u>15,030</u>	<u>(102)</u>	<u>14,928</u>	<u>4,281</u>	<u>10,647</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, 2022

EXHIBIT D-3c

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Thomas A. Edison</u>					
Educational media services/school library:					
Salaries	\$ 171,108	\$ 5,721	\$ 176,829	\$ 176,828	\$ 1
Purchased professional - technical services	2,000	-	2,000	1,967	33
Supplies and materials	74,254	(406)	73,848	68,898	4,950
Total educational media services/school library	<u>247,362</u>	<u>5,315</u>	<u>252,677</u>	<u>247,693</u>	<u>4,984</u>
Support services - school administration:					
Salaries of principals/assistant principals	284,291	14,696	298,987	298,986	1
Salaries of secretarial and clerical assistants	237,866	11,233	249,099	249,098	1
Supplies and materials	62,604	-	62,604	44,337	18,267
Total support services - school administration	<u>584,761</u>	<u>25,929</u>	<u>610,690</u>	<u>592,421</u>	<u>18,269</u>
Security:					
Salaries	482,884	23,124	506,008	506,008	-
Total security	<u>482,884</u>	<u>23,124</u>	<u>506,008</u>	<u>506,008</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,455,412	-	2,455,412	2,415,161	40,251
Total unallocated employee benefits	<u>2,455,412</u>	<u>-</u>	<u>2,455,412</u>	<u>2,415,161</u>	<u>40,251</u>
Total undistributed expenditures	<u>4,462,727</u>	<u>73,084</u>	<u>4,535,811</u>	<u>4,460,202</u>	<u>75,609</u>
Total expenditures	<u>12,202,785</u>	<u>-</u>	<u>12,202,785</u>	<u>11,314,389</u>	<u>888,396</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,784,961	-	11,784,961	11,325,070	459,891
Total other financing sources	<u>11,784,961</u>	<u>-</u>	<u>11,784,961</u>	<u>11,325,070</u>	<u>459,891</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(417,824)	-	(417,824)	10,681	(428,505)
Fund balances, July 1	417,824	-	417,824	417,824	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 428,505</u>	<u>\$ (428,505)</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, 2022

EXHIBIT D-3e

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Hudson</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 293,380	\$ (173,140)	\$ 120,240	\$ 120,240	\$ -
Grades 1-5	913,646	396,089	1,309,735	720,979	588,756
Total regular programs - instruction	<u>1,207,026</u>	<u>222,949</u>	<u>1,429,975</u>	<u>841,219</u>	<u>588,756</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	394,299	15,276	409,575	409,575	-
General supplies	285,274	40,889	326,163	77,015	249,148
Total regular programs - undistributed instruction	<u>679,573</u>	<u>56,165</u>	<u>735,738</u>	<u>486,590</u>	<u>249,148</u>
Total regular programs	<u>1,886,599</u>	<u>279,114</u>	<u>2,165,713</u>	<u>1,327,809</u>	<u>837,904</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	125,690	(42,252)	83,438	83,438	-
General supplies	1,600	(237)	1,363	1,363	-
Total resource room/resource center	<u>127,290</u>	<u>(42,489)</u>	<u>84,801</u>	<u>84,801</u>	<u>-</u>
Total special education - instruction	<u>127,290</u>	<u>(42,489)</u>	<u>84,801</u>	<u>84,801</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	241,480	(118,140)	123,340	123,340	-
General supplies	20,000	(11,834)	8,166	6,824	1,342
Total bilingual education	<u>261,480</u>	<u>(129,974)</u>	<u>131,506</u>	<u>130,164</u>	<u>1,342</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	52,812	60,316	60,315	1
Other salaries for instruction	25,000	52,197	77,197	77,197	-
Total other instructional	<u>32,504</u>	<u>105,009</u>	<u>137,513</u>	<u>137,512</u>	<u>1</u>
Total - instruction	<u>2,307,873</u>	<u>211,660</u>	<u>2,519,533</u>	<u>1,680,286</u>	<u>839,247</u>
Attendance and social work services:					
Salaries	105,655	70,034	175,689	175,689	-
Salary drop out prevention officer	258,308	(258,308)	-	-	-
Family/parent liaison salary	43,254	131,914	175,168	175,168	-
Total attendance and social work services	<u>407,217</u>	<u>(56,360)</u>	<u>350,857</u>	<u>350,857</u>	<u>-</u>
Health services:					
Salaries	78,068	1,960	80,028	80,028	-
Supplies and materials	2,000	(2,000)	-	-	-
Total health services	<u>80,068</u>	<u>(40)</u>	<u>80,028</u>	<u>80,028</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	42,699	(3,999)	38,700	35,299	3,401
Total improvement of instructional services	<u>42,699</u>	<u>(3,999)</u>	<u>38,700</u>	<u>35,299</u>	<u>3,401</u>
Educational media services/school library:					
Purchased professional - technical services	1,657	-	1,657	1,649	8
Total educational media services/school library	<u>1,657</u>	<u>-</u>	<u>1,657</u>	<u>1,649</u>	<u>8</u>
Instruction staff training services:					
Other purchased professional services - educational	2,880	(2,880)	-	-	-
Total instruction staff training services	<u>2,880</u>	<u>(2,880)</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, 2022

EXHIBIT D-3e

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Hudson</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 339,320	\$ (83,714)	\$ 255,606	\$ 255,606	\$ -
Salaries of secretarial and clerical assistants	307,941	(2,710)	305,231	305,231	-
Other purchased services (400-500 series)	5,940	(5,940)	-	-	-
Supplies and materials	15,800	(5,849)	9,951	6,143	3,808
Other objects	7,200	(6,150)	1,050	1,050	-
Total support services - school administration	<u>676,201</u>	<u>(104,363)</u>	<u>571,838</u>	<u>568,030</u>	<u>3,808</u>
Security:					
Salaries	307,750	(44,018)	263,732	263,732	-
Total security	<u>307,750</u>	<u>(44,018)</u>	<u>263,732</u>	<u>263,732</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,155,999	-	1,155,999	1,155,999	-
Total unallocated employee benefits	<u>1,155,999</u>	<u>-</u>	<u>1,155,999</u>	<u>1,155,999</u>	<u>-</u>
Total undistributed expenditures	<u>2,674,471</u>	<u>(211,660)</u>	<u>2,462,811</u>	<u>2,455,594</u>	<u>7,217</u>
Total expenditures	<u>4,982,344</u>	<u>-</u>	<u>4,982,344</u>	<u>4,135,880</u>	<u>846,464</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,746,164	-	4,746,164	4,157,153	589,011
Total other financing sources	<u>4,746,164</u>	<u>-</u>	<u>4,746,164</u>	<u>4,157,153</u>	<u>589,011</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(236,180)	-	(236,180)	21,273	(257,453)
Fund balances, July 1	236,180	-	236,180	236,180	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 257,453</u>	<u>\$ (257,453)</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, 2022

EXHIBIT D-3f

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Robert Waters</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 460,755	\$ (102,216)	\$ 358,539	\$ 358,539	\$ -
Grades 1-5	2,834,812	374,587	3,209,399	2,194,664	1,014,735
Grades 6-8	922,405	(54,245)	868,160	868,160	-
Total regular programs - instruction	<u>4,217,972</u>	<u>218,126</u>	<u>4,436,098</u>	<u>3,421,363</u>	<u>1,014,735</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	458,574	23,448	482,022	482,021	1
General supplies	1,381,942	44,896	1,426,838	112,052	1,314,786
Total regular programs - undistributed instruction	<u>1,840,516</u>	<u>68,344</u>	<u>1,908,860</u>	<u>594,073</u>	<u>1,314,787</u>
Total regular programs	<u>6,058,488</u>	<u>286,470</u>	<u>6,344,958</u>	<u>4,015,436</u>	<u>2,329,522</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	207,640	97,488	305,128	305,127	1
Other salaries for instruction	227,372	12,620	239,992	239,992	-
General supplies	3,200	(2,004)	1,196	1,188	8
Total learning/language disabilities	<u>438,212</u>	<u>108,104</u>	<u>546,316</u>	<u>546,307</u>	<u>9</u>
Resource room/resource center:					
Salaries of teachers	521,250	(79,050)	442,200	442,200	-
General supplies	6,907	(1,228)	5,679	5,679	-
Total resource room/resource center	<u>528,157</u>	<u>(80,278)</u>	<u>447,879</u>	<u>447,879</u>	<u>-</u>
Autism:					
Salaries of teachers	429,495	(53,918)	375,577	375,577	-
General supplies	12,800	(12,800)	-	-	-
Total autism	<u>442,295</u>	<u>(66,718)</u>	<u>375,577</u>	<u>375,577</u>	<u>-</u>
Total special education - instruction	<u>1,408,664</u>	<u>(38,892)</u>	<u>1,369,772</u>	<u>1,369,763</u>	<u>9</u>
Bilingual education:					
Salaries of teachers	669,345	(30,737)	638,608	638,607	1
General supplies	22,400	(3,127)	19,273	19,273	-
Total bilingual education	<u>691,745</u>	<u>(33,864)</u>	<u>657,881</u>	<u>657,880</u>	<u>1</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	(5,490)	2,014	2,014	-
Other salaries for instruction	60,500	(26,167)	34,333	34,333	-
Total other instructional	<u>68,004</u>	<u>(31,657)</u>	<u>36,347</u>	<u>36,347</u>	<u>-</u>
Total - instruction	<u>8,226,901</u>	<u>182,057</u>	<u>8,408,958</u>	<u>6,079,426</u>	<u>2,329,532</u>
Attendance and social work services:					
Salaries	77,378	(32,907)	44,471	44,471	-
Salary drop out prevention officer	158,555	(158,555)	-	-	-
Salaries of family support team	84,228	(1,618)	82,610	82,610	-
Family/parent liaison salary	90,003	2,994	92,997	92,997	-
Total attendance and social work services	<u>410,164</u>	<u>(190,086)</u>	<u>220,078</u>	<u>220,078</u>	<u>-</u>
Health services:					
Salaries of social services coordinators	161,846	70,778	232,624	232,624	-
Supplies and materials	1,760	(284)	1,476	1,476	-
Total health services	<u>163,606</u>	<u>70,494</u>	<u>234,100</u>	<u>234,100</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	103,357	(2,547)	100,810	100,809	1
Purchased professional - educational services	20,000	(20,000)	-	-	-
Total improvement of instructional services	<u>123,357</u>	<u>(22,547)</u>	<u>100,810</u>	<u>100,809</u>	<u>1</u>

CITY OF UNION CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3f

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Robert Waters</u>					
Educational media services/school library:					
Salaries	\$ 57,255	\$ 10,139	\$ 67,394	\$ 67,394	\$ -
Salaries of technology coordinators	120,300	1,000	121,300	121,300	-
Purchased professional - technical services	1,657	-	1,657	1,649	8
Supplies and materials	69,128	(406)	68,722	64,698	4,024
Total educational media services/school library	<u>248,340</u>	<u>10,733</u>	<u>259,073</u>	<u>255,041</u>	<u>4,032</u>
Support services - school administration:					
Salaries of principals/assistant principals	295,841	(127,394)	168,447	168,447	-
Salaries of secretarial and clerical assistants	304,997	13,756	318,753	318,753	-
Supplies and materials	30,400	(5,047)	25,353	21,869	3,484
Total support services - school administration	<u>631,238</u>	<u>(118,685)</u>	<u>512,553</u>	<u>509,069</u>	<u>3,484</u>
Security:					
Salaries	385,339	68,034	453,373	453,373	-
Total security	<u>385,339</u>	<u>68,034</u>	<u>453,373</u>	<u>453,373</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,453,726	-	2,453,726	2,453,726	-
Total unallocated employee benefits	<u>2,453,726</u>	<u>-</u>	<u>2,453,726</u>	<u>2,453,726</u>	<u>-</u>
Total undistributed expenditures	<u>4,415,770</u>	<u>(182,057)</u>	<u>4,233,713</u>	<u>4,226,196</u>	<u>7,517</u>
Total expenditures	<u>12,642,671</u>	<u>-</u>	<u>12,642,671</u>	<u>10,305,622</u>	<u>2,337,049</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	11,309,449	-	11,309,449	10,293,351	1,016,098
Total other financing sources	<u>11,309,449</u>	<u>-</u>	<u>11,309,449</u>	<u>10,293,351</u>	<u>1,016,098</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,333,222)	-	(1,333,222)	(12,271)	(1,320,951)
Fund balances, July 1	1,333,222	-	1,333,222	1,333,222	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,320,951</u>	<u>\$ (1,320,951)</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, 2022

EXHIBIT D-3g

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Jefferson</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 266,980	\$ 16,780	\$ 283,760	\$ 283,760	\$ -
Grades 1-5	1,070,314	169,226	1,239,540	576,588	662,952
Total regular programs - instruction	<u>1,337,294</u>	<u>186,006</u>	<u>1,523,300</u>	<u>860,348</u>	<u>662,952</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	185,007	(20,697)	164,310	164,310	-
General supplies	211,988	1,304	213,292	25,786	187,506
Total regular programs - undistributed instruction	<u>396,995</u>	<u>(19,393)</u>	<u>377,602</u>	<u>190,096</u>	<u>187,506</u>
Total regular programs	<u>1,734,289</u>	<u>166,613</u>	<u>1,900,902</u>	<u>1,050,444</u>	<u>850,458</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	120,730	8,410	129,140	129,140	-
Other salaries for instruction	122,244	2,187	124,431	124,430	1
General supplies	4,000	-	4,000	4,000	-
Total learning/language disabilities	<u>246,974</u>	<u>10,597</u>	<u>257,571</u>	<u>257,570</u>	<u>1</u>
Resource room/resource center:					
Salaries of teachers	201,650	(101,925)	99,725	99,725	-
General supplies	4,800	-	4,800	4,800	-
Total resource room/resource center	<u>206,450</u>	<u>(101,925)</u>	<u>104,525</u>	<u>104,525</u>	<u>-</u>
Total special education - instruction	<u>453,424</u>	<u>(91,328)</u>	<u>362,096</u>	<u>362,095</u>	<u>1</u>
Bilingual education:					
Salaries of teachers	290,955	17,825	308,780	308,780	-
Purchased professional - technical services	8,000	(345)	7,655	4,381	3,274
Total bilingual education	<u>298,955</u>	<u>17,480</u>	<u>316,435</u>	<u>313,161</u>	<u>3,274</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	13,176	(4,555)	8,621	8,621	-
Other salaries for instruction	103,170	(25,365)	77,805	77,805	-
Other supplemental/at-risk programs:					
Salaries of teachers	5,600	(5,600)	-	-	-
Total other instructional	<u>121,946</u>	<u>(35,520)</u>	<u>86,426</u>	<u>86,426</u>	<u>-</u>
Total - instruction	<u>2,608,614</u>	<u>57,245</u>	<u>2,665,859</u>	<u>1,812,126</u>	<u>853,733</u>
Attendance and social work services:					
Salaries of family support team	191,300	(67,222)	124,078	124,078	-
Total attendance and social work services	<u>191,300</u>	<u>(67,222)</u>	<u>124,078</u>	<u>124,078</u>	<u>-</u>
Health services:					
Salaries	66,618	46,827	113,445	113,445	-
Total health services	<u>66,618</u>	<u>46,827</u>	<u>113,445</u>	<u>113,445</u>	<u>-</u>
Educational media services/school library:					
Purchased professional - technical services	1,089	-	1,089	1,089	-
Supplies and materials	74,253	(406)	73,847	68,897	4,950
Total educational media services/school library	<u>75,342</u>	<u>(406)</u>	<u>74,936</u>	<u>69,986</u>	<u>4,950</u>
Support services - school administration:					
Salaries of principals/assistant principals	173,386	2,115	175,501	175,500	1
Salaries of secretarial and clerical assistants	404,368	(50,374)	353,994	353,994	-
Other professional and technical services	22,555	(542)	22,013	21,023	990
Other purchased services (400-500 series)	800	(12)	788	776	12
Supplies and materials	30,029	-	30,029	19,597	10,432
Total support services - school administration	<u>631,138</u>	<u>(48,813)</u>	<u>582,325</u>	<u>570,890</u>	<u>11,435</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, 2022

EXHIBIT D-3g

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Jefferson</u>					
Security:					
Salaries	\$ 274,854	\$ 12,369	\$ 287,223	\$ 287,223	\$ -
Total security	<u>274,854</u>	<u>12,369</u>	<u>287,223</u>	<u>287,223</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,286,512	-	1,286,512	1,269,915	16,597
Total unallocated employee benefits	<u>1,286,512</u>	<u>-</u>	<u>1,286,512</u>	<u>1,269,915</u>	<u>16,597</u>
Total undistributed expenditures	<u>2,525,764</u>	<u>(57,245)</u>	<u>2,468,519</u>	<u>2,435,537</u>	<u>32,982</u>
Total expenditures	<u>5,134,378</u>	<u>-</u>	<u>5,134,378</u>	<u>4,247,663</u>	<u>886,715</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,860,622	-	4,860,622	4,197,260	663,362
Total other financing sources	<u>4,860,622</u>	<u>-</u>	<u>4,860,622</u>	<u>4,197,260</u>	<u>663,362</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(273,756)	-	(273,756)	(50,403)	(223,353)
Fund balances, July 1	273,756	-	273,756	273,756	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 223,353</u>	<u>\$ (223,353)</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, 2022

EXHIBIT D-3d

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Sara M. Gilmore</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 1,471,527	\$ 36,438	\$ 1,507,965	\$ 1,400,789	\$ 107,176
Grades 6-8	761,525	154,155	915,680	915,680	-
Total regular programs - instruction	<u>2,233,052</u>	<u>190,593</u>	<u>2,423,645</u>	<u>2,316,469</u>	<u>107,176</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	130,130	(6,947)	123,183	123,182	1
Other purchased services (400-500 series)	41,280	(1,540)	39,740	17,650	22,090
General supplies	566,070	(7,455)	558,615	34,345	524,270
Total regular programs - undistributed instruction	<u>737,480</u>	<u>(15,942)</u>	<u>721,538</u>	<u>175,177</u>	<u>546,361</u>
Total regular programs	<u>2,970,532</u>	<u>174,651</u>	<u>3,145,183</u>	<u>2,491,646</u>	<u>653,537</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	114,980	(6,039)	108,941	108,941	-
General supplies	6,400	(2,000)	4,400	4,400	-
Total resource room/resource center	<u>121,380</u>	<u>(8,039)</u>	<u>113,341</u>	<u>113,341</u>	<u>-</u>
Total special education - instruction	<u>121,380</u>	<u>(8,039)</u>	<u>113,341</u>	<u>113,341</u>	<u>-</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	10,482	(9,392)	1,090	1,090	-
School-sponsored athletics:					
Supplies and materials	2,000	(2,000)	-	-	-
Before/after school programs:					
Salaries of teachers	29,104	(27,641)	1,463	1,463	-
Other salaries for instruction	50,964	2,218	53,182	53,182	-
Purchased professional and technical services	7,920	(7,920)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	11,520	(8,788)	2,732	2,732	-
Total other instructional	<u>111,990</u>	<u>(53,523)</u>	<u>58,467</u>	<u>58,467</u>	<u>-</u>
Total - instruction	<u>3,203,902</u>	<u>113,089</u>	<u>3,316,991</u>	<u>2,663,454</u>	<u>653,537</u>
Attendance and social work services:					
Salaries	28,050	5,912	33,962	33,962	-
Salaries of family support team	269,096	(25,141)	243,955	243,954	1
Supplies and materials	1,954	(1,954)	-	-	-
Total attendance and social work services	<u>299,100</u>	<u>(21,183)</u>	<u>277,917</u>	<u>277,916</u>	<u>1</u>
Other support services - students-regular:					
Purchased professional - educational services	1,600	(1,600)	-	-	-
Total other support services - students-regular	<u>1,600</u>	<u>(1,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	4,800	-	4,800	4,800	-
Total improvement of instructional services	<u>4,800</u>	<u>-</u>	<u>4,800</u>	<u>4,800</u>	<u>-</u>
Educational media services/school library:					
Salaries	66,308	3,819	70,127	70,127	-
Purchased professional - technical services	1,657	-	1,657	1,649	8
Supplies and materials	81,453	(5,389)	76,064	70,373	5,691
Total educational media services/school library	<u>149,418</u>	<u>(1,570)</u>	<u>147,848</u>	<u>142,149</u>	<u>5,699</u>
Instruction staff training services:					
Supplies and materials	800	(800)	-	-	-
Total instruction staff training services	<u>800</u>	<u>(800)</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, 2022

EXHIBIT D-3d

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Sara M. Gilmore</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 265,949	\$ (99,119)	\$ 166,830	\$ 166,829	\$ 1
Salaries of secretarial and clerical assistants	124,932	1,797	126,729	126,729	-
Supplies and materials	2,944	(1,197)	1,747	-	1,747
Total support services - school administration	<u>393,825</u>	<u>(98,519)</u>	<u>295,306</u>	<u>293,558</u>	<u>1,748</u>
Security:					
Salaries	372,311	12,183	384,494	384,494	-
Total security	<u>372,311</u>	<u>12,183</u>	<u>384,494</u>	<u>384,494</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	1,600	(1,600)	-	-	-
Total student transportation services	<u>1,600</u>	<u>(1,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	777,396	-	777,396	777,395	1
Total unallocated employee benefits	<u>777,396</u>	<u>-</u>	<u>777,396</u>	<u>777,395</u>	<u>1</u>
Total undistributed expenditures	<u>2,000,850</u>	<u>(113,089)</u>	<u>1,887,761</u>	<u>1,880,312</u>	<u>7,449</u>
Total expenditures	<u>5,204,752</u>	<u>-</u>	<u>5,204,752</u>	<u>4,543,766</u>	<u>660,986</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	4,531,015	-	4,531,015	4,423,727	107,288
Total other financing sources	<u>4,531,015</u>	<u>-</u>	<u>4,531,015</u>	<u>4,423,727</u>	<u>107,288</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(673,737)	-	(673,737)	(120,039)	(553,698)
Fund balances, July 1	673,737	-	673,737	673,737	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 553,698</u>	<u>\$ (553,698)</u>

CITY OF UNION CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3h

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Washington</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 314,475	\$ (134,780)	\$ 179,695	\$ 179,695	\$ -
Grades 1-5	3,130,661	(17,331)	3,113,330	2,399,894	713,436
Grades 6-8	293,540	(12,891)	280,649	280,649	-
Total regular programs - instruction	<u>3,738,676</u>	<u>(165,002)</u>	<u>3,573,674</u>	<u>2,860,238</u>	<u>713,436</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	232,434	10,769	243,203	243,203	-
General supplies	946,249	48,630	994,879	96,165	898,714
Textbooks	21,600	(5,391)	16,209	15,786	423
Total regular programs - undistributed instruction	<u>1,200,283</u>	<u>54,008</u>	<u>1,254,291</u>	<u>355,154</u>	<u>899,137</u>
Total regular programs	<u>4,938,959</u>	<u>(110,994)</u>	<u>4,827,965</u>	<u>3,215,392</u>	<u>1,612,573</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	201,753	(141,222)	60,531	60,531	-
General supplies	602	-	602	602	-
Total learning/language disabilities	<u>202,355</u>	<u>(141,222)</u>	<u>61,133</u>	<u>61,133</u>	<u>-</u>
Multiple disabilities:					
General supplies	4,000	-	4,000	3,090	910
Total multiple disabilities	<u>4,000</u>	<u>-</u>	<u>4,000</u>	<u>3,090</u>	<u>910</u>
Resource room/resource center:					
Salaries of teachers	183,340	30,470	213,810	213,809	1
Purchased professional - technical services	2,400	(2,400)	-	-	-
General supplies	1,339	(1,339)	-	-	-
Total resource room/resource center	<u>187,079</u>	<u>26,731</u>	<u>213,810</u>	<u>213,809</u>	<u>1</u>
Total special education - instruction	<u>393,434</u>	<u>(114,491)</u>	<u>278,943</u>	<u>278,032</u>	<u>911</u>
Bilingual education:					
Salaries of teachers	850,755	143,290	994,045	994,045	-
Other salaries for instruction	43,670	2,530	46,200	46,200	-
General supplies	9,299	(1,332)	7,967	6,913	1,054
Total bilingual education	<u>903,724</u>	<u>144,488</u>	<u>1,048,212</u>	<u>1,047,158</u>	<u>1,054</u>
Other instructional:					
School-sponsored athletics:					
Purchased services (300-500 series)	16,000	(16,000)	-	-	-
Supplies and materials	4,000	(4,000)	-	-	-
Before/after school programs:					
Salaries of teachers	7,504	(6,801)	703	703	-
Other salaries for instruction	60,644	8,279	68,923	68,923	-
Total other instructional	<u>88,148</u>	<u>(18,522)</u>	<u>69,626</u>	<u>69,626</u>	<u>-</u>
Total - instruction	<u>6,324,265</u>	<u>(99,519)</u>	<u>6,224,746</u>	<u>4,610,208</u>	<u>1,614,538</u>
Attendance and social work services:					
Salary drop out prevention officer	100,089	(100,089)	-	-	-
Family/parent liaison salary	84,008	43,238	127,246	127,246	-
Total attendance and social work services	<u>184,097</u>	<u>(56,851)</u>	<u>127,246</u>	<u>127,246</u>	<u>-</u>
Health services:					
Salaries	65,618	12,401	78,019	78,018	1
Supplies and materials	2,000	(1,786)	214	214	-
Total health services	<u>67,618</u>	<u>10,615</u>	<u>78,233</u>	<u>78,232</u>	<u>1</u>

CITY OF UNION CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3h

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Washington</u>					
Educational media services/school library:					
Salaries	\$ 35,086	\$ (3,254)	\$ 31,832	\$ 31,832	\$ -
Purchased professional - technical services	1,658	-	1,658	1,649	9
Supplies and materials	74,253	(407)	73,846	68,897	4,949
Total educational media services/school library	<u>110,997</u>	<u>(3,661)</u>	<u>107,336</u>	<u>102,378</u>	<u>4,958</u>
Support services - school administration:					
Salaries of principals/assistant principals	315,284	11,269	326,553	326,552	1
Salaries of secretarial and clerical assistants	418,206	16,904	435,110	435,110	-
Supplies and materials	26,938	(15,976)	10,962	10,753	209
Total support services - school administration	<u>760,428</u>	<u>12,197</u>	<u>772,625</u>	<u>772,415</u>	<u>210</u>
Security:					
Salaries	281,643	137,219	418,862	418,862	-
Total security	<u>281,643</u>	<u>137,219</u>	<u>418,862</u>	<u>418,862</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,682,399	-	1,682,399	1,662,641	19,758
Total unallocated employee benefits	<u>1,682,399</u>	<u>-</u>	<u>1,682,399</u>	<u>1,662,641</u>	<u>19,758</u>
Total undistributed expenditures	<u>3,087,182</u>	<u>99,519</u>	<u>3,186,701</u>	<u>3,161,774</u>	<u>24,927</u>
Total expenditures	<u>9,411,447</u>	<u>-</u>	<u>9,411,447</u>	<u>7,771,982</u>	<u>1,639,465</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	8,446,068	-	8,446,068	7,732,478	713,590
Total other financing sources	<u>8,446,068</u>	<u>-</u>	<u>8,446,068</u>	<u>7,732,478</u>	<u>713,590</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(965,379)	-	(965,379)	(39,504)	(925,875)
Fund balances, July 1	965,379	-	965,379	965,379	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 925,875</u>	<u>\$ (925,875)</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, 2022

EXHIBIT D-3i

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Roosevelt</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 526,210	\$ 153,295	\$ 679,505	\$ 679,505	\$ -
Grades 1-5	2,639,754	293,767	2,933,521	2,310,024	623,497
Grades 6-8	757,870	(289,460)	468,410	468,410	-
Total regular programs - instruction	<u>3,923,834</u>	<u>157,602</u>	<u>4,081,436</u>	<u>3,457,939</u>	<u>623,497</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	331,435	25,243	356,678	356,677	1
General supplies	826,036	20,931	846,967	69,375	777,592
Total regular programs - undistributed instruction	<u>1,157,471</u>	<u>46,174</u>	<u>1,203,645</u>	<u>426,052</u>	<u>777,593</u>
Total regular programs	<u>5,081,305</u>	<u>203,776</u>	<u>5,285,081</u>	<u>3,883,991</u>	<u>1,401,090</u>
Special education:					
Cognitive - moderate:					
Salaries of teachers	140,350	(43,096)	97,254	97,254	-
General supplies	4,000	(4,000)	-	-	-
Total cognitive - moderate	<u>144,350</u>	<u>(47,096)</u>	<u>97,254</u>	<u>97,254</u>	<u>-</u>
Learning/language disabilities:					
Salaries of teachers	460,465	50,725	511,190	511,190	-
Other salaries for instruction	76,140	7,100	83,240	83,240	-
General supplies	4,000	(3,358)	642	642	-
Total learning/language disabilities	<u>540,605</u>	<u>54,467</u>	<u>595,072</u>	<u>595,072</u>	<u>-</u>
Multiple disabilities:					
Salaries of teachers	98,450	7,725	106,175	106,175	-
General supplies	4,000	-	4,000	3,035	965
Total multiple disabilities	<u>102,450</u>	<u>7,725</u>	<u>110,175</u>	<u>109,210</u>	<u>965</u>
Resource room/resource center:					
Salaries of teachers	161,300	34,796	196,096	196,095	1
General supplies	800	-	800	-	800
Total resource room/resource center	<u>162,100</u>	<u>34,796</u>	<u>196,896</u>	<u>196,095</u>	<u>801</u>
Total special education - instruction	<u>949,505</u>	<u>49,892</u>	<u>999,397</u>	<u>997,631</u>	<u>1,766</u>
Bilingual education:					
Salaries of teachers	520,000	(17,424)	502,576	502,576	-
Other salaries for instruction	146,473	10,507	156,980	156,980	-
General supplies	40,222	(254)	39,968	35,891	4,077
Total bilingual education	<u>706,695</u>	<u>(7,171)</u>	<u>699,524</u>	<u>695,447</u>	<u>4,077</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	(236)	7,268	7,267	1
Other salaries for instruction	70,947	(5,796)	65,151	65,151	-
Other supplemental/at-risk programs:					
Salaries of teachers	769	(769)	-	-	-
Total other instructional	<u>79,220</u>	<u>(6,801)</u>	<u>72,419</u>	<u>72,418</u>	<u>1</u>
Total - instruction	<u>6,816,725</u>	<u>239,696</u>	<u>7,056,421</u>	<u>5,649,487</u>	<u>1,406,934</u>
Attendance and social work services:					
Salaries	112,058	(40,932)	71,126	71,126	-
Salary drop out prevention officer	109,285	(109,285)	-	-	-
Salaries of family support team	167,750	(147,496)	20,254	20,254	-
Family/parent liaison salary	80,355	5,484	85,839	85,838	1
Other purchased services (400-500 series)	360	(360)	-	-	-
Other objects	240	(240)	-	-	-
Total attendance and social work services	<u>470,048</u>	<u>(292,829)</u>	<u>177,219</u>	<u>177,218</u>	<u>1</u>

CITY OF UNION CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3i

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Roosevelt</u>					
Health services:					
Salaries	\$ 82,128	\$ 5,375	\$ 87,503	\$ 87,503	\$ -
Supplies and materials	2,000	(421)	1,579	1,579	-
Total health services	<u>84,128</u>	<u>4,954</u>	<u>89,082</u>	<u>89,082</u>	<u>-</u>
Other support services - students-regular:					
Purchased professional - educational services	1,200	(1,200)	-	-	-
Supplies and materials	1,400	-	1,400	-	1,400
Total other support services - students-regular	<u>2,600</u>	<u>(1,200)</u>	<u>1,400</u>	<u>-</u>	<u>1,400</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	2,400	(2,400)	-	-	-
Supplies and materials	2,985	-	2,985	2,985	-
Total improvement of instructional services	<u>5,385</u>	<u>(2,400)</u>	<u>2,985</u>	<u>2,985</u>	<u>-</u>
Educational media services/school library:					
Purchased professional - technical services	1,657	-	1,657	1,649	8
Supplies and materials	43,714	(6,343)	37,371	33,970	3,401
Total educational media services/school library	<u>45,371</u>	<u>(6,343)</u>	<u>39,028</u>	<u>35,619</u>	<u>3,409</u>
Support services - school administration:					
Salaries of principals/assistant principals	339,319	5,341	344,660	344,660	-
Salaries of secretarial and clerical assistants	237,857	11,562	249,419	249,419	-
Supplies and materials	22,925	(2,355)	20,570	9,417	11,153
Total support services - school administration	<u>600,101</u>	<u>14,548</u>	<u>614,649</u>	<u>603,496</u>	<u>11,153</u>
Security:					
Salaries	399,641	43,574	443,215	443,215	-
Total security	<u>399,641</u>	<u>43,574</u>	<u>443,215</u>	<u>443,215</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,116,914	-	2,116,914	2,057,639	59,275
Total unallocated employee benefits	<u>2,116,914</u>	<u>-</u>	<u>2,116,914</u>	<u>2,057,639</u>	<u>59,275</u>
Total undistributed expenditures	<u>3,724,188</u>	<u>(239,696)</u>	<u>3,484,492</u>	<u>3,409,254</u>	<u>75,238</u>
Total expenditures	<u>10,540,913</u>	<u>-</u>	<u>10,540,913</u>	<u>9,058,741</u>	<u>1,482,172</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,752,411	-	9,752,411	9,128,330	624,081
Total other financing sources	<u>9,752,411</u>	<u>-</u>	<u>9,752,411</u>	<u>9,128,330</u>	<u>624,081</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(788,502)	-	(788,502)	69,589	(858,091)
Fund balances, July 1	788,502	-	788,502	788,502	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 858,091</u>	<u>\$ (858,091)</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, 2022

EXHIBIT D-3j

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Jose Marti STEM Academy</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 4,476,160	\$ 291,393	\$ 4,767,553	\$ 4,657,723	\$ 109,830
Total regular programs - instruction	<u>4,476,160</u>	<u>291,393</u>	<u>4,767,553</u>	<u>4,657,723</u>	<u>109,830</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	-	16,078	16,078	16,077	1
Purchased professional - educational services	53,249	-	53,249	24,115	29,134
General supplies	277,697	(147,185)	130,512	66,308	64,204
Total regular programs - undistributed instruction	<u>330,946</u>	<u>(131,107)</u>	<u>199,839</u>	<u>106,500</u>	<u>93,339</u>
Total regular programs	<u>4,807,106</u>	<u>160,286</u>	<u>4,967,392</u>	<u>4,764,223</u>	<u>203,169</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	308,475	(48,363)	260,112	260,112	-
General supplies	1,600	-	1,600	-	1,600
Total resource room/resource center	<u>310,075</u>	<u>(48,363)</u>	<u>261,712</u>	<u>260,112</u>	<u>1,600</u>
Total special education - instruction	<u>310,075</u>	<u>(48,363)</u>	<u>261,712</u>	<u>260,112</u>	<u>1,600</u>
Bilingual education:					
Salaries of teachers	154,225	16,507	170,732	170,732	-
General supplies	2,854	-	2,854	1,254	1,600
Total bilingual education	<u>157,079</u>	<u>16,507</u>	<u>173,586</u>	<u>171,986</u>	<u>1,600</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	14,670	(1,750)	12,920	12,920	-
Before/after school programs:					
Other salaries for instruction	66,355	(41,959)	24,396	24,396	-
Other supplemental/at-risk programs:					
Salaries of teachers	39,720	(13,289)	26,431	26,431	-
Other special schools:					
General Supplies	2,180	-	2,180	-	2,180
Total other instructional	<u>122,925</u>	<u>(56,998)</u>	<u>65,927</u>	<u>63,747</u>	<u>2,180</u>
Total - instruction	<u>5,397,185</u>	<u>71,432</u>	<u>5,468,617</u>	<u>5,260,068</u>	<u>208,549</u>
Attendance and social work services:					
Salaries	148,748	79,677	228,425	228,424	1
Salaries of family support team	69,618	(69,618)	-	-	-
Family/parent liaison salary	110,705	7,405	118,110	118,110	-
Purchase professional & technical services	10,400	(10,400)	-	-	-
Supplies and materials	5,680	-	5,680	5,258	422
Total attendance and social work services	<u>345,151</u>	<u>7,064</u>	<u>352,215</u>	<u>351,792</u>	<u>423</u>
Health services:					
Salaries	283,011	5,466	288,477	288,477	-
Supplies and materials	960	(960)	-	-	-
Total health services	<u>283,971</u>	<u>4,506</u>	<u>288,477</u>	<u>288,477</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	257,184	(12,417)	244,767	244,766	1
Total other support services - students-regular	<u>257,184</u>	<u>(12,417)</u>	<u>244,767</u>	<u>244,766</u>	<u>1</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	190,437	(21,027)	169,410	169,410	-
Supplies and materials	3,200	-	3,200	-	3,200
Other objects	4,000	-	4,000	1,315	2,685
Total improvement of instructional services	<u>197,637</u>	<u>(21,027)</u>	<u>176,610</u>	<u>170,725</u>	<u>5,885</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, 2022

EXHIBIT D-3j

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Jose Marti STEM Academy</u>					
Educational media services/school library:					
Purchased professional - technical services	\$ 1,657	\$ -	\$ 1,657	\$ 1,649	\$ 8
Other purchased services (400-500 series)	3,920	(3,920)	-	-	-
Supplies and materials	74,254	-	74,254	46,686	27,568
Total educational media services/school library	<u>79,831</u>	<u>(3,920)</u>	<u>75,911</u>	<u>48,335</u>	<u>27,576</u>
Instruction staff training services:					
Other purchased services (400-500 series)	2,497	-	2,497	1,722	775
Total instruction staff training services	<u>2,497</u>	<u>-</u>	<u>2,497</u>	<u>1,722</u>	<u>775</u>
Support services - school administration:					
Salaries of principals/assistant principals	333,702	11,986	345,688	345,687	1
Salaries of secretarial and clerical assistants	213,423	10,035	223,458	223,458	-
Other professional and technical services	3,640	(3,540)	100	100	-
Supplies and materials	24,315	-	24,315	12,520	11,795
Total support services - school administration	<u>575,080</u>	<u>18,481</u>	<u>593,561</u>	<u>581,765</u>	<u>11,796</u>
Security:					
Salaries	475,589	(63,719)	411,870	411,869	1
General supplies	400	(400)	-	-	-
Total security	<u>475,989</u>	<u>(64,119)</u>	<u>411,870</u>	<u>411,869</u>	<u>1</u>
Unallocated employee benefits:					
Health benefits	1,911,858	-	1,911,858	1,895,132	16,726
Total unallocated employee benefits	<u>1,911,858</u>	<u>-</u>	<u>1,911,858</u>	<u>1,895,132</u>	<u>16,726</u>
Total undistributed expenditures	<u>4,129,198</u>	<u>(71,432)</u>	<u>4,057,766</u>	<u>3,994,583</u>	<u>63,183</u>
Total expenditures	<u>9,526,383</u>	<u>-</u>	<u>9,526,383</u>	<u>9,254,651</u>	<u>271,732</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,141,733	-	9,141,733	9,030,884	110,849
Total other financing sources	<u>9,141,733</u>	<u>-</u>	<u>9,141,733</u>	<u>9,030,884</u>	<u>110,849</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(384,650)	-	(384,650)	(223,767)	(160,883)
Fund balances, July 1	384,650	-	384,650	384,650	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 160,883</u>	<u>\$ (160,883)</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, 2022

EXHIBIT D-3k

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Veteran's Memorial School</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 303,825	\$ (133,439)	\$ 170,386	\$ 170,386	\$ -
Grades 1-5	2,234,866	492,052	2,726,918	1,565,604	1,161,314
Total regular programs - instruction	<u>2,538,691</u>	<u>358,613</u>	<u>2,897,304</u>	<u>1,735,990</u>	<u>1,161,314</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	301,106	6,595	307,701	307,701	-
Purchased professional - educational services	5,600	(5,600)	-	-	-
General supplies	596,169	38,418	634,587	43,087	591,500
Total regular programs - undistributed instruction	<u>902,875</u>	<u>39,413</u>	<u>942,288</u>	<u>350,788</u>	<u>591,500</u>
Total regular programs	<u>3,441,566</u>	<u>398,026</u>	<u>3,839,592</u>	<u>2,086,778</u>	<u>1,752,814</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	325,575	(246,792)	78,783	78,783	-
General supplies	1,600	(1,600)	-	-	-
Total resource room/resource center	<u>327,175</u>	<u>(248,392)</u>	<u>78,783</u>	<u>78,783</u>	<u>-</u>
Total special education - instruction	<u>327,175</u>	<u>(248,392)</u>	<u>78,783</u>	<u>78,783</u>	<u>-</u>
Bilingual education:					
Salaries of teachers	209,780	127,595	337,375	337,375	-
General supplies	24,000	(14,234)	9,766	9,766	-
Total bilingual education	<u>233,780</u>	<u>113,361</u>	<u>347,141</u>	<u>347,141</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	7,504	27,883	35,387	35,387	-
Other salaries for instruction	47,334	16,012	63,346	63,346	-
Total other instructional	<u>54,838</u>	<u>43,895</u>	<u>98,733</u>	<u>98,733</u>	<u>-</u>
Total - instruction	<u>4,057,359</u>	<u>306,890</u>	<u>4,364,249</u>	<u>2,611,435</u>	<u>1,752,814</u>
Attendance and social work services:					
Salaries	156,530	(156,530)	-	-	-
Family/parent liaison salary	122,058	(40,517)	81,541	81,541	-
Total attendance and social work services	<u>278,588</u>	<u>(197,047)</u>	<u>81,541</u>	<u>81,541</u>	<u>-</u>
Health services:					
Salaries	58,135	5,955	64,090	64,090	-
Salaries of social services coordinators	92,928	8,450	101,378	101,378	-
Supplies and materials	1,920	(1,920)	-	-	-
Total health services	<u>152,983</u>	<u>12,485</u>	<u>165,468</u>	<u>165,468</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	120,300	(120,300)	-	-	-
Total other support services - students-regular	<u>120,300</u>	<u>(120,300)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Improvement of instructional services:					
Supplies and materials	6,900	(5,620)	1,280	1,280	-
Total improvement of instructional services	<u>6,900</u>	<u>(5,620)</u>	<u>1,280</u>	<u>1,280</u>	<u>-</u>
Educational media services/school library:					
Purchased professional - technical services	1,645	-	1,645	1,637	8
Supplies and materials	74,253	(406)	73,847	39,028	34,819
Total educational media services/school library	<u>75,898</u>	<u>(406)</u>	<u>75,492</u>	<u>40,665</u>	<u>34,827</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, 2022

EXHIBIT D-3k

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Veteran's Memorial School</u>					
Support services - school administration:					
Salaries of principals/assistant principals	\$ 259,679	\$ (37,278)	\$ 222,401	\$ 222,401	\$ -
Salaries of secretarial and clerical assistants	138,328	11,229	149,557	149,557	-
Other purchased services (400-500 series)	5,600	(1,700)	3,900	2,810	1,090
Supplies and materials	7,200	(7,200)	-	-	-
Other objects	1,600	(139)	1,461	1,461	-
Total support services - school administration	<u>412,407</u>	<u>(35,088)</u>	<u>377,319</u>	<u>376,229</u>	<u>1,090</u>
Security:					
Salaries	165,837	39,086	204,923	204,923	-
Total security	<u>165,837</u>	<u>39,086</u>	<u>204,923</u>	<u>204,923</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,278,882	-	1,278,882	1,249,244	29,638
Total unallocated employee benefits	<u>1,278,882</u>	<u>-</u>	<u>1,278,882</u>	<u>1,249,244</u>	<u>29,638</u>
Total undistributed expenditures	<u>2,491,795</u>	<u>(306,890)</u>	<u>2,184,905</u>	<u>2,119,350</u>	<u>65,555</u>
Total expenditures	<u>6,549,154</u>	<u>-</u>	<u>6,549,154</u>	<u>4,730,785</u>	<u>1,818,369</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	5,972,540	-	5,972,540	4,810,738	1,161,802
Total other financing sources	<u>5,972,540</u>	<u>-</u>	<u>5,972,540</u>	<u>4,810,738</u>	<u>1,161,802</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(576,614)	-	(576,614)	79,953	(656,567)
Fund balances, July 1	576,614	-	576,614	576,614	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 656,567</u>	<u>\$ (656,567)</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, 2022

EXHIBIT D-31

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Union City Early Childhood</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 823,239	\$ (107,691)	\$ 715,548	\$ 606,335	\$ 109,213
Other salaries for instruction:					
Preschool/kindergarten	396,896	62,581	459,477	459,477	-
Total regular programs - instruction	<u>1,220,135</u>	<u>(45,110)</u>	<u>1,175,025</u>	<u>1,065,812</u>	<u>109,213</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	6,000	(6,000)	-	-	-
Other purchased services (400-500 series)	1,440	(1,440)	-	-	-
General supplies	277,608	155,152	432,760	-	432,760
Total regular programs - undistributed instruction	<u>285,048</u>	<u>147,712</u>	<u>432,760</u>	<u>-</u>	<u>432,760</u>
Total regular programs	<u>1,505,183</u>	<u>102,602</u>	<u>1,607,785</u>	<u>1,065,812</u>	<u>541,973</u>
Special education:					
Resource room/resource center:					
Salaries of teachers	272,040	13,466	285,506	285,506	-
Purchased professional - educational services	2,400	(2,400)	-	-	-
General supplies	20,800	(20,800)	-	-	-
Total resource room/resource center	<u>295,240</u>	<u>(9,734)</u>	<u>285,506</u>	<u>285,506</u>	<u>-</u>
Total special education - instruction	<u>295,240</u>	<u>(9,734)</u>	<u>285,506</u>	<u>285,506</u>	<u>-</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	29,500	(10,849)	18,651	18,651	-
Other salaries for instruction	40,500	19,987	60,487	60,487	-
Total other instructional	<u>70,000</u>	<u>9,138</u>	<u>79,138</u>	<u>79,138</u>	<u>-</u>
Total - instruction	<u>1,870,423</u>	<u>102,006</u>	<u>1,972,429</u>	<u>1,430,456</u>	<u>541,973</u>
Attendance and social work services:					
Salary drop out prevention officer	125,043	8,425	133,468	133,468	-
Family/parent liaison salary	46,956	(369)	46,587	46,587	-
Purchase professional & technical services	2,000	(2,000)	-	-	-
Total attendance and social work services	<u>173,999</u>	<u>6,056</u>	<u>180,055</u>	<u>180,055</u>	<u>-</u>
Health services:					
Salaries of social services coordinators	66,618	1,961	68,579	68,578	1
Purchased professional and technical services	258,552	(258,552)	-	-	-
Other purchased services (400-500 series)	6,000	(6,000)	-	-	-
Supplies and materials	23,600	(23,600)	-	-	-
Total health services	<u>354,770</u>	<u>(286,191)</u>	<u>68,579</u>	<u>68,578</u>	<u>1</u>
Educational media services/school library:					
Salaries	290,219	1,171	291,390	291,389	1
Purchased professional - technical services	3,708	-	3,708	3,542	166
Supplies and materials	74,253	(406)	73,847	39,029	34,818
Total educational media services/school library	<u>368,180</u>	<u>765</u>	<u>368,945</u>	<u>333,960</u>	<u>34,985</u>
Security:					
Salaries	147,717	177,364	325,081	325,081	-
Total security	<u>147,717</u>	<u>177,364</u>	<u>325,081</u>	<u>325,081</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,018,149	-	1,018,149	988,511	29,638
Total unallocated employee benefits	<u>1,018,149</u>	<u>-</u>	<u>1,018,149</u>	<u>988,511</u>	<u>29,638</u>
Total undistributed expenditures	<u>2,062,815</u>	<u>(102,006)</u>	<u>1,960,809</u>	<u>1,896,185</u>	<u>64,624</u>
Total expenditures	<u>3,933,238</u>	<u>-</u>	<u>3,933,238</u>	<u>3,326,641</u>	<u>606,597</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, 2022

EXHIBIT D-31

	<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	\$ 3,628,398	\$ -	\$ 3,628,398	\$ 3,519,017	\$ 109,381
Total other financing sources	<u>3,628,398</u>	<u>-</u>	<u>3,628,398</u>	<u>3,519,017</u>	<u>109,381</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(304,840)	-	(304,840)	192,376	(497,216)
Fund balances, July 1	304,840	-	304,840	304,840	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 497,216</u>	<u>\$ (497,216)</u>

CITY OF UNION CITY SCHOOL DISTRICT
 BLENDED RESOURCE FUND 15
 SCHEDULE OF BLENDED EXPENDITURES - BUDGET AND ACTUAL
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT D-3m

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Union City High School</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 11,274,340	\$ 603,882	\$ 11,878,222	\$ 11,445,217	\$ 433,005
Total regular programs - instruction	<u>11,274,340</u>	<u>603,882</u>	<u>11,878,222</u>	<u>11,445,217</u>	<u>433,005</u>
Regular programs - undistributed instruction:					
Other purchased services (400-500 series)	4,560	-	4,560	-	4,560
General supplies	1,435,177	(96,098)	1,339,079	85,310	1,253,769
Textbooks	20,000	-	20,000	12,920	7,080
Other objects	21,599	(10,756)	10,843	9,162	1,681
Total regular programs - undistributed instruction	<u>1,481,336</u>	<u>(106,854)</u>	<u>1,374,482</u>	<u>107,392</u>	<u>1,267,090</u>
Total regular programs	<u>12,755,676</u>	<u>497,028</u>	<u>13,252,704</u>	<u>11,552,609</u>	<u>1,700,095</u>
Special education:					
Multiple disabilities:					
Salaries of teachers	427,625	131,714	559,339	559,339	-
Other salaries for instruction	257,579	(43,795)	213,784	213,784	-
General supplies	7,712	(6,645)	1,067	-	1,067
Total multiple disabilities	<u>692,916</u>	<u>81,274</u>	<u>774,190</u>	<u>773,123</u>	<u>1,067</u>
Resource room/resource center:					
Salaries of teachers	2,487,594	(233,508)	2,254,086	2,254,086	-
General supplies	18,986	(17,387)	1,599	600	999
Total resource room/resource center	<u>2,506,580</u>	<u>(250,895)</u>	<u>2,255,685</u>	<u>2,254,686</u>	<u>999</u>
Autism:					
Salaries of teachers	204,750	5,201	209,951	209,950	1
General supplies	6,400	-	6,400	3,493	2,907
Total autism	<u>211,150</u>	<u>5,201</u>	<u>216,351</u>	<u>213,443</u>	<u>2,908</u>
Total special education - instruction	<u>3,410,646</u>	<u>(164,420)</u>	<u>3,246,226</u>	<u>3,241,252</u>	<u>4,974</u>
Bilingual education:					
Salaries of teachers	1,464,250	(57,075)	1,407,175	1,407,175	-
General supplies	60,048	(47,892)	12,156	9,462	2,694
Textbooks	4,000	-	4,000	4,000	-
Other objects	10,112	(9,091)	1,021	1,021	-
Total bilingual education	<u>1,538,410</u>	<u>(114,058)</u>	<u>1,424,352</u>	<u>1,421,658</u>	<u>2,694</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	50,000	(35,523)	14,477	615	13,862
School-sponsored athletics:					
Purchased services (300-500 series)	40,000	(29,214)	10,786	10,525	261
Supplies and materials	179,993	174,984	354,977	275,573	79,404
Before/after school programs:					
Salaries of teachers	-	94,791	94,791	94,791	-
Other salaries for instruction	60,000	112,772	172,772	172,772	-
Other supplemental/at-risk programs:					
Salaries of teachers	603,798	45,336	649,134	649,134	-
Total other instructional	<u>933,791</u>	<u>363,146</u>	<u>1,296,937</u>	<u>1,203,410</u>	<u>93,527</u>
Total - instruction	<u>18,638,523</u>	<u>581,696</u>	<u>19,220,219</u>	<u>17,418,929</u>	<u>1,801,290</u>
Attendance and social work services:					
Salaries	388,242	(125,236)	263,006	263,006	-
Salary drop out prevention officer	546,526	(464,535)	81,991	81,460	531
Family/parent liaison salary	498,030	(186,011)	312,019	312,019	-
Total attendance and social work services	<u>1,432,798</u>	<u>(775,782)</u>	<u>657,016</u>	<u>656,485</u>	<u>531</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, 2022

EXHIBIT D-3m

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Union City High School</u>					
Health services:					
Salaries	\$ 434,065	\$ 153,427	\$ 587,492	\$ 587,492	\$ -
Salaries of social services coordinators	331,866	4,600	336,466	336,466	-
Total health services	<u>765,931</u>	<u>158,027</u>	<u>923,958</u>	<u>923,958</u>	<u>-</u>
Other support services - students-regular:					
Salaries of other professional staff	696,409	51,717	748,126	748,126	-
Total other support services - students-regular	<u>696,409</u>	<u>51,717</u>	<u>748,126</u>	<u>748,126</u>	<u>-</u>
Improvement of instructional services:					
Salaries of other professional staff	274,892	(273,474)	1,418	1,417	1
Salaries of secretarial and clerical assistants	65,670	(65,670)	-	-	-
Other purchased services (400-500 series)	6,400	(318)	6,082	6,082	-
Supplies and materials	115,708	(4,993)	110,715	68,981	41,734
Total improvement of instructional services	<u>462,670</u>	<u>(344,455)</u>	<u>118,215</u>	<u>76,480</u>	<u>41,735</u>
Educational media services/school library:					
Salaries	-	70,208	70,208	70,208	-
Purchased professional - technical services	1,643	-	1,643	1,636	7
Supplies and materials	74,253	(407)	73,846	39,029	34,817
Other objects	-	85,380	85,380	85,380	-
Total educational media services/school library	<u>75,896</u>	<u>155,181</u>	<u>231,077</u>	<u>196,253</u>	<u>34,824</u>
Support services - school administration:					
Salaries of principals/assistant principals	971,199	27,043	998,242	998,241	1
Salaries of secretarial and clerical assistants	355,736	(42,194)	313,542	313,542	-
Supplies and materials	125,035	(1,340)	123,695	75,911	47,784
Other objects	120,577	(700)	119,877	101,621	18,256
Total support services - school administration	<u>1,572,547</u>	<u>(17,191)</u>	<u>1,555,356</u>	<u>1,489,315</u>	<u>66,041</u>
Security:					
Salaries	1,483,201	190,807	1,674,008	1,674,008	-
Total security	<u>1,483,201</u>	<u>190,807</u>	<u>1,674,008</u>	<u>1,674,008</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	5,578,909	-	5,578,909	5,578,909	-
Total unallocated employee benefits	<u>5,578,909</u>	<u>-</u>	<u>5,578,909</u>	<u>5,578,909</u>	<u>-</u>
Total undistributed expenditures	<u>12,068,361</u>	<u>(581,696)</u>	<u>11,486,665</u>	<u>11,343,534</u>	<u>143,131</u>
Total expenditures	<u>30,706,884</u>	<u>-</u>	<u>30,706,884</u>	<u>28,762,463</u>	<u>1,944,421</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	29,179,359	-	29,179,359	28,745,814	433,545
Total other financing sources	<u>29,179,359</u>	<u>-</u>	<u>29,179,359</u>	<u>28,745,814</u>	<u>433,545</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,527,525)	-	(1,527,525)	(16,649)	(1,510,876)
Fund balances, July 1	1,527,525	-	1,527,525	1,527,525	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,510,876</u>	<u>\$ (1,510,876)</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, 2022

EXHIBIT D-3n

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Colin Powell School</u>					
EXPENDITURES					
Current:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 482,130	\$ 19,550	\$ 501,680	\$ 501,680	\$ -
Grades 1-5	2,970,758	(2,132)	2,968,626	2,499,829	468,797
Total regular programs - instruction	<u>3,452,888</u>	<u>17,418</u>	<u>3,470,306</u>	<u>3,001,509</u>	<u>468,797</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	280,495	28,053	308,548	308,548	-
General supplies	397,625	26,807	424,432	96,201	328,231
Total regular programs - undistributed instruction	<u>678,120</u>	<u>54,860</u>	<u>732,980</u>	<u>404,749</u>	<u>328,231</u>
Total regular programs	<u>4,131,008</u>	<u>72,278</u>	<u>4,203,286</u>	<u>3,406,258</u>	<u>797,028</u>
Special education:					
Learning/language disabilities:					
Salaries of teachers	107,600	1,000	108,600	108,600	-
Other salaries for instruction	61,123	1,092	62,215	62,215	-
Other purchased services (400-500 series)	1,200	-	1,200	1,053	147
General supplies	3,600	-	3,600	-	3,600
Total learning/language disabilities	<u>173,523</u>	<u>2,092</u>	<u>175,615</u>	<u>171,868</u>	<u>3,747</u>
Resource room/resource center:					
Salaries of teachers	500,740	(79,850)	420,890	420,890	-
Other purchased services (400-500 series)	5,600	-	5,600	3,602	1,998
General supplies	8,000	-	8,000	8,000	-
Total resource room/resource center	<u>514,340</u>	<u>(79,850)</u>	<u>434,490</u>	<u>432,492</u>	<u>1,998</u>
Total special education - instruction	<u>687,863</u>	<u>(77,758)</u>	<u>610,105</u>	<u>604,360</u>	<u>5,745</u>
Bilingual education:					
Salaries of teachers	1,091,550	(86,601)	1,004,949	1,004,949	-
Other purchased services (400-500 series)	1,600	-	1,600	1,600	-
General supplies	8,000	-	8,000	4,428	3,572
Total bilingual education	<u>1,101,150</u>	<u>(86,601)</u>	<u>1,014,549</u>	<u>1,010,977</u>	<u>3,572</u>
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	7,000	(7,000)	-	-	-
Before/after school programs:					
Salaries of teachers	7,504	10,701	18,205	18,205	-
Other salaries for instruction	46,084	118,642	164,726	164,726	-
Purchased professional and technical services	10,000	(10,000)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	6,120	(3,618)	2,502	2,502	-
Total other instructional	<u>76,708</u>	<u>108,725</u>	<u>185,433</u>	<u>185,433</u>	<u>-</u>
Total - instruction	<u>5,996,729</u>	<u>16,644</u>	<u>6,013,373</u>	<u>5,207,028</u>	<u>806,345</u>
Attendance and social work services:					
Salary drop out prevention officer	103,895	(103,895)	-	-	-
Salaries of family support team	103,555	66,776	170,331	170,331	-
Other purchased services (400-500 series)	400	(400)	-	-	-
Supplies and materials	480	-	480	480	-
Total attendance and social work services	<u>208,330</u>	<u>(37,519)</u>	<u>170,811</u>	<u>170,811</u>	<u>-</u>
Health services:					
Salaries	121,103	9,063	130,166	130,165	1
Supplies and materials	3,396	(1)	3,395	2,491	904
Total health services	<u>124,499</u>	<u>9,062</u>	<u>133,561</u>	<u>132,656</u>	<u>905</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, 2022

EXHIBIT D-3n

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
<u>School: Colin Powell School</u>					
Other support services - students-regular:					
Purchased professional - educational services	\$ 8,796	\$ -	\$ 8,796	\$ 8,796	\$ -
Other purchased services (400-500 series)	5,040	-	5,040	5,040	-
Supplies and materials	177	-	177	177	-
Total other support services - students-regular	<u>14,013</u>	<u>-</u>	<u>14,013</u>	<u>14,013</u>	<u>-</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	161,723	56,324	218,047	218,047	-
Purchased professional - educational services	16,000	(16,000)	-	-	-
Supplies and materials	9,760	-	9,760	4,544	5,216
Total improvement of instructional services	<u>187,483</u>	<u>40,324</u>	<u>227,807</u>	<u>222,591</u>	<u>5,216</u>
Educational media services/school library:					
Purchased professional - technical services	4,138	-	4,138	4,015	123
Supplies and materials	74,253	(406)	73,847	39,028	34,819
Total educational media services/school library	<u>78,391</u>	<u>(406)</u>	<u>77,985</u>	<u>43,043</u>	<u>34,942</u>
Instruction staff training services:					
Supplies and materials	240	-	240	-	240
Total instruction staff training services	<u>240</u>	<u>-</u>	<u>240</u>	<u>-</u>	<u>240</u>
Support services - school administration:					
Salaries of principals/assistant principals	458,007	9,750	467,757	467,757	-
Salaries of secretarial and clerical assistants	270,925	(63,134)	207,791	207,791	-
Supplies and materials	800	-	800	800	-
Total support services - school administration	<u>729,732</u>	<u>(53,384)</u>	<u>676,348</u>	<u>676,348</u>	<u>-</u>
Security:					
Salaries	478,491	25,279	503,770	503,769	1
General supplies	400	-	400	400	-
Total security	<u>478,891</u>	<u>25,279</u>	<u>504,170</u>	<u>504,169</u>	<u>1</u>
Unallocated employee benefits:					
Health benefits	1,718,884	-	1,718,884	1,676,965	41,919
Total unallocated employee benefits	<u>1,718,884</u>	<u>-</u>	<u>1,718,884</u>	<u>1,676,965</u>	<u>41,919</u>
Total undistributed expenditures	<u>3,540,463</u>	<u>(16,644)</u>	<u>3,523,819</u>	<u>3,440,596</u>	<u>83,223</u>
Total expenditures	<u>9,537,192</u>	<u>-</u>	<u>9,537,192</u>	<u>8,647,624</u>	<u>889,568</u>
OTHER FINANCING SOURCES					
Transfers in - contribution to school based budgeting	9,121,043	-	9,121,043	8,652,105	468,938
Total other financing sources	<u>9,121,043</u>	<u>-</u>	<u>9,121,043</u>	<u>8,652,105</u>	<u>468,938</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(416,149)	-	(416,149)	4,481	(420,630)
Fund balances, July 1	416,149	-	416,149	416,149	-
Fund balances, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 420,630</u>	<u>\$ (420,630)</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
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1a)	Additional or Compensatory Special Education and Related Services	Adult Education and Literacy, Title II	Elementary and Secondary Education Act, Title I, Part A
REVENUES				
Federal sources	\$ 22,580,956	\$ 526,302	\$ 1,992,519	\$ 5,006,718
State sources	32,077,038	-	-	-
Private sources	805,709	-	-	-
Total revenues	<u>55,463,703</u>	<u>526,302</u>	<u>1,992,519</u>	<u>5,006,718</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	10,529,208	6,376	726,937	321,044
Other salaries for instruction	694,401	147,897	-	-
Purchased professional and technical services	83,822	-	-	-
Other purchased services	4,500	-	-	-
Tuition to CSSD & regional day schools	-	277,725	-	-
Supplies and materials	1,510,807	-	23,874	369,216
General supplies	4,650	-	-	-
Textbooks	32,682	-	-	-
Other objects	10,903	-	8,957	-
Miscellaneous expenditures	116,371	-	-	-
Total instruction	<u>12,987,344</u>	<u>431,998</u>	<u>759,768</u>	<u>690,260</u>
Support services:				
Salaries	6,532,235	-	6,384	67,034
Salaries of principals/assistant principals	188,135	-	-	-
Salaries of other professional staff	809,811	-	-	-
Salaries of secretarial and clerical assistants	199,760	-	-	-
Other salaries	166,407	-	-	-
Other salaries for instruction	991,172	-	-	-
Personal services - employee benefits	5,254,221	-	134,518	81,841
Purchased professional and technical services	505,190	-	-	24,666
Purchased professional -educational services	230,092	-	-	-
Purchased educational services- contracted pre-k	24,253,201	-	-	-
Purchased educational services- Head Start	1,044,236	-	-	-
Other purchased services	919	-	1,020,529	-
Transportation - contracted services: (Special education students) - joint agreement	-	94,304	-	-
Travel	1,779	-	-	-
Supplies and materials	115,443	-	-	-
General supplies	1,060,616	-	-	-
Other objects	6,000	-	36,000	47,514
Scholarships awarded	95,021	-	-	-
Student activities	700,172	-	-	-
Total support services	<u>42,154,410</u>	<u>94,304</u>	<u>1,197,431</u>	<u>221,055</u>
Capital outlay:				
Instructional equipment	761,523	-	35,320	-
Total capital outlay	<u>761,523</u>	<u>-</u>	<u>35,320</u>	<u>-</u>
Total expenditures	<u>55,903,277</u>	<u>526,302</u>	<u>1,992,519</u>	<u>911,315</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - local contribution from general fund	450,090	-	-	-
Transfer out - contribution to school based budget	-	-	-	(4,095,403)
Total other financing sources (uses)	<u>450,090</u>	<u>-</u>	<u>-</u>	<u>(4,095,403)</u>
Total outflows	<u>55,453,187</u>	<u>526,302</u>	<u>1,992,519</u>	<u>5,006,718</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	10,516	-	-	-
Fund balance, July 1	1,055,735	-	-	-
Fund balance, June 30	<u>\$ 1,066,251</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Elementary and Secondary Education Act						
Title I, SIA	Title II, Part A	Title III, Part A	Title IV, Part A	I.D.E.A., Basic	ARP I.D.E.A., Basic	Totals 2022
\$ 23,555	\$ 706,837	\$ 466,154	\$ 440,222	\$ 3,233,609	\$ 763,333	\$ 35,740,205
-	-	-	-	-	-	32,077,038
-	-	-	-	-	-	805,709
<u>23,555</u>	<u>706,837</u>	<u>466,154</u>	<u>440,222</u>	<u>3,233,609</u>	<u>763,333</u>	<u>68,622,952</u>
18,516	331,800	110,200	19,100	-	-	12,063,181
-	-	-	-	-	-	842,298
-	-	-	-	-	-	83,822
-	-	-	-	-	-	4,500
-	-	-	-	-	-	277,725
-	-	-	336,025	-	-	2,239,922
-	-	144,676	27,146	-	-	176,472
-	-	-	-	-	-	32,682
-	-	-	-	-	-	19,860
-	-	-	-	-	-	116,371
<u>18,516</u>	<u>331,800</u>	<u>254,876</u>	<u>382,271</u>	<u>-</u>	<u>-</u>	<u>15,856,833</u>
-	-	-	-	2,881,551	550,000	10,037,204
-	-	-	-	-	-	188,135
-	-	-	-	-	-	809,811
-	-	-	-	-	-	199,760
-	-	-	-	-	-	166,407
-	-	-	-	-	-	991,172
1,417	153,000	81,790	1,461	220,439	42,075	5,970,762
-	-	-	583	131,619	171,258	833,316
-	52,629	-	-	-	-	282,721
-	-	-	-	-	-	24,253,201
-	-	-	-	-	-	1,044,236
-	-	-	-	-	-	1,021,448
-	-	-	-	-	-	94,304
-	-	-	-	-	-	1,779
-	-	-	4,895	-	-	120,338
-	-	-	-	-	-	1,060,616
-	-	-	-	-	-	89,514
-	-	-	-	-	-	95,021
-	-	-	-	-	-	700,172
<u>1,417</u>	<u>205,629</u>	<u>81,790</u>	<u>6,939</u>	<u>3,233,609</u>	<u>763,333</u>	<u>47,959,917</u>
3,622	-	-	51,012	-	-	851,477
<u>3,622</u>	<u>-</u>	<u>-</u>	<u>51,012</u>	<u>-</u>	<u>-</u>	<u>851,477</u>
23,555	537,429	336,666	440,222	3,233,609	763,333	64,668,227
-	-	-	-	-	-	450,090
-	(169,408)	(129,488)	-	-	-	(4,394,299)
-	<u>(169,408)</u>	<u>(129,488)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,944,209)</u>
<u>23,555</u>	<u>706,837</u>	<u>466,154</u>	<u>440,222</u>	<u>3,233,609</u>	<u>763,333</u>	<u>68,612,436</u>
-	-	-	-	-	-	10,516
-	-	-	-	-	-	1,055,735
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,066,251</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1b)	I.D.E.A., Preschool	ARP I.D.E.A., Preschool	P.L. 101-392 (Vocational Education) - Perkins
REVENUES				
Federal sources	\$ -	\$ 82,247	\$ 64,616	\$ 129,713
State sources	32,077,038	-	-	-
Private sources	805,709	-	-	-
Total revenues	32,882,747	82,247	64,616	129,713
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	2,470,322	-	-	-
Other salaries for instruction	694,401	-	-	-
Purchased professional and technical services	-	-	-	58,759
Other purchased services	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-
Supplies and materials	2,350	-	-	70,954
General supplies	4,650	-	-	-
Textbooks	32,682	-	-	-
Other objects	-	-	-	-
Miscellaneous expenditures	116,371	-	-	-
Total instruction	3,320,776	-	-	129,713
Support services:				
Salaries	-	-	-	-
Salaries of principals/assistant principals	188,135	-	-	-
Salaries of other professional staff	743,380	-	-	-
Salaries of secretarial and clerical assistants	199,760	-	-	-
Other salaries	166,407	-	-	-
Other salaries for instruction	991,172	-	-	-
Personal services - employee benefits	-	-	-	-
Purchased professional and technical services	96,951	82,247	64,616	-
Purchased professional -educational services	230,092	-	-	-
Purchased educational services- contracted pre-k	24,253,201	-	-	-
Purchased educational services- Head Start	1,044,236	-	-	-
Other purchased services	-	-	-	-
Transportation - contracted services: (Special education students) - joint agreement	-	-	-	-
Travel	-	-	-	-
Supplies and materials	115,274	-	-	-
General supplies	1,060,616	-	-	-
Other objects	6,000	-	-	-
Scholarships awarded	95,021	-	-	-
Student activities	700,172	-	-	-
Total support services	29,890,417	82,247	64,616	-
Capital outlay:				
Instructional equipment	111,128	-	-	-
Total capital outlay	111,128	-	-	-
Total expenditures	33,322,321	82,247	64,616	129,713
OTHER FINANCING SOURCES (USES)				
Transfer in - local contribution from general fund	450,090	-	-	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing sources (uses)	450,090	-	-	-
Total outflows	32,872,231	82,247	64,616	129,713
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	10,516	-	-	-
Fund balance, July 1	1,055,735	-	-	-
Fund balance, June 30	\$ 1,066,251	\$ -	\$ -	\$ -

21st Century Community Center of Learning	CARES Emergency Relief Grant	CARES ESSER II	Temporary Assistance for Needy Families (TANF)			Total Carried Forward
			School Based Youth Services	Parent Linking Program	Adolescent Pregnancy Prevention Initiative	
\$ 606,340	\$ 171,975	\$ 20,813,220	\$ 491,475	\$ 154,770	\$ 66,600	\$ 22,580,956
-	-	-	-	-	-	32,077,038
-	-	-	-	-	-	805,709
<u>606,340</u>	<u>171,975</u>	<u>20,813,220</u>	<u>491,475</u>	<u>154,770</u>	<u>66,600</u>	<u>55,463,703</u>
411,081	36,573	7,119,757	491,475	-	-	10,529,208
-	-	-	-	-	-	694,401
11,545	-	13,518	-	-	-	83,822
4,500	-	-	-	-	-	4,500
-	-	-	-	-	-	-
6,759	120,128	1,310,616	-	-	-	1,510,807
-	-	-	-	-	-	4,650
-	-	-	-	-	-	32,682
3,153	7,750	-	-	-	-	10,903
-	-	-	-	-	-	116,371
<u>437,038</u>	<u>164,451</u>	<u>8,443,891</u>	<u>491,475</u>	<u>-</u>	<u>-</u>	<u>12,987,344</u>
116,210	-	6,416,025	-	-	-	6,532,235
-	-	-	-	-	-	188,135
-	-	-	-	-	66,431	809,811
-	-	-	-	-	-	199,760
-	-	-	-	-	-	166,407
-	-	-	-	-	-	991,172
33,544	-	5,220,677	-	-	-	5,254,221
16,850	7,524	82,232	-	154,770	-	505,190
-	-	-	-	-	-	230,092
-	-	-	-	-	-	24,253,201
-	-	-	-	-	-	1,044,236
919	-	-	-	-	-	919
-	-	-	-	-	-	-
1,779	-	-	-	-	-	1,779
-	-	-	-	-	169	115,443
-	-	-	-	-	-	1,060,616
-	-	-	-	-	-	6,000
-	-	-	-	-	-	95,021
-	-	-	-	-	-	700,172
<u>169,302</u>	<u>7,524</u>	<u>11,718,934</u>	<u>-</u>	<u>154,770</u>	<u>66,600</u>	<u>42,154,410</u>
-	-	650,395	-	-	-	761,523
-	-	650,395	-	-	-	761,523
<u>606,340</u>	<u>171,975</u>	<u>20,813,220</u>	<u>491,475</u>	<u>154,770</u>	<u>66,600</u>	<u>55,903,277</u>
-	-	-	-	-	-	450,090
-	-	-	-	-	-	-
-	-	-	-	-	-	450,090
<u>606,340</u>	<u>171,975</u>	<u>20,813,220</u>	<u>491,475</u>	<u>154,770</u>	<u>66,600</u>	<u>55,453,187</u>
-	-	-	-	-	-	10,516
-	-	-	-	-	-	1,055,735
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,066,251</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	Total Brought Forward (Ex. E-1c)	Preschool Education Aid	N.J. Nonpublic Textbook Aid	N.J. Nonpublic Nursing Services Aid
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	1,867,821	29,946,443	32,682	72,187
Private sources	805,709	-	-	-
Total revenues	<u>2,673,530</u>	<u>29,946,443</u>	<u>32,682</u>	<u>72,187</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	211,373	2,258,949	-	-
Other salaries for instruction	-	694,401	-	-
Purchased professional and technical services	-	-	-	-
Other purchased services	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-
Supplies and materials	2,350	-	-	-
General supplies	4,650	-	-	-
Textbooks	-	-	32,682	-
Other objects	-	-	-	-
Miscellaneous expenditures	116,371	-	-	-
Total instruction	<u>334,744</u>	<u>2,953,350</u>	<u>32,682</u>	<u>-</u>
Support services:				
Salaries	-	-	-	-
Salaries of principals/assistant principals	-	188,135	-	-
Salaries of other professional staff	-	743,380	-	-
Salaries of secretarial and clerical assistants	-	199,760	-	-
Other salaries	-	166,407	-	-
Other salaries for instruction	-	991,172	-	-
Personal services - employee benefits	-	-	-	-
Purchased professional and technical services	96,951	-	-	-
Purchased professional -educational services	-	-	-	72,187
Purchased educational services- contracted pre-k	-	24,253,201	-	-
Purchased educational services- Head Start	143,108	901,128	-	-
Other purchased services	-	-	-	-
Transportation - contracted services: (Special education students) - joint agreement	-	-	-	-
Travel	-	-	-	-
Supplies and materials	115,274	-	-	-
General supplies	1,060,616	-	-	-
Other objects	6,000	-	-	-
Scholarships awarded	95,021	-	-	-
Student activities	700,172	-	-	-
Total support services	<u>2,217,142</u>	<u>27,443,183</u>	<u>-</u>	<u>72,187</u>
Capital outlay:				
Instructional equipment	111,128	-	-	-
Total capital outlay	<u>111,128</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>2,663,014</u>	<u>30,396,533</u>	<u>32,682</u>	<u>72,187</u>
OTHER FINANCING SOURCES (USES)				
Transfer in - local contribution from general fund	-	450,090	-	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>450,090</u>	<u>-</u>	<u>-</u>
Total outflows	<u>2,663,014</u>	<u>29,946,443</u>	<u>32,682</u>	<u>72,187</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	10,516	-	-	-
Fund balance, July 1	1,055,735	-	-	-
Fund balance, June 30	<u>\$ 1,066,251</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	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
68,798	20,828	6,900	39,614	12,183	9,582	32,077,038
-	-	-	-	-	-	805,709
<u>68,798</u>	<u>20,828</u>	<u>6,900</u>	<u>39,614</u>	<u>12,183</u>	<u>9,582</u>	<u>32,882,747</u>
-	-	-	-	-	-	2,470,322
-	-	-	-	-	-	694,401
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,350
-	-	-	-	-	-	4,650
-	-	-	-	-	-	32,682
-	-	-	-	-	-	-
-	-	-	-	-	-	116,371
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,320,776</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	188,135
-	-	-	-	-	-	743,380
-	-	-	-	-	-	199,760
-	-	-	-	-	-	166,407
-	-	-	-	-	-	991,172
-	-	-	-	-	-	-
-	-	-	-	-	-	96,951
68,798	20,828	6,900	39,614	12,183	9,582	230,092
-	-	-	-	-	-	24,253,201
-	-	-	-	-	-	1,044,236
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	115,274
-	-	-	-	-	-	1,060,616
-	-	-	-	-	-	6,000
-	-	-	-	-	-	95,021
-	-	-	-	-	-	700,172
<u>68,798</u>	<u>20,828</u>	<u>6,900</u>	<u>39,614</u>	<u>12,183</u>	<u>9,582</u>	<u>29,890,417</u>
-	-	-	-	-	-	111,128
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,128</u>
68,798	20,828	6,900	39,614	12,183	9,582	33,322,321
-	-	-	-	-	-	450,090
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>450,090</u>
68,798	20,828	6,900	39,614	12,183	9,582	32,872,231
-	-	-	-	-	-	10,516
-	-	-	-	-	-	1,055,735
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,066,251</u>

CITY OF UNION CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

	Total Brought Forward (Ex. E-1d)	N.J. Nonpublic Transportation Initiative	N.J. Nonpublic Security Aid	Family Friendly Center
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	1,147,245	24,499	98,765	27,499
Private sources	805,709	-	-	-
Total revenues	1,952,954	24,499	98,765	27,499
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	-	-	-	26,910
Other salaries for instruction	-	-	-	-
Purchased professional and technical services	-	-	-	-
Other purchased services	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-
Supplies and materials	175	-	-	-
General supplies	(175)	-	-	-
Textbooks	-	-	-	-
Other objects	-	-	-	-
Miscellaneous expenditures	-	-	-	589
Total instruction	-	-	-	27,499
Support services:				
Salaries	-	-	-	-
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	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-
Purchased educational services- Head Start	-	-	-	-
Other purchased services	-	-	-	-
Transportation - contracted services: (Special education students) - joint agreement	-	-	-	-
Travel	-	-	-	-
Supplies and materials	-	-	98,765	-
General supplies	1,036,117	24,499	-	-
Other objects	-	-	-	-
Scholarships awarded	95,021	-	-	-
Student activities	700,172	-	-	-
Total support services	1,831,310	24,499	98,765	-
Capital outlay:				
Instructional equipment	111,128	-	-	-
Total capital outlay	111,128	-	-	-
Total expenditures	1,942,438	24,499	98,765	27,499
OTHER FINANCING SOURCES (USES)				
Transfer in - local contribution from general fund	-	-	-	-
Transfer out - contribution to school based budget	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Total outflows	1,942,438	24,499	98,765	27,499
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	10,516	-	-	-
Fund balance, July 1	1,055,735	-	-	-
Fund balance, June 30	\$ 1,066,251	\$ -	\$ -	\$ -

School Based Youth Services	School Based Youth Services	Parent Linking Program	Adolescent Pregnancy Prevention Initiative	Wraparound Reimbursement	New Jersey Supplemental Nutrition Assistance Program	Total Carried Forward
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305,749	1,496	96,951	7,272	143,108	15,237	1,867,821
-	-	-	-	-	-	805,709
<u>305,749</u>	<u>1,496</u>	<u>96,951</u>	<u>7,272</u>	<u>143,108</u>	<u>15,237</u>	<u>2,673,530</u>
182,967	1,496	-	-	-	-	211,373
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,000	-	-	-	-	-	2,175
5,000	-	-	-	-	-	4,825
-	-	-	-	-	-	-
-	-	-	-	-	-	-
115,782	-	-	-	-	-	116,371
<u>305,749</u>	<u>1,496</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>334,744</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	96,951	-	-	-	96,951
-	-	-	-	-	-	-
-	-	-	-	143,108	-	143,108
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	1,272	-	15,237	115,274
-	-	-	-	-	-	1,060,616
-	-	-	6,000	-	-	6,000
-	-	-	-	-	-	95,021
-	-	-	-	-	-	700,172
-	-	<u>96,951</u>	<u>7,272</u>	<u>143,108</u>	<u>15,237</u>	<u>2,217,142</u>
-	-	-	-	-	-	111,128
-	-	-	-	-	-	111,128
<u>305,749</u>	<u>1,496</u>	<u>96,951</u>	<u>7,272</u>	<u>143,108</u>	<u>15,237</u>	<u>2,663,014</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>305,749</u>	<u>1,496</u>	<u>96,951</u>	<u>7,272</u>	<u>143,108</u>	<u>15,237</u>	<u>2,663,014</u>
-	-	-	-	-	-	10,516
-	-	-	-	-	-	1,055,735
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,066,251</u>

CITY OF UNION CITY SCHOOL DISTRICT
SPECIAL REVENUE FUND
COMBINING SCHEDULES OF PROGRAM REVENUES AND EXPENDITURES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

EXHIBIT E-1d

	SDA Emergent Needs and Capital Maintenance	Scholarship Activities	Student and Other Board Activities	Total Carried Forward
REVENUES				
Federal sources	\$ -	\$ -	\$ -	\$ -
State sources	1,147,245	-	-	1,147,245
Private sources	-	42,025	763,684	805,709
Total revenues	<u>1,147,245</u>	<u>42,025</u>	<u>763,684</u>	<u>1,952,954</u>
EXPENDITURES				
Current:				
Instruction:				
Salaries of teachers	-	-	-	-
Other salaries for instruction	-	-	-	-
Purchased professional and technical services	-	-	-	-
Other purchased services	-	-	-	-
Tuition to CSSD & regional day schools	-	-	-	-
Supplies and materials	-	-	-	-
General supplies	-	-	-	-
Textbooks	-	-	-	-
Other objects	-	-	-	-
Miscellaneous expenditures	-	-	-	-
Total instruction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Support services:				
Salaries	-	-	-	-
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	-	-	-	-
Purchased educational services- contracted pre-k	-	-	-	-
Purchased educational services- Head Start	-	-	-	-
Other purchased services	-	-	-	-
Transportation - contracted services: (Special education students) - joint agreement	-	-	-	-
Travel	-	-	-	-
Supplies and materials	-	-	-	-
General supplies	1,036,117	-	-	1,036,117
Other objects	-	-	-	-
Scholarships awarded	-	95,021	-	95,021
Student activities	-	-	700,172	700,172
Total support services	<u>1,036,117</u>	<u>95,021</u>	<u>700,172</u>	<u>1,831,310</u>
Capital outlay:				
Instructional equipment	111,128	-	-	111,128
Total capital outlay	<u>111,128</u>	<u>-</u>	<u>-</u>	<u>111,128</u>
Total expenditures	<u>1,147,245</u>	<u>95,021</u>	<u>700,172</u>	<u>1,942,438</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>
Total outflows	<u>1,147,245</u>	<u>95,021</u>	<u>700,172</u>	<u>1,942,438</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	-	(52,996)	63,512	10,516
Fund balance, July 1	-	363,893	691,842	1,055,735
Fund balance, June 30	<u>\$ -</u>	<u>\$ 310,897</u>	<u>\$ 755,354</u>	<u>\$ 1,066,251</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, 2022

EXHIBIT E-2

	Original Budget	Budget Transfers	Final Budget	Actual	Variance
EXPENDITURES					
Instruction:					
Salaries of teachers	\$ 2,219,629	\$ 39,320	\$ 2,258,949	\$ 2,258,949	\$ -
Other salaries for instruction	681,866	12,535	694,401	694,401	-
Total instruction	<u>2,901,495</u>	<u>51,855</u>	<u>2,953,350</u>	<u>2,953,350</u>	<u>-</u>
Support services:					
Salaries of principals/assistant principals	185,083	3,052	188,135	188,135	-
Salaries of other professional staff	631,816	112,281	744,097	743,380	717
Salaries of secretarial and clerical assistants	60,060	139,700	199,760	199,760	-
Other salaries	253,846	(87,306)	166,540	166,407	133
Other salaries for instruction	1,146,178	(139,140)	1,007,038	991,172	15,866
Purchased educational services- contracted pre-k	24,360,653	(80,442)	24,280,211	24,253,201	27,010
Purchased educational services- Head Start	908,000	-	908,000	901,128	6,872
Transportation - contracted services: (other than between home and school) - grants	100	-	100	-	100
Supplies and materials	1,452	-	1,452	-	1,452
Total support services	<u>27,547,188</u>	<u>(51,855)</u>	<u>27,495,333</u>	<u>27,443,183</u>	<u>52,150</u>
Total expenditures	<u>\$ 30,448,683</u>	<u>\$ -</u>	<u>\$ 30,448,683</u>	<u>\$ 30,396,533</u>	<u>\$ 52,150</u>

CALCULATION OF BUDGET & CARRYOVER

Total revised 2021-22 Preschool Education Aid	\$ 29,986,005
Add: 2020-21 Actual Carryover - Preschool Education Aid	310,280
Add: Budgeted Transfer from the General Fund 2021-22	450,090
Total Preschool Education Aid Funds Available for 2021-22 Budget	<u>30,746,375</u>
Less: 2021-22 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	<u>(30,448,683)</u>
Available & Unbudgeted Funds as of June 30, 2022	297,692
Add: June 30, 2022 Unexpended Preschool Education Aid	52,150
2021-22 Actual Carryover - Preschool Education Aid	<u>\$ 349,842</u>
2021-22 Preschool Education Aid Carryover Budgeted for Preschool Programs 2022-23	<u>\$ 310,280</u>
2021-22 Preschool Education Aid Carryover Budgeted for Preschool Programs 2023-24	<u>\$ 39,562</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, 2022

EXHIBIT F-1

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2022
			Prior Years	Current Year	
SDA Managed Projects:					
New Elementary School - Construction	12/12/01	\$ 66,102,944	\$ 66,088,694	\$ 11,400	\$ 2,850
New Middle School - Predevelopment	2015-2016	4,808,234	3,731,270	141,346	935,618
Emerson Middle School - Rehabilitation of Exterior	Pending	35,980	-	35,980	-
Union Hill Middle School - Rehabilitation of Exterior	Pending	41,208	-	41,208	-
		<u>70,988,366</u>	<u>69,819,964</u>	<u>229,934</u>	<u>938,468</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>\$ 106,909,132</u>	<u>\$ 105,472,053</u>	<u>\$ 229,934</u>	1,207,145
Reconciliation to Fund Balance:					
Unexpended SDA Managed Projects balances not recognized as fund balance					<u>(938,468)</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, 2022**

EXHIBIT F-2

REVENUES AND OTHER FINANCING SOURCES	
State Sources - SDA Grant	\$ 229,934
EXPENDITURES AND OTHER FINANCING USES	
Construction services	<u>229,934</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
 NEW ELEMENTARY SCHOOL - CONSTRUCTION
 FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2a

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
State sources - SDA Grant	<u>\$ 66,102,944</u>	<u>\$ -</u>	<u>\$ 66,102,944</u>	<u>\$ 66,102,944</u>
EXPENDITURES AND OTHER FINANCING USES				
Construction services	<u>66,088,694</u>	<u>11,400</u>	<u>66,100,094</u>	<u>66,102,944</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ 14,250</u>	<u>\$ (11,400)</u>	<u>\$ 2,850</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	100.00%
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
MIDDLE SCHOOL - PREDEVELOPMENT
FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2b

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
REVENUES AND OTHER FINANCING SOURCES				
State sources - SDA Grant	<u>\$ 4,674,177</u>	<u>\$ 134,057</u>	<u>\$ 4,808,234</u>	<u>\$ 4,808,234</u>
EXPENDITURES AND OTHER FINANCING USES				
Construction services	<u>3,731,270</u>	<u>141,346</u>	<u>3,872,616</u>	<u>4,808,234</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ 942,907</u>	<u>\$ (7,289)</u>	<u>\$ 935,618</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	\$ 4,691,425			
Revised Authorized Cost	\$ 4,808,234			
Percentage Increase over Original Authorized Cost	N/A			
Percentage of Completion	80.54%			
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
 EMERSON MIDDLE SCHOOL - REHABILITATION OF EXTERIOR
 FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2c

	<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	\$ -	\$ 35,980	\$ 35,980	\$ 35,980
EXPENDITURES AND OTHER FINANCING USES				
Construction services	-	35,980	35,980	35,980
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Project Information:

Project Number	GP-0270-L02
Grant Date	Pending
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	Pending
Additional Authorized Cost	N/A
Revised Authorized Cost	N/A
Percentage Increase over Original Authorized Cost	N/A
Percentage of Completion	N/A
Original Target Completion Date	N/A
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
 UNION HILL MIDDLE SCHOOL - REHABILITATION OF EXTERIOR
 FROM INCEPTION AND FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT F-2d

	<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	\$ -	\$ 41,208	\$ 41,208	\$ 41,208
EXPENDITURES AND OTHER FINANCING USES				
Construction services	-	41,208	41,208	41,208
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Additional Project Information:

Project Number	GP-0270-L09
Grant Date	Pending
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	Pending
Additional Authorized Cost	N/A
Revised Authorized Cost	N/A
Percentage Increase over Original Authorized Cost	N/A
Percentage of Completion	N/A
Original Target Completion Date	N/A
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, 2022**

EXHIBIT F-2e

	<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, 2022**

EXHIBIT F-2f

	<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, 2022**

EXHIBIT F-2g

	<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	<u>\$ 30,409,684</u>	<u>\$ -</u>	<u>\$ 30,409,684</u>	<u>\$ 30,409,684</u>
EXPENDITURES AND OTHER FINANCING USES				
Construction services	<u>30,265,159</u>	<u>-</u>	<u>30,265,159</u>	<u>30,409,684</u>
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, 2022**

EXHIBIT F-2h

	<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	\$ 1,030,851	\$ -	\$ 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	<u>997,040</u>	<u>-</u>	<u>997,040</u>	<u>1,000,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)	<u>\$ 33,811</u>	<u>\$ -</u>	<u>\$ 33,811</u>	<u>\$ 30,851</u>

Additional Project Information:

Project Number	30-400-610/731-12
Grant Date	2016-2017
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	\$ 1,000,000
Additional Authorized Cost	\$ 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, 2022**

EXHIBIT G-1

	<u>Food Service Fund</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 4,163,827
Intergovernmental receivable:	
Federal	829,994
Other accounts receivable	111,981
Inventory	154,453
Total current assets	<u>5,260,255</u>
Noncurrent assets:	
Equipment	3,219,353
Less: accumulated depreciation	<u>(1,950,162)</u>
Total noncurrent assets	<u>1,269,191</u>
Total assets	<u>6,529,446</u>
LIABILITIES	
Current liabilities:	
Interfund payable	546,606
Accounts payable	872,159
Financed purchase payable - current portion	<u>207,308</u>
Total current liabilities	<u>1,626,073</u>
Noncurrent liabilities:	
Financed purchase payable - noncurrent portion	<u>414,615</u>
Total liabilities	<u>2,040,688</u>
NET POSITION	
Investment in capital assets	1,269,191
Unrestricted	<u>3,219,567</u>
Total net position	<u>\$ 4,488,758</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, 2022**

EXHIBIT G-2

	<u>Food Service Fund</u>
OPERATING REVENUES	
Charges for services:	
Daily sales - non-reimbursable programs	\$ 324,791
Special functions	269,566
Total operating revenues	<u>594,357</u>
OPERATING EXPENSES	
Cost of sales - reimbursable programs	4,426,839
Cost of sales - non-reimbursable programs	223,201
Salaries and wages	3,117,462
Employee benefits	697,189
Supplies and materials	224,355
Insurance - Other	212,394
Uniforms	80,341
Training	20,836
Management fees	548,180
Equipment rental	105,524
Depreciation expense	360,878
Total operating expenses	<u>10,017,199</u>
Operating (loss)	<u>(9,422,842)</u>
NONOPERATING REVENUES	
State sources:	
State school lunch program	154,986
Federal sources:	
Child and adult care	73,379
Summer food service program for children	10,846,113
Food distribution program	326,864
Fresh fruit and vegetables program	171,187
School equipment	109,328
Private sources	10,000
Interest income	10,200
Total nonoperating revenues	<u>11,702,057</u>
Net income before transfers	2,279,215
Operating transfers out to general fund for refund of prior year expenses	<u>(1,601,930)</u>
Change in net position	677,285
Net position, July 1	3,811,473
Net position, June 30	<u>\$ 4,488,758</u>

**CITY OF UNION CITY SCHOOL DISTRICT
ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT G-3

	<u>Food Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 594,357
Payments to employees	(3,117,462)
Payments for employee benefits	(697,189)
Payments to suppliers	(5,640,740)
Net cash (used for) operating activities	<u>(8,861,034)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
State sources	154,986
Federal sources	12,007,311
Private sources	10,000
Interest income	10,200
Reimbursement to general fund for prior year costs	(1,434,341)
Net cash provided by non-capital financing activities	<u>10,748,156</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of equipment	(70,239)
Finance purchase payments	(207,308)
Net cash (used for) capital and related financing activities	<u>(277,547)</u>
Net increase in cash and cash equivalents	1,609,575
Balance, July 1	2,554,252
Balance, June 30	<u>\$ 4,163,827</u>
RECONCILIATION OF OPERATING (LOSS) TO NET CASH (USED FOR) OPERATING ACTIVITIES:	
Operating (loss)	\$ (9,422,842)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	360,878
Food distribution program	326,864
(Increase) in other accounts receivable	(111,981)
(Increase) in inventories	(3,948)
(Decrease) in accounts payable	(10,005)
Total adjustments	<u>561,808</u>
Net cash (used for) operating activities	<u>\$ (8,861,034)</u>
NON-CASH ACTIVITY FROM NON-CAPITAL FINANCING ACTIVITIES	
Food distribution program	<u>\$ 326,864</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 finance purchases and activity for debt service of the school district.

**CITY OF UNION CITY SCHOOL DISTRICT
LONG-TERM DEBT
SCHEDULE OF OBLIGATIONS UNDER FINANCED PURCHASES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT 1-2

Purpose	Date of Lease	Term of Lease	Amount of Original Lease		Interest Rate	Balance, June 30, 2021	Issued	Retired	Balance, June 30, 2022
			Principal	Interest					
Copiers #9	08/09/17	5 years	550,516	46,838	3.250%	\$ 165,193	\$ -	\$ 115,815	\$ 49,378
District Parking Lot	05/17/18	20 years	11,395,000	5,872,735	3.76% to 5.00%	10,175,000	-	450,000	9,725,000
Exercise, Fitness and Rehabilitation Equipment	07/01/19	5 years	100,666	17,560	3.00%	60,400	-	20,133	40,267
Copiers	08/29/19	5 years	1,684,960	116,262	3.45%	1,010,200	-	325,372	684,828
Computer Equipment	10/17/19	3 years	300,600	-	0.00%	100,200	-	100,200	-
						<u>\$ 11,510,993</u>	<u>\$ -</u>	<u>\$ 1,011,520</u>	<u>\$ 10,499,473</u>

STATISTICAL SECTION
(Unaudited)

CONTENTS:	<u>Page(s)</u>
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.	169 - 174
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	175 - 178
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.	179 - 182
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.	183 - 184
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.	185 - 190

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)

EXHIBIT J-1

	June 30,									
	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018	2019	2020	2021	2022
Governmental activities										
Net invested in capital assets	\$ 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	\$ 316,199,362
Restricted	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	20,568,072
Unrestricted	(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)	(97,005,428)
Total governmental activities net position	\$ 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	\$ 239,762,006
Business-type activity										
Net invested in capital assets	\$ 539,814	\$ 527,775	\$ 780,955	\$ 862,337	\$ 747,584	\$ 639,689	\$ 942,400	\$ 855,348	\$ 1,559,830	\$ 1,269,191
Unrestricted	(291,651)	(129,504)	(401,697)	(161,690)	595,474	177,280	529,178	1,250,435	2,251,643	3,219,567
Total business-type activities net position	\$ 248,163	\$ 398,271	\$ 379,258	\$ 700,647	\$ 1,343,058	\$ 816,969	\$ 1,471,578	\$ 2,105,783	\$ 3,811,473	\$ 4,488,758
Government-wide										
Net invested in capital assets	\$ 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	\$ 317,468,553
Restricted	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	20,568,072
Unrestricted	(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)	(93,785,861)
Total government-wide net position	\$ 329,573,016	\$ 344,836,565	\$ 284,735,340	\$ 285,968,702	\$ 275,603,858	\$ 258,679,979	\$ 248,005,388	\$ 224,513,166	\$ 222,161,078	\$ 244,250,764

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

CITY OF UNION CITY SCHOOL DISTRICT
 CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS
 (UNAUDITED)
 (ACCRUAL BASIS OF ACCOUNTING)

EXHIBIT J-2

	Fiscal Year Ended June 30,									
	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020	2021	2022
EXPENSES										
Governmental activities										
Instruction										
Regular	\$ 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	\$ 106,619,046
Special education	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	18,760,705
Other special instruction	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	12,455,317
Vocational	68,039	35,026	25,414	34,574	45,575	32,068	25,041	17,790	4,574	22,352
Other instruction	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	9,314,938
Support services:										
Tuition	8,570,734	8,178,678	8,965,106	8,964,663	8,805,464	9,289,509	9,831,091	10,642,991	6,404,756	9,821,887
Student & instruction related services	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	86,478,455
School administrative services	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	8,369,108
General and business administrative services	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	13,835,114
Plant operations and maintenance	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	46,713,314
Pupil transportation	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	5,525,592
Food services	-	-	36,826	57,776	-	-	-	-	-	-
Special Schools	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	2,798,783
Charter Schools	202,266	87,691	308,088	300,218	387,200	318,992	236,681	464,001	203,515	240,737
Interest on long-term liabilities	-	23,696	8,682	1,621	14,714	20,962	553,501	513,420	509,697	499,192
Total governmental activities expenses	227,212,124	229,124,413	264,781,209	278,284,560	312,427,472	326,427,611	318,440,087	331,358,188	343,829,658	321,454,540
Business-type activity:										
Food service	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	10,017,199
Total business-type activities expense	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	10,017,199
Total government-wide expenses	\$ 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	\$ 331,471,739
PROGRAM REVENUES										
Governmental activities:										
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 74,343	\$ 763,684
Operating grants and contributions	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	319,456,722
Capital grants and contributions	8,117,569	1,766,299	82,065	1,283,337	688,969	363,232	1,438,505	623,672	2,414,919	1,023,059
Total governmental activities program revenues	235,492,378	226,267,873	244,962,280	257,780,789	278,445,787	288,403,849	284,079,445	284,504,845	316,821,538	321,243,465
Business-type activity:										
Charges for services	531,934	556,393	451,797	488,727	641,982	611,160	594,872	372,426	106,518	594,357
Food service	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	11,592,729
Operating grants and contributions	-	-	14,217	-	-	-	-	-	-	109,328
Capital grants and contributions	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	12,296,414
Total business-type activities program revenues	241,645,997	233,743,857	252,806,154	266,744,761	288,297,016	298,048,156	293,608,167	294,425,568	327,775,334	333,539,879
Total government-wide program revenues	\$ 241,645,997	\$ 233,743,857	\$ 252,806,154	\$ 266,744,761	\$ 288,297,016	\$ 298,048,156	\$ 293,608,167	\$ 294,425,568	\$ 327,775,334	\$ 333,539,879
Net (Expense)/Revenue										
Governmental activities	\$ 8,280,254	\$ (2,856,540)	\$ (19,818,929)	\$ (20,503,771)	\$ (33,981,685)	\$ (38,023,762)	\$ (34,360,642)	\$ (46,853,343)	\$ (27,008,120)	\$ (211,075)
Business-type activity	(202,596)	(151,113)	(19,013)	321,389	642,411	(108,922)	654,609	634,205	1,705,690	2,279,215
Total government-wide net expense	\$ 8,077,658	\$ (3,007,653)	\$ (19,837,942)	\$ (20,182,382)	\$ (33,339,274)	\$ (38,132,684)	\$ (33,706,033)	\$ (46,219,138)	\$ (25,302,430)	\$ 2,068,140

CITY OF UNION CITY SCHOOL DISTRICT
 CHANGES IN NET POSITION
 LAST TEN FISCAL YEARS
 (UNAUDITED)
 (ACCRUAL BASIS OF ACCOUNTING)

EXHIBIT J-2

	Fiscal Year Ended June 30,									
	2013 ⁽¹⁾	2014	2015 ⁽²⁾	2016	2017	2018 ⁽³⁾	2019	2020	2021	2022
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	17,363	154,945	850,430	224,540	254,984	347,615	607,056	414,787	70,521	102,779
Investment earnings	994,153	523,435	1,817,262	1,144,736	3,121,991	457,396	1,012,989	1,264,499	767,213	901,989
Miscellaneous income	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	3,598,141
Special items	(55,661,801)	(2,211,307)	-	-	-	-	-	-	-	-
Transfers	(102,503)	(301,221)	-	-	-	-	-	-	-	-
Total governmental activities	<u>(34,368,397)</u>	<u>17,969,981</u>	<u>23,184,476</u>	<u>21,415,744</u>	<u>22,974,430</u>	<u>21,625,972</u>	<u>23,031,442</u>	<u>22,726,916</u>	<u>21,910,818</u>	<u>21,623,476</u>
Business-type activity:										
Special items	308,347	-	-	-	-	(417,167)	-	-	-	-
Transfers	102,503	301,221	-	-	-	(417,167)	-	-	-	(1,601,930)
Total business-type activities	<u>410,850</u>	<u>301,221</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(417,167)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,601,930)</u>
Total government-wide	<u>\$ (33,957,547)</u>	<u>\$ 18,271,202</u>	<u>\$ 23,184,476</u>	<u>\$ 21,415,744</u>	<u>\$ 22,974,430</u>	<u>\$ 21,208,805</u>	<u>\$ 23,031,442</u>	<u>\$ 22,726,916</u>	<u>\$ 21,910,818</u>	<u>\$ 20,021,546</u>
Change in Net Position										
Governmental activities	\$ (26,088,143)	\$ 15,113,441	\$ 3,365,547	\$ 911,973	\$ (11,007,255)	\$ (16,397,790)	\$ (11,329,200)	\$ (24,126,427)	\$ (5,097,302)	\$ 21,412,401
Business-type activity	208,254	150,108	(19,013)	321,389	642,411	(526,089)	654,609	634,205	1,705,690	677,285
Total government-wide	<u>\$ (25,879,889)</u>	<u>\$ 15,263,549</u>	<u>\$ 3,346,534</u>	<u>\$ 1,233,362</u>	<u>\$ (10,364,844)</u>	<u>\$ (16,923,879)</u>	<u>\$ (10,674,591)</u>	<u>\$ (23,492,222)</u>	<u>\$ (3,391,612)</u>	<u>\$ 22,089,686</u>

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)

	June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund:										
Restricted	\$ 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	\$ 19,233,144
Assigned	74,249,753	48,543,471	46,989,575	21,786,315	15,690,123	11,903,454	10,583,357	11,054,347	25,155,555	28,870,893
Unassigned	(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)	(10,054,086)
Total general fund	\$ 76,846,086	\$ 70,314,946	\$ 88,460,748	\$ 66,102,827	\$ 59,802,838	\$ 49,798,137	\$ 42,229,088	\$ 30,974,239	\$ 31,162,485	\$ 38,049,951
All Other Governmental Funds:										
Restricted	\$ 217,366	\$ 8,805,125	\$ 76,594	\$ -	\$ 626,139	\$ 12,094,930	\$ 2,250,103	\$ 268,677	\$ 1,324,412	\$ 1,334,928
Assigned	5,330,445	8,206,086	1,428,280	25,056,170	6,503,893	-	-	-	-	-
Unassigned	(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)	(2,998,601)
Total all other governmental funds	\$ 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)	\$ (1,663,673)

Source:
 District Records

**CITY OF UNION CITY SCHOOL DISTRICT
CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS,
LAST TEN FISCAL YEARS
(UNAUDITED)
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)**

	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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	17,363	154,945	850,430	224,540	254,984	347,615	607,056	414,787	70,521	102,779
Miscellaneous	994,153	523,435	1,817,262	1,144,736	3,121,991	457,396	1,012,989	1,264,409	767,213	901,989
State sources	227,894,805	218,948,460	222,161,913	227,603,354	234,809,044	241,007,194	252,436,912	261,376,243	269,568,117	293,676,508
Federal sources	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	35,861,591
Private sources	-	-	-	-	-	-	-	-	154,529	805,709
Total revenue	256,888,285	246,730,382	252,683,962	258,269,440	267,721,114	272,528,415	285,269,745	294,141,428	309,402,783	346,767,213
Expenditures										
Instruction										
Regular	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	70,336,582
Special	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	12,264,470
Other special instruction	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	7,474,715
Vocational instruction	47,187	33,740	24,500	33,939	44,652	31,299	24,414	17,354	4,466	21,895
School-sponsored/other instructional	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	7,139,879
Support Services										
Tuition	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	9,621,101
Student & instruction related services	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	71,104,386
School administration	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	9,528,127
Other administration	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	7,420,517
Operations and maintenance	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	32,027,644
Student transportation	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	4,660,265
Employee benefits	51,786,800	51,335,642	53,337,399	58,206,639	63,390,950	72,375,877	79,940,449	87,346,833	94,125,237	104,109,891
Food services	-	-	35,502	36,485	-	-	-	-	-	-
Special schools	1,372,335	1,496,420	1,736,800	1,784,942	1,801,508	2,374,110	2,803,364	2,834,330	1,285,688	1,589,608
Charter schools	202,266	87,691	308,088	300,218	387,200	318,992	236,681	464,001	203,515	240,737
Capital Outlay:										
Equipment	1,200,666	598,868	454,058	561,730	624,132	173,404	13,529	17,209	248,690	1,019,101
Facilities acquisition and construction	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	2,963,665
Assets acquired under finance purchases - (Non-budgeted)	-	491,101	2,593,360	3,454,891	-	550,516	-	2,086,226	-	-
Total Expenditures	247,885,823	239,899,358	252,698,321	260,511,786	287,267,915	294,204,634	302,751,735	309,532,904	309,247,609	341,522,583
Excess (Deficiency) of revenues over (under) expenditures	9,002,462	6,851,024	(14,359)	(2,242,346)	(19,546,801)	(21,676,219)	(17,481,990)	(15,391,476)	155,174	5,244,630
Other Financing sources (uses)										
Transfer to special revenue fund	-	(2,211,307)	-	-	-	-	-	-	-	-
Transfer to food service fund	(102,503)	(301,221)	-	-	-	-	-	-	-	-
Transfer from food service fund	-	-	-	-	-	-	-	-	-	-
Finance purchase (Non-budgeted)	-	491,101	2,593,360	3,454,891	-	11,945,516	-	2,086,226	-	1,601,930
Total other financing sources (uses)	(102,503)	(2,021,427)	2,593,360	3,454,891	-	11,945,516	-	2,086,226	-	1,601,930
Net change in fund balances	\$ 8,899,959	\$ 4,829,597	\$ 2,579,001	\$ 1,212,545	\$ (19,546,801)	\$ (9,730,703)	\$ (17,481,990)	\$ (13,305,250)	\$ 155,174	\$ 6,846,560
Debt service as a percentage of noncapital expenditures	0.65%	0.66%	0.70%	0.83%	0.74%	0.39%	0.42%	0.57%	0.50%	0.45%

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)

EXHIBIT J-5

Description	Fiscal Year Ended June 30,									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General fund:										
Interest on investments	\$ 17,363	\$ 154,945	\$ 850,430	\$ 224,540	\$ 254,984	\$ 347,615	\$ 607,056	\$ 414,787	\$ -	\$ 102,779
Prior year refunds	77,221	45,055	1,615,936	65,610	1,797,974	34,569	135,846	279,895	150,373	381,356
Other	916,932	478,380	201,326	1,079,126	1,324,017	422,827	877,143	984,604	616,840	520,633
Total general fund	\$ 1,011,516	\$ 678,380	\$ 2,667,692	\$ 1,369,276	\$ 3,376,975	\$ 805,011	\$ 1,620,045	\$ 1,679,286	\$ 767,213	\$ 1,004,768

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)**

EXHIBIT J-6

Year Ended June 30,	Net Assessed Valuations	Estimated Full Cash Valuations	Percentage of Net Assessed to Estimated Full Cash Valuations
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%
2022	1,552,144,782	4,824,347,731	32.17%

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)**

EXHIBIT J-7

Assessment Year	Direct Rate	Overlapping Rates		Total Direct and Overlapping Tax Rate
	Union City School District	City of Union City	Hudson County	
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
2022	9.94	52.48	11.69	74.11

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)**

EXHIBIT J-8

Taxpayers	2022			2013		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Hudson Troy Towers	\$ 25,522,000	1	1.64%	\$ 25,114,000	1	1.71%
Doric Apartment Co	24,173,000	2	1.56%	23,104,000	2	1.57%
Verizon	17,134,735	3	1.10%			
115-127 37th St LLC	8,062,000	4	0.52%			
Ronmar Holdings LLC	7,525,200	5	0.48%			
One23 Gardens LP	6,820,800	6	0.44%			
Orlando Limited	6,744,400	7	0.43%	6,744,400	3	0.46%
1410 Palisades Ave LLC	5,732,300	8	0.37%			
Union Kennedy Associates Limited Partners	5,110,000	9	0.33%	5,000,000	5	0.34%
Castle Hill Holding, LLC	4,167,000	10	0.27%	4,117,000	7	0.28%
NJ Bell Telephone Co				6,319,974	4	0.43%
2210-12 Kerrigan Ave LLC				4,364,700	6	0.30%
3501 Bergenline Ave Realty/ACHS Mgmt				3,546,800	9	0.24%
Madison Street				3,546,800	8	0.24%
Yardly PPI - I, LLC/Panepinto Property				3,023,000	10	0.21%
Total	<u>\$ 110,991,435</u>		<u>7.14%</u>	<u>\$ 84,880,674</u>		<u>5.78%</u>

Source: Tax Assessor

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

EXHIBIT J-9

Fiscal Year Ended June 30,	Total Tax Levy	Current Tax Collections ⁽¹⁾	Percent of Tax Levy Collected
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%
2022	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)**

EXHIBIT J-10

Fiscal Year Ended June 30,	Governmental Activities	Business-Type Activities	Total District	Percentage of Personal Income	Per Capita
	Finance Purchases	Finance Purchases			
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	0.62%	175
2022	10,499,473	-	10,499,473	*	*

Sources:

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

Personal income and population data was provided by the U.S. Bureau of the Census, Population Division. These ratios are calculated using personal income and population for the prior calendar year.

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)**

EXHIBIT J-11

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		
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%	-
2022	-	-	-	0.00%	-

**CITY OF UNION CITY SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
FOR THE FISCAL YEAR ENDED JUNE 30, 2022
(UNAUDITED)**

EXHIBIT J-12

	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	104,717,080	100.00%	104,717,080
Union City Parking Authority	262,300	100.00%	262,300
Union City School District Lease Revenue Bonds	10,175,000	100.00%	10,175,000
North Hudson Regional Fire and Rescue	10,302,101	39.45%	4,064,179
Hudson County General Obligation Debt	1,324,737,541	4.56%	60,408,032
Subtotal, overlapping debt			<u>179,626,591</u>
Total Direct and Overlapping Debt			<u>\$ 179,626,591</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)

EXHIBIT J-13

	Year		Equalized Valuation Basis									
	2013	2014	2015	2016	2017	2018	2019	2021	2021	2021	2021	2022
Debt limit	\$ 138,947,141	\$ 124,391,458	\$ 122,499,610	\$ 126,660,393	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 152,923,795	\$ 163,742,428	\$ 183,260,557	\$ 183,260,557
Total Net Debt applicable to Legal debt margin	\$ 138,947,141	\$ 124,391,458	\$ 122,499,610	\$ 126,660,393	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 134,781,299	\$ 163,742,428	\$ 183,260,557	\$ 183,260,557
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%	0.00%
Average equalized valuation of taxable property \$ 4,581,513,915												
School borrowing margin (4% of \$4,363,598,116) 183,260,557												
Bonded school debt as of June 30, 2022 -												
School borrowing margin available \$ 183,260,557												

Source:
 Annual Debt Statements

DEMOGRAPHIC AND ECONOMIC INFORMATION

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

EXHIBIT J-14

<u>Year Ended December 31,</u>	<u>Population</u>	<u>Personal Income</u>	<u>Total Per Capita Income</u>	<u>Unemployment Rate</u>
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	65,638	1,867,007,272	28,444	10.20
2022	*	*	*	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)**

EXHIBIT J-15

Employer	2022			2013		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	1,811	1	5.97%	1,653	1	6.40%
City of Union City	620	2	2.04%	608	2	2.36%
Interim Healthcare Inc.	250	3	0.82%	250	3	0.97%
Head Start North Hudson Community	150	4	0.49%	105	4	0.41%
Castle Hill Health Care Ctr.	100	5	0.33%	100	6	0.39%
Manhattanview Healthcare Ctr.	100	6	0.33%	100	7	0.39%
North Hudson Regional Fire and Rescue				102	5	0.40%
Labor Ready Inc.				100	8	0.39%
Rocha Contractors				100	9	0.39%
Iglesia Pentecostal El Salvador				90	10	0.35%
	<u>3,031</u>		<u>9.98%</u>	<u>3,208</u>		<u>12.45%</u>

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

OPERATING INFORMATION

CITY OF UNION CITY SCHOOL DISTRICT
 FULL-TIME EQUIVALENT DISTRICT EMPLOYEES BY
 FUNCTION/PROGRAM
 FOR THE LAST TEN FISCAL YEARS
 (UNAUDITED)

EXHIBIT J-16

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2021	2022
Instruction											
Regular	780	720	730	569	587	371	684	701	700	703	701
Special education	106	110	110	258	255	94	168	163	166	171	173
Other special education	106	89	100	1	1	30	102	106	107	108	112
Vocational	18	18	18	1	1	-	-	-	-	-	-
Adult/continuing education programs	10	11	11	12	18	25	2	1	1	1	1
Support Services:											
Student & instruction related services	110	101	105	202	192	939	274	341	341	345	356
General administration	28	45	46	35	35	11	6	6	6	7	7
School administrative services	47	38	39	77	74	39	98	91	91	93	93
Central services	84	28	28	11	9	3	10	10	10	10	10
Administrative Information Technology	20	21	23	-	-	-	-	-	-	-	-
Plant operations and maintenance	319	307	317	332	322	431	355	334	334	343	345
Pupil transportation	25	65	65	-	-	-	-	-	-	-	-
Special schools	-	-	-	-	-	63	12	13	13	13	13
Total	1,653	1,553	1,592	1,498	1,494	2,006	1,711	1,766	1,769	1,794	1,811

Source:
 District personnel records

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

EXHIBIT J-17

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				
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	-4.56%	983	13.8	13.5	14.0	13,186	12,664	-5.18%	96.04%
2022	13,012	337,539,817	25,941	-6.17%	987	*	*	*	13,012	12,048	-6.44%	92.59%

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)**

EXHIBIT J-18

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<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	1,164	1,197	1,201	1,126	1,126	1,069	1,019	984	888	838
Sara M. Gilmore Academy										
Square Feet	29,900	-	-	-	-	75,736	75,736	75,736	75,736	75,736
Capacity (students)	375	-	-	-	-	400	400	400	400	400
Enrollment	387	-	-	-	-	397	399	389	382	379
Hudson										
Square Feet	37,200	-	-	47,872	47,872	49,691	49,691	49,691	49,691	49,691
Capacity (students)	450	-	-	475	475	475	475	475	475	475
Enrollment	510	-	-	265	265	376	367	362	313	296
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	365	360	374	369	369	340	329	348	324	304
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	970	965	1,002	1,045	1,045	1,002	1,010	978	957	948
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	775	791	819	834	834	808	796	786	765	763
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	1,097	1,097	1,114	1,150	1,150	1,137	1,085	1,071	994	978
Woodrow Wilson										
Square Feet	49,000	49,000	49,000	49,000	49,000	-	-	-	-	-
Capacity (students)	350	350	350	350	350	-	-	-	-	-
Enrollment	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	58,668	58,068
Capacity (students)	400	400	400	400	400	400	400	400	400	400
Enrollment	557	594	646	616	616	609	606	608	554	579
Colin Powell										
Square Feet	121,505	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	900
Enrollment	858	880	872	790	790	841	833	865	843	753
<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	871	953	1,011	1,008	1,008	1,005	1,022	1,062	1,039	981
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	740	771	767	787	787	866	885	917	890	807
<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	580	600	657	699	699	627	700	699	688	685
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	2,431	2,540	2,605	2,714	2,714	2,984	3,063	2,891	2,865	2,959

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

EXHIBIT J-18

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<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	328	323	307	304	304	314	298	292	295	281

Number of Schools at June 30, 2022

- 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 (NJ)
FOR THE LAST TEN FISCAL YEARS
(UNAUDITED)**

EXHIBIT J-19

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

School Facilities ⁽¹⁾	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Edison	\$ 66,825	\$ 48,272	\$ 75,539	\$ 100,530	\$ 103,929	\$ 60,138	\$ 48,479	\$ 27,280	\$ 49,699	\$ 122,013
Gilmore	43,297	31,276	48,943	65,135	67,337	-	-	-	-	31,210
Hudson	28,411	20,523	32,116	42,741	44,186	19,140	15,424	-	-	38,825
Jefferson	21,324	15,404	24,104	32,079	33,164	19,194	15,468	8,707	15,862	38,937
Roosevelt	48,169	34,796	54,451	72,465	74,915	43,359	34,942	19,664	35,825	87,941
Washington	52,764	38,115	59,644	79,376	82,060	47,495	38,274	21,541	39,244	96,342
Robert Waters	63,106	45,586	71,335	94,936	98,145	56,811	45,781	25,765	46,941	115,221
Woodrow Wilson	-	-	-	-	-	25,217	20,322	11,437	20,836	51,137
Veterans' Memorial	33,191	23,976	37,519	49,932	51,620	29,880	24,079	13,551	24,688	60,604
Colin Powell	69,462	50,177	78,520	104,497	108,030	62,525	50,387	28,355	51,658	126,822
Emerson Middle School	62,993	45,504	71,207	94,765	97,969	56,702	45,694	25,717	46,852	115,015
Union Hill Middle School	65,517	47,327	74,060	98,562	101,894	58,970	47,521	26,744	48,723	119,618
Jose Marti Freshman Academy	134,845	97,407	152,429	202,858	209,716	121,387	97,821	55,051	100,294	246,196
Union City High School	317,138	229,088	358,493	477,096	493,225	285,472	230,051	129,472	235,878	579,041
Hostos Center for Early Childhood	23,096	16,684	26,107	34,745	35,919	20,791	16,754	9,427	17,175	42,155
Total School Facilities	\$ 1,030,138	\$ 744,135	\$ 1,164,467	\$ 1,549,717	\$ 1,602,109	\$ 907,101	\$ 730,997	\$ 402,711	\$ 733,675	\$ 1,871,077

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, 2022
(UNAUDITED)**

EXHIBIT J-20

	<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)	250,000	
Medical Payments -		
Private Passenger Vehicles	10,000	
All Other Vehicles	5,000	
Terrorism	1,000,000 Occ./Agg.	
School Leaders Errors and Omissions Liability	30,000,000	50,000
Workers' Compensation and Employers' Liability	3,000,000 Occ.	

Source:
District Records

SINGLE AUDIT SECTION

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
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, 2022, 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 17, 2023.

Report on 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. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2022-001 that we consider to be a significant deficiency.

Report on 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 17, 2023 as required by the Division of Finance, Department of Education, State of New Jersey.


District’s Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The District’s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

Secaucus, New Jersey
March 17, 2023

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
Union City, New Jersey

Report on Compliance for Each Major Federal and State Program

Opinion on 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal and State Program

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*. Our responsibility under those standards, the Uniform Guidance and New Jersey OMB Circular 15-08 are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Union City School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of the City of Union City School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its federal and state programs.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and New Jersey OMB's Circular 15-08 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about District's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and New Jersey OMB's Circular 15-08 we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as finding 2022-002 that we consider to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

Donohue, Gironde, Doria & Tomkins LLC

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



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

Secaucus, New Jersey
March 17, 2023

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FAL NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2021	CASH RECEIVED	PASS THROUGH FUNDS	BUDGETARY EXPENDITURES		REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2022	
								DIRECT	TOTAL		(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE
U.S. DEPARTMENT OF AGRICULTURE												
PASSED-THROUGH STATE DEPARTMENT OF AGRICULTURE:												
ENTERPRISE FUND												
Summer Food Service Program for Children	10.559	221N304N1099	\$ 10,846,113	07/01/21 06/30/22	\$ (1,581,970)	\$ 10,075,975	\$ -	\$ (10,846,113)	\$ (10,846,113)	\$ -	\$ (770,138)	\$ -
Summer Food Service Program for Children	10.559	211N304N1099	10,541,576	07/01/20 06/30/21	(1,581,970)	11,657,945	-	(10,846,113)	(10,846,113)	-	(770,138)	-
Child Nutrition Cluster												
Commodity Supplemental Food Program	10.565	221N304N1099	326,864	07/01/21 06/30/22	-	326,864	-	(326,864)	(326,864)	-	-	-
Child and Adult Care Food Program	10.558	211N314N1099	73,379	07/01/21 06/30/22	-	73,379	-	(73,379)	(73,379)	-	-	-
School Equipment	10.759	211N354N8103	109,328	07/01/21 06/30/22	-	109,328	-	(109,328)	(109,328)	-	-	-
Fresh Fruit and Vegetables Program	10.582	221N304L1603	171,187	07/01/21 06/30/22	-	111,331	-	(171,187)	(171,187)	-	(59,856)	-
Fresh Fruit and Vegetables Program	10.582	211N304L1603	140,876	07/01/20 06/30/21	(55,328)	55,328	-	-	-	-	-	-
TOTAL ENTERPRISE FUND					(1,637,298)	12,334,175	-	(11,526,871)	(11,526,871)	-	(829,994)	-
TOTAL U.S. DEPARTMENT OF AGRICULTURE					(1,637,298)	12,334,175	-	(11,526,871)	(11,526,871)	-	(829,994)	-
U.S. DEPARTMENT OF TREASURY												
PASSED-THROUGH STATE DEPARTMENT OF EDUCATION:												
SPECIAL REVENUE FUND												
Additional or Compensatory Special Education and Related Services for Students with Disabilities	21.027	S010A200030	526,302	07/01/21 06/30/22	-	-	-	(526,302)	(526,302)	-	(526,302)	-
TOTAL U.S. DEPARTMENT OF TREASURY					-	-	-	(526,302)	(526,302)	-	(526,302)	-
U.S. DEPARTMENT OF EDUCATION												
PASSED-THROUGH STATE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT:												
Adult Education and Literacy Act, Title II	84.002	V002A200031	2,080,566	07/01/21 06/30/22	-	1,680,215	(1,020,529)	(971,990)	(1,992,519)	-	(312,304)	-
Adult Education and Literacy Act, Title II	84.002	V002A190031	2,048,118	07/01/20 06/30/21	(369,203)	369,203	-	-	-	-	-	-
Adult Education and Literacy Act, Title II	84.002	V002A170031	1,706,390	07/01/17 06/30/18	53,954	-	-	-	-	-	-	53,954
Adult Education and Literacy Act, Title II	84.002	V002A160031	1,576,950	07/01/16 06/30/17	80,391	-	-	-	-	-	-	80,391
Adult Education and Literacy Act, Title II	84.002	V002A150031	1,391,330	07/01/15 06/30/16	(119,076)	2,049,418	(1,020,529)	(971,990)	(1,992,519)	-	(312,304)	250,127
Elementary and Secondary Education Act:												
Title I, Part A Basic	84.010	S010A210030	6,124,261	07/01/21 09/30/22	-	2,601,046	-	(5,006,718)	(5,006,718)	-	(2,405,672)	-
Title I, Part A Basic	84.010	S010A200030	6,580,001	07/01/20 09/30/21	(3,068,867)	3,068,867	-	-	-	-	-	-
Title I, Part A Basic	84.010	S010A190030	6,552,096	07/01/19 09/30/20	343,176	-	-	-	-	-	-	343,176
Title I, Part A Basic	84.010	S010A180030	20,500	07/01/21 09/30/22	(59,061)	-	-	(23,555)	(23,555)	-	-	-
Title I, SIA	84.010	S010A200030	34,300	07/01/20 09/30/21	(227,348)	227,348	-	-	-	-	-	-
Title I, Reallocated	84.010	S010A200030	330,162	07/01/20 09/30/21	(3,012,100)	5,956,322	-	(5,030,273)	(5,030,273)	-	(2,429,227)	-
Title II, Part A Supporting Effective Instruction	84.367A	S367A210029	706,295	07/01/21 09/30/22	(237,060)	237,060	-	(706,837)	(706,837)	-	(706,837)	-
Title II, Part A Supporting Effective Instruction	84.367A	S367A200029	664,556	07/01/20 09/30/21	8,944	-	-	-	-	-	-	-
Title II, Part A Supporting Effective Instruction	84.367A	S367A190029	693,256	07/01/19 09/30/20	(238,116)	237,060	-	(706,837)	(706,837)	-	(706,837)	-
Title III, Part A English Language Acquisition	84.365A	S365A210030	659,547	07/01/21 09/30/22	(78,105)	-	-	(466,154)	(466,154)	-	(466,154)	-
Title III, Part A English Language Acquisition	84.365A	S365A200030	638,015	07/01/20 09/30/21	29,735	78,105	-	-	-	-	-	-
Title III, Part A English Language Acquisition	84.365A	S365A190030	639,241	07/01/19 09/30/20	(48,370)	78,105	-	(466,154)	(466,154)	-	(466,154)	-
Title IV, Part A Student Support Academic Enrichment	84.424	S424A210031	480,305	07/01/21 09/30/22	-	282,060	-	(440,222)	(440,222)	-	(440,222)	-
Title IV, Part A Student Support Academic Enrichment	84.424	S424A200031	483,826	07/01/20 09/30/21	(282,060)	282,060	-	(440,222)	(440,222)	-	(440,222)	-
IDEA, Basic	84.027	H027A200100	3,233,609	07/01/21 09/30/22	-	1,866,344	-	(6,233,609)	(6,233,609)	-	(1,367,265)	-
IDEA, Basic	84.027X	H027A200100	763,333	07/01/21 09/30/22	-	763,333	-	(763,333)	(763,333)	-	-	-
IDEA, Preschool	84.173	H173A200114	82,247	07/01/21 09/30/22	171,976	-	-	(82,247)	(82,247)	-	171,976	-
IDEA Preschool	84.173X	H173A200114	64,616	07/01/21 09/30/22	-	64,616	-	(64,616)	(64,616)	-	(1,367,265)	-
IDEA Cluster					171,976	2,776,340	-	(4,143,805)	(4,143,805)	-	(1,367,265)	-

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FAL NUMBER	FEDERAL FAIN NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2021	BUDGETARY EXPENDITURES			REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2022	
				FROM	TO		CASH RECEIVED	PASS THROUGH FUNDS	DIRECT		TOTAL	(ACCOUNTS RECEIVABLE)
U.S. DEPARTMENT OF EDUCATION (Continued)												
PASSED-THROUGH STATE												
DEPARTMENT OF EDUCATION (Continued):												
SPECIAL REVENUE FUND (Continued):												
P.L. 101-392 (Vocational Education) - Perkins	84,048	V048A200030	\$ 143,791	07/01/21	06/30/22	\$ -	\$ 143,228	\$ (129,254)	\$ (129,254)	\$ -	\$ 13,974	\$ 63,788
P.L. 101-392 (Vocational Education) - Perkins	84,048	V048A190030	152,137	07/01/20	06/30/21	63,403	1,644	(459)	(459)	-	-	63,788
P.L. 101-392 (Vocational Education) - Perkins	84,048	V048A180030	164,462	07/01/19	06/30/20	10,880	-	-	-	(10,880)	-	63,788
			74,235			144,872			(129,713)		13,974	
21st Century Community Center of Learning	84,287C	S287C00030	550,000	09/01/21	08/31/22	-	508,702	-	(308,714)	-	194,988	-
21st Century Community Center of Learning	84,287C	S287C190030	550,000	09/01/20	08/31/21	124,003	210,195	-	(297,626)	630,162	-	36,572
21st Century Community Center of Learning	84,287C	S287C180030	550,000	09/01/19	08/31/20	50,162	713,897	-	(606,340)	(501,162)	-	36,572
			174,165			713,897			(606,340)		194,988	
CARES ESSER - Digital Divide	84,423D	S425D200027	1,493,893	07/16/20	10/31/20	37,500	-	-	-	-	37,500	-
CARES ESSER - Nonpublic Digital Divide	84,423D	S377A150031	31,191	07/16/20	10/31/20	3,760	-	-	-	-	3,760	-
CARES Emergency Relief Grant	84,423D	S425D200027	5,667,581	03/13/20	09/30/22	(1,008,484)	-	(171,975)	(171,975)	(1,180,459)	-	-
CRRSA ESSER II	84,423D	S425D210027	23,017,100	03/13/20	09/30/23	(967,224)	-	(20,985,195)	(20,813,220)	(20,813,220)	-	-
						(967,224)		(20,985,195)	(20,985,195)	(21,993,679)	-	-
TOTAL U.S. DEPARTMENT OF EDUCATION			(4,236,522)			12,238,274	(1,020,529)	(33,480,529)	(34,501,058)	(61,042)	804,053	350,487
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES												
CENTER FOR DISEASE CONTROL AND PREVENTION												
PASSED-THROUGH STATE												
DEPARTMENT OF HUMAN SERVICES:												
Planning for the Next Pandemic (PNP) Program												
	93,069	H75TP00372	125,000	07/01/10	06/30/11	45,876	-	-	-	-	45,876	-
HIV Prevention Grant	93,079	NU8TPS004149	5,000	09/01/15	06/30/16	5,000	-	-	-	-	-	5,000
PASSED-THROUGH STATE												
DEPARTMENT OF CHILDREN AND FAMILIES:												
DIVISION OF FAMILY AND COMMUNITY PARTNERSHIPS:												
Temporary Assistance for Needy Families (TANF):												
School Based Youth - High School	93,558	2100NITANF	367,589	07/01/21	06/30/22	-	367,589	-	(367,589)	-	-	-
School Based Youth - Middle School	93,558	2100NITANF	123,886	07/01/21	06/30/22	-	123,886	-	(123,886)	-	-	-
Parent Linking Program	93,558	2100NITANF	154,770	07/01/21	06/30/22	-	154,770	-	(154,770)	-	-	-
Adolescent Pregnancy Prevention Initiative	93,558	2100NITANF	66,600	07/01/21	06/30/22	-	66,600	-	(66,600)	-	-	-
						-	712,845	-	(712,845)	-	-	-
TOTAL SPECIAL REVENUE FUND			(4,185,646)			12,951,119	(1,020,529)	(34,719,676)	(33,740,205)	(61,042)	849,929	355,487
PASSED-THROUGH STATE												
DEPARTMENT OF HUMAN SERVICES:												
GENERAL FUND												
Special Education Medicaid Initiative (SEMI)	93,778	2105NJSMAP	500,547	07/01/21	06/30/22	-	500,547	-	(500,547)	-	-	-
			50,876			50,876	1,213,392	-	(1,213,392)	-	45,876	5,000
TOTAL GENERAL FUND			(5,772,068)			26,498,686	(1,020,529)	(47,459,939)	(47,767,623)	(61,042)	895,805	360,487
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			(5,772,068)			26,498,686	(1,020,529)	(47,459,939)	(47,767,623)	(61,042)	895,805	360,487

GRANT OR STATE PROGRAM NUMBER	STATE GRANTOR/PASS THROUGH GRANTOR PROGRAM TITLE	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2021		CARRYOVER (W/ALLOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2022		MEMO
			FROM	TO	REVENUE (RESERVED)	(ACCOUNTS RECEIVABLE)					UNEARNED REVENUE	DUE TO GRANTOR	
TOTAL STATE DEPARTMENT OF EDUCATION													
STATE AID CLUSTER													
22-495-0344-5121-0478	Equalization Aid	\$ 189,662,532	07/01/21	06/30/22	\$ -	\$ -	\$ -	\$ 189,662,532	\$ (189,662,532)	\$ -	\$ -	\$ 18,835,208	MEMO
22-495-0344-5121-0489	Special Education Categorical Aid	11,029,654	07/01/21	06/30/22	-	-	-	11,029,654	(11,029,654)	-	-	1,102,965	MEMO
22-495-0344-5121-0484	Security Aid	6,223,084	07/01/21	06/30/22	-	-	-	6,223,084	(6,223,084)	-	-	622,308	MEMO
	Total State Aid Cluster							206,915,270	(206,915,270)			20,560,481	
22-495-0344-5121-0414	Transportation Aid	475,492	07/01/21	06/30/22	-	-	-	475,492	(475,492)	-	-	47,549	(475,492)
22-495-0344-5121-0444	Extraordinary Aid	6,038,783	07/01/21	06/30/22	-	-	-	6,038,783	(6,038,783)	-	-	-	(6,038,783)
21-495-0344-5121-0444	Extraordinary Aid	4,446,145	07/01/20	06/30/21	(4,446,145)	-	-	4,446,145	-	-	-	-	(4,446,145)
22-495-0344-5094-0002	On-behalf TPAF Pension Contribution	34,772,574	07/01/21	06/30/22	-	-	-	34,772,574	(34,772,574)	-	-	-	(34,772,574)
22-495-0344-5094-0001	On-behalf TPAF Post-Retirement Medical Contributions	8,124,279	07/01/21	06/30/22	-	-	-	8,124,279	(8,124,279)	-	-	-	(8,124,279)
22-495-0344-5094-0004	On-behalf TPAF Long Term Disability Insurance	11,506	07/01/21	06/30/22	-	-	-	11,506	(11,506)	-	-	-	(11,506)
22-495-0344-5094-0003	Reimbursed TPAF Social Security Contributions	7,149,487	07/01/21	06/30/22	-	-	-	7,149,487	(7,149,487)	-	-	-	(7,149,487)
21-495-0344-5095-0003	Reimbursed TPAF Social Security Contributions	6,575,400	07/01/20	06/30/21	(6,575,400)	-	-	-	-	-	-	-	(6,575,400)
	TOTAL GENERAL FUND				(5,141,923)	-	-	262,590,531	(262,487,391)	-	-	20,608,090	
SPECIAL REVENUE FUND													
STATE DEPARTMENT OF EDUCATION													
22-495-0344-5120-0486	Preschool Education Aid	29,986,005	07/01/21	06/30/22	-	-	450,090	29,986,005	(30,396,533)	-	-	2,998,601	(30,396,533)
22-495-0344-5120-0486	Preschool Education Aid - General Fund Contribution	450,090	07/01/21	06/30/22	-	-	(450,090)	450,090	-	-	-	-	(450,090)
21-495-0344-5120-0486	Preschool Education Aid	29,471,790	07/01/20	06/30/21	310,280	-	-	-	-	-	310,280	-	(29,161,510)
	N.J. Nonpublic Aid												
22-100-0344-5120-0664	Nonpublic Textbook Aid	40,034	07/01/21	06/30/22	-	-	-	40,034	(32,682)	-	-	7,352	(32,682)
22-100-0344-5120-0770	Nonpublic Nursing Services	77,392	07/01/21	06/30/22	-	-	-	77,392	(72,187)	-	-	5,205	(72,187)
21-100-0344-5120-0670	Nonpublic Auxiliary Services Aid Ch. 192	75,174	07/01/20	06/30/21	-	50,179	-	-	-	(50,179)	-	-	(24,995)
22-100-0344-5120-0657	Composition Education	298,301	07/01/21	06/30/22	-	-	-	298,301	(68,798)	-	-	229,503	(68,798)
21-100-0344-5120-0657	Composition Education	266,498	07/01/20	06/30/21	108,345	-	-	-	-	(108,345)	-	-	(58,155)
22-100-0344-5120-0657	English as a Second Language	44,407	07/01/21	06/30/22	-	-	-	44,407	(20,828)	-	-	27,223	(20,828)
21-100-0344-5120-0657	English as a Second Language	44,407	07/01/20	06/30/21	-	11,725	-	48,051	(20,828)	-	-	-	(32,682)
22-100-0344-5120-0657	Transportation	23,001	07/01/21	06/30/22	-	-	-	23,001	(6,900)	-	-	16,101	(6,900)
21-100-0344-5120-0657	Transportation	21,711	07/01/20	06/30/21	-	21,711	-	-	(6,900)	-	-	-	(6,900)
	Total Nonpublic Auxiliary Services Aid Ch. 192				-	141,779	-	369,555	(96,576)	-	-	272,827	-
Nonpublic Handicapped Aid Ch. 193:													
22-100-0344-5120-0666	Examination and Classification	63,702	07/01/21	06/30/22	-	-	-	63,702	(39,614)	-	-	24,088	(39,614)
21-100-0344-5120-0666	Examination and Classification	38,829	07/01/20	06/30/21	-	19,692	-	-	-	(19,692)	-	-	(19,137)
22-100-0344-5120-0666	Speech Instruction	30,690	07/01/21	06/30/22	-	-	-	30,690	(12,183)	-	-	18,507	(12,183)
21-100-0344-5120-0666	Speech Instruction	33,722	07/01/20	06/30/21	-	23,423	-	-	-	(23,423)	-	-	(10,299)
22-100-0344-5120-0666	Supplementary Instruction	47,908	07/01/21	06/30/22	-	-	-	47,908	(9,582)	-	-	38,326	(9,582)
21-100-0344-5120-0666	Supplementary Instruction	35,617	07/01/20	06/30/21	-	9,878	-	-	-	(9,878)	-	-	(25,739)
	Total Nonpublic Handicapped Aid Ch. 193				-	52,995	-	142,300	(61,379)	-	-	80,921	-
Nonpublic Technology Initiative													
22-100-0344-5120-373	Nonpublic Technology Initiative	28,014	07/01/21	06/30/22	-	-	-	28,014	(24,499)	-	-	3,515	(24,499)
21-100-0344-5120-373	Nonpublic Technology Initiative	42,444	07/01/20	06/30/21	-	-	-	-	-	-	-	-	(42,444)
22-100-0344-5120-373	Nonpublic Security Aid	120,925	07/01/21	06/30/22	-	-	-	120,925	(98,765)	-	-	22,160	(98,765)
21-100-0344-5120-373	Nonpublic Security Aid	128,975	07/01/20	06/30/21	-	68,390	-	-	-	(68,390)	-	-	(60,585)
	TOTAL STATE DEPARTMENT OF EDUCATION				(4,831,643)	313,341	-	293,804,644	(294,269,962)	(313,341)	-	349,842	23,606,631
STATE DEPARTMENT OF CHILDREN AND FAMILIES													
DEPARTMENT OF FAMILY AND COMMUNITY PARTNERSHIPS:													
22-100-0544-7500-0668	Family Friendly Center	53,648	07/01/21	06/30/22	-	-	-	53,648	(27,499)	-	-	26,149	(27,499)
22-100-0544-7500-0668	School Based Youth - High School	299,650	07/01/21	06/30/22	-	-	-	299,650	(243,849)	-	-	55,801	(243,849)
22-100-0544-7500-0668	School Based Youth - Middle School	100,988	07/01/21	06/30/22	-	-	-	100,988	(61,900)	-	-	39,088	(61,900)
22-100-0544-7500-0668	School Based Youth - Middle School	1,500	07/01/21	06/30/22	-	-	-	1,500	(1,496)	-	-	4	(1,496)
22-100-0544-7500-0668	Parent Linking Program	96,951	07/01/21	06/30/22	-	-	-	96,951	(96,951)	-	-	-	(96,951)
22-100-0544-7500-0668	Adolescent Pregnancy Prevention Initiative	11,990	07/01/21	06/30/22	-	-	-	11,990	(4,272)	-	-	4,718	(4,272)
	TOTAL STATE DEPARTMENT OF CHILDREN AND FAMILIES				-	-	-	564,727	(438,967)	-	-	125,760	-
STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES													
PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY													
	Wound reimbursement	200,430	07/01/21	06/30/22	-	-	-	200,430	(143,108)	-	-	57,322	(143,108)
	Healthy Communities Grant	1,500	07/01/20	06/30/22	1,500	-	-	-	-	-	-	1,500	-
	New Jersey Supplemental Nutrition Assistance Program (NJ SNAP)	60,000	07/01/21	06/30/22	-	-	-	60,000	(15,237)	-	-	44,763	(15,237)
	TOTAL STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,500	-	-	260,430	(158,345)	-	-	103,585	-

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2022

GRANT OR STATE PROGRAM NUMBER	GRANTOR PROGRAM TITLE	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM TO	BALANCE AT JUNE 30, 2021		CARRYOVER (WALKOVER) AMOUNT	CASH RECEIVED	BUDGETARY EXPENDITURES	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2022		MEMO	
				REVENUES (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR					(ACCOUNTS RECEIVABLE)	UNEARNED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE
	SPECIAL REVENUE FUND (Continued)												
*	SCHOOL DEVELOPMENT AUTHORITY (SDA*) SDA Emergent Needs and Capital Maintenance	\$ 2,193,280	07/01/21	Completion	\$ -	\$ -	\$ 2,193,280	\$ (1,147,245)	\$ -	\$ -	\$ -	\$ -	\$ (1,147,245)
	TOTAL SPECIAL REVENUE FUND				311,780	313,341	34,232,550	(32,527,128)	(313,341)	-	1,625,222	391,980	2,998,601
	ENTERPRISE FUND												
	STATE DEPARTMENT OF AGRICULTURE State-School Lunch Aid	154,986	07/01/21	06/30/22	-	-	154,986	(154,986)	-	-	-	-	(154,986)
	TOTAL ENTERPRISE FUND				-	-	154,986	(154,986)	-	-	-	-	-
	CAPITAL PROJECTS FUND												
	SCHOOL DEVELOPMENT AUTHORITY (SDA*) On-behalf SDA Managed Projects:												
	17-5240-N03 New Elementary School - Columbus School Replacement	66,102,944	12/12/01	Completion	-	-	11,400	(11,400)	-	-	-	-	(66,100,094)
	17-5240-N10 Construction of New Middle School - Predevelopment	4,808,234	2015-2016	Completion	-	-	141,346	(141,346)	-	-	-	-	(3,872,616)
	GP-0270-L02 Emerson Middle School - Rehabilitation of Exterior	35,980	*	*	-	-	35,980	(35,980)	-	-	-	-	(35,980)
	GP-0270-L09 Union Hill Middle School - Rehabilitation of Exterior	41,208	*	*	-	-	41,208	(41,208)	-	-	-	-	(41,208)
	TOTAL SCHOOL DEVELOPMENT AUTHORITY (SDA*)				-	-	242,234	(137,719)	-	-	1,046,035	-	-
	TOTAL CAPITAL PROJECTS FUND				-	-	229,934	(229,934)	-	-	-	-	-
	TOTAL STATE FINANCIAL ASSISTANCE				\$ (4,830,143)	\$ 313,341	\$ 297,208,003	(296,399,439)	\$ (313,341)	\$ (6,038,783)	\$ 1,625,222	\$ 391,980	\$ 23,606,631
	LESS:												
	On-behalf TPAF Pension Contribution	22-495-034-5094-002	07/01/20	06/30/21				34,772,574					
	On-behalf TPAF Post-Retirement Medical Contributions	22-495-034-5094-001	07/01/20	06/30/21				8,124,279					
	On-behalf TPAF Long Term Disability Insurance	22-495-034-5094-004	07/01/20	06/30/21				11,506					
	On-behalf SDA Managed Projects	Various	Various	Various				229,934					
	TOTAL STATE FINANCIAL ASSISTANCE SUBJECT TO SINGLE AUDIT							\$ (233,261,146)					

* - Information Not Available

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 (\$1,035,306) for the General Fund and (\$1,461,710) for the Special Revenue Fund. See Note 1 (the Notes to Required Supplementary Information) for a reconciliation of the budgetary basis to the modified accrual basis of accounting for the General and Special Revenue Funds. Awards and financial assistance revenues are reported in the District’s basic financial statements on a GAAP basis as follows:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
General Fund	\$ 500,547	\$ 262,452,085	\$ 262,952,632
Special Revenue Fund	35,361,044	31,444,579	66,805,623
Capital Projects Fund	-	229,934	229,934
Food Service Fund	<u>11,526,871</u>	<u>154,986</u>	<u>11,681,857</u>
Total Awards and Financial Assistance	<u>\$ 47,388,462</u>	<u>\$ 294,281,584</u>	<u>\$ 341,670,046</u>

NOTE 5. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

Amounts reported in the accompanying schedules agree with the amounts reported in the related federal and state financial reports.

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 \$34,772,574 reported as TPAF Pension Contributions, \$11,506 reported as TPAF Long-Term Disability Insurance Premiums, and \$8,124,279 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 \$7,149,487 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	\$ 4,095,403
Title II - Part A: Teachers and Principal Training and Recruiting	169,408
Title III - Part A: English Language Instruction	129,488
	<u>\$ 4,394,299</u>

**CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

EXHIBIT K-6

Section I - Summary of Auditors' Results

FINANCIAL STATEMENT SECTION

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

FEDERAL AWARDS SECTION

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

<u>FAL Number(s)</u>	<u>FEIN Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>10.559</u>	<u>221NJ304N1099</u>	Child Nutrition Cluster: Summer Food Service Program for Children
<u>84.027</u>	<u>H027A200100</u>	IDEA Cluster: IDEA, Basic
<u>84.027X</u>	<u>H027A200100</u>	ARP IDEA, Basic
<u>84.173</u>	<u>H173A200114</u>	IDEA, Preschool
<u>84.173X</u>	<u>H173A200114</u>	ARP IDEA, Preschool
<u>84.425D</u>	<u>S425D200027</u>	CARES ESSER - Digital Divide
<u>84.425D</u>	<u>S377A130031</u>	CARES ESSER - Nonpublic Digital Divide
<u>84.425D</u>	<u>S425D200027</u>	CARES Emergency Relief Grant
<u>84.425D</u>	<u>S425D210027</u>	CRRSA ESSER II
<u>93.778</u>	<u>2105NJ5MAP</u>	Special Education Medicaid Initiative (SEMI)

H) Dollar threshold used to distinguish between Type A and Type B Programs.	<u>\$1,433,029</u>	
I) Auditee qualified as low-risk auditee?	<u> ✓ </u> Yes	<u> </u> No

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
22-495-034-5120-078	State Aid Cluster:
22-495-034-5120-089	Equalization Aid
22-495-034-5120-084	Special Education Categorical Aid
	Security Aid

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.)

Finding 2022-001

- Significant Deficiently in Internal Control over Financial Reporting

Condition:

The District is not maintaining fixed assets subsidiary ledger on a live basis nor performing periodic inventory to ensure safeguarding of assets and accuracy of ledger for financial reporting and insurance purposes.

Criteria:

The design and operation of controls to and monitor fixed assets for accuracy and completeness of reporting should safeguard assets and prevent, or detect and correct, misstatements on a timely basis.

Context:

The District's machinery and equipment fixed assets at June 30, 2022 of \$21,593,469 is not being accounted in a subsidiary ledger nor are periodic inventories being performed.

Cause:

The District has not had a fixed assets appraisal report prepared nor has updated fixed assets subsidiary ledger from prior years.

Effect:

Fixed assets are not being adequately accounted for nor safeguarded. Significant misstatements or theft could occur and would not be detected and corrected on a timely basis.

Questioned Costs:

None.

Recommendation:

The District maintain fixed assets subsidiary ledger on a live basis and perform periodic inventory to ensure safeguarding of assets and accuracy of ledger for financial reporting and insurance purposes.

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

The District will have a fixed assets appraisal performed and will maintain a fixed assets subsidiary ledger by assigning responsibilities to staff members to perform and supervise accounting functions.

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 Agriculture
Passed-through NJ Department of Agriculture
Child Nutrition Cluster:
Summer Food Service Program for Children, FAL Number: 10.559
FAIN Number: 221NJ304N1099

Finding 2022-002

- Significant Deficiency in Internal Control Over Compliance – Allowability

Condition:

The District food service program did not adapt internal controls to monitor costs for their allowability or level of effort in the food service program as being incurred.

Criteria:

The Uniform Guidance requires internal controls over compliance requirements that are direct and material to federal program. The Child Nutrition Cluster has direct and material compliance requirements of allowability and level of effort.

Context:

The District food service program refunded the general fund \$1,601,930 for prior year costs incurred during the COVID-19 pandemic state of emergency.

Cause:

During the COVID-19 pandemic state of emergency when the District operated an expanded food service program for the community. Due to the extraordinary circumstances and uncertainty of the funding source for costs, the District did not adapt internal controls to monitor costs for their allowability or level of effort in the food service program as being incurred.

Effect:

There may have been instances of noncompliance with allowability and level of effort of costs incurred that were not prevented or detected by management or employees of the District in their normal course of performing their assigned functions.

Questioned Costs:

None

Recommendation:

When the District expands the food service program under any circumstances, the District should adapt internal controls to monitor costs for their allowability and level of effort in the food service program as being incurred.

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

The District will establish protocol in the food service program for extraordinary and usual circumstances to ensure internal controls are adapted for monitoring costs as being incurred for their allowability and level of effort.

Section III - Federal Awards and State Financial Assistance Findings

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, 2022**

EXHIBIT K-7

(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, 2021, 2020, 2019, 2018, 2017 and 2016

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.

Current Year Status:

This condition was not found in current year and appears to be corrected.

STATE FINANCIAL ASSISTANCE

No matters were reported in prior year.