

# Comprehensive Annual Financial Report of the

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



**Union City High School – Opened 2009**

**For the Fiscal Year Ending June 30, 2012**

**Prepared by  
Union City Board of Education  
Office of the School Business Administrator**



# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**of the**

**Union City Board of Education**

**Union City, New Jersey**

**For the Fiscal Year Ended June 30, 2012**

**Prepared by**

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

**CITY OF UNION CITY SCHOOL DISTRICT**

**TABLE OF CONTENTS**

<u>Exhibit No.</u>		<u>Page</u>
<b>INTRODUCTORY SECTION</b>		
	Letter of Transmittal	1 - 5
	ASBO Certificate of Excellence	6
	Organizational Chart	7
	Roster of Officials	8
	Consultants, Independent Auditors and Advisors	9
<b>FINANCIAL SECTION</b>		
	Independent Auditor's Report	10 - 11
<b>Required Supplementary Information - Part I</b>		
	Management's Discussion and Analysis	12 - 22
<b>Basic Financial Statements</b>		
A	<b>District-Wide Financial Statements:</b>	
A-1	Statement of Net Assets	23
A-2	Statement of Activities	24
B	<b>Fund Financial Statements:</b>	
	Governmental Funds:	
B-1	Balance Sheet	25
B-2	Statement of Revenues, Expenditures, and Changes in Fund Balance	26
B-3	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	27
	Proprietary Funds:	
B-4	Statement of Net Assets	28
B-5	Statement of Revenues, Expenses, and Changes in Fund Net Assets	29
B-6	Statement of Cash Flows	30
	Fiduciary Funds:	
B-7	Statement of Fiduciary Net Assets	31
B-8	Statement of Changes in Fiduciary Net Assets	32

# CITY OF UNION CITY SCHOOL DISTRICT

## TABLE OF CONTENTS

<u>Exhibit No.</u>		<u>Page</u>
	<b>Notes To Basic Financial Statements</b>	33 - 68
	<b>Required Supplementary Information - Part II</b>	
C	<b>Budgetary Comparison Schedules:</b>	
C-1	Budgetary Comparison Schedule - General Fund	69 - 75
C-1a	Combining Budgetary Comparison Schedule - General Fund	76 - 85
C-1b	Combining Budgetary Comparison Schedule - Education Jobs Program Fund 18	86 - 87
C-2	Budgetary Comparison Schedule - Special Revenue Fund	88
	<b>Notes to Required Supplementary Information:</b>	
C-3	Budget to GAAP Reconciliation	89
	<b>Other Supplementary Information</b>	
D	<b>School Based Budget Schedules:</b>	
D-1	Combining Balance Sheet	90
D-2	Blended Resource Fund 15 - Schedule of Expenditures Allocated by Resource Type - Actual	91 - 105
D-3	Blended Resource Fund 15 - Schedule of Blended Expenditures - Budget and Actual	106 - 138
E	<b>Special Revenue Fund:</b>	
E-1	Combining Schedules of Program Revenues and Expenditures Special Revenue Fund - Budgetary Basis	139 - 146
E-2	Schedule of Preschool Education Aid Expenditures - Preschool - All Programs - Budgetary Basis	147
F	<b><u>Capital Projects Fund:</u></b>	
F-1	Summary Schedule of Project Expenditures	148
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	149
F-2a-j	Summary Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis	150 - 159

**CITY OF UNION CITY SCHOOL DISTRICT**

**TABLE OF CONTENTS**

<b>Exhibit No.</b>		<b>Page</b>
<b>Other Supplementary Information (Continued)</b>		
G	<b><u>Proprietary Funds:</u></b>	
	Enterprise Fund:	
G-1	Statement of Net Assets	160
G-2	Statement of Revenues, Expenses, and Changes in Net Assets	161
G-3	Statement of Cash Flows	162
	Internal Service Fund:	
G-4	Combining Statement of Net Assets	N/A
G-5	Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets	N/A
G-6	Combining Statement of Cash Flows	N/A
H	<b><u>Fiduciary Funds:</u></b>	
H-1	Combining Statement of Fiduciary Net Assets	163
H-2	Combining Statement of Changes in Fiduciary Net Assets	164
H-3	Student Activity Agency Fund Schedule of Receipts and Disbursements	165
H-4	Payroll Agency Fund Schedule of Receipts and Disbursements	166
H-4a	Other Board Agency Fund Schedule of Receipts and Disbursements	167
I	<b><u>Long-Term Debt:</u></b>	
I-1	Schedule of Serial Bonds	N/A
I-2	Schedule of Obligations Under Capital Leases	168
I-3	Budgetary Comparison Schedule - Debt Service Fund	N/A
<b>STATISTICAL SECTION (Unaudited)</b>		
<b>Introduction to the Statistical Section (Unaudited)</b>		
<b>Financial Trends:</b>		
J-1	Net Assets by Component	169
J-2	Changes in Net Assets	170 - 171
J-3	Fund Balances, Governmental Funds	172
J-4	Changes in Fund Balance, Governmental Funds	173
J-5	General Fund Other Local Revenue by Source (NJ)	174

**CITY OF UNION CITY SCHOOL DISTRICT**

**TABLE OF CONTENTS**

<u>Exhibit No.</u>		<u>Page</u>
<b>STATISTICAL SECTION (Unaudited) (Continued)</b>		
<b>Revenue Capacity:</b>		
J-6	Assessed Value and Estimated Actual Value of Taxable Property	175
J-7	Direct and Overlapping Property Taxes per \$100.00 of Assessed Valuation	176
J-8	Principal Property Taxpayers	177
J-9	Property Tax Levies and Collections	178
<b>Debt Capacity:</b>		
J-10	Ratios of Outstanding Debt by Type	179
J-11	Ratio of General Bonded Debt Outstanding	180
J-12	Direct and Overlapping Governmental Activities Debt	181
J-13	Legal Debt Margin Information	182
<b>Demographic and Economic Information:</b>		
J-14	Demographic and Economic Statistics	183
J-15	Principal Employer	184
J-16	Full-Time Equivalent District Employees by Function/Program	185
<b>Operating Information:</b>		
J-17	Operating Statistics	186
J-18	School Building Information	187 - 188
J-19	Schedule of Allowable Maintenance Expenditures by School Facility (NJ)	189
J-20	Insurance Schedule	190
<b>SINGLE AUDIT SECTION</b>		
K-1	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	191 - 192
K-2	Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and New Jersey OMB Circular 04-04	193 - 195
K-3	Schedule of Expenditures of Federal Awards, Schedule A	196 - 199

**CITY OF UNION CITY SCHOOL DISTRICT**

**TABLE OF CONTENTS**

<b><u>Exhibit No.</u></b>		<b><u>Page</u></b>
	<b>SINGLE AUDIT SECTION (Continued)</b>	
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	200 - 203
K-5	Notes to the Schedules of Awards and Financial Assistance	204 - 206
K-6	Schedule of Findings and Questioned Costs	207 - 210
K-7	Summary Schedule of Prior Audit Findings and Questioned Costs as Prepared by Management	211

# **INTRODUCTORY SECTION**

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



*Anthony Dragona  
School Business Administrator  
(201) 348-5887  
Fax (201) 348-5866*

November 9, 2012

President Jeanette Pena,  
Members of the Board of Education and  
Citizens of the City of Union City School District  
Hudson County, New Jersey

Dear Board Members and Citizens:

The comprehensive annual financial report of the City of Union City School District for the fiscal year ended June 30, 2012, 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 and account groups of the District. All disclosures necessary to enable the reader to gain an understanding of the District's financial activities have been included.

The comprehensive annual financial report is presented in four sections: introductory, financial, statistical and single audit. The introductory section includes this transmittal letter, the District's organizational chart, a list of principal officials, consultants, auditors and advisors and Certificate of Excellence in Financial Reporting. We have included in the transmittal letter a financial ratio and statistical overview of the entity based on entity-wide financial reporting. The financial section includes under the new Governmental Accounting Standard Board Statement No. 34, the Report of Independent Auditor's, the Management Discussion and Analysis, 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 U.S. Office of Management and Budget Circular A-133, "Audits of State and Local Governments", and the State Treasury Circular Letter 04-04 OMB, "Single Audit Policy for Recipients of Federal Grants, State

Grants and State Aid Payments". 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 #14. All funds and account groups of the District are included in this report. The City of Union City School District and all its schools constitute the District's reporting entity.

The 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 2011-2012 fiscal year with an average daily enrollment of 10,468 students, (not including 1,851 in Early Childhood students), which is 2.25% more than the previous year's enrollment. The following details the changes in the student enrollment of the District over the last ten years.

Average Daily Enrollment

<u>Fiscal Year</u>	<u>Student Enrollment</u>	<u>Percent Change</u>
2011-2012	12,319	1.89%
2010-2011	12,091	3.19%
2009-2010	11,717	3.02%
2008-2009	11,373	-0.49%
2007-2008	11,429	0.97%
2006-2007	11,319	-0.50%
2005-2006	11,376	-0.85%
2004-2005	11,474	-1.85%
2003-2004	11,690	4.52%
2002-2003	11,184	4.59%

**2.) ECONOMIC CONDITION AND OUTLOOK:** The City's existing commercial areas are thriving. The city administration is actively pursuing commercial developers for vacant properties in order to revitalize the city economy. The City of Union City and the City of Union City School District are pleased that the State of New Jersey, School Development Agency (SDA) is engaged in several new school construction projects that will have a positive impact on education and the neighborhood community and will serve as a catalyst for urban development in our community.

The SDA has provided the District with the Jose Marti Middle School in 2004 and the Eugenio Maria de Hostos Early Childhood Center in 2007. The Union City High School was completed and opened its doors in September 2009. The Colin Powell Elementary School opened in September 2012. With both, additional funding from the New Jersey Schools Construction Authority and the local budget capital reserve funds, school construction is being planned for the renovation of both Hudson and Gilmore Schools, which is scheduled for completion in June 2014 and 2015.

The District is pleased to provide community facilities that allow the public to utilize the educational space after school hours. Using the schools as community facilities have helped to establish and foster an excellent relationship between the District and the community.

**3.) MAJOR INITIATIVES:** In accordance with the CEIFA of 1996, the District committed funds in the 2011-2012 budget in the amount of \$264,309,542 to be expended, in part, on the following programs:

1. Preschool Education Aid	\$ 26,586,071
2. Contribution to Whole School Reform	\$ 92,721,489
3. No Child Left Behind	\$ 7,895,617

**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. 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, 2012.

**6.) ACCOUNTING SYSTEM AND REPORTS:** The District's accounting records reflect generally accepted accounting principles, as promulgated by the Governmental Accounting Standards Board (GASB). The accounting system of the District is organized on the basis of funds and account groups. These funds and account groups are explained in "Notes to the Financial Statements", Note 1.

**7.) 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 *Certified Public Accountants* was selected by the District to perform the audit. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet the requirements of the Single Audit Act Amendments of 1996 and the related OMB Circular A-133 and State Treasury Circular Letter 04-04 OMB. The auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditor's reports related specifically to the single audit are included in the single audit section of this report.

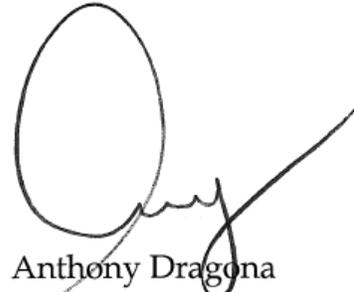
**Awards** – The District was awarded the Certificate of Excellence in Financial Reporting by School Districts for its comprehensive annual financial report for the fiscal years ended June 30, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010 and 2011. This award certifies that the annual financial report 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 ninth consecutive year and will apply for it again for fiscal year ended June 30, 2012.

**8.) 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,



Stanley Sanger  
Superintendent



Anthony Dragona  
School Business Administrator

# Association of School Business Officials International



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

## City of Union City School District

*For Its Comprehensive Annual Financial Report (CAFR)  
For the Fiscal Year Ended June 30, 2011*

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

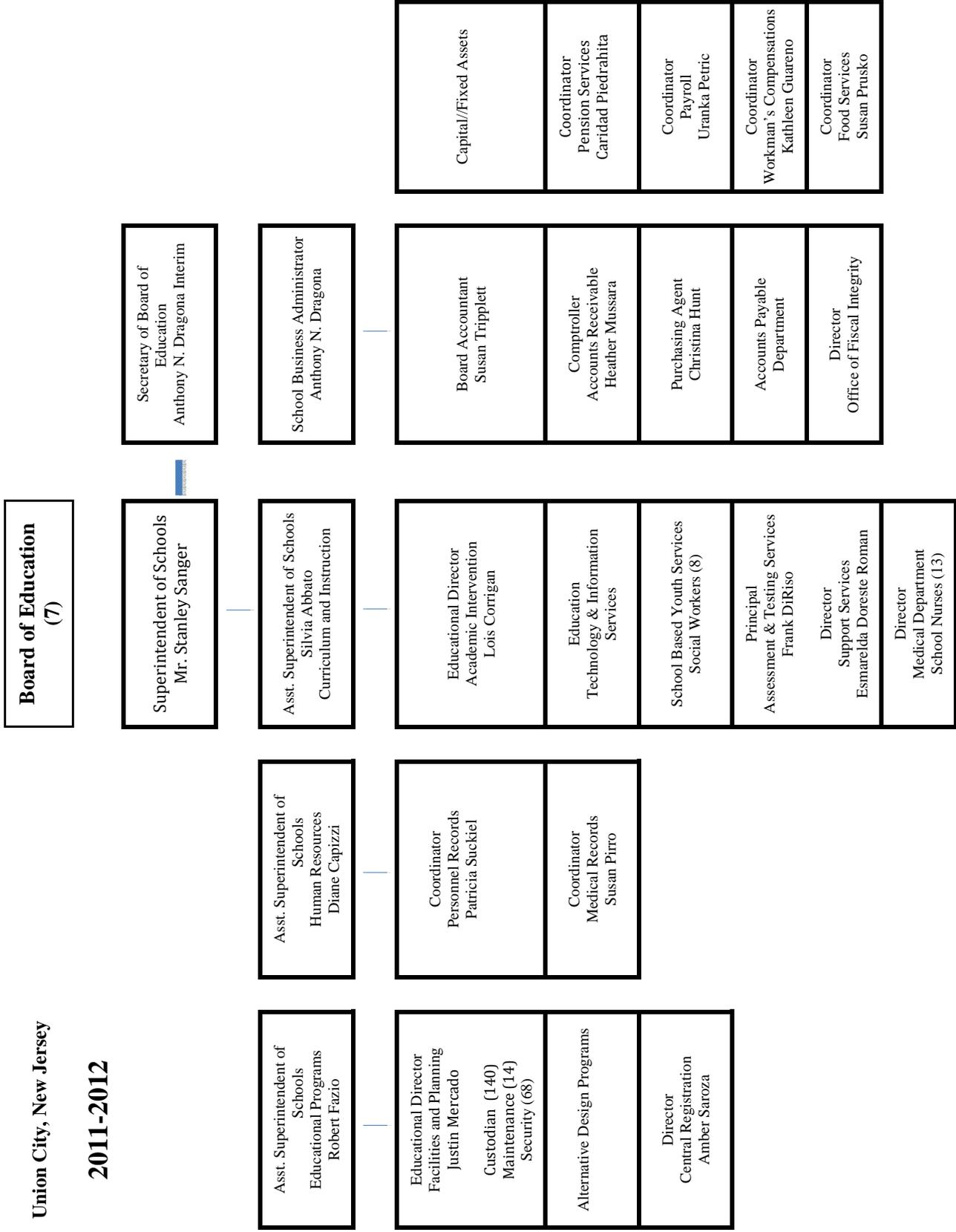


A handwritten signature in black ink, reading 'Brian L. Mee', written over a horizontal line.

Brian L. Mee, SFO, RSBA  
President

A handwritten signature in black ink, reading 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director



**CITY OF UNION CITY BOARD OF EDUCATION**  
**Roster of Officials**  
**June 30, 2012**

**Members of the Board of Education**

**Term Expires**

Jeanette Pena, President	May, 2015
Alicia Morejon, Vice President	May, 2013
Jose Mejia	May, 2013
Johnny Garces	May, 2014
Kennedy Ng	May, 2014
Carlos Vallejo	May, 2015
Pablo Cabrera	May, 2015

**Other Officials**

Stanley M. Sanger	Superintendent
Silvia Abbato	Assistant Superintendent
Robert Fazio (Retired June 30, 2012)	Assistant Superintendent
Susanne Lavelle and Elise DiNardo	Counsels
Anthony Dragona	School Business Administrator/ Interim Board Secretary

**CITY OF UNION CITY BOARD OF EDUCATION  
Consultants, Independent Auditors and Advisors**

**Architect**

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

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

**Audit Firm**

DONOHUE, GIRONDA & DORIA  
*Certified Public Accountants*  
310 Broadway  
Bayonne, New Jersey 07002

**Attorney**

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

**Official Depository**

Capital One Bank  
32<sup>nd</sup> Street and Bergenline Avenue  
Union City, New Jersey 07087

## **FINANCIAL SECTION**

# DONOHUE, GIRONDA & DORIA

*Certified Public Accountants*

---

---

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

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

Linda P. Kish, CPA, RMA  
Tammy L. Zucca, CPA  
Mark W. Bednarz, CPA, RMA

## **INDEPENDENT AUDITOR'S REPORT**

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Union City School District (the "District"), in the County of Hudson, State of New Jersey, as of and for the fiscal year ended June 30, 2012, which collectively comprise the District's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and 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 Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 9, 2012, 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 our audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis and Budgetary Comparison Information on pages 12 through 22 and pages 69 through 88, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying introductory section and other supplementary information such as the combining and individual fund financial statements, long-term debt schedules and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance are presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and New Jersey OMB Circular 04-04, *Single Audit Policy for Recipients of Federal Grants, State Grants, and State Aid*, respectively, and are not a required part of the basic financial statements. The combining and individual fund financial statements, long-term debt schedules, and schedules of expenditures of federal awards and state financial assistance have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

  
DONOHUE, GIRONDA & DORIA  
*Certified Public Accountants*

  
MATTHEW A. DONOHUE  
Certified Public Accountant  
Public School Accountant  
License No. CS 00170

Bayonne, New Jersey  
November 9, 2012

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART I**

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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, 2012. 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 2012 and 2011 are as follows, respectively:

- In total, net assets are \$355,452,905 and \$315,965,002. Net assets of governmental activities are \$355,412,996 and \$315,661,270. Net assets of the business-type activity, which represents food service, are \$39,909 and \$303,732. This reflects an increase in net assets in the amount of \$39,487,903 and \$14,711,598.
- Total revenues accounted for \$257,711,707 and \$232,180,899 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 \$215,677,219 and \$195,919,460 and Federal and State Aid not restricted are \$10,245,047 and \$6,074,504.
- The City of Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2012 was 12,319, which includes 1,851 in Early Childhood students located at various Daycare locations, and reflects a 1.89% increase from the previous year. The City of Union City School District enrollment has increased by 1,135 in the last 10 years.

**Using the Basic Financial Statements**

This annual report consists of a series of financial statements and notes to those statements. This Report is organized to show the reader the City of Union City School District as a financial whole, or as an entire operating entity. The City of Union City School District was presented the "Certificate of Excellence in Financial Reporting" by the Association of School Business Officials for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 2011. Further, the School Business Administrator has received the Professional Certification of Registered School Business Officials issued by the Association of School Business Officials.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

The statement of net assets 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 Assets 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 2012?" The statement of net assets and the statement of activities answers this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting system used by most private sector companies. This basis of accounting takes into consideration all of the current year's revenues and expenses regardless of when cash was received or paid.

These two statements report the City of Union City School District's net assets and changes in those assets. This change in net assets is important because it identifies whether the financial position of the City of Union City School District has improved or diminished for the City of Union City School District as a whole. The cause of this change may be the result of many factors, some financial, some not. Non-financial factors include the City of Union City School District's property tax base, current property tax laws in New Jersey, facility conditions, required educational programs, and other factors.

In the statement of net assets and the statement of activities, the City of Union City School District is divided into two distinct kinds of activities:

**Governmental Activities** - Most of the City of Union City School District's programs and services are reported here including instruction, support services, operation and maintenance of plant, pupil transportation, and extracurricular activities.

**Business-Type Activity** - This service is provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business activity.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**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.

**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 assets and the statement of activities and the governmental funds is reconciled in the financial statements.

**Enterprise Fund**

The enterprise fund uses the same basis of accounting as business-type activities; therefore, their statements are essentially the same.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**The City of Union City School District as a Whole**

The perspective of the statement of net assets 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 assets for the fiscal years 2012 and 2011, respectively.

Total assets equal \$388,270,812 and \$356,689,260. Total assets for Governmental Activities are \$387,899,883 and \$355,857,039. Total assets for Business Type Activities are \$370,929 and \$832,221.

**Table 1  
Net Assets**

	<u>Governmental Activities</u>		<u>Business Type Activities</u>		<u>Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
<b>Assets</b>						
Current and Other Assets	\$ 83,978,358	\$ 59,364,690	\$ 80,324	\$ 471,898	\$ 84,058,682	\$ 59,836,588
Capital Assets, Net	303,921,525	296,492,349	290,605	360,323	304,212,130	296,852,672
Total Assets	<u>\$ 387,899,883</u>	<u>\$ 355,857,039</u>	<u>\$ 370,929</u>	<u>\$ 832,221</u>	<u>\$ 388,270,812</u>	<u>\$ 356,689,260</u>
<b>Liabilities and Net Assets</b>						
Liabilities:						
Current and Other Liabilities	\$ 19,168,217	\$ 22,121,123	\$ 331,020	\$ 528,489	\$ 19,499,237	\$ 22,649,612
Long-Term Liabilities	13,318,670	18,074,646	-	-	13,318,670	18,074,646
Total Liabilities	<u>32,486,887</u>	<u>40,195,769</u>	<u>331,020</u>	<u>528,489</u>	<u>32,817,907</u>	<u>40,724,258</u>
Net Assets:						
Invested in Capital Assets						
Net of Related Debt	300,432,478	293,534,148	290,605	360,323	300,723,083	293,894,471
Restricted	70,452,466	44,859,910	-	-	70,452,466	44,859,910
Unrestricted	(15,471,948)	(22,732,788)	(250,696)	(56,591)	(15,722,644)	(22,789,379)
Total Net Assets	<u>355,412,996</u>	<u>315,661,270</u>	<u>39,909</u>	<u>303,732</u>	<u>355,452,905</u>	<u>315,965,002</u>
Total Liabilities and Net Assets	<u>\$ 387,899,883</u>	<u>\$ 355,857,039</u>	<u>\$ 370,929</u>	<u>\$ 832,221</u>	<u>\$ 388,270,812</u>	<u>\$ 356,689,260</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Table 2 reflects the change in net assets for fiscal years 2012 and 2011, respectively.

	<b>Table 2</b>					
	<b>Net Assets</b>					
	<b>Governmental Activities</b>		<b>Business Type Activities</b>		<b>Total</b>	
	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>	<b>2012</b>	<b>2011</b>
<b>Revenues:</b>						
Program Revenues:						
Charges for Services	\$ -	\$ -	\$ 444,174	\$ 313,404	\$ 444,174	\$ 313,404
Operating Grants	215,677,219	195,919,460	4,694,182	4,504,468	220,371,401	200,423,928
Capital Grants	15,871,693	11,964,153	-	-	15,871,693	11,964,153
Total Program Revenues	<u>231,548,912</u>	<u>207,883,613</u>	<u>5,138,356</u>	<u>4,817,872</u>	<u>236,687,268</u>	<u>212,701,485</u>
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	10,245,047	6,074,504	-	-	10,245,047	6,074,504
Interest	6,962	66,767	-	-	6,962	66,767
Miscellaneous	492,149	2,737,378	-	-	492,149	2,737,378
Total General Revenues	<u>26,162,795</u>	<u>24,297,286</u>	<u>-</u>	<u>-</u>	<u>26,162,795</u>	<u>24,297,286</u>
Total Revenues	<u>257,711,707</u>	<u>232,180,899</u>	<u>5,138,356</u>	<u>4,817,872</u>	<u>262,850,063</u>	<u>236,998,771</u>
<b>Function/Program</b>						
<b>Expenses:</b>						
Instruction	100,386,138	95,577,508	-	-	100,386,138	95,577,508
Support Services:						
Pupils and Instructional Staff	64,418,253	71,939,306	-	-	64,418,253	71,939,306
General and Business						
Administrative Services	14,609,881	14,245,555	-	-	14,609,881	14,245,555
Plant Operations and Maintenance	31,437,587	32,114,915	-	-	31,437,587	32,114,915
Pupil Transportation	3,618,302	4,027,512	-	-	3,618,302	4,027,512
Special Schools	1,787,434	1,748,080	-	-	1,787,434	1,748,080
Charter Schools	177,011	181,883	-	-	177,011	181,883
Food Service	-	-	5,402,179	4,950,752	5,402,179	4,950,752
Total Expenses	<u>216,434,606</u>	<u>219,834,759</u>	<u>5,402,179</u>	<u>4,950,752</u>	<u>221,836,785</u>	<u>224,785,511</u>
Excess (Deficit) Before Special Items	41,277,101	12,346,140	(263,823)	(132,880)	41,013,278	12,213,260
Special Items	<u>(1,525,375)</u>	<u>2,088,740</u>	<u>-</u>	<u>-</u>	<u>(1,525,375)</u>	<u>2,088,740</u>
Increase (Decrease) in Net Assets	39,751,726	14,434,880	(263,823)	(132,880)	39,487,903	14,302,000
Adjustment per Valuation of Capital Assets	-	-	-	409,598	-	409,598
Net Assets, Beginning of the Year	<u>315,661,270</u>	<u>301,226,390</u>	<u>303,732</u>	<u>27,014</u>	<u>315,965,002</u>	<u>301,253,404</u>
Net Assets, End of the Year	<u>\$ 355,412,996</u>	<u>\$ 315,661,270</u>	<u>\$ 39,909</u>	<u>\$ 303,732</u>	<u>\$ 355,452,905</u>	<u>\$ 315,965,002</u>

The total increase in Net Assets for the fiscal years 2012 and 2011 for Governmental Activities are \$39,751,726 and \$14,434,880. The total (decrease) in Net Assets for the Business-Type Activity is (\$263,823) and (\$132,880). The total increase in Net Assets is \$39,487,903 and \$14,302,000.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**Governmental Activities**

The statement of activities reflects the cost of program services and the charges for services and sales, grants, and contributions offsetting those services. Table 3, for government activities, indicates the total cost of services and the percentage cost of services. It identifies the cost of these services supported by tax revenues and unrestricted state entitlements.

**Table 3a.**  
**Governmental Activities**

	<u>Total Cost of Services</u>		<u>Percent of Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Instruction	\$ 100,386,138	\$ 95,577,508	46.38%	43.48%
Support Services:				
Pupils and Instructional Staff	64,418,253	71,939,306	29.76%	32.72%
General and Business				
Administrative Services	14,609,881	14,245,555	6.75%	6.48%
Plant Operations and Maintenance	31,437,587	32,114,915	14.53%	14.61%
Pupil Transportation	3,618,302	4,027,512	1.67%	1.83%
Special Schools	1,787,434	1,748,080	0.83%	0.80%
Charter Schools	177,011	181,883	0.08%	0.08%
Total Expenses	<u>\$ 216,434,606</u>	<u>\$ 219,834,759</u>	<u>100.00%</u>	<u>100.00%</u>

Total Expenses for governmental activities for fiscal years 2012 and 2011 were \$216,434,606 and \$219,834,759.

The Governmental Activities in the above chart demonstrates that for fiscal years 2012 and 2011 \$100,386,138 and \$95,577,508 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are \$64,418,253 and \$71,939,306. Combined resources from Instruction and Pupil and Instructional Staff totals \$164,804,391 and \$167,516,814.

Together the aforementioned categories account for 76.14% of the Governmental Activities.

Pupil transportation costs reflect the cost for contracted transportation services, which the District has awarded contract to three vendors through the public bidding process. The District is a participant of the North Hudson Transportation Consortium with the Hudson County School of Technology.

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 2012 and 2011 is \$177,011 and \$181,883. The Board sends a total of 7 students to two Charter Schools.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**Business-Type Activity**

**Table 3b.**  
**Business Activities**

	<u>Total Cost of Services</u>		<u>Percent of Total</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
<b>Revenue</b>				
Charges for Services	\$ 444,174	\$ 313,404	8.64%	6.51%
Operating Grants	4,694,182	4,504,468	91.36%	93.49%
Total Revenue	5,138,356	4,817,872	100.00%	100.00%
<b>Function/Program Expenses</b>				
Food Service	5,402,179	4,950,752	100.00%	100.00%
Total Expense	5,402,179	4,950,752	100.00%	100.00%
(Decrease) Increase in Net Assets	<u>\$ (263,823)</u>	<u>\$ (132,880)</u>		

The business-type activity of the City of Union City School District is the food service operation. This program had revenues for the fiscal years 2012 and 2011 of \$5,138,356 and \$4,817,872 and expenses of \$5,402,179 and \$4,950,752, respectively. Total revenues remained stable with a slight increase reflecting increased student enrollment. However, expenses increased \$451,427 due to general increased costs of food commodities, leading to a (\$263,823) deficit in net assets for the fiscal year 2011. In the fiscal year 2011 and 2010 there were no operating transfer from the District because it is not advantageous or desirous for the City of Union City School District to provide supplementary dollars to the Food Service Program. The City of Union City School District and the food service vendor studied ways to reduce the amount of general funds that need to be transferred.

The Board of Education suggests efforts that continue to increase sales and reducing costs. In light of the steady increase of student enrollment, an increase in sales may provide the steady revenue necessary to operate food service. The City of Union City School District and School Administrators are committed and have concentrated efforts to ensure that all students who are eligible for Free/Reduced lunch submit the proper forms for eligibility in a timely manner.

The Board of Education continues to examine the food service operation in effort to be self-operating without assistance from the General Fund. The business activity receives limited support from tax revenues.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**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 93.82%. The community, as a whole, is 5.98% of the support and other revenue accounts for 0.18% of the total cost of programs for City of Union City School District students.

**Table 4**  
**Sources of Revenue**

<u>Fiscal Year Ended June 30,</u>	<u>Local Tax Levy</u>	<u>Other Local Revenue</u>	<u>Operating Grants</u>	<u>Capital Grants</u>	<u>Federal &amp; State Aid Not Restricted</u>	<u>Total</u>
2012	\$ 15,418,637	\$ 499,111	\$ 215,677,219	\$ 15,871,693	\$ 10,245,047	\$ 257,711,707
2011	15,418,637	2,804,145	195,919,460	11,964,153	6,074,504	232,180,899

The total revenue from all governmental sources for the fiscal years 2012 and 2011 are \$257,711,707 and \$232,180,899. Revenues increased by \$25,530,808 due mainly to an increase of \$19,757,759 in operating grants and \$4,170,543 in federal and state aid not restricted.

**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 \$257,828,492 and expenditures and other financing uses of \$216,434,606. 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 law as it pertains to Abbott School Districts. During the 2011-2012 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 2012, 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.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

For the General Fund, final budgeted revenues and other financing sources in the amount of \$217,831,952 were above original budgeted revenues and other financing sources.

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 \$3,053,889. The City of Union City School District will allocate the excess surplus in the 2013-2014 District School Budget. At June 30, 2011 there was \$5,170,981 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. The excess surplus reflects a \$17,297,418 final state aid payment for June 30, 2012, however this amount is not reflected in the District Intergovernmental Receivable Account.

**Capital Assets and Depreciation**

**Capital Assets**

At the end of fiscal years 2012 and 2011, the City of Union City School District had \$303,921,525 and \$296,492,349 invested in capital assets (net of depreciation), for governmental activities. More information on capital assets and depreciation is represented in Note 5 to the basic financial statements.

**Table 5**  
**Capital Assets and Depreciation**

	<u>Balance at June 30, 2011</u>	<u>Additions</u>	<u>Balance at June 30, 2012</u>
Governmental Activities:			
Non-Depreciable	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable	<u>346,456,814</u>	<u>19,303,685</u>	<u>365,760,499</u>
Total at Historical Cost	<u>383,649,579</u>	<u>19,303,685</u>	<u>402,953,264</u>
Less Accumulated Depreciation	<u>(87,157,230)</u>	<u>(11,874,509)</u>	<u>(99,031,739)</u>
Capital Assets, Net	<u>\$ 296,492,349</u>	<u>\$ 7,429,176</u>	<u>\$ 303,921,525</u>
Business Type Activities:			
Depreciable	\$ 1,069,600	\$ -	\$ 1,069,600
Less Accumulated Depreciation	<u>(709,277)</u>	<u>(69,718)</u>	<u>(778,995)</u>
Capital Assets, Net	<u>\$ 360,323</u>	<u>\$ (69,718)</u>	<u>\$ 290,605</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

Depreciation expense was charged to Governmental Activities as follows:

Instruction	\$ 5,003,126
Support Services	<u>6,871,383</u>
Total Depreciation Expense	<u><u>\$ 11,874,509</u></u>

**Debt**

At June 30, 2012 and 2011, the City of Union City School District had \$19,397,191 and \$19,853,312 in long term debt payable from governmental fund resources and no long-term debt payable from proprietary fund resources. More detailed information about long-term debt is represented in Note 6 to the basic financial statements.

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

	<u>Balance</u> <u>June 30, 2012</u>	<u>Balance</u> <u>June 30, 2011</u>
Governmental Activities:		
Capital Lease Obligations	\$ 3,489,047	\$ 2,958,201
Compensated Absences	<u>15,908,144</u>	<u>16,895,111</u>
	<u><u>\$ 19,397,191</u></u>	<u><u>\$ 19,853,312</u></u>

**Current Issues**

The District has been and continues to utilize sound accounting practices in the state of a declining economy and uncertainty in state funding. The District continues to see an increase in pupil enrollment. Fiscal 2012 has revealed another increase in student population. The new Union City High School allowed for student populations in all schools to be better distributed, thus alleviating overcrowding in some schools.

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. A new school, Colin Powell school has opened in September, 2012 that has allowed the consolidation of two faculty and student populations, coming from two of the oldest buildings, Hudson and Gilmore Elementary Schools. This new school has allowed the depopulating and the ability to plan for the renovation of both Hudson and Gilmore Schools. This new Gilmore school will allow for the return of Union City students currently being educated at the Woodrow Wilson School, a leased school facility in the neighboring township of Weehawken.

**CITY OF UNION CITY SCHOOL DISTRICT  
HUDSON COUNTY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
(UNAUDITED)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

A Central Storage and Receiving Center is being discussed to provide for such controls of custodial, maintenance, technology, athletic, food service and record management. The District is poised to award a public bid for the construction of a Student Sanctuary adjacent to the Union City High School.

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 Standard Operating Procedures and internal controls will facilitate an improved business management structure. The District continues to deploy methods and has increased efforts to assure fiscal congruency, while maintaining the District fiscal solvency.

**Contacting the City of Union City School District's Financial Management**

The Management Discussion and Analysis of this financial report is designed to provide citizens, taxpayers and investors with a snapshot of the City of Union City School District's finances. Also, to reflect the City of Union City School District's accountability for the monies it receives. Questions about this report or additional financial information needs should be directed to, Anthony Dragona, RSBA - School Business Administrator, City of Union City School District, 3912 Bergen Turnpike, Union City, New Jersey 07087 or e-mailed to: [adragon@union-city.k12.nj.us](mailto:adragon@union-city.k12.nj.us).

# **BASIC FINANCIAL STATEMENTS**

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Net Assets**  
**June 30, 2012**

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 8,148,374	\$ 43,766	\$ 8,192,140
Interest receivable	4,295	-	4,295
Interfund receivable	258,682	(258,682)	-
Receivables, net	12,482,850	267,740	12,750,590
Inventory	-	27,500	27,500
Restricted assets:			
Cash and cash equivalents	2,885,971	-	2,885,971
Capital reserve account - cash	60,198,186	-	60,198,186
Capital assets, net			
Depreciable	266,728,760	290,605	267,019,365
Non-depreciable	37,192,765	-	37,192,765
Total Assets	<u>387,899,883</u>	<u>370,929</u>	<u>388,270,812</u>
<b>LIABILITIES</b>			
Accounts payable	1,642,160	331,020	1,973,180
Payable to state government	111,951	-	111,951
Payable to federal government	378,916	-	378,916
Due to other entities	50,476	-	50,476
Deferred revenue	10,906,193	-	10,906,193
Noncurrent liabilities			
Due within one year	6,078,521	-	6,078,521
Due beyond one year	13,318,670	-	13,318,670
Total Liabilities	<u>32,486,887</u>	<u>331,020</u>	<u>32,817,907</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	300,432,478	290,605	300,723,083
Restricted for:			
Capital projects	60,282,182	-	60,282,182
Other purposes	10,170,284	-	10,170,284
Unrestricted	(15,471,948)	(250,696)	(15,722,644)
Total Net Assets	<u>355,412,996</u>	<u>\$ 39,909</u>	<u>\$ 355,452,905</u>

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

CITY OF UNION CITY SCHOOL DISTRICT  
Statement of Activities  
for the Fiscal Year Ended June 30, 2012

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Instruction:							
Regular	\$ 69,980,601	\$ -	\$ 65,280,049	\$ -	\$ (4,700,552)	\$ -	\$ (4,700,552)
Special education	14,861,426	-	13,740,338	-	(1,121,088)	-	(1,121,088)
Other special instruction	12,089,012	-	11,747,387	-	(341,625)	-	(341,625)
Vocational	39,991	-	54,603	-	14,612	-	14,612
Other instruction	3,415,108	-	3,338,914	-	(76,194)	-	(76,194)
Support services:							
Tuition	8,769,109	-	11,973,123	-	3,204,014	-	3,204,014
Student & instruction related services	55,649,144	-	52,169,217	-	(3,479,927)	-	(3,479,927)
School administrative services	6,326,125	-	8,637,534	-	2,311,409	-	2,311,409
General and business administrative services	8,283,756	-	6,396,371	-	(1,887,385)	-	(1,887,385)
Plant operations and maintenance	31,437,587	-	35,487,953	15,871,693	19,922,059	-	19,922,059
Pupil transportation	3,618,302	-	4,940,340	-	1,322,038	-	1,322,038
Special schools	1,787,434	-	1,651,403	-	(136,031)	-	(136,031)
Charter schools	177,011	-	259,987	-	82,976	-	82,976
Total governmental activities	216,434,606	-	215,677,219	15,871,693	15,114,306	-	15,114,306
Business-type activities:							
Food service	5,402,179	444,174	4,694,182	-	-	(263,823)	(263,823)
Total business-type activities	5,402,179	444,174	4,694,182	-	-	(263,823)	(263,823)
Total primary government	221,836,785	444,174	220,371,401	15,871,693	15,114,306	(263,823)	14,850,483
General revenues:							
Property taxes, levied for general purpose, net					\$ 15,418,637	\$ -	\$ 15,418,637
Investment earnings					6,962	-	6,962
Miscellaneous income					492,149	-	492,149
Federal and state aid not restricted					10,245,047	-	10,245,047
Special item - reinstated prior years' accounts payable					(1,642,160)	-	(1,642,160)
Special item - due from special revenue					116,785	-	116,785
Total general revenues, special items and transfers					24,637,420	-	24,637,420
Change in Net Assets					39,751,726	(263,823)	39,487,903
Net Assets-beginning					315,661,270	303,732	315,965,002
Net Assets-ending					\$ 355,412,996	\$ 39,909	\$ 355,452,905

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, 2012**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 8,148,374	\$ -	\$ -	\$ 8,148,374
Interest receivable	4,295	-	-	4,295
Interfund receivable	258,682	-	-	258,682
Intergovernmental receivable	6,421,831	6,061,019	-	12,482,850
Restricted cash and cash equivalents	<u>60,198,186</u>	<u>2,756,975</u>	<u>128,996</u>	<u>63,084,157</u>
Total assets	<u>\$ 75,031,368</u>	<u>\$ 8,817,994</u>	<u>\$ 128,996</u>	<u>\$ 83,978,358</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$ 1,642,160	\$ -	\$ -	\$ 1,642,160
Payable to state government	-	111,951	-	111,951
Payable to federal government	-	378,916	-	378,916
Due to other entities	50,476	-	-	50,476
Deferred revenue	<u>-</u>	<u>10,861,193</u>	<u>45,000</u>	<u>10,906,193</u>
Total liabilities	<u>1,692,636</u>	<u>11,352,060</u>	<u>45,000</u>	<u>13,089,696</u>
Fund Balances:				
Restricted Fund Balance:				
Excess Surplus - designated for subsequent year's expenditures	7,116,395	-	-	7,116,395
Excess Surplus - current year	3,053,889	-	-	3,053,889
Capital Reserve	60,198,186	-	-	60,198,186
Committed Fund Balance:				
Year-end Encumbrances	15,944,552	-	-	15,944,552
Assigned Fund Balance:				
Capital projects fund	-	-	83,996	83,996
Unassigned Fund Balance:				
General fund	(12,974,290)	-	-	(12,974,290)
Special revenue fund	<u>-</u>	<u>(2,534,066)</u>	<u>-</u>	<u>(2,534,066)</u>
Total fund balances	<u>73,338,732</u>	<u>(2,534,066)</u>	<u>83,996</u>	<u>70,888,662</u>
Total liabilities and fund balances	<u>\$ 75,031,368</u>	<u>\$ 8,817,994</u>	<u>\$ 128,996</u>	

Amounts reported for governmental activities in the statement of net assets (A-1) are different because:

Capital assets used in government activities are not financial resources and therefore are not reported in the funds. The cost of the assets is \$402,826,514, and the accumulated depreciation is \$99,019,064 (See Note 5). 303,921,525

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds (See Note 6). (19,397,191)

Net assets of governmental activities: \$ 355,412,996

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, 2012**

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
<b>REVENUES:</b>				
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
Interest earned	6,962	-	-	6,962
Miscellaneous	492,149	-	-	492,149
State sources	183,866,902	23,428,183	15,871,693	223,166,778
Federal sources	5,504,035	13,123,146	-	18,627,181
Total revenues	<u>205,288,685</u>	<u>36,551,329</u>	<u>15,871,693</u>	<u>257,711,707</u>
<b>EXPENDITURES:</b>				
Current:				
Regular instruction	40,256,972	6,152,081	-	46,409,053
Special education instruction	9,355,038	-	-	9,355,038
Other special instruction	7,998,148	-	-	7,998,148
Vocational education	37,176	-	-	37,176
Other instruction	2,273,282	-	-	2,273,282
Support services and undistributed costs:				
Tuition	8,151,839	-	-	8,151,839
Student & instruction related services	18,049,864	25,658,236	-	43,708,100
School administrative services	5,880,820	-	-	5,880,820
Other administrative services	4,354,936	-	-	4,354,936
Operation and maintenance of plant services	24,161,789	-	-	24,161,789
Student transportation	3,363,605	-	-	3,363,605
Employee benefits	49,474,489	-	-	49,474,489
Special schools	1,124,349	-	-	1,124,349
Charter school	177,011	-	-	177,011
Capital outlay	20,598,780	42,860	15,871,693	36,513,333
Total expenditures	<u>195,258,098</u>	<u>31,853,177</u>	<u>15,871,693</u>	<u>242,982,968</u>
Excess (Deficiency) of revenues over expenditures	<u>10,030,587</u>	<u>4,698,152</u>	<u>-</u>	<u>14,728,739</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Reinstatement of prior years' accounts payable	(1,642,160)	-	-	(1,642,160)
Due from special revenue fund	116,785	-	-	116,785
Capital lease (Non-budgeted)	1,453,417	-	-	1,453,417
Capital outlay transfer to capital reserve	17,209,648	-	-	17,209,648
Contribution to school based budgeting	4,691,697	(4,691,697)	-	-
Total other financing sources (uses)	<u>21,829,387</u>	<u>(4,691,697)</u>	<u>-</u>	<u>17,137,690</u>
Net changes in fund balance	31,859,974	6,455	-	31,866,429
Fund balances - July 1	41,478,758	(2,540,521)	83,996	39,022,233
Fund balances - June 30	<u>\$ 73,338,732</u>	<u>\$ (2,534,066)</u>	<u>\$ 83,996</u>	<u>\$ 70,888,662</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, 2012**

**Total net change in fund balances - governmental funds (from B-2)** \$ 31,866,429

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

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

Depreciation expense	\$ (11,874,509)	
Capital outlays	36,513,333	
Capital outlay transfer to capital reserve	<u>(17,209,648)</u>	\$ 7,429,176

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

Issuance of capital leases	(1,453,417)	
Payment of capital leases	<u>922,571</u>	(530,846)

In the statement of activities, certain operating expenses, e.g., compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are reported in the amount of financial resources used (paid). When the earned amount exceeds the paid amount, the difference is a reduction in the reconciliation (-); when the paid amount exceeds the earned amount the difference is an addition to the reconciliation (+).

Accrued compensated absences	(3,887,417)	
Payment of compensated absences	<u>4,874,384</u>	<u>986,967</u>

**Change in net assets of governmental activities** \$ 39,751,726

**PROPRIETARY FUND**

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Net Assets**  
**Proprietary Fund**  
**June 30, 2012**

	<u><b>Business-type Activities- Enterprise Fund Food Service</b></u>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 43,766
Intergovernmental receivable	267,740
Inventory	27,500
Total current assets	<u>339,006</u>
Noncurrent assets:	
Equipment	1,069,600
Less: accumulated depreciation	<u>(778,995)</u>
Total noncurrent assets	<u>290,605</u>
Total assets	<u><u>\$ 629,611</u></u>
<b>LIABILITIES</b>	
Current liabilities:	
Interfund payable	\$ 258,682
Accounts payable	<u>331,020</u>
Total current liabilities	<u>589,702</u>
<b>NET ASSETS:</b>	
Invested in capital assets net of related debt	290,605
Unrestricted	<u>(250,696)</u>
Total net assets	<u>39,909</u>
Total liabilities and net assets	<u><u>\$ 629,611</u></u>

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Proprietary Fund**  
**for the Fiscal Year Ended June 30, 2012**

	<u><b>Business-type Activities- Enterprise Fund Food Service</b></u>
<b>OPERATING REVENUES:</b>	
Charges for services:	
Daily sales - reimbursable programs	\$ 152,401
Daily sales - non-reimbursable programs	254,407
Special functions	37,366
Total operating revenues	<u>444,174</u>
<b>OPERATING EXPENSES:</b>	
Cost of sales	2,645,177
Salaries and wages	1,601,285
Employee benefits	443,379
Supplies and materials	57,894
Insurance - Other	127,882
Uniforms	18,621
Training	327
Miscellaneous	16,483
Management fees	347,663
Lease of equipment	63,158
Equipment maintenance expense	10,592
Depreciation Expense	69,718
Total operating expenses	<u>5,402,179</u>
Operating (loss)	<u>(4,958,005)</u>
<b>NONOPERATING REVENUES:</b>	
State sources:	
State school lunch program	79,910
Federal sources:	
School breakfast program	500,391
National school lunch program	3,897,436
Food distribution program	201,281
Fresh fruit and vegetables program	15,164
Total nonoperating revenues	<u>4,694,182</u>
Change in net assets	(263,823)
Total net assets - beginning	<u>303,732</u>
Total net assets - ending	<u>\$ 39,909</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, 2012**

	<u><b>Business-type Activities- Enterprise Fund Food Service</b></u>
<b>Cash flows from operating activities</b>	
Receipts from customers	\$ 444,174
Payments to employees	(1,601,285)
Payments for employee benefits	(443,379)
Payments to suppliers	<u>(2,966,940)</u>
Net cash (used for) operating activities	<u>(4,567,430)</u>
 <b>Cash flows from non-capital financing activities</b>	
State sources	85,174
Federal sources	<u>4,497,257</u>
Net cash provided by non-capital financing activities	<u>4,582,431</u>
Net increase in cash and cash equivalents	15,001
Balance - beginning of the year	<u>28,765</u>
Balance - end of the year	<u><u>\$ 43,766</u></u>
 <b>Reconciliation of operating (loss) to net cash (used for) operating activities:</b>	
Operating (loss)	<u>\$ (4,958,005)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	69,718
Food distribution program	201,281
Fresh fruit program	15,164
Decrease in inventories	43,199
Increase in interfund payable	145,285
(Decrease) in accounts payable	<u>(84,072)</u>
Total adjustments	<u>390,575</u>
Net cash (used for) operating activities	<u><u>\$ (4,567,430)</u></u>

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

**FIDUCIARY FUNDS**

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**June 30, 2012**

	<b>Expendable Trust Funds</b>		
	<b>Private Purpose Scholarship Trust Funds</b>	<b>Unemployment Compensation Trust Fund</b>	<b>Agency Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 413,210	\$ 112,657	\$ 5,760,856
Total assets	\$ 413,210	\$ 112,657	\$ 5,760,856
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ 505,694
Payroll deductions and withholdings	-	-	5,055,280
Due to student groups	-	-	199,882
Total liabilities	-	-	\$ 5,760,856
<b>NET ASSETS</b>			
Reserved for scholarships	\$ 413,210		
Held in trust for unemployment claims and other purposes		\$ 112,657	

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Scholarship Trust Funds</u>	<u>Unemployment Compensation Trust Fund</u>
<b>Additions:</b>		
Local sources:		
Contributions	\$ 18,382	\$ 381,860
Interest on investment	11,116	-
	<u>29,498</u>	<u>381,860</u>
Total additions		
<b>Deductions:</b>		
Scholarships awarded	32,000	-
Unemployment claims	-	401,594
Administrative expenses	360	-
	<u>32,360</u>	<u>401,594</u>
Total deductions		
Change in net assets	(2,862)	(19,734)
Net assets - beginning of the year	<u>416,072</u>	<u>132,391</u>
Net assets - end of the year	<u>\$ 413,210</u>	<u>\$ 112,657</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, 2012**

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

The financial statements of the Board of Education (the “Board”) of 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.

In its accounting and financial reporting, the District follows the pronouncements of the Governmental Accounting Standards Board (GASB) and the pronouncements of the Financial Accounting Standards Board (FASB) and its predecessor organizations issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements. The District’s Proprietary Funds have elected not to apply the standards issued by FASB after November 30, 1989.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management’s Discussion and analysis - for State and Local Governments*. Certain of the significant changes in the Statement include the following:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the District’s overall financial position and results of operations.
- Financial statements prepared using full accrual accounting for all of the District’s activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements (including notes to financial statements). The District has elected to implement the general provisions of the Statement in the current year. Internal activity is eliminated in the Statement of Activities.

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

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**A. Reporting Entity:**

The City of Union City School District is a Type I district located in the County of Hudson, State of New Jersey. As a Type I district, the School District functions independently through a Board of Education. 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 City of Union City School District had an approximate enrollment at June 30, 2012 of 12,319 students. The City of Union City School District is also an Abbott District created in response to the NJ Supreme Court rulings on Abbott v. Burke. Abbott Districts are a class of school districts in New Jersey categorized as “poorer urban districts” or “special needs districts”. As such, they receive part or all of a comprehensive set of programs and reforms, including parity funding, improvements to facilities and supplemental programs (including preschool education).

The primary criterion for including activities within the District's reporting entity, as set forth in Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, is whether:

- The primary government is financially accountable for the organization
- the organization is legally separate (can sue or be sued in their own name)
- the District holds the corporate powers of the organization
- the District appoints a voting majority of the organization's Board
- the District is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the District
- there is a fiscal dependency by the organization on the District

Based on the aforementioned criteria, the District is a component unit of the City of Union City.

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

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The District's general operating services, special revenue, capital projects, debt service and nonexpendable trust funds are classified as governmental activities. The District's food service operations are classified as business-type activities.

The Statement of Net Assets and Statement of Activities display information about the reporting district as a whole. They include all funds of the reporting entity except for fiduciary funds and component units that are fiduciary in nature.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**B. Basic Financial Statements - Government-wide Statements (Continued):**

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions and business-type activities. The functions are also supported by general government revenues (property and certain intergovernmental revenues). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, taxes, intergovernmental revenues, interest income, etc.)

The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

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

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

The following fund types are used by the District:

**1. 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 subfund.

As required by the New Jersey State Department of Education, the District includes budgeted capital outlay in this fund. Generally accepted accounting principles as they pertain to governmental entities state that General Fund resources may be used to directly finance capital outlays for long-lived improvements as long as the resources in such cases are derived exclusively from unrestricted revenues.

Resources for budgeted capital outlay purposes are normally derived from State of New Jersey Aid, district taxes and appropriated fund balance. Expenditures are those that result in the acquisition of or additions to fixed assets for land, existing buildings, improvements of grounds, construction of buildings, additions to or remodeling of buildings and the purchase of built-in equipment. These resources can be transferred from and to current expense by Board resolution.

**Special Revenue Fund** - The Special Revenue Fund is used to account for the proceeds of specific revenue from State and Federal Government (other than major capital projects, Debt Service or the Enterprise Funds) and local appropriations that are legally restricted to expenditures for specified purposes.

**Capital Projects Fund** - The Capital Projects Fund is used to account for all financial resources to be used for the acquisition or construction of major capital facilities (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.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

**1. GOVERNMENTAL FUNDS (Continued)**

**Debt Service Fund** - The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal and interest on bonds issued to finance major property acquisition, construction and improvement programs.

**2. PROPRIETARY FUND**

The focus of Proprietary Fund measurement is upon determination of operating income, changes in net assets, 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.

**Internal Service Funds** - Internal service funds are used to account for the financing of goods or services provided by an activity to other departments or funds on a cost-reimbursement basis. The district does not have internal service funds.

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 balance sheets. Their reported net assets (net total assets) is segregated into invested in capital assets, net of related debt, restricted for capital projects or unrestricted, if applicable. Proprietary Fund type operating statements present increases (revenues) and decreases (expenses) in net total assets.

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.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

**2. PROPRIETARY FUND (Continued)**

The estimated useful lives are as follows:

<u>Food Service Fund:</u>	
Equipment	12 Years
Light Trucks and Vehicle	4 Years
Heavy Trucks and Vehicle	6 Years

**3. FIDUCIARY FUNDS**

Fiduciary Funds are used to report assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds and therefore are not available to support district programs. The reporting focus is on net assets and changes in net assets and are reported using accounting principles similar to proprietary funds.

**Expendable Trust Funds** - An Expendable Trust Fund is accounted for in essentially the same manner as the Governmental Fund types, using the same measurement focus and basis of accounting. Expendable Trust Funds account for assets where both the principal and interest may be spent. Expendable Trust Funds include Unemployment Compensation Insurance Trust Fund and the following scholarship funds:

Union City High School Scholarship Fund  
Union Hill High School Scholarship Fund  
Emerson High School Scholarship Fund  
Washington School Scholarship Fund

**Nonexpendable Trust Fund** - A Nonexpendable Trust Fund is used to account for assets held under the terms of a formal trust agreement, whereby the District is under obligation to maintain the trust principal. The district does not have nonexpendable trust funds.

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

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

**3. FIDUCIARY FUNDS (Continued)**

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 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 and business-type activities to be major.

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

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

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

**Measurement Focus**

On the government-wide Statement of Net Assets and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

- a. All governmental funds and expendable trust funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

- b. The proprietary fund utilizes an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net assets.
  
- c. Agency funds are not involved in the measurement of results of operation; therefore, measurement focus is not applicable to them.

**Basis of Accounting**

In the government-wide Statement of Net Assets and Statement of Activities, both governmental and business-like activities are presented using 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. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place

In the fund financial statements, governmental funds, expendable trust funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for principal and interest on long-term debt which are reported when due.

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."

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

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**E. Budgets/Budgetary Control:**

Annual appropriated budgets are prepared in the spring of each year for the general, special revenue, and debt service funds. The budgets are submitted to the county office for approval and are approved by the board of school estimate. Budgets are prepared using the modified accrual basis of accounting, except for the Special Revenue Fund as described later. 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. 6:20-2A.2(m)1. Line-item transfers from an advertised appropriation account as defined under N.J.A.C. 6A:23A-2.3, which on a cumulative basis exceed ten percent of the amount included in the original budget, require county superintendent approval. The District did make transfers during the year which are identified on schedules C-1 and C-2. Some of the transfers made were in significant amounts, but all were in the normal course of operations and properly approved. Due to the inclusion of the nonbudgeted 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.

Effective December 2004, line-item transfers to an advertised appropriation account identified as either general administration, school administration, central services and administrative information technology or other support services that, on a cumulative basis, exceed 10% of the amount included in the original budget require county superintendent approval. The Board of Education made amendments to the budgetary appropriations by during the year, however, these amendments were immaterial in amount.

Pursuant to N.J.S.A. 18A:22-8 and N.J.A.C. 6A:23A-2.3 appropriation of surplus or other unbudgeted or underbudgeted revenue is allowed only between April 1 and June 30 and requires Regional Assistant Commissioner Approval. Six revenue categories identified under N.J.A.C. 6A:23A-2.3(c) are excluded from this requirement.

Prior to April 1, a school board may petition the Commissioner for appropriation of surplus or other unbudgeted or underbudgeted revenue (Except for those exempted under N.J.A.C. 6A:23A-2.3(c) an “emergent circumstance.” Such petition must be submitted by a two-thirds affirmative vote of the authorized membership of the Board and include the items listed and demonstrate the need pursuant to N.J.A.C. 6A:23A-2.3(b). During the fiscal year, the Board of Education made supplemental budgetary appropriations totaling \$6,915,310. These appropriations were an adjustment made for prior year encumbrances. Proper approval was obtained for the additional appropriation.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**E. Budgets/Budgetary Control (Continued):**

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 generally accepted accounting principles with the exception of the legally mandated revenue recognition of the one or more June state aid payments for budgetary purposes only and 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.

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>2011 - 2012</u>
Total Revenues (Budgetary Basis)	\$ 38,862,382
Adjustments:	
Add: Prior Year Encumbrances	2,016,967
Less: Current Year Encumbrances	(4,334,475)
Adjust for State Aid Payment	
Recognize for GAAP Statements	
in the Current Year, Previously	
Recognized for Budgetary Purposes	2,540,521
Adjust for State Aid Payment	
Not Recognized for GAAP	
Purpose until the Subsequent Year	(2,534,066)
Total Revenues (GAAP) Basis	<u>\$ 36,551,329</u>
Total Expenditures (Budgetary Basis)	\$ 38,862,382
Adjustments:	
Add: Prior Year Encumbrances	2,016,967
Less: Current Year Encumbrances	(4,334,475)
Net Transfers (outflows)	
to General Fund	(4,691,697)
Total Expenditures (GAAP Basis)	<u>\$ 31,853,177</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**F. Encumbrances:**

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

The encumbered appropriation authority carries over into the next fiscal year. An entry will be made at the beginning of the next fiscal year to increase the appropriation reflected in the certified budget by the outstanding encumbrance amount as of the current fiscal year end.

**G. Cash, Cash Equivalents and Investments:**

Cash and cash equivalents include petty cash, change funds, cash in banks and all highly liquid investments with a maturity of three months or less at the time of purchase and are stated at cost plus accrued interest. U.S. Treasury and agency obligations and certificates of deposit with maturities of one year or less when purchased are stated at amortized cost. All other investments are stated at fair value.

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 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.

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

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**H. Short-Term Interfund Receivables/Payables:**

Short-term 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. For the purpose of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

**I. Receivables and Payables:**

Property taxes are levied pursuant to law and are collected by the municipality and are transferred to the District as requested. Property tax revenue is recognized in the year they are levied and become available. The tax bills are mailed annually in June by the municipal tax collector and are levied and due in four quarterly installments on August 1, November 1, February 1 and May 1 of the fiscal year. When unpaid, taxes or any other municipal lien, or part thereof, on real property, remains in arrears on April 1st in the year following the calendar year levy when the same became in arrears, the tax collector of the municipality shall, subject to the provisions of New Jersey Statute, enforce the lien by placing the property on a tax sale. The municipality may institute annual "in rem" tax foreclosure proceedings to enforce the tax collection or acquisition of title to the property.

*Tuition Receivable* – For the year ending June 30, 2012, there were no tuition charges established by the Board of Education. The Board is not a receiving district.

*Tuition Payable* - Tuition charges for the fiscal years 2011 - 2012 were based on rates established by the receiving district. These rates are subject to change when the actual costs have been determined and certified by the State Department of Education.

**J. Inventories and Prepaid Expenses:**

Inventories and prepaid expenses, which benefit future periods, other than those recorded in the Enterprise Fund are recorded as an expenditure during the year of purchase.

Inventories in the Proprietary Funds are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. The District uses the purchase method for expensing inventory. Prepaid expenses in the Enterprise Fund represent payments made to vendors for services that will benefit periods beyond June 30, 2012.

**K. Restricted Assets:**

Restricted assets include cash for the capital reserve account and for capital projects.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**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 estimated fair 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 Assets. 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.

**M. Compensated Absences:**

Compensated absences are those absences for which employees will be paid, such as vacation, sick leave, sabbatical leave and salary related payments. A liability for compensated absences that are attributable to services already rendered, and that are not contingent on a specific event that is outside the control of the District and its employees, is accrued as the employees earn the rights to the benefits. Compensated absences that relate to future services, or that are contingent on a specific event that is outside the control of the District and its employees, are accounted for in the period in which such services are rendered or in which such events take place.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

The liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources.

**N. Deferred Revenue:**

Deferred revenue in the Special Revenue Fund represents cash that has been received but not yet earned.

**O. Long-Term Debt:**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be paid from governmental and business-type resources are reported as liabilities in the government-wide statement. The long-term debt consists primarily of accrued compensated absences, early retirement incentives and obligations under capital leases.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

**P. Equity Classifications:**

**Government-wide Statements**

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

*Invested in capital assets, net of related debt* - 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 assets* - Consists of net assets 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.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

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

Government-wide Statements (Continued)

*Unrestricted net assets* - All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Fund Statements

Governmental fund equity is classified as fund balance. Under GASB No. 54, fund balance is further categorized as restricted, committed, assigned, or unassigned fund balance. Restrictions are created to satisfy legal covenants that require a portion of the fund balance to be segregated. Commitments are created to identify the portion of the fund balance that is appropriated for future expenditures. Proprietary fund equity is classified the same as in the government-wide statements.

*Restricted – Reserved for Excess Surplus - Designated for Subsequent Year's Budget* - This reserve was created to represent the June 30, 2011 audited excess surplus that will be appropriated in the 2012-2013 original budget certified for taxes.

*Restricted – Reserved for Excess Surplus* - This reserve was created to represent the June 30, 2012 audited excess surplus that is required to be appropriated in the 2013-2014 original budget certified for taxes.

*Restricted - Capital Reserve* - This reserve was created by the District to fund future capital expenditures (See Note 4.)

*Committed Year-End Encumbrances* - This classification was created to represent 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.

*Assigned* – This classification was created to designate a portion of the fund balance for a specific purpose, but does not meet the criteria to be classified as restricted or committed.

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

Restricted funds are used first as appropriate. Assigned funds are reduced to the extent that expenditure authority has been budgeted. Decreases in fund balance first reduce unassigned fund balance. In the event that unassigned fund balances becomes zero, then assigned and committed fund balances are used in that order.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**Q. 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 and Federal government for school breakfast, lunch and food distribution programs.

**R. 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.

**S. Use of 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 collectibility 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.

**T. Subsequent Events:**

Management has reviewed and evaluated all events and transactions that occurred between June 30, 2012 through November 9, 2012, 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.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS**

All bank deposits and investments as of the balance sheet date are classified as to credit risk. 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.

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a deposit policy for custodial credit risk. As of June 30, 2012, none of the District's bank balances totaling \$85,361,651 was exposed to custodial credit risk.

As of June 30, 2012, the District's deposits and investments are summarized as follows:

	Book Balance
Insured - FDIC	\$ 250,000
Insured - GUDPA	70,090,438
NJ Cash Management	5,408,479
MBIA	1,814,103
	\$ 77,563,020
Reconciliation to Government-Wide Statement of Net Assets:	
Unrestricted Cash	\$ 8,192,140
Restricted Cash	63,084,157
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	6,286,723
	\$ 77,563,020

As of June 30, 2012, the District's investments are recorded in the basic financial statements and have been recorded at the carrying amount. The difference between the carrying amount and market value is not material to the basic financial statements.

**CITY OF UNION CITY SCHOOL DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 2. CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)**

**New Jersey Cash Management Fund and MBIA Class 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.

MBIA Municipal Investors Service Corporation ("MBIA") is a government investment pool. The State of New Jersey provides oversight for the pool and all securities purchased by MBIA are in compliance with New Jersey State Statutes and are held in a third party custody account. MBIA uses the amortized cost method of reporting investments. The District does not own specific, identifiable securities, but instead has a net realizable interest in the joint value of the pool.

As of June 30, 2012, the District had \$5,408,479 on deposit with the New Jersey Cash Management Fund, and \$1,814,103 with the MBIA Fund.

**NOTE 3. DEPOSIT AND INVESTMENT RISK**

The Board 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.

As of June 30, 2012, the District had the following investment:

	Maturities	Value
MBIA Government Investment Pool	4 ½ Months Average	\$ 1,814,103

Interest Rate Risk - 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 increasing interest rates.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

Concentration of Credit Risk - The District places no limit on the amount the District may invest in any one issuer. The District only deposits funds in the MBIA Government Investment Pool.

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

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, 2012 the District's investments were not exposed to custodial credit risk or foreign currency risk.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. At June 30, 2012 the District's investments, other than deposits insured by FDIC and GUDPA, were limited to the MBIA Class Fund. 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 all of its investments at June 30, 2012 are invested in a local government investment pool.

Concentration of Credit Risk - The District places no formal limits on the amount they may invest in any one issue. At June 30, 2012, all of the District's investments were in the MBIA Class Fund.

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. At June 30, 2012 the District did not have any investments which would expose it to interest rate risk.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 4. CAPITAL RESERVE ACCOUNT**

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

Funds placed in the capital reserve account are restricted to capital projects in the District's approved Long Range Facilities Plan (LRFP). Upon submission of the LRFP to the department, a District may increase the balance in the capital reserve by appropriating funds in the annual general fund budget certified for taxes. A district may also appropriate additional amounts when the approval of the voters has been obtained either by a separate proposal at budget time or by a special question at one of the four special elections authorized pursuant to *N.J.S.A. 19:60-2*. Pursuant to *N.J.A.C. 6:23A-5.1(d) 7*, the balance in the account cannot at any time exceed the local support costs of uncompleted capital projects in its approved LRFP.

The activity of the capital reserve for the July 1, 2011 to June 30, 2012 fiscal year is as follows:

Beginning balance, July 1, 2011	\$ 32,488,538
Deposits:	
Transfer from Capital Outlay	17,209,648
Approved by Board Resolution - June 28, 2012	14,000,000
Total Deposits	31,209,648
Withdrawals:	
Local Share of 2011-2012 District Budget	(3,500,000)
Total Withdrawals	(3,500,000)
Ending balance, June 30, 2012	\$ 60,198,186

\$4,000,000 of the capital reserve has been reserved for the local share of the 2011-2012 District Budget. Any withdrawals from the capital reserve not used for the local share of the District Budget will be used for a DOE approved facilities project, consistent with the district's Long Range Facilities Plan.

**NOTE 5. 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 bases for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement cost.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)**

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation bases for proprietary fund capital assets are the same as those used for the general capital assets.

Donated capital assets are capitalized at estimated fair market value on the date donated.

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

Capital asset activity for the year ended June 30, 2012, was as follows:

	<u>Balance at July 1, 2011</u>	<u>Additions</u>	<u>Balance at June 30, 2012</u>
Governmental Activities:			
Non-Depreciable:			
Land	\$ 37,192,765	\$ -	\$ 37,192,765
Depreciable:			
Buildings	232,040,885	-	232,040,885
Improvements	98,376,248	17,534,300	115,910,548
Machinery & Equipment	16,039,681	1,769,385	17,809,066
Total at Historical Cost	<u>346,456,814</u>	<u>19,303,685</u>	<u>365,760,499</u>
Less: Accumulated Depreciation:			
Buildings	(44,902,071)	(3,931,216)	(48,833,287)
Improvements	(32,500,748)	(5,357,170)	(37,857,918)
Machinery & Equipment	(9,754,411)	(2,586,123)	(12,340,534)
Total Accumulated Depreciation	<u>(87,157,230)</u>	<u>(11,874,509) *</u>	<u>(99,031,739)</u>
Depreciable Capital Assets, Net	<u>259,299,584</u>	<u>7,429,176</u>	<u>266,728,760</u>
Governmental Activities Capital Assets, Net	<u>\$ 296,492,349</u>	<u>\$ 7,429,176</u>	<u>\$ 303,921,525</u>
Business-type Activities			
Depreciable:			
Machinery & Equipment	\$ 1,069,600	\$ -	\$ 1,069,600
Total at Historical Cost	<u>1,069,600</u>	<u>-</u>	<u>1,069,600</u>
Less: Accumulated Depreciation:			
Machinery & Equipment	(709,277)	(69,718)	(778,995)
Total Accumulated Depreciation	<u>(709,277)</u>	<u>(69,718)</u>	<u>(778,995)</u>
Business-type Activities Capital Assets, Net	<u>\$ 360,323</u>	<u>\$ (69,718)</u>	<u>\$ 290,605</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)**

\* Depreciation expense was charged to Governmental Activities as follows:

Instruction:	
Regular	\$ 3,514,165
Special Education	708,378
Other Special Education	605,632
Vocational Education	2,815
Other Instruction	172,136
Total Instruction	<u>5,003,126</u>
Support Services:	
Tuition	617,270
Student & Instruction Related Services	3,309,644
School Administrative Services	445,305
General & Business Administrative Services	329,762
Operation & Maintenance of Plant	1,829,568
Pupil Transportation	254,697
Special Schools	85,137
Total Support Services	<u>6,871,383</u>
Total Depreciation Expense	<u>\$ 11,874,509</u>

**NOTE 6. LONG-TERM DEBT**

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

**Governmental Activities**

As of June 30, 2012, the governmental long-term debt of the District consisted of the following:

Accrued Compensation Absences:	
Current Portion	\$ 4,685,451
Noncurrent Portion	11,222,693
Capital Lease Obligation:	
Current Portion	1,393,070
Noncurrent Portion	2,095,977
Total Governmental Activity Debt	<u>\$ 19,397,191</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 6. LONG-TERM DEBT (Continued)**

Business-type Activity

As of June 30, 2012, there was no long-term debt payable from proprietary fund resources.

The following is a summary of changes in long-term debt for the year ended June 30, 2012:

	Balance June 30, 2011	Additions	Deductions	Balance June 30, 2012	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Capital Lease Obligations	\$ 2,958,201	\$ 1,453,417	\$ (922,571)	\$ 3,489,047	\$ 1,393,070	\$ 2,095,977
Compensated Absences	16,895,111	3,887,417	(4,874,384)	15,908,144	4,685,451	11,222,693
	<u>\$ 19,853,312</u>	<u>\$ 5,340,834</u>	<u>\$ (5,796,955)</u>	<u>\$ 19,397,191</u>	<u>\$ 6,078,521</u>	<u>\$ 13,318,670</u>

**A. Bonds Payable:**

Bonds are authorized in accordance with State law by the Board of Commissioners after approval has been given by the Board of School Estimate (Type I School District). All bonds are retired in serial installments within the statutory period of usefulness. Bonds issued by the City on behalf of the District are general obligation bonds. Retirement of Type I Bonds and interest payments are made in the operating budget of the City.

**B. Bonds Authorized But Not Issued:**

As of June 30, 2012, the District had no authorized, but not issued, bonds.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 6. LONG-TERM DEBT (Continued)**

**C. Capital Leases:**

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

The following is a schedule of the future minimum lease payments under the capital leases and the present value of the remaining net minimum lease payments as of June 30, 2012:

Machinery and Equipment:

<u>Year Ending</u>	
June 30, 2013	\$ 1,436,473
June 30, 2014	1,403,324
June 30, 2015	662,725
June 30, 2016	52,124
June 30, 2017	<u>11,954</u>
Total Minimum Lease Payments	3,566,600
Less: Amount Representing Interest	<u>77,553</u>
Present Value of Net Minimum Lease Payments	<u><u>\$ 3,489,047</u></u>

**NOTE 7. OPERATING LEASES**

The District has commitments to lease certain office, garage space, public library and schools under operating leases that expire through the year 2017. Total operating lease payments made during the year ended June 30, 2012 were \$1,547,282. Future minimum lease payments are as follows:

<u>Year Ending</u>	
June 30, 2013	\$ 1,551,812
June 30, 2014	1,566,678
June 30, 2015	1,560,588
June 30, 2016	1,588,250
June 30, 2017	1,592,901

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 8. PENSION PLANS**

**A. Description of Plans:**

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 obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625.

**B. Teachers' Pension and Annuity Fund (TPAF):**

The Teachers' Pension and Annuity Fund was 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 plan with a special funding situation. As under current statute, all employer contributions are made by the State of New Jersey on behalf of the District and the System's other related non-contributing employers. 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.

**C. Public Employees' Retirement System (PERS):**

The Public Employees' Retirement System was 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 plan. Membership is mandatory for substantially all full-time employees of the State of New Jersey or any county, municipality, school district, or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state or local jurisdiction.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 8. PENSION PLANS (Continued)**

**D. Vesting and Benefit Provisions:**

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:6C for TPAF. All benefits vest after eight to ten years of service, except for medical benefits that vest after 25 years of service. Retirement benefits for age and service are available at age 55 and are generally determined to be 1/55th of the final average salary for each year of service credit, as defined. Final average salary equals the average salary for the final three years of service prior to retirement (or highest three years' compensation if other than the final three years). Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving eight to ten years of service in which case benefits would begin the first day of the month after the member attains normal retirement age. The TPAF and PERS provide for specified medical benefits for members who retire after achieving 25 years of qualified service, as defined, or under the disability provisions of the system.

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.

**E. Significant Legislation:**

Chapter 78, P.L. 2011, effective June 28, 2011, made various changes to the manner in which the Teachers' Pension and Annuity Fund (TPAF) and the Public Employees' Retirement System (PERS) operate and to the benefit provisions of those systems.

Chapter 78's provisions impacting employee pension and health benefits include:

- New members of TPAF and PERS hired on or after June 28, 2011 (Tier 5 members) will need 30 years of creditable service and age 65 for receipt of the early retirement benefit without a reduction of 1/4 of 1% for each month that the member is under age 65.
- The eligibility age to qualify for a service retirement in the TPAF and PERS is increased from age 62 to 65 for Tier 5 members.
- Increases in active member contribution rates. TPAF and PERS active member rates increase from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years; For fiscal year 2012, the member contribution rates will increase in October 2011. The phase-in of the additional incremental member contribution rates for TPAF and PERS members will take place in July of each subsequent fiscal year.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 8. PENSION PLANS (Continued)**

**E. Significant Legislation (Continued):**

Chapter 78's provisions impacting employee pension and health benefits include (Continued):

- The payment of automatic cost-of-living adjustment (COLA) additional increases to current and future retirees and beneficiaries is suspended until reactivated as permitted by this law.
- New employee contribution requirements towards the cost of employer-provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary.
- In addition, this new legislation changes the method for amortizing the pension systems' unfunded accrued liability (from a level percent of pay method to a level dollar of pay).

P.L. 2010, c.1, effective May 21, 2010, changed the membership eligibility criteria for new members of TPAF and PERS from the amount of annual compensation to the number of hours worked weekly. Also, it returned the benefit multiplier for new members of TPAF and PERS to 1/60 from 1/55, and it provided that new members of TPAF and PERS have the retirement allowance calculated using the average annual compensation for the last five years of service instead of the last three years of service. New members of TPAF and PERS will no longer receive pension service credit from more than one employer. Pension service credit will be earned for the highest paid position only. The law also requires the State to make its full pension contribution, defined as 1/7th of the required amount, beginning in Fiscal Year 2012.

**F. Contribution Requirements:**

The contribution policy is set by N.J.S.A. 43:15A, Chapter 62 P.L. of 1994, Chapter 115, P.L. of 1997 and N.J.S.A. 18:66, and requires contributions by active members and contributing employers. Plan member and employer contributions may be amended by State of New Jersey legislation. TPAF and PERS provide for employee contributions of 5.5%, respectively, of employees' annual compensation, as defined. Pursuant to the provisions of Chapter 78, P.L. 2011, the active member contribution rate will be increased from 5.5% of annual compensation to 6.5% plus an additional 1% phased-in over 7 years beginning in the first year. For fiscal year 2012, the member contribution rate will increase in October 2011. The phase-in of the additional incremental member contribution rate will take place in July of each subsequent fiscal year.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 8. PENSION PLANS (Continued)**

**F. Contribution Requirements (Continued):**

Employers are required to contribute at an actuarially determined rate in both TPAF and PERS. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums. Under current Statute, the District is a non-contributing employer of the TPAF.

During the years ended June 30, 2012, 2011 and 2010 the District was required to contribute for PERS and the State of New Jersey was required to contribute for TPAF for normal pension contributions and non-contributory group life insurance (NCGI) in the following amounts.

**Three-Year Trend Information**

Year Funding	PERS Contributed by the District		TPAF Paid on Behalf of the District	
	Pension	NCGI	Pension	NCGI
June 30, 2012	\$ 2,640,095	\$ 168,206	\$ 2,014,562	\$ 216,190
June 30, 2011	2,592,544	183,003	-	209,753
June 30, 2010	1,980,953	241,256	-	222,533

Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District \$4,945,033 during the year ended June 30, 2012, for the employer's share of social security contributions for TPAF members, as calculated on their base salaries. This amount has been included in the basic financial statements, and the required supplementary information schedules as a revenue and expenditure in accordance with GASB 27.

Chapter 78, P.L. 2011, effective June 28, 2011, established new employee contribution requirements towards the cost of employer provided health benefit coverage. Employees are required to contribute a certain percentage of the cost of coverage. The rate of contribution is determined based on the employee's annual salary and the selected level of coverage. The increased employee contributions will be phased in over a 4-year period for those employed prior to Chapter 78's effective date with a minimum contribution required to be at least 1.5% of salary. For those employed on or after June 28, 2011, the 4-year phase-in does not apply and contributions based on the full percentage rate of contribution are required.

Under Chapter 78, certain future retirees eligible for employer-paid health care coverage at retirement will also be required to pay a percentage of the cost of their medical coverage determined on the basis of their annual retirement benefit.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 9. POST-RETIREMENT BENEFITS**

The District contributes to the State Health Benefits Program (SHBP), a cost-sharing, multiple-employer defined benefit post-employment healthcare plan administered by the State of New Jersey Division of Pensions and Benefits. SHBP was established in 1961 under N.J.S.A. 52:14-17.25 et seq., to provide health benefits to State employees, retirees, and their dependents. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. SHBP provides medical, prescription drugs, mental health/substance abuse, and Medicare Part B reimbursement to retirees and their covered dependents.

The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. The SHBP was extended to employees, retirees, and dependents of participating local public employers in 1964. Local employers must adopt a resolution to participate in the SHBP.

P.L. 1987, c. 384 and P.L. 1990, c. 6 required Teachers' Pension and Annuity Fund (TPAF) and Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate funding of post-retirement medical benefits through TPAF and PERS. It created separate funds outside of the pension plans for the funding and payment of post-retirement medical benefits for retired State employees and retired educational employees. As of June 30, 2011, there were 93,323 retirees eligible for post-retirement medical benefits. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c. 62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State made post-retirement (PRM) contributions of \$935.5 million for the fiscal year 2011 and \$97.6 million for the fiscal year 2010.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a board of education or county college with 25 years of service. The State paid \$144 million toward Chapter 126 benefits for 15,709 eligible retired members in fiscal year 2011.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 9. POST-RETIREMENT BENEFITS (Continued)**

The State sets the contribution rate based on a pay as you go basis and not on the *annual required contribution of the employers (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The State's contributions to the State Health Benefits Program Fund for TPAF retirees' postretirement benefits on behalf of the School District for the years ended June 30, 2012, 2011 and 2010 were \$4,484,392, \$4,455,151 and \$4,179,475, respectively, which equaled the required contributions for each year. The State's contributions to the State Health Benefits Program Fund for PERS retirees' post-retirement benefits on behalf of the School District was not determined or made available by the State of New Jersey.

**Funded Status and Funding Progress**

As of June 30, 2011, the most recent actuarial valuation date, the State had an \$11.1 billion unfunded actuarial accrued liability for other postemployment benefits (OPEB) for local and \$30.9 billion for education employees and retirees that become the obligation of the State of New Jersey upon retirement.

The funded status and funding progress of the OPEB is based on actuarial valuations which involve estimates of the value of reported amounts and assumptions about the probability of events in the future. These amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the probability of future events.

Actuarial calculations reflect a long-term perspective and are based on the benefits provided under the terms of the OPEB in effect at the time of each valuation and also consider the pattern of the sharing of costs between the employer and members at the point in time. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal contractual funding limitations on the pattern of cost sharing between the employer and members in the future.

**Actuarial Methods and Assumptions**

In the June 30, 2011, actuarial valuation, the projected unit credit was used as the actuarial cost method, and the market value was used as asset valuation method for the OPEB. The actuarial assumptions included 4.50 percent for investment rate of return for the OPEB.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 9. POST-RETIREMENT BENEFITS (Continued)**

**Actuarial Methods and Assumptions (Continued)**

The State Health Benefits Commission is the executive body established by the statute to be responsible for the operation of the SHBP. The State of New Jersey Division of Pensions and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for the SHBP. That report may be obtained by writing to: State of New Jersey Division of Pensions and Benefits, P.O. Box 295, Trenton, NJ 08625-0295 or by visiting their website at <http://www.state.nj.us/treasury/pensions/pdf/financial/gasb-43-july2011.pdf>

**NOTE 10. COMPENSATED ABSENCES**

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

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

In the government-wide Statement of Net Assets, 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 vested compensated absences of the governmental fund types is recorded as current and long-term liabilities.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**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, 2012, 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 a party defendant in some 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 nor would they be material to the financial statements.

**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 2012.

**A. Property and Liability Insurance:**

The District maintains commercial insurance coverage for property, liability and surety bonds. A complete schedule of insurance coverage can be found in the Statistical Section of this Comprehensive Annual Financial Report.

**B. New Jersey Unemployment Compensation Insurance:**

The District has elected to fund its New Jersey Unemployment Compensation Insurance under the "Benefit Reimbursement Method". Under this plan, the District is required to reimburse the New Jersey Unemployment Trust Fund for benefits paid to its former employees and charged to its account with the State. The District is billed quarterly for amounts due to the State. As of June 30, 2008, the payroll agency accounts for the activity.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 14. INTERFUND RECEIVABLES AND PAYABLES**

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2012:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	\$ 258,682	\$ -
Proprietary Fund		
Food Service	-	258,682
Total	\$ 258,682	\$ 258,682

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 general fund operating interfund payable resulted from blended resource fund encumbrances open at year end.

The special revenue fund transferred \$4,808,482 to the general fund during the fiscal year ended June 2012 of which \$4,691,697 was a contribution to school based budgeting and \$116,785 was for various reprogramming and cancellations of grant funds.

**NOTE 15. DEFERRED COMPENSATION**

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

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

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 16. INVENTORY**

Inventory in the Food Service Fund at June 30, 2012, consisted of the following:

Food and Supplies	\$ <u>27,500</u>
-------------------	------------------

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.

**NOTE 17. FUND BALANCE APPROPRIATED**

**Fund Statements:**

General Fund - Of the \$73,338,732 General Fund fund balance at June 30, 2012, \$10,170,284 is restricted as excess surplus in accordance with N.J.S.A. 18A:7F-7 (\$7,116,395 of the total restricted excess surplus has been appropriated and included as anticipated revenue for the year ending June 30, 2013); \$60,198,186 has been restricted in the capital reserve; \$15,944,552 is committed for year-end encumbrances; and a deficit of (\$12,974,290) is unassigned.

Special Revenue Fund – The (\$2,534,066) Special Revenue Fund deficit fund balance at June 30, 2012 is unassigned.

Capital Projects Fund – The Capital Projects Fund fund balance at June 30, 2012 is assigned to the capital projects fund.

The total Governmental Funds fund balance is \$70,888,662.

**CITY OF UNION CITY SCHOOL DISTRICT  
 NOTES TO BASIC FINANCIAL STATEMENTS  
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

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

**Government-wide Statements:**

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

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Balance/Net Assets	\$ 70,888,662	\$ 39,909	\$ 70,928,571
Capital Assets, Net of Accumulated Depreciation	303,921,525	-	303,921,525
Long-Term Liabilities	<u>(19,397,191)</u>	<u>-</u>	<u>(19,397,191)</u>
Net Assets	<u>\$ 355,412,996</u>	<u>\$ 39,909</u>	<u>\$ 355,452,905</u>

**NOTE 18. DEFICIT FUND BALANCES**

The District has a deficit fund balance of (\$2,534,066) in the Special Revenue Fund as of June 30, 2012 as reported in the fund statements (modified accrual basis). P.L. 2003, c. 97 provides that in the event a state school aid payment is not made until the following school budget year, districts must record the last state aid payments as revenue, for budget purposes only, in the current school budget year. The bill provides legal authority for school districts to recognize this revenue in the current budget year. For intergovernmental transactions, GASB Statement No. 33 requires that recognition (revenue, expenditure, asset, liability) should be in symmetry, i.e., if one government recognizes an asset, the other government recognizes a liability. Since the State is recording the last state aid payment in the subsequent fiscal year, the school district cannot recognize the last state aid payment on the GAAP financial statements until the year the State records the payable. Due to the timing difference of recording the last state aid payment, the Special Revenue Fund deficit balance does not alone indicate that the district is facing financial difficulties.

Pursuant to P.L. 2003, c. 97 any negative unreserved, undesignated fund balance that is reported as a direct result from a delay in the payment of state aid until the following fiscal year, is not considered in violation of New Jersey statute and regulation nor in need of corrective action. The District's deficit in the GAAP funds statements of (\$15,508,356) is less than the last two state aid payments.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 19. CALCULATION OF EXCESS SURPLUS**

In accordance with N.J.S.A. 18A:7F-7, as amended by P.L. 2004, c.73 (S1701), the designation for Restricted Fund Balance – Reserved Excess Surplus is a required calculation pursuant to the New Jersey Comprehensive Educational Improvement and Financing Act of 1996 (CEIFA). New Jersey School Districts are required to reserve General Fund fund balance at the fiscal year end of June 30, if they did not appropriate a required minimum amount as budgeted fund balance in their subsequent year’s budget. The excess fund balance for year ended June 30, 2012 is \$10,170,284

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

The District authorized the execution of an agreement with the Schools Development Authority (“SDA”) to obtain funds as part of the Educational Facilities Construction and Financing Act, P.L. 2000, c. 72 (N.J.S.A. 18A:7G-1), (the “Act”).

The State Department of Education, (the “Department”), has completed their review of the District’s Long Range Facilities Plan (the “LRFP”) and has made a final determination of the LRFP and has estimated costs of eligible projects to be used solely by the Department for state capital planning purposes. Determination of the preliminary and final eligible costs shall be made at the time of approval of a particular school facilities project.

During fiscal year 2012, the District obtained \$2,811,665 in approvals from the SDA for various projects. There was \$15,871,693 in project expenditures reported during fiscal 2012.

**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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>REVENUES:</b>					
Local sources:					
Local tax levy	\$ 15,418,637	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -
Interest earned	-	-	-	6,962	6,962
Miscellaneous	600,000	-	600,000	492,149	(107,851)
Total - local sources	<u>16,018,637</u>	<u>-</u>	<u>16,018,637</u>	<u>15,917,748</u>	<u>(100,889)</u>
Federal sources:					
Education Jobs Fund	5,146,363	-	5,146,363	5,139,290	(7,073)
Special Education Medicare Reimbursement Initiative	249,180	-	249,180	364,745	115,565
Total - federal sources	<u>5,395,543</u>	<u>-</u>	<u>5,395,543</u>	<u>5,504,035</u>	<u>108,492</u>
State sources:					
Equalization aid	141,609,181	20,962,949	162,572,130	162,572,130	-
Transportation aid	-	471,331	471,331	471,331	-
Special education categorical aid	5,930,329	301,452	6,231,781	6,231,781	-
Security aid	-	5,173,916	5,173,916	5,173,916	-
Extraordinary aid	-	-	-	774,072	774,072
On-behalf TPAF contributions (non-budgeted)					
Pension contribution	-	-	-	2,014,562	2,014,562
Non-contributory group insurance	-	-	-	216,190	216,190
Post-retirement medical contributions	-	-	-	4,484,392	4,484,392
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	4,945,033	4,945,033
Total - state sources	<u>147,539,510</u>	<u>26,909,648</u>	<u>174,449,158</u>	<u>186,883,407</u>	<u>12,434,249</u>
<b>Total revenues</b>	<u>168,953,690</u>	<u>26,909,648</u>	<u>195,863,338</u>	<u>208,305,190</u>	<u>12,441,852</u>
<b>EXPENDITURES -</b>					
<b>CURRENT EXPENSE:</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	1,870,970	248,782	2,119,752	2,044,135	75,617
Grades 1-5	14,898,807	(2,081,375)	12,817,432	12,674,441	142,991
Grades 6-8	7,785,041	(101,259)	7,683,782	7,522,106	161,676
Grades 9-12	10,436,365	1,188,537	11,624,902	11,480,564	144,338
Other salaries for instruction:					
Preschool/kindergarten	162,121	-	162,121	85,516	76,605
Total regular programs - instruction	<u>35,153,304</u>	<u>(745,315)</u>	<u>34,407,989</u>	<u>33,806,762</u>	<u>601,227</u>
Regular programs - home instruction:					
Salaries of teachers	129,636	839,843	969,479	240,422	729,057
Other salaries for instruction	-	500,000	500,000	41,664	458,336
Total regular programs - home instruction	<u>129,636</u>	<u>1,339,843</u>	<u>1,469,479</u>	<u>282,086</u>	<u>1,187,393</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	4,025,436	174,238	4,199,674	4,017,339	182,335
Purchased professional - educational services	42,926	2,500	45,426	14,368	31,058
Purchased professional - technical services	74,487	-	74,487	16,709	57,778
Other purchased services (400-500 series)	221,542	(12,846)	208,696	63,539	145,157
General supplies	2,807,182	(36,664)	2,770,518	1,877,936	892,582
Textbooks	277,037	(23,085)	253,952	147,224	106,728
Other objects	78,482	-	78,482	31,009	47,473
Total regular programs - undistributed instruction	<u>7,527,092</u>	<u>104,143</u>	<u>7,631,235</u>	<u>6,168,124</u>	<u>1,463,111</u>
Total regular programs	<u>42,810,032</u>	<u>698,671</u>	<u>43,508,703</u>	<u>40,256,972</u>	<u>3,251,731</u>
Cognitive - moderate:					
Salaries of teachers	146,440	70,185	216,625	216,625	-
General supplies	18,437	-	18,437	7,705	10,732
Total cognitive - moderate	<u>164,877</u>	<u>70,185</u>	<u>235,062</u>	<u>224,330</u>	<u>10,732</u>
Learning/language disabilities:					
Salaries of teachers	1,709,131	535,752	2,244,883	2,183,156	61,727
Other salaries for instruction	473,200	(13,499)	459,701	454,418	5,283
Purchased professional - technical services	200	-	200	-	200
General supplies	87,407	(1,797)	85,610	53,800	31,810
Textbooks	2,000	-	2,000	2,000	-
Total learning/language disabilities	<u>2,272,263</u>	<u>520,131</u>	<u>2,792,394</u>	<u>2,693,374</u>	<u>99,020</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2012**

	<b>Original Budget</b>	<b>Budget Transfers</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
Multiple disabilities:					
Salaries of teachers	\$ 586,332	\$ 123,560	\$ 709,892	\$ 573,310	\$ 136,582
Other salaries for instruction	217,014	38,457	255,471	255,471	-
Purchased professional - technical services	650	-	650	-	650
General supplies	32,875	-	32,875	28,602	4,273
Other objects	250	-	250	249	1
Total multiple disabilities	<u>837,121</u>	<u>162,017</u>	<u>999,138</u>	<u>857,632</u>	<u>141,506</u>
Resource room/resource center:					
Salaries of teachers	4,745,825	539,208	5,285,033	5,140,758	144,275
Other salaries for instruction	95,960	24,940	120,900	120,900	-
Purchased professional - technical services	350	-	350	-	350
Other purchased services (400-500 series)	12,022	(287)	11,735	525	11,210
General supplies	127,565	(5,783)	121,782	94,429	27,353
Textbooks	42,322	-	42,322	36,551	5,771
Other objects	2,526	-	2,526	1,951	575
Total resource room/resource center	<u>5,026,570</u>	<u>558,078</u>	<u>5,584,648</u>	<u>5,395,114</u>	<u>189,534</u>
Autism:					
General supplies	89	-	89	89	-
Textbooks	2,341	-	2,341	-	2,341
Total autism	<u>2,430</u>	<u>-</u>	<u>2,430</u>	<u>89</u>	<u>2,341</u>
Special education - home instruction:					
Salaries of teachers	332,834	(161,932)	170,902	170,902	-
Other salaries for instruction	143,000	(19,530)	123,470	-	123,470
General supplies	31,489	-	31,489	13,597	17,892
Total special education - home instruction	<u>507,323</u>	<u>(181,462)</u>	<u>325,861</u>	<u>184,499</u>	<u>141,362</u>
Total special education - instruction	<u>8,810,584</u>	<u>1,128,949</u>	<u>9,939,533</u>	<u>9,355,038</u>	<u>584,495</u>
Basic skills/remedial:					
Salaries of teachers	110,600	(71,123)	39,477	-	39,477
Purchased professional - educational services	1,543	5,000	6,543	1,337	5,206
Purchased professional - technical services	2,335	-	2,335	-	2,335
Other purchased services (400-500 series)	1,332	-	1,332	-	1,332
General supplies	9,905	-	9,905	2,950	6,955
Other objects	1,544	-	1,544	-	1,544
Total basic skills/remedial	<u>127,259</u>	<u>(66,123)</u>	<u>61,136</u>	<u>4,287</u>	<u>56,849</u>
Bilingual education:					
Salaries of teachers	7,013,964	(93,316)	6,920,648	6,621,446	299,202
Other salaries for instruction	666,990	47,604	714,594	714,594	-
Purchased professional - educational services	6,400	(500)	5,900	-	5,900
Purchased professional - technical services	33,045	-	33,045	3,420	29,625
Other purchased services (400-500 series)	37,073	(1,001)	36,072	25,191	10,881
General supplies	834,297	(7,921)	826,376	583,006	243,370
Textbooks	68,869	(17,756)	51,113	37,617	13,496
Other objects	10,589	-	10,589	8,587	2,002
Total bilingual education	<u>8,671,227</u>	<u>(72,890)</u>	<u>8,598,337</u>	<u>7,993,861</u>	<u>604,476</u>
Vocational programs - local - instruction:					
Salaries of teachers	163,095	(8,940)	154,155	-	154,155
Purchased professional - educational services	5,880	-	5,880	-	5,880
General supplies	48,693	-	48,693	30,672	18,021
Textbooks	7,524	-	7,524	6,504	1,020
Other objects	5,045	-	5,045	-	5,045
Total vocational programs - local - instruction	<u>230,237</u>	<u>(8,940)</u>	<u>221,297</u>	<u>37,176</u>	<u>184,121</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	\$ 38,000	\$ -	\$ 38,000	\$ 29,074	\$ 8,926
Other Objects	5,719	-	5,719	5,566	153
School-sponsored athletics:					
Salaries	265,048	-	265,048	134,834	130,214
Salaries of teachers	228,135	-	228,135	-	228,135
Purchased services (300-500 series)	10,529	-	10,529	-	10,529
Supplies and materials	635,445	(24,492)	610,953	163,109	447,844
Other objects	114,442	(18,750)	95,692	56,361	39,331
Before/after school programs:					
Salaries of teachers	778,817	(82,289)	696,528	508,600	187,928
Salaries of professional staff	8,550	-	8,550	-	8,550
Salaries of secretarial and clerical assistants	4,276	-	4,276	-	4,276
Other salaries for instruction	883,581	43,974	927,555	723,359	204,196
Student assistants video productions	1,764	115,732	117,496	83,537	33,959
Purchased professional and technical services	79,206	(22,813)	56,393	29,273	27,120
Other Objects	200,000	-	200,000	10,604	189,396
Alternative education programs:					
Purchased technical services	11,728	-	11,728	1,518	10,210
Purchased services (300-500 series)	3,000	-	3,000	110	2,890
General Supplies	66,174	(6,367)	59,807	18,598	41,209
Other objects	13,518	6,367	19,885	15,707	4,178
Other supplemental/at-risk programs:					
Salaries of teachers	437,491	59,075	496,566	413,048	83,518
Other salaries for instruction	18,305	-	18,305	4,835	13,470
Other special schools:					
General Supplies	34,223	(10,875)	23,348	8,572	14,776
Textbooks	2,000	(1,000)	1,000	-	1,000
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	8,980	13,130
Community service programs:					
Salaries	159,946	-	159,946	57,597	102,349
<b>Total other instructional</b>	<u>4,022,007</u>	<u>58,562</u>	<u>4,080,569</u>	<u>2,273,282</u>	<u>1,807,287</u>
<b>Total - instruction</b>	<u>64,671,346</u>	<u>1,738,229</u>	<u>66,409,575</u>	<u>59,920,616</u>	<u>6,488,959</u>
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	1,046,415	(104,641)	941,774	652,371	289,403
Tuition to CSSD & regional day schools	1,342,315	(134,231)	1,208,084	1,177,090	30,994
Tuition to private schools for the handicapped-within state	6,628,067	-	6,628,067	6,129,506	498,561
Tuition to private schools - handicapped other LEA's-outside state	61,400	-	61,400	60,576	824
Tuition - state facilities	185,669	(18,566)	167,103	132,296	34,807
<b>Total undistributed expenditures - instruction</b>	<u>9,263,866</u>	<u>(257,438)</u>	<u>9,006,428</u>	<u>8,151,839</u>	<u>854,589</u>
Attendance and social work services:					
Salaries	526,499	21,355	547,854	506,226	41,628
Other salaries	266,291	-	266,291	136,740	129,551
Salary drop out prevention officer	269,359	10,468	279,827	216,601	63,226
Salaries of family support team	539,968	(73,113)	466,855	395,832	71,023
Family/parent liaison salary	509,783	(6,745)	503,038	470,289	32,749
Purchase professional & technical services	30,221	(21)	30,200	3,248	26,952
Other purchased services (400-500 series)	1,200	-	1,200	840	360
Supplies and materials	28,997	(13,781)	15,216	5,801	9,415
General supplies	12,006	-	12,006	959	11,047
Other objects	1,725	-	1,725	200	1,525
<b>Total attendance and social work services</b>	<u>2,186,049</u>	<u>(61,837)</u>	<u>2,124,212</u>	<u>1,736,736</u>	<u>387,476</u>
Health services:					
Salaries	1,443,195	26,693	1,469,888	1,296,776	173,112
Family/parent liaison salary	52,440	1,035	53,475	53,475	-
Salaries of social services coordinators	823,266	(46,763)	776,503	569,989	206,514
Purchased professional and technical services	7,124	58,200	65,324	65,324	-
Other purchased services (400-500 series)	2,707	-	2,707	2,576	131
Supplies and materials	69,250	(1,676)	67,574	27,986	39,588
Other objects	44,974	-	44,974	38,064	6,910
<b>Total health services</b>	<u>2,442,956</u>	<u>37,489</u>	<u>2,480,445</u>	<u>2,054,190</u>	<u>426,255</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Other support services - students-regular:					
Salaries of other professional staff	\$ 1,889,634	\$ 101,650	\$ 1,991,284	\$ 1,614,129	\$ 377,155
Salaries of secretarial and clerical assistants	236,486	(18,090)	218,396	217,955	441
Other salaries	743,112	25,435	768,547	327,082	441,465
Purchased professional - educational services	11,000	(1,500)	9,500	1,922	7,578
Other purchased services (400-500 series)	11,100	-	11,100	1,494	9,606
Supplies and materials	34,980	(465)	34,515	20,703	13,812
Other objects	193,995	-	193,995	193,859	136
Total other support services - students-regular	<u>3,120,307</u>	<u>107,030</u>	<u>3,227,337</u>	<u>2,377,144</u>	<u>850,193</u>
Other support services - students - special services:					
Salaries of other professional staff	2,267,083	114,202	2,381,285	2,357,461	23,824
Salaries of secretarial and clerical assistants	564,838	49,948	614,786	614,786	-
Total other support services - students-special services	<u>2,831,921</u>	<u>164,150</u>	<u>2,996,071</u>	<u>2,972,247</u>	<u>23,824</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	2,778,767	(92,667)	2,686,100	2,265,583	420,517
Salaries of other professional staff	763,613	(21,902)	741,711	596,226	145,485
Salaries of secretarial and clerical assistants	1,238,234	(45,407)	1,192,827	1,175,983	16,844
Other salaries	2,123,643	64,270	2,187,913	1,498,255	689,658
Purchased professional - educational services	97,267	(500)	96,767	70,624	26,143
Purchased professional - technical services	7,866	-	7,866	316	7,550
Other purchased services (400-500 series)	733,084	35,000	768,084	(285,780)	1,053,864
Supplies and materials	280,502	(3,640)	276,862	139,257	137,605
General Supplies	-	-	-	-	-
Textbooks	36,529	-	36,529	16,361	20,168
Other objects	5,544	-	5,544	1,914	3,630
Total improvement of instructional services	<u>8,191,524</u>	<u>(191,321)</u>	<u>8,000,203</u>	<u>5,478,739</u>	<u>2,521,464</u>
Educational media services/school library:					
Salaries	848,570	(78,402)	770,168	553,251	216,917
Salaries of technology coordinators	320,063	(17,839)	302,224	262,781	39,443
Purchased professional - technical services	1,526,240	160,654	1,686,894	235,048	1,451,846
Other purchased services (400-500 series)	150,691	(20,696)	129,995	85,873	44,122
Supplies and materials	1,501,255	(28,127)	1,473,128	987,422	485,706
Other objects	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>4,347,819</u>	<u>15,590</u>	<u>4,363,409</u>	<u>2,124,375</u>	<u>2,239,034</u>
Instruction staff training services:					
Salaries of supervisors of instruction	822,998	548,137	1,371,135	1,269,017	102,118
Other purchased professional services - educational	53,612	(8,900)	44,712	11,247	33,465
Other purchased professional services - technical	6,938	-	6,938	2,493	4,445
Other purchased services (400-500 series)	7,700	-	7,700	6,147	1,553
Supplies and materials	27,578	-	27,578	17,529	10,049
Other objects	100	-	100	-	100
Total instruction staff training services	<u>918,926</u>	<u>539,237</u>	<u>1,458,163</u>	<u>1,306,433</u>	<u>151,730</u>
Support services - general administration:					
Salaries	411,244	(110,442)	300,802	275,110	25,692
Salaries of other professional staff	433,463	15,419	448,882	448,882	-
Other purchased professional services - educational	6,650	-	6,650	6,649	1
Legal services	475,000	-	475,000	472,956	2,044
Other purchased professional services	327,838	(40,809)	287,029	286,690	339
Purchased Technical services	582,465	(49,400)	533,065	460,249	72,816
Communications/telephone	443,500	-	443,500	262,621	180,879
Miscellaneous purchased services	598,500	(140,132)	458,368	379,815	78,553
General Supplies	47,208	-	47,208	25,671	21,537
Judgments against the school district	39,330	-	39,330	-	39,330
Miscellaneous expenditures	43,634	18,750	62,384	46,317	16,067
Total support services - general administration	<u>3,408,832</u>	<u>(306,614)</u>	<u>3,102,218</u>	<u>2,664,960</u>	<u>437,258</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2012**

	<b>Original Budget</b>	<b>Budget Transfers</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
<b>Support services - school administration:</b>					
Salaries of principals/assistant principals	\$ 3,639,690	\$ 103,194	\$ 3,742,884	\$ 3,461,528	\$ 281,356
Salaries of other professional staff	76,503	(60,891)	15,612	15,612	-
Salaries of secretarial and clerical assistants	1,971,688	33,779	2,005,467	1,889,017	116,450
Other professional and technical services	157,916	267,832	425,748	289,289	136,459
Other purchased services (400-500 series)	85,110	(21,179)	63,931	19,864	44,067
Supplies and materials	235,047	5,350	240,397	137,294	103,103
Other objects	91,310	(1,285)	90,025	68,216	21,809
<b>Total support services - school administration</b>	<b>6,257,264</b>	<b>326,800</b>	<b>6,584,064</b>	<b>5,880,820</b>	<b>703,244</b>
<b>Central services:</b>					
Salaries	939,386	(16,539)	922,847	747,550	175,297
Purchased profession services	40,000	-	40,000	975	39,025
Purchased technical services	257,490	49,500	306,990	259,652	47,338
Supplies and materials	181,136	62,492	243,628	127,570	116,058
Miscellaneous expenditures	40,000	250,000	290,000	146,910	143,090
<b>Total central services:</b>	<b>1,458,012</b>	<b>345,453</b>	<b>1,803,465</b>	<b>1,282,657</b>	<b>520,808</b>
<b>Administrative Information Technology:</b>					
Purchased profession services	20,450	-	20,450	7,250	13,200
Purchased technical services	409,113	-	409,113	400,069	9,044
<b>Total administrative information technology:</b>	<b>429,563</b>	<b>-</b>	<b>429,563</b>	<b>407,319</b>	<b>22,244</b>
<b>Required maintenance for school facilities:</b>					
Salaries	1,357,301	(1,189,128)	168,173	138,734	29,439
Cleaning, repair and maintenance services	771,594	92,591	864,185	766,798	97,387
General supplies	158,552	85,000	243,552	133,671	109,881
Other objects	45,778	-	45,778	35,639	10,139
<b>Total required maintenance for school facilities</b>	<b>2,333,225</b>	<b>(1,011,537)</b>	<b>1,321,688</b>	<b>1,074,842</b>	<b>246,846</b>
<b>Other operating and maintenance of plant services:</b>					
Salaries	8,062,287	306,078	8,368,365	8,191,001	177,364
Other salaries	36,000	-	36,000	19,038	16,962
Purchased professional and technical services	1,578,640	(43,837)	1,534,803	1,041,450	493,353
Cleaning, repair and maintenance services	2,092,444	605,338	2,697,782	2,548,262	149,520
Rental of land and buildings other than lease purchase	2,746,000	23,644	2,769,644	2,668,131	101,513
Other purchased property	152,569	158,000	310,569	292,760	17,809
General supplies	745,493	415,525	1,161,018	989,569	171,449
Energy	3,452,700	158,000	3,610,700	3,343,807	266,893
Other objects	213,769	117	213,886	210,434	3,452
<b>Total other operating and maintenance of plant services:</b>	<b>19,079,902</b>	<b>1,622,865</b>	<b>20,702,767</b>	<b>19,304,452</b>	<b>1,398,315</b>
<b>Security:</b>					
Salaries	3,515,763	297,489	3,813,252	3,770,083	43,169
General supplies	31,124	(2,000)	29,124	12,412	16,712
<b>Total security</b>	<b>3,546,887</b>	<b>295,489</b>	<b>3,842,376</b>	<b>3,782,495</b>	<b>59,881</b>
<b>Student transportation services:</b>					
Salaries for pupil transportation - (other than bet. home & school)	11,971	-	11,971	-	11,971
Management Fee - ESC & CTSA Trans Program	342,000	-	342,000	332,038	9,962
Cleaning, repair and maintenance services	25,000	-	25,000	22,767	2,233
Contracted services - (other than between home and school) - vendors	33,155	-	33,155	760	32,395
Contracted services - (Special education students) - joint agreement	1,523,010	981,844	2,504,854	2,250,328	254,526
General supplies	4,750	-	4,750	1,248	3,502
Miscellaneous purchased services	975,933	(31,844)	944,089	756,464	187,625
<b>Total student transportation services</b>	<b>2,915,819</b>	<b>950,000</b>	<b>3,865,819</b>	<b>3,363,605</b>	<b>502,214</b>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2012**

	<b>Original Budget</b>	<b>Budget Transfers</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
Unallocated employee benefits:					
Social Security contribution	\$ 2,858,002	\$ 236,533	\$ 3,094,535	\$ 2,662,287	\$ 432,248
TPAF contribution - ERIP	1,829,063	-	1,829,063	1,886	1,827,177
Other retirement contributions - regular	2,800,000	8,301	2,808,301	2,808,301	-
Other retirement contributions - ERIP	1,200,000	(285,613)	914,387	-	914,387
Workers' compensation	2,025,000	-	2,025,000	2,025,000	-
Unemployment compensation	-	250,000	250,000	146,533	103,467
Health benefits	35,184,246	(1,200,619)	33,983,627	29,876,545	4,107,082
Tuition reimbursement	325,000	-	325,000	293,760	31,240
Total unallocated employee benefits	<u>46,221,311</u>	<u>(991,398)</u>	<u>45,229,913</u>	<u>37,814,312</u>	<u>7,415,601</u>
On-behalf TPAF contributions (non-budgeted)					
Pension contribution	-	-	-	2,014,562	(2,014,562)
Non-contributory group insurance	-	-	-	216,190	(216,190)
Post-retirement medical contributions	-	-	-	4,484,392	(4,484,392)
Reimbursed TPAF Social Security contributions (non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,945,033</u>	<u>(4,945,033)</u>
Total on-behalf contributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,660,177</u>	<u>(11,660,177)</u>
Total undistributed expenditures	<u>118,954,183</u>	<u>1,583,958</u>	<u>120,538,141</u>	<u>113,437,342</u>	<u>7,100,799</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>183,625,529</u>	<u>3,322,187</u>	<u>186,947,716</u>	<u>173,357,958</u>	<u>13,589,758</u>
<b>CAPITAL OUTLAY:</b>					
Equipment:					
Grades 1 - 5	26,000	-	26,000	-	26,000
Grades 6 - 8	20,000	(9,261)	10,739	-	10,739
Grades 9 - 12	3,000	-	3,000	1,853	1,147
Instruction - instructional equipment	8,550	-	8,550	-	8,550
General administration	664,121	(7,825)	656,296	137,340	518,956
Student transportation - noninstructional equipment	300,000	-	300,000	133,915	166,085
Special schools (all programs)	28,500	-	28,500	-	28,500
Total equipment	<u>1,050,171</u>	<u>(17,086)</u>	<u>1,033,085</u>	<u>273,108</u>	<u>759,977</u>
Facilities acquisition and construction services:					
Architect/engineering services	135,849	200,000	335,849	-	335,849
Other professional/technical services	97,449	-	97,449	32,497	64,952
Construction services	3,557,989	2,643,155	6,201,144	792,453	5,408,691
Lease purchase agreements - principal	850,000	-	850,000	812,585	37,415
Infrastructure	-	3,465,000	3,465,000	25,072	3,439,928
Transfer to capital reserve	-	17,209,648	17,209,648	17,209,648	-
Total facilities acquisition and construction services	<u>4,641,287</u>	<u>23,517,803</u>	<u>28,159,090</u>	<u>18,872,255</u>	<u>9,286,835</u>
Assets acquired under capital leases (non-budgeted)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,453,417</u>	<u>(1,453,417)</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>5,691,458</u>	<u>23,500,717</u>	<u>29,192,175</u>	<u>20,598,780</u>	<u>8,593,395</u>
<b>SPECIAL SCHOOLS:</b>					
Other special schools - instructions:					
Salaries of teachers	118,750	1,204	119,954	119,954	-
Other salaries - instruction	95,000	465	95,465	95,465	-
General supplies	25,650	-	25,650	8,408	17,242
Total other special schools - instructions	<u>239,400</u>	<u>1,669</u>	<u>241,069</u>	<u>223,827</u>	<u>17,242</u>
Accredited evening/adult high school - instruction:					
Salaries of teachers	184,680	(11,561)	173,119	81,508	91,611
Other salaries for instruction	20,520	-	20,520	12,208	8,312
General supplies	16,073	-	16,073	1,081	14,992
Textbooks	1,900	-	1,900	-	1,900
Total accredited evening/adult high school - instruction	<u>223,173</u>	<u>(11,561)</u>	<u>211,612</u>	<u>94,797</u>	<u>116,815</u>
Accredited evening/adult high school - support services:					
Salaries	118,817	8,481	127,298	77,951	49,347
Purchased professional and technical services	4,750	-	4,750	432	4,318
Other purchased services (400-500 series)	950	-	950	-	950
Total accredited evening/adult high school - support services	<u>124,517</u>	<u>8,481</u>	<u>132,998</u>	<u>78,383</u>	<u>54,615</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
Adult education - local - instruction:					
Salaries	\$ 108,750	\$ -	\$ 108,750	\$ 64,665	\$ 44,085
Salaries of teachers	601,618	-	601,618	496,016	105,602
General supplies	33,981	-	33,981	16,234	17,747
Total adult education - local - instruction	<u>744,349</u>	<u>-</u>	<u>744,349</u>	<u>576,915</u>	<u>167,434</u>
Adult education - local - support services:					
Salaries	147,172	3,080	150,252	150,252	-
Purchased technical services	4,750	-	4,750	-	4,750
Other objects	1,956	-	1,956	175	1,781
Total adult education - local - support services	<u>153,878</u>	<u>3,080</u>	<u>156,958</u>	<u>150,427</u>	<u>6,531</u>
<b>TOTAL SPECIAL SCHOOLS</b>	<u>1,485,317</u>	<u>1,669</u>	<u>1,486,986</u>	<u>1,124,349</u>	<u>362,637</u>
Charter schools	<u>120,000</u>	<u>85,075</u>	<u>205,075</u>	<u>177,011</u>	<u>28,064</u>
<b>Total expenditures</b>	<u>190,922,304</u>	<u>26,909,648</u>	<u>217,831,952</u>	<u>195,258,098</u>	<u>22,573,854</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(21,968,614)</u>	<u>-</u>	<u>(21,968,614)</u>	<u>13,047,092</u>	<u>35,015,706</u>
<b>Other financing sources (uses)</b>					
Reinstatement of prior years' accounts payable	-	-	-	(1,642,160)	1,642,160
Due (to)/from special revenue fund	-	-	-	116,785	116,785
Capital Leases (non-budgeted)	-	-	-	1,453,417	1,453,417
Capital outlay transfer to capital reserve	-	-	-	17,209,648	17,209,648
Transfers in - contribution to school based budgeting - general fund	92,721,489	-	92,721,489	87,491,052	(5,230,437)
Transfers in - contribution to school based budgeting - special revenue fund	5,036,537	-	5,036,537	4,691,697	(344,840)
Transfers out - contribution to school based budgeting	<u>(92,721,489)</u>	<u>-</u>	<u>(92,721,489)</u>	<u>(87,491,052)</u>	<u>5,230,437</u>
<b>Total other financing sources (uses)</b>	<u>5,036,537</u>	<u>-</u>	<u>5,036,537</u>	<u>21,829,387</u>	<u>20,077,170</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ (16,932,077)</u>	<u>\$ -</u>	<u>\$ (16,932,077)</u>	<u>\$ 34,876,479</u>	<u>\$ 55,092,876</u>
<b>Fund balances, July 1</b>	<u>55,759,671</u>	<u>-</u>	<u>55,759,671</u>	<u>55,759,671</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ 38,827,594</u>	<u>\$ -</u>	<u>\$ 38,827,594</u>	<u>\$ 90,636,150</u>	<u>\$ 55,092,876</u>
<b>Recapitulation:</b>					
Restricted Fund Balance:					
Excess Surplus - designated for subsequent year's expenditures				\$ 7,116,395	
Excess Surplus - current year				3,053,889	
Capital Reserve				60,198,186	
Committed Fund Balance:					
Year-end Encumbrances				15,944,552	
Unassigned Fund Balance				<u>4,323,128</u>	
				<u>90,636,150</u>	
Reconciliation to Government Funds (GAAP)					
Last State Aid Payment not recognized on GAAP Basis				<u>(17,297,418)</u>	
Fund Balance per Government Funds (GAAP)				<u>\$ 73,338,732</u>	

**CITY OF UNION CITY SCHOOL DISTRICT  
Combining Budgetary Comparison Schedule  
General Fund  
for the Fiscal Year Ended June 30, 2012**

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
<b>REVENUES:</b>								
Local sources:								
Local tax levy	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637	\$ -	\$ -	\$ -	\$ -
Interest earned	-	-	-	-	-	-	-	-
Miscellaneous	600,000	-	-	600,000	-	-	-	-
<b>Total - local sources</b>	<b>16,018,637</b>	<b>-</b>	<b>-</b>	<b>16,018,637</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Federal sources:								
Education Jobs Fund	-	-	5,146,363	5,146,363	-	-	-	-
Special Education Medicare Reimbursement Initiative	249,180	-	-	249,180	-	-	-	-
<b>Total - federal sources</b>	<b>249,180</b>	<b>-</b>	<b>5,146,363</b>	<b>5,395,543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
State sources:								
Equalization aid	141,609,181	-	-	141,609,181	20,962,949	-	-	20,962,949
Transportation aid	-	-	-	-	471,331	-	-	471,331
Special education categorical aid	5,930,329	-	-	5,930,329	301,452	-	-	301,452
Security aid	-	-	-	-	5,173,916	-	-	5,173,916
Extraordinary aid	-	-	-	-	-	-	-	-
On-behalf TPAF contributions (non-budgeted)	-	-	-	-	-	-	-	-
Pension contribution	-	-	-	-	-	-	-	-
Non-contributory group insurance	-	-	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-
<b>Total - state sources</b>	<b>147,539,510</b>	<b>-</b>	<b>-</b>	<b>147,539,510</b>	<b>26,909,648</b>	<b>-</b>	<b>-</b>	<b>26,909,648</b>
<b>Total revenues</b>	<b>163,807,327</b>	<b>-</b>	<b>5,146,363</b>	<b>168,953,690</b>	<b>26,909,648</b>	<b>-</b>	<b>-</b>	<b>26,909,648</b>
<b>EXPENDITURES -</b>								
<b>CURRENT EXPENSE:</b>								
Regular programs - instruction:								
Salaries of teachers:								
Preschool/kindergarten	-	1,870,970	-	1,870,970	-	(1,568)	250,350	248,782
Grades 1-5	174,210	11,178,234	3,546,363	14,898,807	(24,756)	464,124	(2,520,743)	(2,081,375)
Grades 6-8	28,408	7,356,633	400,000	7,785,041	28,684	(133,793)	3,850	(101,259)
Grades 9-12	19,440	10,416,925	-	10,436,365	19,440	251,637	936,900	1,188,537
Other salaries for instruction:								
Preschool/kindergarten	-	162,121	-	162,121	-	-	-	-
<b>Total regular programs - instruction</b>	<b>222,058</b>	<b>30,984,883</b>	<b>3,946,363</b>	<b>35,153,304</b>	<b>3,928</b>	<b>580,400</b>	<b>(1,329,643)</b>	<b>(745,315)</b>
Regular programs - home instruction:								
Salaries of teachers	129,636	-	-	129,636	839,843	-	-	839,843
Other salaries for instruction	-	-	-	-	500,000	-	-	500,000
<b>Total regular programs - home instruction</b>	<b>129,636</b>	<b>-</b>	<b>-</b>	<b>129,636</b>	<b>1,339,843</b>	<b>-</b>	<b>-</b>	<b>1,339,843</b>
Regular programs - undistributed instruction:								
Other salaries for instruction	2,638,925	1,386,511	-	4,025,436	198,461	(24,223)	-	174,238
Purchased professional - educational services	-	42,926	-	42,926	-	2,500	-	2,500
Purchased professional - technical services	-	74,487	-	74,487	-	-	-	-
Other purchased services (400-500 series)	142,109	79,433	-	221,542	(12,657)	(189)	-	(12,846)
General supplies	793,442	2,013,740	-	2,807,182	-	(36,664)	-	(36,664)
Textbooks	65,521	211,516	-	277,037	-	(23,085)	-	(23,085)
Other objects	18,342	60,140	-	78,482	-	-	-	-
<b>Total regular programs - undistributed instruction</b>	<b>3,658,339</b>	<b>3,868,753</b>	<b>-</b>	<b>7,527,092</b>	<b>185,804</b>	<b>(81,661)</b>	<b>-</b>	<b>104,143</b>
<b>Total regular programs</b>	<b>4,010,033</b>	<b>34,853,636</b>	<b>3,946,363</b>	<b>42,810,032</b>	<b>1,529,575</b>	<b>498,739</b>	<b>(1,329,643)</b>	<b>698,671</b>
Cognitive - moderate:								
Salaries of teachers	-	146,440	-	146,440	-	9,935	60,250	70,185
General supplies	-	18,437	-	18,437	-	-	-	-
<b>Total cognitive - moderate</b>	<b>-</b>	<b>164,877</b>	<b>-</b>	<b>164,877</b>	<b>-</b>	<b>9,935</b>	<b>60,250</b>	<b>70,185</b>
Learning/language disabilities:								
Salaries of teachers	-	1,709,131	-	1,709,131	-	209,352	326,400	535,752
Other salaries for instruction	-	473,200	-	473,200	-	(13,499)	-	(13,499)
Purchased professional - technical services	-	200	-	200	-	-	-	-
General supplies	-	87,407	-	87,407	-	(1,797)	-	(1,797)
Textbooks	-	2,000	-	2,000	-	-	-	-
<b>Total learning/language disabilities</b>	<b>-</b>	<b>2,272,263</b>	<b>-</b>	<b>2,272,263</b>	<b>-</b>	<b>193,731</b>	<b>326,400</b>	<b>520,131</b>
Multiple disabilities:								
Salaries of teachers	-	586,332	-	586,332	-	22,760	100,800	123,560
Other salaries for instruction	-	217,014	-	217,014	-	38,457	-	38,457
Purchased professional - technical services	-	650	-	650	-	-	-	-
General supplies	-	32,875	-	32,875	-	-	-	-
Other objects	-	250	-	250	-	-	-	-
<b>Total multiple disabilities</b>	<b>-</b>	<b>837,121</b>	<b>-</b>	<b>837,121</b>	<b>-</b>	<b>61,217</b>	<b>100,800</b>	<b>162,017</b>
Resource room/resource center:								
Salaries of teachers	-	4,745,825	-	4,745,825	-	168,408	370,800	539,208
Other salaries for instruction	-	95,960	-	95,960	-	24,940	-	24,940
Purchased professional - technical services	-	350	-	350	-	-	-	-
Other purchased services (400-500 series)	-	12,022	-	12,022	-	(287)	-	(287)
General supplies	-	127,565	-	127,565	-	(5,783)	-	(5,783)
Textbooks	-	42,322	-	42,322	-	-	-	-
Other objects	-	2,526	-	2,526	-	-	-	-
<b>Total resource room/resource center</b>	<b>-</b>	<b>5,026,570</b>	<b>-</b>	<b>5,026,570</b>	<b>-</b>	<b>187,278</b>	<b>370,800</b>	<b>558,078</b>
Autism:								
General supplies	-	89	-	89	-	-	-	-
Textbooks	-	2,341	-	2,341	-	-	-	-
<b>Total autism</b>	<b>-</b>	<b>2,430</b>	<b>-</b>	<b>2,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 15,418,637	\$ -	\$ -	\$ 15,418,637	\$ 15,418,637	\$ -	\$ -	\$ 15,418,637
-	-	-	-	6,962	-	-	6,962
600,000	-	-	600,000	492,149	-	-	492,149
16,018,637	-	-	16,018,637	15,917,748	-	-	15,917,748
-	-	5,146,363	5,146,363	-	-	5,139,290	5,139,290
249,180	-	-	249,180	364,745	-	-	364,745
249,180	-	5,146,363	5,395,543	364,745	-	5,139,290	5,504,035
162,572,130	-	-	162,572,130	162,572,130	-	-	162,572,130
471,331	-	-	471,331	471,331	-	-	471,331
6,231,781	-	-	6,231,781	6,231,781	-	-	6,231,781
5,173,916	-	-	5,173,916	5,173,916	-	-	5,173,916
-	-	-	-	774,072	-	-	774,072
-	-	-	-	2,014,562	-	-	2,014,562
-	-	-	-	216,190	-	-	216,190
-	-	-	-	4,484,392	-	-	4,484,392
-	-	-	-	4,945,033	-	-	4,945,033
174,449,158	-	-	174,449,158	186,883,407	-	-	186,883,407
190,716,975	-	5,146,363	195,863,338	203,165,900	-	5,139,290	208,305,190
-	1,869,402	250,350	2,119,752	-	1,793,785	250,350	2,044,135
149,454	11,642,358	1,025,620	12,817,432	149,454	11,499,367	1,025,620	12,674,441
57,092	7,222,840	403,850	7,683,782	57,092	7,061,164	403,850	7,522,106
19,440	10,668,562	936,900	11,624,902	17,100	10,526,564	936,900	11,480,564
-	162,121	-	162,121	-	85,516	-	85,516
225,986	31,565,283	2,616,720	34,407,989	223,646	30,966,396	2,616,720	33,806,762
969,479	-	-	969,479	240,422	-	-	240,422
500,000	-	-	500,000	41,664	-	-	41,664
1,469,479	-	-	1,469,479	282,086	-	-	282,086
2,837,386	1,362,288	-	4,199,674	2,817,386	1,199,953	-	4,017,339
-	45,426	-	45,426	-	14,368	-	14,368
-	74,487	-	74,487	-	16,709	-	16,709
129,452	79,244	-	208,696	38,407	25,132	-	63,539
793,442	1,977,076	-	2,770,518	348,326	1,529,610	-	1,877,936
65,521	188,431	-	253,952	17,078	130,146	-	147,224
18,342	60,140	-	78,482	1,200	29,809	-	31,009
3,844,143	3,787,092	-	7,631,235	3,222,397	2,945,727	-	6,168,124
5,539,608	35,352,375	2,616,720	43,508,703	3,728,129	33,912,123	2,616,720	40,256,972
-	156,375	60,250	216,625	-	156,375	60,250	216,625
-	18,437	-	18,437	-	7,705	-	7,705
-	174,812	60,250	235,062	-	164,080	60,250	224,330
-	1,918,483	326,400	2,244,883	-	1,856,756	326,400	2,183,156
-	459,701	-	459,701	-	454,418	-	454,418
-	200	-	200	-	-	-	-
-	85,610	-	85,610	-	53,800	-	53,800
-	2,000	-	2,000	-	2,000	-	2,000
-	2,465,994	326,400	2,792,394	-	2,366,974	326,400	2,693,374
-	609,092	100,800	709,892	-	472,510	100,800	573,310
-	255,471	-	255,471	-	255,471	-	255,471
-	650	-	650	-	-	-	-
-	32,875	-	32,875	-	28,602	-	28,602
-	250	-	250	-	249	-	249
-	898,338	100,800	999,138	-	756,832	100,800	857,632
-	4,914,233	370,800	5,285,033	-	4,769,958	370,800	5,140,758
-	120,900	-	120,900	-	120,900	-	120,900
-	350	-	350	-	-	-	-
-	11,735	-	11,735	-	525	-	525
-	121,782	-	121,782	-	94,429	-	94,429
-	42,322	-	42,322	-	36,551	-	36,551
-	2,526	-	2,526	-	1,951	-	1,951
-	5,213,848	370,800	5,584,648	-	5,024,314	370,800	5,395,114
-	89	-	89	-	89	-	89
-	2,341	-	2,341	-	-	-	-
-	2,430	-	2,430	-	89	-	89

**CITY OF UNION CITY SCHOOL DISTRICT  
Combining Budgetary Comparison Schedule  
General Fund  
for the Fiscal Year Ended June 30, 2012**

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
Special education - home instruction:								
Salaries of teachers	\$ 332,834	\$ -	\$ -	\$ 332,834	\$ (161,932)	\$ -	\$ -	\$ (161,932)
Other salaries for instruction	143,000	-	-	143,000	(19,530)	-	-	(19,530)
General supplies	31,489	-	-	31,489	-	-	-	-
<b>Total special education - home instruction</b>	<b>507,323</b>	<b>-</b>	<b>-</b>	<b>507,323</b>	<b>(181,462)</b>	<b>-</b>	<b>-</b>	<b>(181,462)</b>
<b>Total special education - instruction</b>	<b>507,323</b>	<b>8,303,261</b>	<b>-</b>	<b>8,810,584</b>	<b>(181,462)</b>	<b>452,161</b>	<b>858,250</b>	<b>1,128,949</b>
Basic skills/remedial:								
Salaries of teachers	-	110,600	-	110,600	-	(71,123)	-	(71,123)
Purchased professional - educational services	1,543	-	-	1,543	5,000	-	-	5,000
Purchased professional - technical services	2,335	-	-	2,335	-	-	-	-
Other purchased services (400-500 series)	1,332	-	-	1,332	-	-	-	-
General supplies	6,905	3,000	-	9,905	-	-	-	-
Other objects	1,544	-	-	1,544	-	-	-	-
<b>Total basic skills/remedial</b>	<b>13,659</b>	<b>113,600</b>	<b>-</b>	<b>127,259</b>	<b>5,000</b>	<b>(71,123)</b>	<b>-</b>	<b>(66,123)</b>
Bilingual education:								
Salaries of teachers	102,714	6,911,250	-	7,013,964	5,071	(198,387)	100,000	(93,316)
Other salaries for instruction	-	666,990	-	666,990	-	47,604	-	47,604
Purchased professional - educational services	-	6,400	-	6,400	-	(500)	-	(500)
Purchased professional - technical services	-	33,045	-	33,045	-	-	-	-
Other purchased services (400-500 series)	1,428	35,645	-	37,073	-	(1,001)	-	(1,001)
General supplies	108,228	726,069	-	834,297	-	(7,921)	-	(7,921)
Textbooks	-	68,869	-	68,869	-	(17,756)	-	(17,756)
Other objects	-	10,589	-	10,589	-	-	-	-
<b>Total bilingual education</b>	<b>212,370</b>	<b>8,458,857</b>	<b>-</b>	<b>8,671,227</b>	<b>5,071</b>	<b>(177,961)</b>	<b>100,000</b>	<b>(72,890)</b>
Vocational programs - local - instruction:								
Salaries of teachers	163,095	-	-	163,095	(8,940)	-	-	(8,940)
Purchased professional - educational services	5,880	-	-	5,880	-	-	-	-
General supplies	48,693	-	-	48,693	-	-	-	-
Textbooks	7,524	-	-	7,524	-	-	-	-
Other objects	5,045	-	-	5,045	-	-	-	-
<b>Total vocational programs - local - instruction</b>	<b>230,237</b>	<b>-</b>	<b>-</b>	<b>230,237</b>	<b>(8,940)</b>	<b>-</b>	<b>-</b>	<b>(8,940)</b>
Other instructional:								
School-sponsored cocurricular activities:								
Other purchase services (300-500 series)	-	38,000	-	38,000	-	-	-	-
Other Objects	-	5,719	-	5,719	-	-	-	-
School-sponsored athletics:								
Salaries	265,048	-	-	265,048	-	-	-	-
Salaries of teachers	225,000	3,135	-	228,135	-	-	-	-
Purchased services (300-500 series)	-	10,529	-	10,529	-	-	-	-
Supplies and materials	452,793	182,652	-	635,445	(24,492)	-	-	(24,492)
Other objects	102,049	12,393	-	114,442	(18,750)	-	-	(18,750)
Before/after school programs:								
Salaries of teachers	153,451	625,366	-	778,817	(99,849)	17,560	-	(82,289)
Salaries of professional staff	8,550	-	-	8,550	-	-	-	-
Salaries of secretarial and clerical assistants	4,276	-	-	4,276	-	-	-	-
Other salaries for instruction	-	883,581	-	883,581	-	43,974	-	43,974
Student assistants video productions	-	1,764	-	1,764	78,000	37,732	-	115,732
Purchased professional and technical services	-	79,206	-	79,206	9,214	(32,027)	-	(22,813)
Other Objects	200,000	-	-	200,000	-	-	-	-
Alternative education programs:								
Purchased technical services	11,728	-	-	11,728	-	-	-	-
Purchased services (300-500 series)	3,000	-	-	3,000	-	-	-	-
General Supplies	66,174	-	-	66,174	(6,367)	-	-	(6,367)
Other objects	13,518	-	-	13,518	6,367	-	-	6,367
Other supplemental/at-risk programs:								
Salaries of teachers	-	437,491	-	437,491	-	59,075	-	59,075
Other salaries for instruction	-	18,305	-	18,305	-	-	-	-
Other special schools:								
General Supplies	-	34,223	-	34,223	-	(10,875)	-	(10,875)
Textbooks	-	2,000	-	2,000	-	(1,000)	-	(1,000)
Other state projects:								
Other purchase services (300-500 series)	-	22,110	-	22,110	-	-	-	-
Community service programs:								
Salaries	159,946	-	-	159,946	-	-	-	-
<b>Total other instructional</b>	<b>1,665,533</b>	<b>2,356,474</b>	<b>-</b>	<b>4,022,007</b>	<b>(55,877)</b>	<b>114,439</b>	<b>-</b>	<b>58,562</b>
<b>Total - instruction</b>	<b>6,639,155</b>	<b>54,085,828</b>	<b>3,946,363</b>	<b>64,671,346</b>	<b>1,293,367</b>	<b>816,255</b>	<b>(371,393)</b>	<b>1,738,229</b>
Undistributed expenditures - instruction:								
Tuition to other LEA's within the state - special	1,046,415	-	-	1,046,415	(104,641)	-	-	(104,641)
Tuition to CSSD & regional day schools	1,342,315	-	-	1,342,315	(134,231)	-	-	(134,231)
Tuition to private schools for the handicapped-within state	6,628,067	-	-	6,628,067	-	-	-	-
Tuition to private schools - handicapped other LEA's-outside state	61,400	-	-	61,400	-	-	-	-
Tuition - state facilities	185,669	-	-	185,669	(18,566)	-	-	(18,566)
<b>Total undistributed expenditures - instruction</b>	<b>9,263,866</b>	<b>-</b>	<b>-</b>	<b>9,263,866</b>	<b>(257,438)</b>	<b>-</b>	<b>-</b>	<b>(257,438)</b>
Attendance and social work services:								
Salaries	-	526,499	-	526,499	-	21,355	-	21,355
Other salaries	266,291	-	-	266,291	-	-	-	-
Salary drop out prevention officer	-	269,359	-	269,359	-	10,468	-	10,468
Salaries of family support team	-	539,968	-	539,968	-	(73,113)	-	(73,113)
Family/parent liaison salary	-	509,783	-	509,783	-	(6,745)	-	(6,745)
Purchase professional & technical services	23,750	6,471	-	30,221	-	(21)	-	(21)
Other purchased services (400-500 series)	-	1,200	-	1,200	-	-	-	-
Supplies and materials	4,587	24,410	-	28,997	-	(13,781)	-	(13,781)
General supplies	-	12,006	-	12,006	-	-	-	-
Other objects	1,525	200	-	1,725	-	-	-	-
<b>Total attendance and social work services</b>	<b>296,153</b>	<b>1,889,896</b>	<b>-</b>	<b>2,186,049</b>	<b>-</b>	<b>(61,837)</b>	<b>-</b>	<b>(61,837)</b>

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 170,902	\$ -	\$ -	\$ 170,902	\$ 170,902	\$ -	\$ -	\$ 170,902
123,470	-	-	123,470	-	-	-	-
31,489	-	-	31,489	13,597	-	-	13,597
325,861	-	-	325,861	184,499	-	-	184,499
325,861	8,755,422	858,250	9,939,533	184,499	8,312,289	858,250	9,355,038
-	39,477	-	39,477	-	-	-	-
6,543	-	-	6,543	1,337	-	-	1,337
2,335	-	-	2,335	-	-	-	-
1,332	-	-	1,332	-	-	-	-
6,905	3,000	-	9,905	-	2,950	-	2,950
1,544	-	-	1,544	-	-	-	-
18,659	42,477	-	61,136	1,337	2,950	-	4,287
107,785	6,712,863	100,000	6,920,648	107,785	6,413,661	100,000	6,621,446
-	714,594	-	714,594	-	714,594	-	714,594
-	5,900	-	5,900	-	-	-	-
-	33,045	-	33,045	-	3,420	-	3,420
1,428	34,644	-	36,072	-	25,191	-	25,191
108,228	718,148	-	826,376	41,423	541,583	-	583,006
-	51,113	-	51,113	-	37,617	-	37,617
-	10,589	-	10,589	-	8,587	-	8,587
217,441	8,280,896	100,000	8,598,337	149,208	7,744,653	100,000	7,993,861
154,155	-	-	154,155	-	-	-	-
5,880	-	-	5,880	-	-	-	-
48,693	-	-	48,693	30,672	-	-	30,672
7,524	-	-	7,524	6,504	-	-	6,504
5,045	-	-	5,045	-	-	-	-
221,297	-	-	221,297	37,176	-	-	37,176
-	38,000	-	38,000	-	29,074	-	29,074
-	5,719	-	5,719	-	5,566	-	5,566
265,048	-	-	265,048	134,834	-	-	134,834
225,000	3,135	-	228,135	-	-	-	-
-	10,529	-	10,529	-	-	-	-
428,301	182,652	-	610,953	-	163,109	-	163,109
83,299	12,393	-	95,692	46,349	10,012	-	56,361
53,602	642,926	-	696,528	20,786	487,814	-	508,600
8,550	-	-	8,550	-	-	-	-
4,276	-	-	4,276	-	-	-	-
-	927,555	-	927,555	-	723,359	-	723,359
78,000	39,496	-	117,496	44,041	39,496	-	83,537
9,214	47,179	-	56,393	4,793	24,480	-	29,273
200,000	-	-	200,000	10,604	-	-	10,604
11,728	-	-	11,728	1,518	-	-	1,518
3,000	-	-	3,000	110	-	-	110
59,807	-	-	59,807	18,598	-	-	18,598
19,885	-	-	19,885	15,707	-	-	15,707
-	496,566	-	496,566	-	413,048	-	413,048
-	18,305	-	18,305	-	4,835	-	4,835
-	23,348	-	23,348	-	8,572	-	8,572
-	1,000	-	1,000	-	-	-	-
-	22,110	-	22,110	-	8,980	-	8,980
159,946	-	-	159,946	57,597	-	-	57,597
1,609,656	2,470,913	-	4,080,569	354,937	1,918,345	-	2,273,282
7,932,522	54,902,083	3,574,970	66,409,575	4,455,286	51,890,360	3,574,970	59,920,616
941,774	-	-	941,774	652,371	-	-	652,371
1,208,084	-	-	1,208,084	1,177,090	-	-	1,177,090
6,628,067	-	-	6,628,067	6,129,506	-	-	6,129,506
61,400	-	-	61,400	60,576	-	-	60,576
167,103	-	-	167,103	132,296	-	-	132,296
9,006,428	-	-	9,006,428	8,151,839	-	-	8,151,839
-	547,854	-	547,854	-	506,226	-	506,226
266,291	-	-	266,291	136,740	-	-	136,740
-	279,827	-	279,827	-	216,601	-	216,601
-	466,855	-	466,855	-	395,832	-	395,832
-	503,038	-	503,038	-	470,289	-	470,289
23,750	6,450	-	30,200	548	2,700	-	3,248
-	1,200	-	1,200	-	840	-	840
4,587	10,629	-	15,216	733	5,068	-	5,801
-	12,006	-	12,006	-	959	-	959
1,525	200	-	1,725	-	200	-	200
296,153	1,828,059	-	2,124,212	138,021	1,598,715	-	1,736,736

**CITY OF UNION CITY SCHOOL DISTRICT  
Combining Budgetary Comparison Schedule  
General Fund  
for the Fiscal Year Ended June 30, 2012**

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
<b>Health services:</b>								
Salaries	\$ 189,572	\$ 1,253,623	\$ -	\$ 1,443,195	\$ 7,574	\$ 19,119	\$ -	\$ 26,693
Family/parent liaison salary	-	52,440	-	52,440	-	1,035	-	1,035
Salaries of social services coordinators	-	823,266	-	823,266	-	(46,763)	-	(46,763)
Purchased professional and technical services	7,124	-	-	7,124	58,200	-	-	58,200
Other purchased services (400-500 series)	2,707	-	-	2,707	-	-	-	-
Supplies and materials	18,808	50,442	-	69,250	-	(1,676)	-	(1,676)
Other objects	44,774	200	-	44,974	-	-	-	-
<b>Total health services</b>	<b>262,985</b>	<b>2,179,971</b>	<b>-</b>	<b>2,442,956</b>	<b>65,774</b>	<b>(28,285)</b>	<b>-</b>	<b>37,489</b>
<b>Other support services - students-regular:</b>								
Salaries of other professional staff	497,878	1,391,756	-	1,889,634	17,310	(90,866)	175,206	101,650
Salaries of secretarial and clerical assistants	-	236,486	-	236,486	-	(18,090)	-	(18,090)
Other salaries	743,112	-	-	743,112	25,435	-	-	25,435
Purchased professional - educational services	-	11,000	-	11,000	-	(1,500)	-	(1,500)
Other purchased services (400-500 series)	-	11,100	-	11,100	-	-	-	-
Supplies and materials	-	34,980	-	34,980	-	(465)	-	(465)
Other objects	192,995	1,000	-	193,995	-	-	-	-
<b>Total other support services - students-regular</b>	<b>1,433,985</b>	<b>1,686,322</b>	<b>-</b>	<b>3,120,307</b>	<b>42,745</b>	<b>(110,921)</b>	<b>175,206</b>	<b>107,030</b>
<b>Other support services - students - special services:</b>								
Salaries of other professional staff	2,267,083	-	-	2,267,083	114,202	-	-	114,202
Salaries of secretarial and clerical assistants	564,838	-	-	564,838	49,948	-	-	49,948
<b>Total other support services - students-special services</b>	<b>2,831,921</b>	<b>-</b>	<b>-</b>	<b>2,831,921</b>	<b>164,150</b>	<b>-</b>	<b>-</b>	<b>164,150</b>
<b>Improvement of instructional services:</b>								
Salaries of supervisors of instructions	2,722,785	55,982	-	2,778,767	(92,667)	-	-	(92,667)
Salaries of other professional staff	599,973	163,640	-	763,613	(23,002)	1,100	-	(21,902)
Salaries of secretarial and clerical assistants	907,704	330,530	-	1,238,234	(313)	(45,094)	-	(45,407)
Other salaries	1,944,265	179,378	-	2,123,643	(858)	-	65,128	64,270
Purchased professional - educational services	89,867	7,400	-	97,267	-	(500)	-	(500)
Purchased professional - technical services	7,866	-	-	7,866	-	-	-	-
Other purchased services (400-500 series)	730,084	3,000	-	733,084	35,000	-	-	35,000
Supplies and materials	-	280,502	-	280,502	-	(3,640)	-	(3,640)
Textbooks	36,529	-	-	36,529	-	-	-	-
Other objects	1,425	4,119	-	5,544	-	-	-	-
<b>Total improvement of instructional services</b>	<b>7,040,498</b>	<b>1,151,026</b>	<b>-</b>	<b>8,191,524</b>	<b>(81,840)</b>	<b>(174,609)</b>	<b>65,128</b>	<b>(191,321)</b>
<b>Educational media services/school library:</b>								
Salaries	23,161	825,409	-	848,570	(23,161)	(55,241)	-	(78,402)
Salaries of technology coordinators	-	320,063	-	320,063	-	(17,839)	-	(17,839)
Purchased professional - technical services	1,900	1,524,340	-	1,526,240	191,288	(30,634)	-	160,654
Other purchased services (400-500 series)	20,750	129,941	-	150,691	-	(20,696)	-	(20,696)
Supplies and materials	177,076	1,324,179	-	1,501,255	-	(28,127)	-	(28,127)
Other objects	-	1,000	-	1,000	-	-	-	-
<b>Total educational media services/school library</b>	<b>222,887</b>	<b>4,124,932</b>	<b>-</b>	<b>4,347,819</b>	<b>168,127</b>	<b>(152,537)</b>	<b>-</b>	<b>15,590</b>
<b>Instruction staff training services:</b>								
Salaries of supervisors of instruction	822,998	-	-	822,998	548,137	-	-	548,137
Other purchased professional services - educational	4,275	49,337	-	53,612	-	(8,900)	-	(8,900)
Other purchased professional services - technical	-	6,938	-	6,938	-	-	-	-
Other purchased services (400-500 series)	-	7,700	-	7,700	-	-	-	-
Supplies and materials	3,249	24,329	-	27,578	-	-	-	-
Other objects	-	100	-	100	-	-	-	-
<b>Total instruction staff training services</b>	<b>830,522</b>	<b>88,404</b>	<b>-</b>	<b>918,926</b>	<b>548,137</b>	<b>(8,900)</b>	<b>-</b>	<b>539,237</b>
<b>Support services - general administration:</b>								
Salaries	411,244	-	-	411,244	(110,442)	-	-	(110,442)
Salaries of other professional staff	433,463	-	-	433,463	15,419	-	-	15,419
Other purchased professional services - educational	6,650	-	-	6,650	-	-	-	-
Legal services	475,000	-	-	475,000	-	-	-	-
Other purchased professional services	327,838	-	-	327,838	(40,809)	-	-	(40,809)
Purchased Technical services	582,465	-	-	582,465	(49,400)	-	-	(49,400)
Communications/telephone	443,500	-	-	443,500	-	-	-	-
Miscellaneous purchased services	598,500	-	-	598,500	(140,132)	-	-	(140,132)
General Supplies	47,208	-	-	47,208	-	-	-	-
Judgments against the school district	39,330	-	-	39,330	-	-	-	-
Miscellaneous expenditures	43,634	-	-	43,634	18,750	-	-	18,750
<b>Total support services - general administration</b>	<b>3,408,832</b>	<b>-</b>	<b>-</b>	<b>3,408,832</b>	<b>(306,614)</b>	<b>-</b>	<b>-</b>	<b>(306,614)</b>
665,046								
<b>Support services - school administration:</b>								
Salaries of principals/assistant principals	-	3,639,690	-	3,639,690	-	103,194	-	103,194
Salaries of other professional staff	-	76,503	-	76,503	-	(60,891)	-	(60,891)
Salaries of secretarial and clerical assistants	-	1,971,688	-	1,971,688	-	33,779	-	33,779
Other professional and technical services	97,002	60,914	-	157,916	273,932	(6,100)	-	267,832
Other purchased services (400-500 series)	2,565	82,545	-	85,110	-	(21,179)	-	(21,179)
Supplies and materials	82,022	153,025	-	235,047	-	5,350	-	5,350
Other objects	35,135	56,175	-	91,310	-	(1,285)	-	(1,285)
<b>Total support services - school administration</b>	<b>216,724</b>	<b>6,040,540</b>	<b>-</b>	<b>6,257,264</b>	<b>273,932</b>	<b>52,868</b>	<b>-</b>	<b>326,800</b>
<b>Central services:</b>								
Salaries	939,386	-	-	939,386	(16,539)	-	-	(16,539)
Purchased profession services	40,000	-	-	40,000	-	-	-	-
Purchased technical services	257,490	-	-	257,490	49,500	-	-	49,500
Supplies and materials	181,136	-	-	181,136	62,492	-	-	62,492
Miscellaneous expenditures	40,000	-	-	40,000	250,000	-	-	250,000
<b>Total central services:</b>	<b>1,458,012</b>	<b>-</b>	<b>-</b>	<b>1,458,012</b>	<b>345,453</b>	<b>-</b>	<b>-</b>	<b>345,453</b>
<b>Administrative Information Technology:</b>								
Purchased profession services	20,450	-	-	20,450	-	-	-	-
Purchased technical services	409,113	-	-	409,113	-	-	-	-
<b>Total administrative information technology:</b>	<b>429,563</b>	<b>-</b>	<b>-</b>	<b>429,563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 197,146	\$ 1,272,742	\$ -	\$ 1,469,888	\$ 197,146	\$ 1,099,630	\$ -	\$ 1,296,776
-	53,475	-	53,475	-	53,475	-	53,475
-	776,503	-	776,503	-	569,989	-	569,989
65,324	-	-	65,324	65,324	-	-	65,324
2,707	-	-	2,707	2,576	-	-	2,576
18,808	48,766	-	67,574	7,846	20,140	-	27,986
44,774	200	-	44,974	37,914	150	-	38,064
328,759	2,151,686	-	2,480,445	310,806	1,743,384	-	2,054,190
515,188	1,300,890	175,206	1,991,284	515,188	923,735	175,206	1,614,129
-	218,396	-	218,396	-	217,955	-	217,955
768,547	-	-	768,547	327,082	-	-	327,082
-	9,500	-	9,500	-	1,922	-	1,922
-	11,100	-	11,100	-	1,494	-	1,494
-	34,515	-	34,515	-	20,703	-	20,703
192,995	1,000	-	193,995	192,995	864	-	193,859
1,476,730	1,575,401	175,206	3,227,337	1,035,265	1,166,673	175,206	2,377,144
2,381,285	-	-	2,381,285	2,357,461	-	-	2,357,461
614,786	-	-	614,786	614,786	-	-	614,786
2,996,071	-	-	2,996,071	2,972,247	-	-	2,972,247
2,630,118	55,982	-	2,686,100	2,214,173	51,410	-	2,265,583
576,971	164,740	-	741,711	484,526	111,700	-	596,226
907,391	285,436	-	1,192,827	890,547	285,436	-	1,175,983
1,943,407	179,378	65,128	2,187,913	1,262,496	170,631	65,128	1,498,255
89,867	6,900	-	96,767	70,174	450	-	70,624
7,866	-	-	7,866	316	-	-	316
765,084	3,000	-	768,084	(285,780)	-	-	(285,780)
-	276,862	-	276,862	-	139,257	-	139,257
36,529	-	-	36,529	16,361	-	-	16,361
1,425	4,119	-	5,544	219	1,695	-	1,914
6,958,658	976,417	65,128	8,000,203	4,653,032	760,579	65,128	5,478,739
-	770,168	-	770,168	-	553,251	-	553,251
-	302,224	-	302,224	-	262,781	-	262,781
193,188	1,493,706	-	1,686,894	12,271	222,777	-	235,048
20,750	109,245	-	129,995	18,776	67,097	-	85,873
177,076	1,296,052	-	1,473,128	132,218	855,204	-	987,422
-	1,000	-	1,000	-	-	-	-
391,014	3,972,595	-	4,363,409	163,265	1,961,110	-	2,124,375
1,371,135	-	-	1,371,135	1,269,017	-	-	1,269,017
4,275	40,437	-	44,712	-	11,247	-	11,247
-	6,938	-	6,938	-	2,493	-	2,493
-	7,700	-	7,700	-	6,147	-	6,147
3,249	24,329	-	27,578	598	16,931	-	17,529
-	100	-	100	-	-	-	-
1,378,659	79,504	-	1,458,163	1,269,615	36,818	-	1,306,433
300,802	-	-	300,802	275,110	-	-	275,110
448,882	-	-	448,882	448,882	-	-	448,882
6,650	-	-	6,650	6,649	-	-	6,649
475,000	-	-	475,000	472,956	-	-	472,956
287,029	-	-	287,029	286,690	-	-	286,690
533,065	-	-	533,065	460,249	-	-	460,249
443,500	-	-	443,500	262,621	-	-	262,621
458,368	-	-	458,368	379,815	-	-	379,815
47,208	-	-	47,208	25,671	-	-	25,671
39,330	-	-	39,330	-	-	-	-
62,384	-	-	62,384	46,317	-	-	46,317
3,102,218	-	-	3,102,218	2,664,960	-	-	2,664,960
-	3,742,884	-	3,742,884	-	3,461,528	-	3,461,528
-	15,612	-	15,612	-	15,612	-	15,612
-	2,005,467	-	2,005,467	-	1,889,017	-	1,889,017
370,934	54,814	-	425,748	255,742	33,547	-	289,289
2,565	61,366	-	63,931	1,200	18,664	-	19,864
82,022	158,375	-	240,397	50,263	87,031	-	137,294
35,135	54,890	-	90,025	28,613	39,603	-	68,216
490,656	6,093,408	-	6,584,064	335,818	5,545,002	-	5,880,820
922,847	-	-	922,847	747,550	-	-	747,550
40,000	-	-	40,000	975	-	-	975
306,990	-	-	306,990	259,652	-	-	259,652
243,628	-	-	243,628	127,570	-	-	127,570
290,000	-	-	290,000	146,910	-	-	146,910
1,803,465	-	-	1,803,465	1,282,657	-	-	1,282,657
20,450	-	-	20,450	7,250	-	-	7,250
409,113	-	-	409,113	400,069	-	-	400,069
429,563	-	-	429,563	407,319	-	-	407,319

**CITY OF UNION CITY SCHOOL DISTRICT  
Combining Budgetary Comparison Schedule  
General Fund  
for the Fiscal Year Ended June 30, 2012**

	ORIGINAL BUDGET			BUDGET TRANSFERS				
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
Required maintenance for school facilities:								
Salaries	\$ 1,357,301	\$ -	\$ -	\$ 1,357,301	\$ (1,189,128)	\$ -	\$ -	\$ (1,189,128)
Cleaning, repair and maintenance services	771,594	-	-	771,594	92,591	-	-	92,591
General supplies	158,552	-	-	158,552	85,000	-	-	85,000
Other objects	45,778	-	-	45,778	-	-	-	-
<b>Total required maintenance for school facilities</b>	<b>2,333,225</b>	<b>-</b>	<b>-</b>	<b>2,333,225</b>	<b>(1,011,537)</b>	<b>-</b>	<b>-</b>	<b>(1,011,537)</b>
Other operating and maintenance of plant services:								
Salaries	8,062,287	-	-	8,062,287	306,078	-	-	306,078
Other salaries	36,000	-	-	36,000	-	-	-	-
Purchased professional and technical services	1,578,640	-	-	1,578,640	(43,837)	-	-	(43,837)
Cleaning, repair and maintenance services	2,092,444	-	-	2,092,444	605,338	-	-	605,338
Rental of land and buildings other than lease purchase	2,746,000	-	-	2,746,000	23,644	-	-	23,644
Other purchased property	152,569	-	-	152,569	158,000	-	-	158,000
General supplies	745,493	-	-	745,493	415,525	-	-	415,525
Energy	3,452,700	-	-	3,452,700	158,000	-	-	158,000
Other objects	213,769	-	-	213,769	117	-	-	117
<b>Total other operating and maintenance of plant services:</b>	<b>19,079,902</b>	<b>-</b>	<b>-</b>	<b>19,079,902</b>	<b>1,622,865</b>	<b>-</b>	<b>-</b>	<b>1,622,865</b>
	(666,904)							
Security:								
Salaries	-	3,515,763	-	3,515,763	-	297,489	-	297,489
General supplies	-	31,124	-	31,124	-	(2,000)	-	(2,000)
<b>Total security</b>	<b>-</b>	<b>3,546,887</b>	<b>-</b>	<b>3,546,887</b>	<b>-</b>	<b>295,489</b>	<b>-</b>	<b>295,489</b>
Student transportation services:								
Salaries for pupil transportation - (other than bet. home & school)	11,971	-	-	11,971	-	-	-	-
Management Fee - ESC & CTSA Trans Program	342,000	-	-	342,000	-	-	-	-
Cleaning, repair and maintenance services	25,000	-	-	25,000	-	-	-	-
Contracted services - (other than between home and school) - vendors	-	33,155	-	33,155	-	-	-	-
Contracted services - (Special education students) - joint agreement	1,523,010	-	-	1,523,010	981,844	-	-	981,844
General supplies	4,750	-	-	4,750	-	-	-	-
Miscellaneous purchased services	975,933	-	-	975,933	(31,844)	-	-	(31,844)
<b>Total student transportation services</b>	<b>2,882,664</b>	<b>33,155</b>	<b>-</b>	<b>2,915,819</b>	<b>950,000</b>	<b>-</b>	<b>-</b>	<b>950,000</b>
Unallocated employee benefits:								
Social Security contribution	2,858,002	-	-	2,858,002	236,533	-	-	236,533
TPAF contribution - ERIP	1,829,063	-	-	1,829,063	-	-	-	-
Other retirement contributions - regular	2,800,000	-	-	2,800,000	8,301	-	-	8,301
Other retirement contributions - ERIP	1,200,000	-	-	1,200,000	(285,613)	-	-	(285,613)
Workers' compensation	2,025,000	-	-	2,025,000	-	-	-	-
Unemployment compensation	-	-	-	-	250,000	-	-	250,000
Health benefits	10,455,000	23,529,246	1,200,000	35,184,246	(713,416)	(618,262)	131,059	(1,200,619)
Tuition reimbursement	325,000	-	-	325,000	-	-	-	-
<b>Total unallocated employee benefits</b>	<b>21,492,065</b>	<b>23,529,246</b>	<b>1,200,000</b>	<b>46,221,311</b>	<b>(504,195)</b>	<b>(618,262)</b>	<b>131,059</b>	<b>(991,398)</b>
On-behalf TPAF contributions (non-budgeted)								
Pension contribution	-	-	-	-	-	-	-	-
Non-contributory group insurance	-	-	-	-	-	-	-	-
Post-retirement medical contributions	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-
<b>Total on-behalf contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total undistributed expenditures</b>	<b>73,483,804</b>	<b>44,270,379</b>	<b>1,200,000</b>	<b>118,954,183</b>	<b>2,019,559</b>	<b>(806,994)</b>	<b>371,393</b>	<b>1,583,958</b>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<b>80,122,959</b>	<b>98,356,207</b>	<b>5,146,363</b>	<b>183,625,529</b>	<b>3,312,926</b>	<b>9,261</b>	<b>-</b>	<b>3,322,187</b>
<b>CAPITAL OUTLAY:</b>								
Equipment:								
Grades 1 - 5	23,000	3,000	-	26,000	-	-	-	-
Grades 6 - 8	-	20,000	-	20,000	-	(9,261)	-	(9,261)
Grades 9 - 12	-	3,000	-	3,000	-	-	-	-
Undistributed expenditures:								
Instruction - instructional equipment	8,550	-	-	8,550	-	-	-	-
General administration	664,121	-	-	664,121	(7,825)	-	-	(7,825)
Student transportation - noninstructional equipment	300,000	-	-	300,000	-	-	-	-
Special schools (all programs)	28,500	-	-	28,500	-	-	-	-
<b>Total equipment</b>	<b>1,024,171</b>	<b>26,000</b>	<b>-</b>	<b>1,050,171</b>	<b>(7,825)</b>	<b>(9,261)</b>	<b>-</b>	<b>(17,086)</b>
Facilities acquisition and construction services:								
Architect/engineering services	135,849	-	-	135,849	200,000	-	-	200,000
Other professional/technical services	97,449	-	-	97,449	-	-	-	-
Construction services	3,557,989	-	-	3,557,989	2,643,155	-	-	2,643,155
Lease purchase agreements - principal	850,000	-	-	850,000	-	-	-	-
Infrastructure	-	-	-	-	3,465,000	-	-	3,465,000
Transfer to capital reserve	-	-	-	-	17,209,648	-	-	17,209,648
<b>Total facilities acquisition and construction services</b>	<b>4,641,287</b>	<b>-</b>	<b>-</b>	<b>4,641,287</b>	<b>23,517,803</b>	<b>-</b>	<b>-</b>	<b>23,517,803</b>
Assets acquired under capital leases (non-budgeted)	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>5,665,458</b>	<b>26,000</b>	<b>-</b>	<b>5,691,458</b>	<b>23,509,978</b>	<b>(9,261)</b>	<b>-</b>	<b>23,500,717</b>
<b>SPECIAL SCHOOLS:</b>								
Other special schools - instructions:								
Salaries of teachers	118,750	-	-	118,750	1,204	-	-	1,204
Other salaries - instruction	95,000	-	-	95,000	465	-	-	465
General supplies	25,650	-	-	25,650	-	-	-	-
<b>Total other special schools - instructions</b>	<b>239,400</b>	<b>-</b>	<b>-</b>	<b>239,400</b>	<b>1,669</b>	<b>-</b>	<b>-</b>	<b>1,669</b>

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 168,173	\$ -	\$ -	\$ 168,173	\$ 138,734	\$ -	\$ -	\$ 138,734
864,185	-	-	864,185	766,798	-	-	766,798
243,552	-	-	243,552	133,671	-	-	133,671
45,778	-	-	45,778	35,639	-	-	35,639
<u>1,321,688</u>	<u>-</u>	<u>-</u>	<u>1,321,688</u>	<u>1,074,842</u>	<u>-</u>	<u>-</u>	<u>1,074,842</u>
8,368,365	-	-	8,368,365	8,191,001	-	-	8,191,001
36,000	-	-	36,000	19,038	-	-	19,038
1,534,803	-	-	1,534,803	1,041,450	-	-	1,041,450
2,697,782	-	-	2,697,782	2,548,262	-	-	2,548,262
2,769,644	-	-	2,769,644	2,668,131	-	-	2,668,131
310,569	-	-	310,569	292,760	-	-	292,760
1,161,018	-	-	1,161,018	989,569	-	-	989,569
3,610,700	-	-	3,610,700	3,343,807	-	-	3,343,807
213,886	-	-	213,886	210,434	-	-	210,434
<u>20,702,767</u>	<u>-</u>	<u>-</u>	<u>20,702,767</u>	<u>19,304,452</u>	<u>-</u>	<u>-</u>	<u>19,304,452</u>
-	3,813,252	-	3,813,252	-	3,770,083	-	3,770,083
-	29,124	-	29,124	-	12,412	-	12,412
-	<u>3,842,376</u>	<u>-</u>	<u>3,842,376</u>	-	<u>3,782,495</u>	-	<u>3,782,495</u>
11,971	-	-	11,971	-	-	-	-
342,000	-	-	342,000	332,038	-	-	332,038
25,000	-	-	25,000	22,767	-	-	22,767
-	33,155	-	33,155	-	760	-	760
2,504,854	-	-	2,504,854	2,250,328	-	-	2,250,328
4,750	-	-	4,750	1,248	-	-	1,248
944,089	-	-	944,089	756,464	-	-	756,464
<u>3,832,664</u>	<u>33,155</u>	<u>-</u>	<u>3,865,819</u>	<u>3,362,845</u>	<u>760</u>	<u>-</u>	<u>3,363,605</u>
3,094,535	-	-	3,094,535	2,662,287	-	-	2,662,287
1,829,063	-	-	1,829,063	1,886	-	-	1,886
2,808,301	-	-	2,808,301	2,808,301	-	-	2,808,301
914,387	-	-	914,387	-	-	-	-
2,025,000	-	-	2,025,000	2,025,000	-	-	2,025,000
250,000	-	-	250,000	146,533	-	-	146,533
9,741,584	22,910,984	1,331,059	33,983,627	6,272,672	22,279,887	1,323,986	29,876,545
325,000	-	-	325,000	293,760	-	-	293,760
<u>20,987,870</u>	<u>22,910,984</u>	<u>1,331,059</u>	<u>45,229,913</u>	<u>14,210,439</u>	<u>22,279,887</u>	<u>1,323,986</u>	<u>37,814,312</u>
-	-	-	-	2,014,562	-	-	2,014,562
-	-	-	-	216,190	-	-	216,190
-	-	-	-	4,484,392	-	-	4,484,392
-	-	-	-	4,945,033	-	-	4,945,033
-	-	-	-	11,660,177	-	-	11,660,177
<u>75,503,363</u>	<u>43,463,385</u>	<u>1,571,393</u>	<u>120,538,141</u>	<u>72,997,599</u>	<u>38,875,423</u>	<u>1,564,320</u>	<u>113,437,342</u>
83,435,885	98,365,468	5,146,363	186,947,716	77,452,885	90,765,783	5,139,290	173,357,958
23,000	3,000	-	26,000	-	-	-	-
-	10,739	-	10,739	-	-	-	-
-	3,000	-	3,000	-	1,853	-	1,853
8,550	-	-	8,550	-	-	-	-
656,296	-	-	656,296	137,340	-	-	137,340
300,000	-	-	300,000	133,915	-	-	133,915
28,500	-	-	28,500	-	-	-	-
<u>1,016,346</u>	<u>16,739</u>	<u>-</u>	<u>1,033,085</u>	<u>271,255</u>	<u>1,853</u>	<u>-</u>	<u>273,108</u>
335,849	-	-	335,849	-	-	-	-
97,449	-	-	97,449	32,497	-	-	32,497
6,201,144	-	-	6,201,144	792,453	-	-	792,453
850,000	-	-	850,000	812,585	-	-	812,585
3,465,000	-	-	3,465,000	25,072	-	-	25,072
17,209,648	-	-	17,209,648	17,209,648	-	-	17,209,648
<u>28,159,090</u>	<u>-</u>	<u>-</u>	<u>28,159,090</u>	<u>18,872,255</u>	<u>-</u>	<u>-</u>	<u>18,872,255</u>
-	-	-	-	1,453,417	-	-	1,453,417
<u>29,175,436</u>	<u>16,739</u>	<u>-</u>	<u>29,192,175</u>	<u>20,596,927</u>	<u>1,853</u>	<u>-</u>	<u>20,598,780</u>
119,954	-	-	119,954	119,954	-	-	119,954
95,465	-	-	95,465	95,465	-	-	95,465
25,650	-	-	25,650	8,408	-	-	8,408
<u>241,069</u>	<u>-</u>	<u>-</u>	<u>241,069</u>	<u>223,827</u>	<u>-</u>	<u>-</u>	<u>223,827</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Combining Budgetary Comparison Schedule**  
**General Fund**  
**for the Fiscal Year Ended June 30, 2012**

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
Accredited evening/adult high school - instruction:								
Salaries of teachers	\$ 184,680	\$ -	\$ -	\$ 184,680	\$ (11,561)	\$ -	\$ -	\$ (11,561)
Other salaries for instruction	20,520	-	-	20,520	-	-	-	-
General supplies	16,073	-	-	16,073	-	-	-	-
Textbooks	1,900	-	-	1,900	-	-	-	-
<b>Total accredited evening/adult high school - instruction</b>	<b>223,173</b>	<b>-</b>	<b>-</b>	<b>223,173</b>	<b>(11,561)</b>	<b>-</b>	<b>-</b>	<b>(11,561)</b>
Accredited evening/adult high school - support services:								
Salaries	118,817	-	-	118,817	8,481	-	-	8,481
Purchased professional and technical services	4,750	-	-	4,750	-	-	-	-
Other purchased services (400-500 series)	950	-	-	950	-	-	-	-
<b>Total accredited evening/adult high school - support services</b>	<b>124,517</b>	<b>-</b>	<b>-</b>	<b>124,517</b>	<b>8,481</b>	<b>-</b>	<b>-</b>	<b>8,481</b>
Adult education - local - instruction:								
Salaries	108,750	-	-	108,750	-	-	-	-
Salaries of teachers	601,618	-	-	601,618	-	-	-	-
General supplies	33,981	-	-	33,981	-	-	-	-
<b>Total adult education - local - instruction</b>	<b>744,349</b>	<b>-</b>	<b>-</b>	<b>744,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Adult education - local - support services:								
Salaries	147,172	-	-	147,172	3,080	-	-	3,080
Purchased technical services	4,750	-	-	4,750	-	-	-	-
Other objects	1,956	-	-	1,956	-	-	-	-
<b>Total adult education - local - support services</b>	<b>153,878</b>	<b>-</b>	<b>-</b>	<b>153,878</b>	<b>3,080</b>	<b>-</b>	<b>-</b>	<b>3,080</b>
<b>TOTAL SPECIAL SCHOOLS</b>	<b>1,485,317</b>	<b>-</b>	<b>-</b>	<b>1,485,317</b>	<b>1,669</b>	<b>-</b>	<b>-</b>	<b>1,669</b>
Charter schools	120,000	-	-	120,000	85,075	-	-	85,075
<b>Total expenditures</b>	<b>87,393,734</b>	<b>98,382,207</b>	<b>5,146,363</b>	<b>190,922,304</b>	<b>26,909,648</b>	<b>-</b>	<b>-</b>	<b>26,909,648</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>76,413,593</b>	<b>(98,382,207)</b>	<b>-</b>	<b>(21,968,614)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other financing sources (uses)</b>								
Reinstatement of prior years' accounts payable	-	-	-	-	-	-	-	-
Due (to)/from special revenue fund	-	-	-	-	-	-	-	-
Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-
Capital outlay transfer to capital reserve	-	-	-	-	-	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	92,721,489	-	92,721,489	-	-	-	-
Transfers in - contribution to school based budgeting - special revenue fund	-	5,036,537	-	5,036,537	-	-	-	-
Transfers out - contribution to school based budgeting	(92,721,489)	-	-	(92,721,489)	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(92,721,489)</b>	<b>97,758,026</b>	<b>-</b>	<b>5,036,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(16,307,896)</b>	<b>(624,181)</b>	<b>-</b>	<b>(16,932,077)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances, July 1</b>	<b>55,135,490</b>	<b>624,181</b>	<b>-</b>	<b>55,759,671</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances, June 30</b>	<b>\$ 38,827,594</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,827,594</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	Education Jobs Program Fund 18	Total General Fund
\$ 173,119	\$ -	\$ -	\$ 173,119	\$ 81,508	\$ -	\$ -	\$ 81,508
20,520	-	-	20,520	12,208	-	-	12,208
16,073	-	-	16,073	1,081	-	-	1,081
1,900	-	-	1,900	-	-	-	-
<u>211,612</u>	<u>-</u>	<u>-</u>	<u>211,612</u>	<u>94,797</u>	<u>-</u>	<u>-</u>	<u>94,797</u>
127,298	-	-	127,298	77,951	-	-	77,951
4,750	-	-	4,750	432	-	-	432
950	-	-	950	-	-	-	-
<u>132,998</u>	<u>-</u>	<u>-</u>	<u>132,998</u>	<u>78,383</u>	<u>-</u>	<u>-</u>	<u>78,383</u>
108,750	-	-	108,750	64,665	-	-	64,665
601,618	-	-	601,618	496,016	-	-	496,016
33,981	-	-	33,981	16,234	-	-	16,234
<u>744,349</u>	<u>-</u>	<u>-</u>	<u>744,349</u>	<u>576,915</u>	<u>-</u>	<u>-</u>	<u>576,915</u>
150,252	-	-	150,252	150,252	-	-	150,252
4,750	-	-	4,750	-	-	-	-
1,956	-	-	1,956	175	-	-	175
<u>156,958</u>	<u>-</u>	<u>-</u>	<u>156,958</u>	<u>150,427</u>	<u>-</u>	<u>-</u>	<u>150,427</u>
1,486,986	-	-	1,486,986	1,124,349	-	-	1,124,349
205,075	-	-	205,075	177,011	-	-	177,011
<u>114,303,382</u>	<u>98,382,207</u>	<u>5,146,363</u>	<u>217,831,952</u>	<u>99,351,172</u>	<u>90,767,636</u>	<u>5,139,290</u>	<u>195,258,098</u>
76,413,593	(98,382,207)	-	(21,968,614)	103,814,728	(90,767,636)	-	13,047,092
-	-	-	-	(1,642,160)	-	-	(1,642,160)
-	-	-	-	116,785	-	-	116,785
-	-	-	-	1,453,417	-	-	1,453,417
-	-	-	-	17,209,648	-	-	17,209,648
-	92,721,489	-	92,721,489	-	87,491,052	-	87,491,052
-	5,036,537	-	5,036,537	-	4,691,697	-	4,691,697
(92,721,489)	-	-	(92,721,489)	(87,491,052)	-	-	(87,491,052)
<u>(92,721,489)</u>	<u>97,758,026</u>	<u>-</u>	<u>5,036,537</u>	<u>(70,353,362)</u>	<u>92,182,749</u>	<u>-</u>	<u>21,829,387</u>
(16,307,896)	(624,181)	-	(16,932,077)	33,461,366	1,415,113	-	34,876,479
<u>55,135,490</u>	<u>624,181</u>	<u>-</u>	<u>55,759,671</u>	<u>55,135,490</u>	<u>624,181</u>	<u>-</u>	<u>55,759,671</u>
<u>\$ 38,827,594</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,827,594</u>	<u>\$ 88,596,856</u>	<u>\$ 2,039,294</u>	<u>\$ -</u>	<u>\$ 90,636,150</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Education Jobs Program Fund 18**  
**Budget and Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES:</b>				
Federal sources:				
Education Jobs Fund	\$ 5,146,363	\$ -	\$ 5,146,363	\$ 5,139,290
Total - federal sources	<u>5,146,363</u>	<u>-</u>	<u>5,146,363</u>	<u>5,139,290</u>
<b>Total revenues</b>	<u>5,146,363</u>	<u>-</u>	<u>5,146,363</u>	<u>5,139,290</u>
<b>EXPENDITURES -</b>				
<b>CURRENT EXPENSE:</b>				
Regular programs - instruction:				
Salaries of teachers:				
Preschool/kindergarten	-	250,350	250,350	250,350
Grades 1-5	3,546,363	(2,520,743)	1,025,620	1,025,620
Grades 6-8	400,000	3,850	403,850	403,850
Grades 9-12	-	936,900	936,900	936,900
Total regular programs - instruction	<u>3,946,363</u>	<u>(1,329,643)</u>	<u>2,616,720</u>	<u>2,616,720</u>
Total regular programs	<u>3,946,363</u>	<u>(1,329,643)</u>	<u>2,616,720</u>	<u>2,616,720</u>
Special education:				
Cognitive - moderate:				
Salaries of teachers	-	60,250	60,250	60,250
Total cognitive - moderate	<u>-</u>	<u>60,250</u>	<u>60,250</u>	<u>60,250</u>
Learning/language disabilities:				
Salaries of teachers	-	326,400	326,400	326,400
Total learning/language disabilities	<u>-</u>	<u>326,400</u>	<u>326,400</u>	<u>326,400</u>
Multiple disabilities:				
Salaries of teachers	-	100,800	100,800	100,800
Total multiple disabilities	<u>-</u>	<u>100,800</u>	<u>100,800</u>	<u>100,800</u>
Resource room/resource center:				
Salaries of teachers	-	370,800	370,800	370,800
Total resource room/resource center	<u>-</u>	<u>370,800</u>	<u>370,800</u>	<u>370,800</u>
Total special education - instruction	<u>-</u>	<u>858,250</u>	<u>858,250</u>	<u>858,250</u>
Bilingual education:				
Salaries of teachers	-	100,000	100,000	100,000
Total bilingual education	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total - instruction	<u>3,946,363</u>	<u>(371,393)</u>	<u>3,574,970</u>	<u>3,574,970</u>
Other support services - students-regular:				
Salaries of other professional staff	-	175,206	175,206	175,206
Total other support services - students-regular	<u>-</u>	<u>175,206</u>	<u>175,206</u>	<u>175,206</u>
Improvement of instructional services:				
Other salaries	-	65,128	65,128	65,128
Total improvement of instructional services	<u>-</u>	<u>65,128</u>	<u>65,128</u>	<u>65,128</u>
Unallocated employee benefits:				
Health benefits	1,200,000	131,059	1,331,059	1,323,986
Total unallocated employee benefits	<u>1,200,000</u>	<u>131,059</u>	<u>1,331,059</u>	<u>1,323,986</u>
Total undistributed expenditures	<u>1,200,000</u>	<u>371,393</u>	<u>1,571,393</u>	<u>1,564,320</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
 Education Jobs Program Fund 18  
 Budget and Actual  
 for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	\$ 5,146,363	\$ -	\$ 5,146,363	\$ 5,139,290
<b>Total expenditures</b>	<u>5,146,363</u>	<u>-</u>	<u>5,146,363</u>	<u>5,139,290</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	-	-	-	-
<b>Fund balances, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Budgetary Comparison Schedule**  
**Special Revenue Fund**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>REVENUES:</b>					
Federal sources	\$ 12,767,624	\$ 3,077,348	\$ 15,844,972	\$ 13,160,101	\$ (2,684,871)
State sources	28,450,945	1,413,966	29,864,911	25,702,281	(4,162,630)
<b>Total revenues</b>	<u>\$ 41,218,569</u>	<u>\$ 4,491,314</u>	<u>\$ 45,709,883</u>	<u>\$ 38,862,382</u>	<u>\$ (6,847,501)</u>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of teachers	\$ 3,479,554	\$ (932,789)	\$ 2,546,765	\$ 2,262,271	\$ 284,494
Other salaries for instruction	607,550	-	607,550	589,086	18,464
Purchased prof. & tech. services	3,031,386	1,808,719	4,840,105	3,832,079	1,008,026
Other purchased services (400-500 series)	83,389	123,595	206,984	105,358	101,626
General supplies	4,041	360,245	364,286	328,802	35,484
Textbooks	1,017	62,419	63,436	61,972	1,464
Other objects	61,450	104,828	166,278	64,718	101,560
	<u>7,268,387</u>	<u>1,527,017</u>	<u>8,795,404</u>	<u>7,244,286</u>	<u>1,551,118</u>
<b>Support services:</b>					
Salaries	2,019,864	2,046,989	4,066,853	3,147,727	919,126
Salaries of supervisors of instruction	236,772	540,549	777,321	176,560	600,761
Salaries of program directors	148,526	-	148,526	147,427	1,099
Salaries of other professional staff	774,866	(700)	774,166	461,206	312,960
Salaries of secretarial & clerical staff	376,762	(247,862)	128,900	102,312	26,588
Other salaries	264,274	-	264,274	109,252	155,022
Salaries of family/parent liaison	51,600	-	51,600	51,400	200
Salaries of facilitators and math and literacy coaches	1,008,500	-	1,008,500	813,280	195,220
Personal services-employee benefits	3,266,367	445,121	3,711,488	2,092,923	1,618,565
Social security contributions	-	34,104	34,104	17,341	16,763
Purchased educational services - Contracted Pre-K	17,786,895	-	17,786,895	17,725,217	61,678
Purchased professional - educational services	709,297	244,367	953,664	96,388	857,276
Other purchased professional services	45,938	1,103,337	1,149,275	988,836	160,439
Cleaning, repair and maintenance services	25,000	-	25,000	25,000	-
Contracted services (other than between home and school) - grant agreements	143,602	-	143,602	57,337	86,265
Travel	18,377	3,464	21,841	3,240	18,601
Supplies and materials	654,134	626,485	1,280,619	817,743	462,876
Other objects	5,637	37,699	43,336	36,949	6,387
<b>Total support services</b>	<u>27,536,411</u>	<u>4,833,553</u>	<u>32,369,964</u>	<u>26,870,138</u>	<u>5,499,826</u>
<b>Facilities acquisition and construction services:</b>					
Instructional equipment	30,813	40,000	70,813	56,350	14,463
Noninstructional equipment	636	-	636	(89)	725
<b>Total facilities acquisition and construction services</b>	<u>31,449</u>	<u>40,000</u>	<u>71,449</u>	<u>56,261</u>	<u>15,188</u>
<b>Total expenditures</b>	<u>34,836,247</u>	<u>6,400,570</u>	<u>41,236,817</u>	<u>34,170,685</u>	<u>7,066,132</u>
<b>Other Financing (Uses)</b>					
Transfer out to school based budgeting - General Fund	(4,412,356)	(60,710)	(4,473,066)	(4,691,697)	218,631
<b>Total other financing (uses)</b>	<u>(4,412,356)</u>	<u>(60,710)</u>	<u>(4,473,066)</u>	<u>(4,691,697)</u>	<u>218,631</u>
<b>Total Outflows</b>	<u>39,248,603</u>	<u>6,461,280</u>	<u>45,709,883</u>	<u>38,862,382</u>	<u>7,284,763</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>					
<b>Expenditures and Other Financing (Uses)</b>	<u>1,969,966</u>	<u>(1,969,966)</u>	<u>-</u>	<u>-</u>	<u>437,262</u>
<b>Fund balance, July 1</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, June 30</b>	<u>\$ 1,969,966</u>	<u>\$ (1,969,966)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 437,262</u>

**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**CITY OF UNION CITY SCHOOL DISTRICT  
 Required Supplementary Information  
 Budget to GAAP Reconciliation  
 Note to RSI  
 for the Fiscal Year Ended June 30, 2012**

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

	<u>General Fund</u>	<u>Special Revenue Fund</u>
<b>Sources/inflows of resources</b>		
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	[C-1] \$ 208,305,190	[C-2] \$ 38,862,382
Difference - budget to GAAP:		
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.	-	(2,317,508)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.	14,280,913	2,540,521
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.	<u>(17,297,418)</u>	<u>(2,534,066)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	[B-2] \$ <u>205,288,685</u>	[B-2] \$ <u>36,551,329</u>
<b>Uses/outflows of resources</b>		
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	[C-1] \$ 195,258,098	[C-2] \$ 38,862,382
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.	-	(2,317,508)
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.	-	(4,691,697)
Net transfers (outflows) to general fund	<u>-</u>	<u>(4,691,697)</u>
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	[B-2] \$ <u>195,258,098</u>	[B-2] \$ <u>31,853,177</u>

**OTHER SUPPLEMENTARY INFORMATION**

**SCHOOL BASED BUDGET SCHEDULES**

**CITY OF UNION CITY SCHOOL DISTRICT**  
**General Fund**  
**Combining Balance Sheet**  
**June 30, 2012**

	Operating Fund Fund 11-13	Blended Resource Fund Fund 15	Education Jobs Fund Fund 18	Total General Fund
<b>ASSETS:</b>				
Cash and cash equivalents	\$ 8,148,374	\$ -	\$ -	\$ 8,148,374
Interest receivable	4,295	-	-	4,295
Intrafund receivable	2,343,777	2,039,294	-	4,383,071
Interfund receivable	258,682	-	-	258,682
Intergovernmental receivable	4,078,054	-	2,343,777	6,421,831
Restricted cash and cash equivalents	60,198,186	-	-	60,198,186
Total assets	<u>\$ 75,031,368</u>	<u>\$ 2,039,294</u>	<u>\$ 2,343,777</u>	<u>\$ 79,414,439</u>
<b>LIABILITIES AND FUND BALANCES:</b>				
Liabilities:				
Intrafund accounts payable	\$ 2,039,294	\$ -	\$ 2,343,777	\$ 4,383,071
Accounts payable	1,642,160	-	-	1,642,160
Due to other entities	50,476	-	-	50,476
Total liabilities	<u>3,731,930</u>	<u>-</u>	<u>2,343,777</u>	<u>6,075,707</u>
Fund balances:				
Restricted Fund Balance:				
Excess Surplus-designated for subsequent year's expenditures	7,116,395	-	-	7,116,395
Excess Surplus - current year	3,053,889	-	-	3,053,889
Capital Reserve	60,198,186	-	-	60,198,186
Committed Fund Balance:				
Year-end Encumbrances	13,905,258	2,039,294	-	15,944,552
Unassigned Fund Balance	(12,974,290)	-	-	(12,974,290)
Total fund balances	<u>71,299,438</u>	<u>2,039,294</u>	<u>-</u>	<u>73,338,732</u>
Total liabilities and fund balances	<u>\$ 75,031,368</u>	<u>\$ 2,039,294</u>	<u>\$ 2,343,777</u>	<u>\$ 79,414,439</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>District-Wide</u></b>				
Resources:				
General Fund Contribution	\$ 92,721,489		\$ 85,451,758	\$ 7,269,731
General Fund Reserve for Encumbrances at June 30, 2011	624,181		624,181	-
	<u>93,345,670</u>		<u>86,075,939</u>	<u>7,269,731</u>
Combined General Fund and State Resources	<u>93,345,670</u>	<u>95.43%</u>	<u>86,075,939</u>	<u>7,269,731</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	3,764,591	3.85%	3,476,474	288,117
Title I, Part A - June 30, 2011 Deferred Revenue	455,069		455,069	-
Title II - Part A: Teachers and Principal Training and Recruiting	354,934	0.36%	326,485	28,449
Title II - Part A - June 30, 2011 Deferred Revenue	45,855		45,855	-
Title III - Part A: Language Instruction	353,541	0.36%	325,267	28,274
Title III - Part A - June 30, 2011 Deferred Revenue	62,547		62,547	-
Total Restricted Federal Resources	<u>5,036,537</u>	<u>4.57%</u>	<u>4,691,697</u>	<u>344,840</u>
Totals	<u>\$ 98,382,207</u>	<u>100.00%</u>	<u>\$ 90,767,636</u>	<u>\$ 7,614,571</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Union Hill Middle School</u></b>				
Resources:				
General Fund Contribution	\$ 7,072,873		\$ 6,455,074	\$ 617,799
General Fund Reserve for Encumbrances at June 30, 2011	66,596		66,596	-
	<u>7,139,469</u>		<u>6,521,670</u>	<u>617,799</u>
Combined General Fund and State Resources	<u>7,139,469</u>	<u>95.46%</u>	<u>6,521,670</u>	<u>617,799</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	292,499	3.92%	267,807	24,692
Title I, Part A - June 30, 2011 Deferred Revenue	38,938		38,938	-
Title II - Part A: Teachers and Principal Training and Recruiting	23,516	0.31%	21,179	2,337
Title II - Part A - June 30, 2011 Deferred Revenue	3,529		3,529	-
Title III - Part A: Language Instruction	23,424	0.31%	21,179	2,245
Title III - Part A - June 30, 2011 Deferred Revenue	4,837		4,837	-
Total Restricted Federal Resources	<u>386,743</u>	<u>4.54%</u>	<u>357,469</u>	<u>29,274</u>
Totals	<u><u>\$ 7,526,212</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,879,139</u></u>	<u><u>\$ 647,073</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Emerson Middle School</u></b>				
Resources:				
General Fund Contribution	\$ 7,395,980		\$ 6,576,298	\$ 819,682
General Fund Reserve for Encumbrances at June 30, 2011	70,484		70,484	-
	<u>7,466,464</u>		<u>6,646,782</u>	<u>819,682</u>
Combined General Fund and State Resources	<u>7,466,464</u>	<u>94.89%</u>	<u>6,646,782</u>	<u>819,682</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	343,309	4.37%	306,107	37,202
Title I, Part A - June 30, 2011 Deferred Revenue	49,728		49,728	-
Title II - Part A: Teachers and Principal Training and Recruiting	29,360	0.37%	25,917	3,443
Title II - Part A - June 30, 2011 Deferred Revenue	4,737		4,737	-
Title III - Part A: Language Instruction	29,247	0.37%	25,917	3,330
Title III - Part A - June 30, 2011 Deferred Revenue	6,849		6,849	-
Total Restricted Federal Resources	<u>463,230</u>	<u>5.11%</u>	<u>419,255</u>	<u>43,975</u>
Totals	<u><u>\$ 7,929,694</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,066,037</u></u>	<u><u>\$ 863,657</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Thomas A. Edison</u></b>				
Resources:				
General Fund Contribution	\$ 8,137,822		\$ 7,888,348	\$ 249,474
General Fund Reserve for Encumbrances at June 30, 2011	62,703		62,703	-
	<u>8,200,525</u>		<u>7,951,051</u>	<u>249,474</u>
Combined General Fund and State Resources	<u>8,200,525</u>	<u>94.44%</u>	<u>7,951,051</u>	<u>249,474</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	412,994	4.76%	400,751	12,243
Title I, Part A - June 30, 2011 Deferred Revenue	62,347		62,347	-
Title II - Part A: Teachers and Principal Training and Recruiting	35,001	0.40%	33,677	1,324
Title II - Part A - June 30, 2011 Deferred Revenue	6,029		6,029	-
Title III - Part A: Language Instruction	34,866	0.40%	33,677	1,189
Title III - Part A - June 30, 2011 Deferred Revenue	8,931		8,931	-
Total Restricted Federal Resources	<u>560,168</u>	<u>5.56%</u>	<u>545,412</u>	<u>14,756</u>
Totals	<u><u>\$ 8,760,693</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 8,496,463</u></u>	<u><u>\$ 264,230</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Sara M. Gilmore</u></b>				
Resources:				
General Fund Contribution	\$ 4,173,797		\$ 3,662,589	\$ 511,208
General Fund Reserve for Encumbrances at June 30, 2011	26,268		26,268	-
	<u>4,200,065</u>		<u>3,688,857</u>	<u>511,208</u>
Combined General Fund and State Resources	<u>4,200,065</u>	<u>95.96%</u>	<u>3,688,857</u>	<u>511,208</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	152,241	3.48%	133,776	18,465
Title I, Part A - June 30, 2011 Deferred Revenue	16,358		16,358	-
Title II - Part A: Teachers and Principal Training and Recruiting	12,302	0.28%	10,764	1,538
Title II - Part A - June 30, 2011 Deferred Revenue	1,891		1,891	-
Title III - Part A: Language Instruction	12,256	0.28%	10,764	1,492
Title III - Part A - June 30, 2011 Deferred Revenue	2,387		2,387	-
Total Restricted Federal Resources	<u>197,435</u>	<u>4.04%</u>	<u>175,940</u>	<u>21,495</u>
Totals	<u>\$ 4,397,500</u>	<u>100.00%</u>	<u>\$ 3,864,797</u>	<u>\$ 532,703</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Hudson</u></b>				
Resources:				
General Fund Contribution	\$ 4,712,134		\$ 4,314,752	\$ 397,382
General Fund Reserve for Encumbrances at June 30, 2011	38,159		38,159	-
	<u>4,750,293</u>		<u>4,352,911</u>	<u>397,382</u>
Combined General Fund and State Resources	<u>4,750,293</u>	<u>95.16%</u>	<u>4,352,911</u>	<u>397,382</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	207,281	4.16%	190,290	16,991
Title I, Part A - June 30, 2011 Deferred Revenue	24,797		24,797	-
Title II - Part A: Teachers and Principal Training and Recruiting	17,195	0.34%	15,553	1,642
Title II - Part A - June 30, 2011 Deferred Revenue	2,387		2,387	-
Title III - Part A: Language Instruction	17,129	0.34%	15,553	1,576
Title III - Part A - June 30, 2011 Deferred Revenue	2,984		2,984	-
Total Restricted Federal Resources	<u>271,773</u>	<u>4.84%</u>	<u>251,564</u>	<u>20,209</u>
Totals	<u><u>\$ 5,022,066</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 4,604,475</u></u>	<u><u>\$ 417,591</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Robert Waters</u></b>				
Resources:				
General Fund Contribution	\$ 7,368,686		\$ 7,089,883	\$ 278,803
General Fund Reserve for Encumbrances at June 30, 2011	59,459		59,459	-
	<u>7,428,145</u>		<u>7,149,342</u>	<u>278,803</u>
Combined General Fund and State Resources	<u>7,428,145</u>	<u>94.63%</u>	<u>7,149,342</u>	<u>278,803</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	351,848	4.49%	339,222	12,626
Title I, Part A - June 30, 2011 Deferred Revenue	61,138		61,138	-
Title II - Part A: Teachers and Principal Training and Recruiting	34,865	0.44%	33,242	1,623
Title II - Part A - June 30, 2011 Deferred Revenue	6,069		6,069	-
Title III - Part A: Language Instruction	34,731	0.44%	33,242	1,489
Title III - Part A - June 30, 2011 Deferred Revenue	8,071		8,071	-
Total Restricted Federal Resources	<u>496,722</u>	<u>5.37%</u>	<u>480,984</u>	<u>15,738</u>
Totals	<u><u>\$ 7,924,867</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,630,326</u></u>	<u><u>\$ 294,541</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Jefferson</u></b>				
Resources:				
General Fund Contribution	\$ 3,892,414		\$ 3,423,021	\$ 469,393
General Fund Reserve for Encumbrances at June 30, 2011	24,137		24,137	-
	<u>3,916,551</u>		<u>3,447,158</u>	<u>469,393</u>
Combined General Fund and State Resources	<u>3,916,551</u>	<u>95.88%</u>	<u>3,447,158</u>	<u>469,393</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	144,691	3.54%	127,274	17,417
Title I, Part A - June 30, 2011 Deferred Revenue	8,655		8,655	-
Title II - Part A: Teachers and Principal Training and Recruiting	11,793	0.29%	10,426	1,367
Title II - Part A - June 30, 2011 Deferred Revenue	1,022		1,022	-
Title III - Part A: Language Instruction	11,747	0.29%	10,426	1,321
Title III - Part A - June 30, 2011 Deferred Revenue	1,285		1,285	-
Total Restricted Federal Resources	<u>179,193</u>	<u>4.12%</u>	<u>159,088</u>	<u>20,105</u>
Totals	<u><u>\$ 4,095,744</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 3,606,246</u></u>	<u><u>\$ 489,498</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Washington</u></b>				
Resources:				
General Fund Contribution	\$ 7,076,585		\$ 6,588,391	\$ 488,194
General Fund Reserve for Encumbrances at June 30, 2011	27,484		27,484	-
	<u>7,104,069</u>		<u>6,615,875</u>	<u>488,194</u>
Combined General Fund and State Resources	<u>7,104,069</u>	<u>94.92%</u>	<u>6,615,875</u>	<u>488,194</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	329,886	4.41%	307,374	22,512
Title I, Part A - June 30, 2011 Deferred Revenue	26,597		26,597	-
Title II - Part A: Teachers and Principal Training and Recruiting	25,113	0.34%	23,698	1,415
Title II - Part A - June 30, 2011 Deferred Revenue	2,663		2,663	-
Title III - Part A: Language Instruction	25,016	0.33%	23,001	2,015
Title III - Part A - June 30, 2011 Deferred Revenue	3,908		3,908	-
Total Restricted Federal Resources	<u>413,183</u>	<u>5.08%</u>	<u>387,241</u>	<u>25,942</u>
Totals	<u><u>\$ 7,517,252</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 7,003,116</u></u>	<u><u>\$ 514,136</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Roosevelt</u></b>				
Resources:				
General Fund Contribution	\$ 6,442,080		\$ 6,127,771	\$ 314,309
General Fund Reserve for Encumbrances at June 30, 2011	44,659		44,659	-
	<u>6,486,739</u>		<u>6,172,430</u>	<u>314,309</u>
Combined General Fund and State Resources	<u>6,486,739</u>	<u>94.04%</u>	<u>6,172,430</u>	<u>314,309</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	351,508	5.10%	334,744	16,764
Title I, Part A - June 30, 2011 Deferred Revenue	36,441		36,441	-
Title II - Part A: Teachers and Principal Training and Recruiting	29,938	0.43%	28,224	1,714
Title II - Part A - June 30, 2011 Deferred Revenue	3,665		3,665	-
Title III - Part A: Language Instruction	29,823	0.43%	28,224	1,599
Title III - Part A - June 30, 2011 Deferred Revenue	5,036		5,036	-
Total Restricted Federal Resources	<u>456,411</u>	<u>5.96%</u>	<u>436,334</u>	<u>20,077</u>
Totals	<u>\$ 6,943,150</u>	<u>100.00%</u>	<u>\$ 6,608,764</u>	<u>\$ 334,386</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Jose Marti Freshman Academy</u></b>				
Resources:				
General Fund Contribution	\$ 6,433,224		\$ 6,180,764	\$ 252,460
General Fund Reserve for Encumbrances at June 30, 2011	54,556		54,556	-
	<u>6,487,780</u>		<u>6,235,320</u>	<u>252,460</u>
Combined General Fund and State Resources	<u>6,487,780</u>	<u>97.38%</u>	<u>6,235,320</u>	<u>252,460</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	135,685	2.04%	130,623	5,062
Title I, Part A - June 30, 2011 Deferred Revenue	38,115		38,115	-
Title II - Part A: Teachers and Principal Training and Recruiting	19,370	0.29%	18,569	801
Title II - Part A - June 30, 2011 Deferred Revenue	3,730		3,730	-
Title III - Part A: Language Instruction	19,295	0.29%	18,569	726
Title III - Part A - June 30, 2011 Deferred Revenue	5,401		5,401	-
Total Restricted Federal Resources	<u>221,596</u>	<u>2.62%</u>	<u>215,007</u>	<u>6,589</u>
Totals	<u><u>\$ 6,709,376</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 6,450,327</u></u>	<u><u>\$ 259,049</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Woodrow Wilson</u></b>				
Resources:				
General Fund Contribution	\$ 3,717,648		\$ 3,206,021	\$ 511,627
General Fund Reserve for Encumbrances at June 30, 2011	29,587		29,587	-
	<u>3,747,235</u>		<u>3,235,608</u>	<u>511,627</u>
Combined General Fund and State Resources	<u>3,747,235</u>	<u>96.79%</u>	<u>3,235,608</u>	<u>511,627</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	100,861	2.61%	87,250	13,611
Title I, Part A - June 30, 2011 Deferred Revenue	17,195		17,195	-
Title II - Part A: Teachers and Principal Training and Recruiting	11,725	0.30%	10,029	1,696
Title II - Part A - June 30, 2011 Deferred Revenue	1,974		1,974	-
Title III - Part A: Language Instruction	11,679	0.30%	10,029	1,650
Title III - Part A - June 30, 2011 Deferred Revenue	2,783		2,783	-
Total Restricted Federal Resources	<u>146,217</u>	<u>3.21%</u>	<u>129,260</u>	<u>16,957</u>
Totals	<u><u>\$ 3,893,452</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 3,364,868</u></u>	<u><u>\$ 528,584</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Veteran's Memorial School</u></b>				
Resources:				
General Fund Contribution	\$ 4,124,210		\$ 3,823,382	\$ 300,828
General Fund Reserve for Encumbrances at June 30, 2011	14,649		14,649	-
	<u>4,138,859</u>		<u>3,838,031</u>	<u>300,828</u>
Combined General Fund and State Resources	<u>4,138,859</u>	<u>94.91%</u>	<u>3,838,031</u>	<u>300,828</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	190,381	4.36%	176,313	14,068
Title I, Part A - June 30, 2011 Deferred Revenue	25,557		25,557	-
Title II - Part A: Teachers and Principal Training and Recruiting	15,938	0.37%	14,962	976
Title II - Part A - June 30, 2011 Deferred Revenue	2,371		2,371	-
Title III - Part A: Language Instruction	15,876	0.36%	14,558	1,318
Title III - Part A - June 30, 2011 Deferred Revenue	3,205		3,205	-
Total Restricted Federal Resources	<u>253,328</u>	<u>5.09%</u>	<u>236,966</u>	<u>16,362</u>
Totals	<u>\$ 4,392,187</u>	<u>100.00%</u>	<u>\$ 4,074,997</u>	<u>\$ 317,190</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Union City Early Childhood</u></b>				
Resources:				
General Fund Contribution	\$ 1,459,729		\$ 1,087,227	\$ 372,502
General Fund Reserve for Encumbrances at June 30, 2011	14		14	-
	<u>1,459,743</u>		<u>1,087,241</u>	<u>372,502</u>
Combined General Fund and State Resources	<u>1,459,743</u>	<u>93.02%</u>	<u>1,087,241</u>	<u>372,502</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	91,879	5.85%	68,377	23,502
Title I, Part A - June 30, 2011 Deferred Revenue	37,996		37,996	-
Title II - Part A: Teachers and Principal Training and Recruiting	8,896	0.57%	6,662	2,234
Title II - Part A - June 30, 2011 Deferred Revenue	3,613		3,613	-
Title III - Part A: Language Instruction	8,836	0.56%	6,545	2,291
Title III - Part A - June 30, 2011 Deferred Revenue	4,992		4,992	-
Total Restricted Federal Resources	<u>156,212</u>	<u>6.98%</u>	<u>128,185</u>	<u>28,027</u>
Totals	<u><u>\$ 1,615,955</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 1,215,426</u></u>	<u><u>\$ 400,529</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Expenditures Allocated by Resource Type - Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Resource Amount</u>	<u>% of Total Resources</u>	<u>Total Expenditures- % of Total Resources</u>	<u>Total Surplus Carryover - % of Total Resources</u>
<b><u>School: Union City High School</u></b>				
Resources:				
General Fund Contribution	\$ 20,714,307		\$ 19,028,237	\$ 1,686,070
General Fund Reserve for Encumbrances at June 30, 2011	105,426		105,426	-
	<u>20,819,733</u>		<u>19,133,663</u>	<u>1,686,070</u>
Combined General Fund and State Resources	<u>20,819,733</u>	<u>96.21%</u>	<u>19,133,663</u>	<u>1,686,070</u>
Restricted Federal Resources:				
No Child Left Behind:				
Title I, Part A: Improving Basic Programs	659,528	3.05%	606,566	52,962
Title I, Part A - June 30, 2011 Deferred Revenue	11,207		11,207	-
Title II - Part A: Teachers and Principal Training and Recruiting	79,922	0.37%	73,583	6,339
Title II - Part A - June 30, 2011 Deferred Revenue	2,175		2,175	-
Title III - Part A: Language Instruction	79,616	0.37%	73,583	6,033
Title III - Part A - June 30, 2011 Deferred Revenue	1,878		1,878	-
Total Restricted Federal Resources	<u>834,326</u>	<u>3.79%</u>	<u>768,992</u>	<u>65,334</u>
Totals	<u><u>\$ 21,654,059</u></u>	<u><u>100.00%</u></u>	<u><u>\$ 19,902,655</u></u>	<u><u>\$ 1,751,404</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>District-Wide</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 1,870,970	\$ (1,568)	\$ 1,869,402	\$ 1,793,785	\$ 75,617
Grades 1-5	11,178,234	464,124	11,642,358	11,499,367	142,991
Grades 6-8	7,356,633	(133,793)	7,222,840	7,061,164	161,676
Grades 9-12	10,416,925	251,637	10,668,562	10,526,564	141,998
Other salaries for instruction:					
Preschool/kindergarten	162,121	-	162,121	85,516	76,605
Total regular programs - instruction	<u>30,984,883</u>	<u>580,400</u>	<u>31,565,283</u>	<u>30,966,396</u>	<u>598,887</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	1,386,511	(24,223)	1,362,288	1,199,953	162,335
Purchased professional - educational services	42,926	2,500	45,426	14,368	31,058
Purchased professional - technical services	74,487	-	74,487	16,709	57,778
Other purchased services (400-500 series)	79,433	(189)	79,244	25,132	54,112
General supplies	2,013,740	(36,664)	1,977,076	1,529,610	447,466
Textbooks	211,516	(23,085)	188,431	130,146	58,285
Other objects	60,140	-	60,140	29,809	30,331
Total regular programs - undistributed instruction	<u>3,868,753</u>	<u>(81,661)</u>	<u>3,787,092</u>	<u>2,945,727</u>	<u>841,365</u>
Total regular programs	<u>34,853,636</u>	<u>498,739</u>	<u>35,352,375</u>	<u>33,912,123</u>	<u>1,440,252</u>
Cognitive - moderate:					
Salaries of teachers	146,440	9,935	156,375	156,375	-
General supplies	18,437	-	18,437	7,705	10,732
Total cognitive - moderate	<u>164,877</u>	<u>9,935</u>	<u>174,812</u>	<u>164,080</u>	<u>10,732</u>
Learning/language disabilities:					
Salaries of teachers	1,709,131	209,352	1,918,483	1,856,756	61,727
Other salaries for instruction	473,200	(13,499)	459,701	454,418	5,283
Purchased professional - technical services	200	-	200	-	200
General supplies	87,407	(1,797)	85,610	53,800	31,810
Textbooks	2,000	-	2,000	2,000	-
Total learning/language disabilities	<u>2,272,263</u>	<u>193,731</u>	<u>2,465,994</u>	<u>2,366,974</u>	<u>99,020</u>
Multiple disabilities:					
Salaries of teachers	586,332	22,760	609,092	472,510	136,582
Other salaries for instruction	217,014	38,457	255,471	255,471	-
Purchased professional - technical services	650	-	650	-	650
General supplies	32,875	-	32,875	28,602	4,273
Other objects	250	-	250	249	1
Total multiple disabilities	<u>837,121</u>	<u>61,217</u>	<u>898,338</u>	<u>756,832</u>	<u>141,506</u>
Resource room/resource center:					
Salaries of teachers	4,745,825	168,408	4,914,233	4,769,958	144,275
Other salaries for instruction	95,960	24,940	120,900	120,900	-
Purchased professional - technical services	350	-	350	-	350
Other purchased services (400-500 series)	12,022	(287)	11,735	525	11,210
General supplies	127,565	(5,783)	121,782	94,429	27,353
Textbooks	42,322	-	42,322	36,551	5,771
Other objects	2,526	-	2,526	1,951	575
Total resource room/resource center	<u>5,026,570</u>	<u>187,278</u>	<u>5,213,848</u>	<u>5,024,314</u>	<u>189,534</u>
Autism:					
General supplies	89	-	89	89	-
Textbooks	2,341	-	2,341	-	2,341
Total autism	<u>2,430</u>	<u>-</u>	<u>2,430</u>	<u>89</u>	<u>2,341</u>
Total special education - instruction	<u>8,303,261</u>	<u>452,161</u>	<u>8,755,422</u>	<u>8,312,289</u>	<u>443,133</u>
Basic skills/remedial:					
Salaries of teachers	110,600	(71,123)	39,477	-	39,477
General supplies	3,000	-	3,000	2,950	50
Total basic skills/remedial	<u>113,600</u>	<u>(71,123)</u>	<u>42,477</u>	<u>2,950</u>	<u>39,527</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>District-Wide</b>					
Bilingual education:					
Salaries of teachers	\$ 6,911,250	\$ (198,387)	\$ 6,712,863	\$ 6,413,661	\$ 299,202
Other salaries for instruction	666,990	47,604	714,594	714,594	-
Purchased professional - educational services	6,400	(500)	5,900	-	5,900
Purchased professional - technical services	33,045	-	33,045	3,420	29,625
Other purchased services (400-500 series)	35,645	(1,001)	34,644	25,191	9,453
General supplies	726,069	(7,921)	718,148	541,583	176,565
Textbooks	68,869	(17,756)	51,113	37,617	13,496
Other objects	10,589	-	10,589	8,587	2,002
Total bilingual education	<u>8,458,857</u>	<u>(177,961)</u>	<u>8,280,896</u>	<u>7,744,653</u>	<u>536,243</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	38,000	-	38,000	29,074	8,926
Other Objects	5,719	-	5,719	5,566	153
School-sponsored athletics:					
Salaries of teachers	3,135	-	3,135	-	3,135
Purchased services (300-500 series)	10,529	-	10,529	-	10,529
Supplies and materials	182,652	-	182,652	163,109	19,543
Other objects	12,393	-	12,393	10,012	2,381
Before/after school programs:					
Salaries of teachers	625,366	17,560	642,926	487,814	155,112
Other salaries for instruction	883,581	43,974	927,555	723,359	204,196
Student assistants video productions	1,764	37,732	39,496	39,496	-
Purchased professional and technical services	79,206	(32,027)	47,179	24,480	22,699
Other supplemental/at-risk programs:					
Salaries of teachers	437,491	59,075	496,566	413,048	83,518
Other salaries for instruction	18,305	-	18,305	4,835	13,470
Other special schools:					
General Supplies	34,223	(10,875)	23,348	8,572	14,776
Textbooks	2,000	(1,000)	1,000	-	1,000
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	8,980	13,130
Total other instructional	<u>2,356,474</u>	<u>114,439</u>	<u>2,470,913</u>	<u>1,918,345</u>	<u>552,568</u>
Total - instruction	<u>54,085,828</u>	<u>816,255</u>	<u>54,902,083</u>	<u>51,890,360</u>	<u>3,011,723</u>
Attendance and social work services:					
Salaries	526,499	21,355	547,854	506,226	41,628
Salary drop out prevention officer	269,359	10,468	279,827	216,601	63,226
Salaries of family support team	539,968	(73,113)	466,855	395,832	71,023
Family/parent liaison salary	509,783	(6,745)	503,038	470,289	32,749
Purchase professional & technical services	6,471	(21)	6,450	2,700	3,750
Other purchased services (400-500 series)	1,200	-	1,200	840	360
Supplies and materials	24,410	(13,781)	10,629	5,068	5,561
General supplies	12,006	-	12,006	959	11,047
Other objects	200	-	200	200	-
Total attendance and social work services	<u>1,889,896</u>	<u>(61,837)</u>	<u>1,828,059</u>	<u>1,598,715</u>	<u>229,344</u>
Health services:					
Salaries	1,253,623	19,119	1,272,742	1,099,630	173,112
Family/parent liaison salary	52,440	1,035	53,475	53,475	-
Salaries of social services coordinators	823,266	(46,763)	776,503	569,989	206,514
Supplies and materials	50,442	(1,676)	48,766	20,140	28,626
Other objects	200	-	200	150	50
Total health services	<u>2,179,971</u>	<u>(28,285)</u>	<u>2,151,686</u>	<u>1,743,384</u>	<u>408,302</u>
Other support services - students-regular:					
Salaries of other professional staff	1,391,756	(90,866)	1,300,890	923,735	377,155
Salaries of secretarial and clerical assistants	236,486	(18,090)	218,396	217,955	441
Purchased professional - educational services	11,000	(1,500)	9,500	1,922	7,578
Other purchased services (400-500 series)	11,100	-	11,100	11,494	9,606
Supplies and materials	34,980	(465)	34,515	20,703	13,812
Other objects	1,000	-	1,000	864	136
Total other support services - students-regular	<u>1,686,322</u>	<u>(110,921)</u>	<u>1,575,401</u>	<u>1,166,673</u>	<u>408,728</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>District-Wide</b>					
Improvement of instructional services:					
Salaries of supervisors of instructions	\$ 55,982	\$ -	\$ 55,982	\$ 51,410	\$ 4,572
Salaries of other professional staff	163,640	1,100	164,740	111,700	53,040
Salaries of secretarial and clerical assistants	330,530	(45,094)	285,436	285,436	-
Other salaries	179,378	-	179,378	170,631	8,747
Purchased professional - educational services	7,400	(500)	6,900	450	6,450
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
Supplies and materials	280,502	(3,640)	276,862	139,257	137,605
Other objects	4,119	-	4,119	1,695	2,424
Total improvement of instructional services	<u>1,151,026</u>	<u>(174,609)</u>	<u>976,417</u>	<u>760,579</u>	<u>215,838</u>
Educational media services/school library:					
Salaries	825,409	(55,241)	770,168	553,251	216,917
Salaries of technology coordinators	320,063	(17,839)	302,224	262,781	39,443
Purchased professional - technical services	1,524,340	(30,634)	1,493,706	222,777	1,270,929
Other purchased services (400-500 series)	129,941	(20,696)	109,245	67,097	42,148
Supplies and materials	1,324,179	(28,127)	1,296,052	855,204	440,848
Other objects	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>4,124,932</u>	<u>(152,537)</u>	<u>3,972,395</u>	<u>1,961,110</u>	<u>2,011,285</u>
Instruction staff training services:					
Other purchased professional services - educational	49,337	(8,900)	40,437	11,247	29,190
Other purchased professional services - technical	6,938	-	6,938	2,493	4,445
Other purchased services (400-500 series)	7,700	-	7,700	6,147	1,553
Supplies and materials	24,329	-	24,329	16,931	7,398
Other objects	100	-	100	-	100
Total instruction staff training services	<u>88,404</u>	<u>(8,900)</u>	<u>79,504</u>	<u>36,818</u>	<u>42,686</u>
Support services - school administration:					
Salaries of principals/assistant principals	3,639,690	103,194	3,742,884	3,461,528	281,356
Salaries of other professional staff	76,503	(60,891)	15,612	15,612	-
Salaries of secretarial and clerical assistants	1,971,688	33,779	2,005,467	1,889,017	116,450
Other professional and technical services	60,914	(6,100)	54,814	33,547	21,267
Other purchased services (400-500 series)	82,545	(21,179)	61,366	18,664	42,702
Supplies and materials	153,025	5,350	158,375	87,031	71,344
Other objects	56,175	(1,285)	54,890	39,603	15,287
Total support services - school administration	<u>6,040,540</u>	<u>52,868</u>	<u>6,093,408</u>	<u>5,545,002</u>	<u>548,406</u>
Security:					
Salaries	3,515,763	297,489	3,813,252	3,770,083	43,169
General supplies	31,124	(2,000)	29,124	12,412	16,712
Total security	<u>3,546,887</u>	<u>295,489</u>	<u>3,842,376</u>	<u>3,782,495</u>	<u>59,881</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	33,155	-	33,155	760	32,395
Total student transportation services	<u>33,155</u>	<u>-</u>	<u>33,155</u>	<u>760</u>	<u>32,395</u>
Unallocated employee benefits:					
Health benefits	23,529,246	(618,262)	22,910,984	22,279,887	631,097
Total unallocated employee benefits	<u>23,529,246</u>	<u>(618,262)</u>	<u>22,910,984</u>	<u>22,279,887</u>	<u>631,097</u>
Total undistributed expenditures	<u>44,270,379</u>	<u>(806,994)</u>	<u>43,463,385</u>	<u>38,875,423</u>	<u>4,587,962</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>98,356,207</u>	<u>9,261</u>	<u>98,365,468</u>	<u>90,765,783</u>	<u>7,599,685</u>
<b>CAPITAL OUTLAY:</b>					
Equipment:					
Grades 1 - 5	3,000	-	3,000	-	3,000
Grades 6 - 8	20,000	(9,261)	10,739	-	10,739
Grades 9 - 12	3,000	-	3,000	1,853	1,147
Total equipment	<u>26,000</u>	<u>(9,261)</u>	<u>16,739</u>	<u>1,853</u>	<u>14,886</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>26,000</u>	<u>(9,261)</u>	<u>16,739</u>	<u>1,853</u>	<u>14,886</u>
District-wide school based expenditures	<u>98,382,207</u>	<u>-</u>	<u>98,382,207</u>	<u>90,767,636</u>	<u>7,614,571</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b><u>District-Wide</u></b>					
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	\$ 97,758,026	\$ -	\$ 97,758,026	\$ 92,182,749	\$ 5,575,277
<b>Total other financing sources</b>	<u>97,758,026</u>	<u>-</u>	<u>97,758,026</u>	<u>92,182,749</u>	<u>5,575,277</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(624,181)	-	(624,181)	1,415,113	(2,039,294)
<b>Fund balances, July 1</b>	<u>624,181</u>	<u>-</u>	<u>624,181</u>	<u>624,181</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,039,294</u>	<u>\$ (2,039,294)</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b><u>School: Union Hill Middle School</u></b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,294,858	\$ 179,740	\$ 2,474,598	\$ 2,397,378	\$ 77,220
Total regular programs - instruction	<u>2,294,858</u>	<u>179,740</u>	<u>2,474,598</u>	<u>2,397,378</u>	<u>77,220</u>
Regular programs - undistributed instruction:					
Purchased professional - technical services	12,076	-	12,076	2,664	9,412
Other purchased services (400-500 series)	3,000	-	3,000	-	3,000
General supplies	102,711	-	102,711	95,012	7,699
Textbooks	6,000	-	6,000	4,419	1,581
Other objects	6,384	-	6,384	-	6,384
Total regular programs - undistributed instruction	<u>130,171</u>	<u>-</u>	<u>130,171</u>	<u>102,095</u>	<u>28,076</u>
Total regular programs	<u>2,425,029</u>	<u>179,740</u>	<u>2,604,769</u>	<u>2,499,473</u>	<u>105,296</u>
Cognitive - moderate:					
Salaries of teachers	-	900	900	900	-
General supplies	12,000	-	12,000	5,083	6,917
Total cognitive - moderate	<u>12,000</u>	<u>900</u>	<u>12,900</u>	<u>5,983</u>	<u>6,917</u>
Learning/language disabilities:					
Salaries of teachers	442,218	117,753	559,971	559,971	-
General supplies	27,240	-	27,240	17,293	9,947
Textbooks	2,000	-	2,000	2,000	-
Total learning/language disabilities	<u>471,458</u>	<u>117,753</u>	<u>589,211</u>	<u>579,264</u>	<u>9,947</u>
Resource room/resource center:					
Salaries of teachers	440,400	(95,587)	344,813	344,812	1
General supplies	35,819	1	35,820	29,973	5,847
Textbooks	13,247	-	13,247	13,247	-
Total resource room/resource center	<u>489,466</u>	<u>(95,586)</u>	<u>393,880</u>	<u>388,032</u>	<u>5,848</u>
Total special education - instruction	<u>972,924</u>	<u>23,067</u>	<u>995,991</u>	<u>973,279</u>	<u>22,712</u>
Bilingual education:					
Salaries of teachers	419,405	(24,101)	395,304	352,885	42,419
Other salaries for instruction	52,440	1,035	53,475	53,475	-
Purchased professional - technical services	10,000	-	10,000	-	10,000
General supplies	72,770	-	72,770	27,504	45,266
Textbooks	7,800	-	7,800	7,755	45
Other objects	1,836	-	1,836	836	1,000
Total bilingual education	<u>564,251</u>	<u>(23,066)</u>	<u>541,185</u>	<u>442,455</u>	<u>98,730</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	4,000	-	4,000	3,996	4
Before/after school programs:					
Salaries of teachers	52,560	-	52,560	49,260	3,300
Other salaries for instruction	91,826	-	91,826	21,597	70,229
Purchased professional and technical services	840	-	840	840	-
Other supplemental/at-risk programs:					
Salaries of teachers	43,871	-	43,871	7,166	36,705
Total other instructional	<u>193,097</u>	<u>-</u>	<u>193,097</u>	<u>82,859</u>	<u>110,238</u>
Total - instruction	<u>4,155,301</u>	<u>179,741</u>	<u>4,335,042</u>	<u>3,998,066</u>	<u>336,976</u>
Attendance and social work services:					
Salary drop out prevention officer	33,762	1,910	35,672	35,672	-
Salaries of family support team	22,044	-	22,044	21,676	368
Family/parent liaison salary	32,700	600	33,300	33,300	-
Purchase professional & technical services	2,000	-	2,000	1,100	900
Supplies and materials	2,300	-	2,300	-	2,300
Total attendance and social work services	<u>92,806</u>	<u>2,510</u>	<u>95,316</u>	<u>91,748</u>	<u>3,568</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b><u>School: Union Hill Middle School</u></b>					
Health services:					
Salaries	\$ 54,878	\$ 1,100	\$ 55,978	\$ 55,978	\$ -
Family/parent liaison salary	52,440	1,035	53,475	53,475	-
Salaries of social services coordinators	98,833	4,960	103,793	103,794	(1)
Supplies and materials	5,000	-	5,000	2,350	2,650
Total health services	<u>211,151</u>	<u>7,095</u>	<u>218,246</u>	<u>215,597</u>	<u>2,649</u>
Other support services - students-regular:					
Salaries of other professional staff	178,216	(84,716)	93,500	63,788	29,712
Purchased professional - educational services	4,000	-	4,000	1,097	2,903
Supplies and materials	2,000	-	2,000	-	2,000
Total other support services - students-regular	<u>184,216</u>	<u>(84,716)</u>	<u>99,500</u>	<u>64,885</u>	<u>34,615</u>
Improvement of instructional services:					
Purchased professional - educational services	5,000	-	5,000	-	5,000
Supplies and materials	68,361	-	68,361	35,350	33,011
Total improvement of instructional services	<u>73,361</u>	<u>-</u>	<u>73,361</u>	<u>35,350</u>	<u>38,011</u>
Educational media services/school library:					
Purchased professional - technical services	100,000	-	100,000	-	100,000
Other purchased services (400-500 series)	40,775	-	40,775	21,965	18,810
Supplies and materials	195,776	-	195,776	151,307	44,469
Total educational media services/school library	<u>336,551</u>	<u>-</u>	<u>336,551</u>	<u>173,272</u>	<u>163,279</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	-	5,000	2,200	2,800
Total instruction staff training services	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>2,200</u>	<u>2,800</u>
Support services - school administration:					
Salaries of principals/assistant principals	144,567	15,610	160,177	160,177	-
Salaries of other professional staff	76,503	(60,891)	15,612	15,612	-
Salaries of secretarial and clerical assistants	216,428	-	216,428	195,175	21,253
Other professional and technical services	79	-	79	-	79
Other purchased services (400-500 series)	5,000	-	5,000	3,817	1,183
Supplies and materials	38,500	-	38,500	14,293	24,207
Other objects	1,500	-	1,500	-	1,500
Total support services - school administration	<u>482,577</u>	<u>(45,281)</u>	<u>437,296</u>	<u>389,074</u>	<u>48,222</u>
Security:					
Salaries	302,870	43,802	346,672	346,672	-
General supplies	8,000	-	8,000	1,785	6,215
Total security	<u>310,870</u>	<u>43,802</u>	<u>354,672</u>	<u>348,457</u>	<u>6,215</u>
Unallocated employee benefits:					
Health benefits	1,654,380	(93,890)	1,560,490	1,560,490	-
Total unallocated employee benefits	<u>1,654,380</u>	<u>(93,890)</u>	<u>1,560,490</u>	<u>1,560,490</u>	<u>-</u>
Total undistributed expenditures	<u>3,350,912</u>	<u>(170,480)</u>	<u>3,180,432</u>	<u>2,881,073</u>	<u>299,359</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>7,506,213</u>	<u>9,261</u>	<u>7,515,474</u>	<u>6,879,139</u>	<u>636,335</u>
<b>CAPITAL OUTLAY:</b>					
Equipment:					
Grades 6 - 8	20,000	(9,261)	10,739	-	10,739
Total equipment	<u>20,000</u>	<u>(9,261)</u>	<u>10,739</u>	<u>-</u>	<u>10,739</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>20,000</u>	<u>(9,261)</u>	<u>10,739</u>	<u>-</u>	<u>10,739</u>
District-wide school based expenditures	<u>7,526,213</u>	<u>-</u>	<u>7,526,213</u>	<u>6,879,139</u>	<u>647,074</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b><u>School: Union Hill Middle School</u></b>					
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	\$ 7,459,617	\$ -	\$ 7,459,617	\$ 6,940,110	\$ 519,507
<b>Total other financing sources</b>	<u>7,459,617</u>	<u>-</u>	<u>7,459,617</u>	<u>6,940,110</u>	<u>519,507</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(66,596)	-	(66,596)	60,971	(127,567)
<b>Fund balances, July 1</b>	<u>66,596</u>	<u>-</u>	<u>66,596</u>	<u>66,596</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 127,567</u>	<u>\$ (127,567)</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b><u>School: Emerson Middle School</u></b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	\$ 2,569,000	\$ (128,512)	\$ 2,440,488	\$ 2,376,838	\$ 63,650
Total regular programs - instruction	<u>2,569,000</u>	<u>(128,512)</u>	<u>2,440,488</u>	<u>2,376,838</u>	<u>63,650</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	12,675	-	12,675	5,000	7,675
General supplies	214,530	-	214,530	128,834	85,696
Textbooks	70,000	-	70,000	57,812	12,188
Other objects	8,830	-	8,830	2,204	6,626
Total regular programs - undistributed instruction	<u>306,035</u>	<u>-</u>	<u>306,035</u>	<u>193,850</u>	<u>112,185</u>
Total regular programs	<u>2,875,035</u>	<u>(128,512)</u>	<u>2,746,523</u>	<u>2,570,688</u>	<u>175,835</u>
Learning/language disabilities:					
Salaries of teachers	411,688	(26,428)	385,260	364,200	21,060
General supplies	11,740	-	11,740	6,901	4,839
Total learning/language disabilities	<u>423,428</u>	<u>(26,428)</u>	<u>397,000</u>	<u>371,101</u>	<u>25,899</u>
Resource room/resource center:					
Salaries of teachers	345,250	92,660	437,910	437,910	-
Other salaries for instruction	32,800	22,178	54,978	54,978	-
General supplies	12,143	-	12,143	4,426	7,717
Textbooks	2,000	-	2,000	-	2,000
Total resource room/resource center	<u>392,193</u>	<u>114,838</u>	<u>507,031</u>	<u>497,314</u>	<u>9,717</u>
Total special education - instruction	<u>815,621</u>	<u>88,410</u>	<u>904,031</u>	<u>868,415</u>	<u>35,616</u>
Bilingual education:					
Salaries of teachers	421,450	-	421,450	387,814	33,636
General supplies	28,872	-	28,872	17,609	11,263
Textbooks	1,000	-	1,000	763	237
Total bilingual education	<u>451,322</u>	<u>-</u>	<u>451,322</u>	<u>406,186</u>	<u>45,136</u>
Other instructional:					
School-sponsored athletics:					
Supplies and materials	13,000	-	13,000	5,008	7,992
Before/after school programs:					
Salaries of teachers	42,400	3,446	45,846	45,846	-
Other salaries for instruction	99,588	(3,446)	96,142	69,306	26,836
Other supplemental/at-risk programs:					
Other salaries for instruction	18,305	-	18,305	4,835	13,470
Other special schools:					
General Supplies	23,348	-	23,348	8,572	14,776
Textbooks	1,000	-	1,000	-	1,000
Total other instructional	<u>197,641</u>	<u>-</u>	<u>197,641</u>	<u>133,567</u>	<u>64,074</u>
Total - instruction	<u>4,339,619</u>	<u>(40,102)</u>	<u>4,299,517</u>	<u>3,978,856</u>	<u>320,661</u>
Attendance and social work services:					
Salary drop out prevention officer	55,600	4,978	60,578	60,578	-
Salaries of family support team	32,700	(4,978)	27,722	-	27,722
General supplies	12,006	-	12,006	959	11,047
Total attendance and social work services	<u>100,306</u>	<u>-</u>	<u>100,306</u>	<u>61,537</u>	<u>38,769</u>
Health services:					
Salaries	115,860	4,523	120,383	120,383	-
Supplies and materials	5,000	-	5,000	1,030	3,970
Total health services	<u>120,860</u>	<u>4,523</u>	<u>125,383</u>	<u>121,413</u>	<u>3,970</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>School: Emerson Middle School</b>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 189,956	\$ (10,860)	\$ 179,096	\$ 75,078	\$ 104,018
Salaries of secretarial and clerical assistants	95,936	6,336	102,272	102,272	-
Supplies and materials	3,731	-	3,731	-	3,731
Total other support services - students-regular	<u>289,623</u>	<u>(4,524)</u>	<u>285,099</u>	<u>177,350</u>	<u>107,749</u>
Improvement of instructional services:					
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
Supplies and materials	23,966	-	23,966	6,507	17,459
Total improvement of instructional services	<u>25,966</u>	<u>-</u>	<u>25,966</u>	<u>6,507</u>	<u>19,459</u>
Educational media services/school library:					
Salaries of technology coordinators	25,302	(8,580)	16,722	-	16,722
Purchased professional - technical services	122,946	-	122,946	8,306	114,640
Supplies and materials	248,130	-	248,130	146,975	101,155
Total educational media services/school library	<u>396,378</u>	<u>(8,580)</u>	<u>387,798</u>	<u>155,281</u>	<u>232,517</u>
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	-	2,000
Supplies and materials	3,348	-	3,348	-	3,348
Total instruction staff training services	<u>5,348</u>	<u>-</u>	<u>5,348</u>	<u>-</u>	<u>5,348</u>
Support services - school administration:					
Salaries of principals/assistant principals	308,543	8,581	317,124	316,439	685
Salaries of secretarial and clerical assistants	242,130	-	242,130	213,576	28,554
Other professional and technical services	10,000	-	10,000	3,024	6,976
Supplies and materials	10,251	-	10,251	2,651	7,600
Total support services - school administration	<u>570,924</u>	<u>8,581</u>	<u>579,505</u>	<u>535,690</u>	<u>43,815</u>
Security:					
Salaries	242,130	40,102	282,232	282,233	(1)
General supplies	3,000	-	3,000	-	3,000
Total security	<u>245,130</u>	<u>40,102</u>	<u>285,232</u>	<u>282,233</u>	<u>2,999</u>
Unallocated employee benefits:					
Health benefits	1,835,540	-	1,835,540	1,747,170	88,370
Total unallocated employee benefits	<u>1,835,540</u>	<u>-</u>	<u>1,835,540</u>	<u>1,747,170</u>	<u>88,370</u>
Total undistributed expenditures	<u>3,590,075</u>	<u>40,102</u>	<u>3,630,177</u>	<u>3,087,181</u>	<u>542,996</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>7,929,694</u>	<u>-</u>	<u>7,929,694</u>	<u>7,066,037</u>	<u>863,657</u>
District-wide school based expenditures	<u>7,929,694</u>	<u>-</u>	<u>7,929,694</u>	<u>7,066,037</u>	<u>863,657</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	7,859,210	-	7,859,210	7,138,178	721,032
<b>Total other financing sources</b>	<u>7,859,210</u>	<u>-</u>	<u>7,859,210</u>	<u>7,138,178</u>	<u>721,032</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(70,484)</u>	<u>-</u>	<u>(70,484)</u>	<u>72,141</u>	<u>(142,625)</u>
<b>Fund balances, July 1</b>	<u>70,484</u>	<u>-</u>	<u>70,484</u>	<u>70,484</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 142,625</u>	<u>\$ (142,625)</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>School: Thomas A. Edison</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 324,800	\$ (11,290)	\$ 313,510	\$ 313,510	\$ -
Grades 1-5	2,241,765	96,201	2,337,966	2,298,354	39,612
Grades 6-8	347,100	(44,773)	302,327	302,328	(1)
Total regular programs - instruction	<u>2,913,665</u>	<u>40,138</u>	<u>2,953,803</u>	<u>2,914,192</u>	<u>39,611</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	225,023	35,095	260,118	260,118	-
Purchased professional - educational services	2,500	(2,500)	-	-	-
Other purchased services (400-500 series)	250	(189)	61	-	61
General supplies	183,972	(29,331)	154,641	114,539	40,102
Textbooks	46,875	(28,110)	18,765	14,237	4,528
Total regular programs - undistributed instruction	<u>458,620</u>	<u>(25,035)</u>	<u>433,585</u>	<u>388,894</u>	<u>44,691</u>
Total regular programs	<u>3,372,285</u>	<u>15,103</u>	<u>3,387,388</u>	<u>3,303,086</u>	<u>84,302</u>
Learning/language disabilities:					
Salaries of teachers	104,200	112,800	217,000	217,000	-
Other salaries for instruction	170,694	(2,618)	168,076	168,076	-
Other purchased services (400-500 series)	325	(325)	-	-	-
General supplies	6,475	(1,797)	4,678	3,591	1,087
Total learning/language disabilities	<u>281,694</u>	<u>108,060</u>	<u>389,754</u>	<u>388,667</u>	<u>1,087</u>
Resource room/resource center:					
Salaries of teachers	115,750	106,170	221,920	221,920	-
Other purchased services (400-500 series)	812	(287)	525	525	-
General supplies	9,000	(5,784)	3,216	1,216	2,000
Total resource room/resource center	<u>125,562</u>	<u>100,099</u>	<u>225,661</u>	<u>223,661</u>	<u>2,000</u>
Total special education - instruction	<u>407,256</u>	<u>208,159</u>	<u>615,415</u>	<u>612,328</u>	<u>3,087</u>
Bilingual education:					
Salaries of teachers	904,745	(17,970)	886,775	886,775	-
Other salaries for instruction	119,020	6,974	125,994	125,994	-
Purchased professional - educational services	6,400	(500)	5,900	-	5,900
Other purchased services (400-500 series)	1,000	(1,000)	-	-	-
General supplies	112,203	(7,921)	104,282	55,525	48,757
Textbooks	10,000	(10,000)	-	-	-
Total bilingual education	<u>1,153,368</u>	<u>(30,417)</u>	<u>1,122,951</u>	<u>1,068,294</u>	<u>54,657</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	94,324	(24,110)	70,214	70,213	1
Other salaries for instruction	101,706	12,356	114,062	114,062	-
Purchased professional and technical services	10,680	(6,071)	4,609	4,609	-
Other supplemental/at-risk programs:					
Salaries of teachers	38,050	(33,994)	4,056	4,056	-
Total other instructional	<u>244,760</u>	<u>(51,819)</u>	<u>192,941</u>	<u>192,940</u>	<u>1</u>
Total - instruction	<u>5,177,669</u>	<u>141,026</u>	<u>5,318,695</u>	<u>5,176,648</u>	<u>142,047</u>
Attendance and social work services:					
Salaries	145,856	8,998	154,854	154,854	-
Salary drop out prevention officer	75,325	2,626	77,951	77,951	-
Family/parent liaison salary	32,700	(26,337)	6,363	6,363	-
Purchase professional & technical services	1,621	(21)	1,600	1,600	-
Other purchased services (400-500 series)	500	-	500	500	-
Supplies and materials	2,000	(2,000)	-	-	-
Total attendance and social work services	<u>258,002</u>	<u>(16,734)</u>	<u>241,268</u>	<u>241,268</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, 2012**

	<b>Original Budget</b>	<b>Budget Transfers</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
<b>School: Thomas A. Edison</b>					
Health services:					
Salaries	\$ 22,848	\$ (4,354)	\$ 18,494	\$ 18,494	\$ -
Salaries of social services coordinators	88,344	(4,225)	84,119	84,119	-
Supplies and materials	3,725	(1,676)	2,049	609	1,440
Total health services	<u>114,917</u>	<u>(10,255)</u>	<u>104,662</u>	<u>103,222</u>	<u>1,440</u>
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	30,784	2,606	33,390	33,390	-
Purchased professional - educational services	1,500	(1,500)	-	-	-
Other purchased services (400-500 series)	100	-	100	100	-
Supplies and materials	1,000	(465)	535	185	350
Total other support services - students-regular	<u>33,384</u>	<u>641</u>	<u>34,025</u>	<u>33,675</u>	<u>350</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	44,310	2,969	47,279	47,279	-
Purchased professional - educational services	500	(500)	-	-	-
Supplies and materials	30,000	(3,639)	26,361	22,861	3,500
Total improvement of instructional services	<u>74,810</u>	<u>(1,170)</u>	<u>73,640</u>	<u>70,140</u>	<u>3,500</u>
Educational media services/school library:					
Salaries	55,110	11,454	66,564	66,564	-
Salaries of technology coordinators	33,813	-	33,813	33,813	-
Purchased professional - technical services	100,000	-	100,000	-	100,000
Other purchased services (400-500 series)	28,436	(20,696)	7,740	7,740	-
Supplies and materials	118,000	(28,155)	89,845	81,452	8,393
Total educational media services/school library	<u>335,359</u>	<u>(37,397)</u>	<u>297,962</u>	<u>189,569</u>	<u>108,393</u>
Support services - school administration:					
Salaries of principals/assistant principals	187,795	10,185	197,980	197,980	-
Salaries of secretarial and clerical assistants	68,006	5,194	73,200	73,200	-
Other professional and technical services	10,100	(6,100)	4,000	-	4,000
Other purchased services (400-500 series)	11,166	(4,379)	6,787	2,287	4,500
Supplies and materials	1,000	(1,000)	-	-	-
Other objects	4,500	(629)	3,871	3,871	-
Total support services - school administration	<u>282,567</u>	<u>3,271</u>	<u>285,838</u>	<u>277,338</u>	<u>8,500</u>
Security:					
Salaries	338,106	34,090	372,196	372,196	-
General supplies	2,000	(2,000)	-	-	-
Total security	<u>340,106</u>	<u>32,090</u>	<u>372,196</u>	<u>372,196</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	2,143,879	(111,472)	2,032,407	2,032,407	-
Total unallocated employee benefits	<u>2,143,879</u>	<u>(111,472)</u>	<u>2,032,407</u>	<u>2,032,407</u>	<u>-</u>
Total undistributed expenditures	<u>3,583,024</u>	<u>(141,026)</u>	<u>3,441,998</u>	<u>3,319,815</u>	<u>122,183</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>8,760,693</u>	<u>-</u>	<u>8,760,693</u>	<u>8,496,463</u>	<u>264,230</u>
District-wide school based expenditures	<u>8,760,693</u>	<u>-</u>	<u>8,760,693</u>	<u>8,496,463</u>	<u>264,230</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	8,697,990	-	8,697,990	8,648,850	49,140
<b>Total other financing sources</b>	<u>8,697,990</u>	<u>-</u>	<u>8,697,990</u>	<u>8,648,850</u>	<u>49,140</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(62,703)</u>	<u>-</u>	<u>(62,703)</u>	<u>152,387</u>	<u>(215,090)</u>
<b>Fund balances, July 1</b>	<u>62,703</u>	<u>-</u>	<u>62,703</u>	<u>62,703</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 215,090</u>	<u>\$ (215,090)</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>School: Sara M. Gilmore</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 124,750	\$ 410	\$ 125,160	\$ 125,160	\$ -
Grades 1-5	1,121,960	(180,874)	941,086	882,787	58,299
Total regular programs - instruction	<u>1,246,710</u>	<u>(180,464)</u>	<u>1,066,246</u>	<u>1,007,947</u>	<u>58,299</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	102,350	40,324	142,674	142,674	-
Purchased professional - technical services	11,080	-	11,080	2,125	8,955
General supplies	92,244	-	92,244	83,405	8,839
Textbooks	2,000	-	2,000	1,464	536
Other objects	5,700	-	5,700	1,850	3,850
Total regular programs - undistributed instruction	<u>213,374</u>	<u>40,324</u>	<u>253,698</u>	<u>231,518</u>	<u>22,180</u>
Total regular programs	<u>1,460,084</u>	<u>(140,140)</u>	<u>1,319,944</u>	<u>1,239,465</u>	<u>80,479</u>
Learning/language disabilities:					
Salaries of teachers	2,450	-	2,450	900	1,550
Purchased professional - technical services	200	-	200	-	200
General supplies	4,100	-	4,100	4,002	98
Total learning/language disabilities	<u>6,750</u>	<u>-</u>	<u>6,750</u>	<u>4,902</u>	<u>1,848</u>
Resource room/resource center:					
Salaries of teachers	245,900	1,510	247,410	158,010	89,400
General supplies	2,920	-	2,920	2,920	-
Total resource room/resource center	<u>248,820</u>	<u>1,510</u>	<u>250,330</u>	<u>160,930</u>	<u>89,400</u>
Total special education - instruction	<u>255,570</u>	<u>1,510</u>	<u>257,080</u>	<u>165,832</u>	<u>91,248</u>
Bilingual education:					
Salaries of teachers	333,000	120,310	453,310	453,310	-
Other salaries for instruction	80,232	3,684	83,916	83,916	-
Purchased professional - technical services	3,850	-	3,850	3,420	430
General supplies	55,676	-	55,676	50,450	5,226
Textbooks	2,000	-	2,000	-	2,000
Total bilingual education	<u>474,758</u>	<u>123,994</u>	<u>598,752</u>	<u>591,096</u>	<u>7,656</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	68,889	-	68,889	49,428	19,461
Other salaries for instruction	71,310	14,636	85,946	84,487	1,459
Purchased professional and technical services	3,416	-	3,416	1,064	2,352
Other supplemental/at-risk programs:					
Salaries of teachers	11,084	-	11,084	9,597	1,487
Total other instructional	<u>154,699</u>	<u>14,636</u>	<u>169,335</u>	<u>144,576</u>	<u>24,759</u>
Total - instruction	<u>2,345,111</u>	<u>-</u>	<u>2,345,111</u>	<u>2,140,969</u>	<u>204,142</u>
Attendance and social work services:					
Salaries of family support team	61,120	(7,178)	53,942	35,192	18,750
Family/parent liaison salary	51,750	1,548	53,298	53,298	-
Other purchased services (400-500 series)	200	-	200	-	200
Supplies and materials	1,200	-	1,200	1,200	-
Total attendance and social work services	<u>114,270</u>	<u>(5,630)</u>	<u>108,640</u>	<u>89,690</u>	<u>18,950</u>
Health services:					
Salaries	70,778	600	71,378	71,378	-
Supplies and materials	1,100	-	1,100	-	1,100
Total health services	<u>71,878</u>	<u>600</u>	<u>72,478</u>	<u>71,378</u>	<u>1,100</u>
Other support services - students-regular:					
Supplies and materials	3,000	-	3,000	3,000	-
Total other support services - students-regular	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>School: Sara M. Gilmore</b>					
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	\$ 56,350	\$ 1,035	\$ 57,385	\$ 57,385	\$ -
Supplies and materials	14,174	-	14,174	9,264	4,910
Other objects	3,400	-	3,400	1,661	1,739
Total improvement of instructional services	<u>73,924</u>	<u>1,035</u>	<u>74,959</u>	<u>68,310</u>	<u>6,649</u>
Educational media services/school library:					
Salaries	58,190	-	58,190	1,480	56,710
Salaries of technology coordinators	19,786	785	20,571	20,571	-
Purchased professional - technical services	100,000	-	100,000	-	100,000
Supplies and materials	109,800	-	109,800	99,199	10,601
Total educational media services/school library	<u>287,776</u>	<u>785</u>	<u>288,561</u>	<u>121,250</u>	<u>167,311</u>
Instruction staff training services:					
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Total instruction staff training services	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Support services - school administration:					
Salaries of principals/assistant principals	254,830	3,210	258,040	258,040	-
Salaries of secretarial and clerical assistants	81,596	(29,734)	51,862	27,642	24,220
Other purchased services (400-500 series)	5,788	-	5,788	3,288	2,500
Supplies and materials	2,764	-	2,764	2,151	613
Total support services - school administration	<u>344,978</u>	<u>(26,524)</u>	<u>318,454</u>	<u>291,121</u>	<u>27,333</u>
Security:					
Salaries	117,395	29,734	147,129	147,129	-
General supplies	1,500	-	1,500	-	1,500
Total security	<u>118,895</u>	<u>29,734</u>	<u>148,629</u>	<u>147,129</u>	<u>1,500</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,000	-	6,000	-	6,000
Total student transportation services	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>6,000</u>
Unallocated employee benefits:					
Health benefits	1,030,668	-	1,030,668	931,950	98,718
Total unallocated employee benefits	<u>1,030,668</u>	<u>-</u>	<u>1,030,668</u>	<u>931,950</u>	<u>98,718</u>
Total undistributed expenditures	<u>2,052,389</u>	<u>-</u>	<u>2,052,389</u>	<u>1,723,828</u>	<u>328,561</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>4,397,500</u>	<u>-</u>	<u>4,397,500</u>	<u>3,864,797</u>	<u>532,703</u>
District-wide school based expenditures	<u>4,397,500</u>	<u>-</u>	<u>4,397,500</u>	<u>3,864,797</u>	<u>532,703</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	4,371,232	-	4,371,232	3,965,044	406,188
<b>Total other financing sources</b>	<u>4,371,232</u>	<u>-</u>	<u>4,371,232</u>	<u>3,965,044</u>	<u>406,188</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ (26,268)</u>	<u>\$ -</u>	<u>\$ (26,268)</u>	<u>\$ 100,247</u>	<u>\$ (126,515)</u>
<b>Fund balances, July 1</b>	<u>26,268</u>	<u>-</u>	<u>26,268</u>	<u>26,268</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,515</u>	<u>\$ (126,515)</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b><u>School: Hudson</u></b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 140,050	\$ 58,210	\$ 198,260	\$ 198,260	\$ -
Grades 1-5	1,373,750	(155,940)	1,217,810	1,207,190	10,620
Total regular programs - instruction	<u>1,513,800</u>	<u>(97,730)</u>	<u>1,416,070</u>	<u>1,405,450</u>	<u>10,620</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	231,186	24,166	255,352	213,982	41,370
General supplies	99,468	-	99,468	95,358	4,110
Other objects	9,196	-	9,196	4,921	4,275
Total regular programs - undistributed instruction	<u>339,850</u>	<u>24,166</u>	<u>364,016</u>	<u>314,261</u>	<u>49,755</u>
Total regular programs	<u>1,853,650</u>	<u>(73,564)</u>	<u>1,780,086</u>	<u>1,719,711</u>	<u>60,375</u>
Multiple disabilities:					
Salaries of teachers	136,582	-	136,582	-	136,582
Other objects	250	-	250	249	1
Total multiple disabilities	<u>136,832</u>	<u>-</u>	<u>136,832</u>	<u>249</u>	<u>136,583</u>
Resource room/resource center:					
Salaries of teachers	142,300	6,820	149,120	149,120	-
General supplies	3,600	-	3,600	3,600	-
Textbooks	58	-	58	58	-
Other objects	1,000	-	1,000	1,000	-
Total resource room/resource center	<u>146,958</u>	<u>6,820</u>	<u>153,778</u>	<u>153,778</u>	<u>-</u>
Total special education - instruction	<u>283,790</u>	<u>6,820</u>	<u>290,610</u>	<u>154,027</u>	<u>136,583</u>
Bilingual education:					
Salaries of teachers	287,100	64,860	351,960	351,960	-
Other salaries for instruction	59,892	4,718	64,610	64,610	-
Other purchased services (400-500 series)	9,804	-	9,804	9,803	1
General supplies	79,211	-	79,211	74,830	4,381
Textbooks	6,000	-	6,000	6,000	-
Other objects	2,400	-	2,400	2,129	271
Total bilingual education	<u>444,407</u>	<u>69,578</u>	<u>513,985</u>	<u>509,332</u>	<u>4,653</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	10,980	9,136	20,116	20,116	-
Other salaries for instruction	49,879	8,828	58,707	58,707	-
Purchased professional and technical services	9,838	-	9,838	362	9,476
Other supplemental/at-risk programs:					
Salaries of teachers	16,343	-	16,343	9,307	7,036
Total other instructional	<u>87,040</u>	<u>17,964</u>	<u>105,004</u>	<u>88,492</u>	<u>16,512</u>
Total - instruction	<u>2,668,887</u>	<u>20,798</u>	<u>2,689,685</u>	<u>2,471,562</u>	<u>218,123</u>
Attendance and social work services:					
Salaries	34,272	2,128	36,400	36,400	-
Salaries of family support team	29,679	(25,621)	4,058	4,058	-
Family/parent liaison salary	37,024	1,768	38,792	38,792	-
Supplies and materials	1,941	-	1,941	1,941	-
Total attendance and social work services	<u>102,916</u>	<u>(21,725)</u>	<u>81,191</u>	<u>81,191</u>	<u>-</u>
Health services:					
Salaries	57,878	1,100	58,978	58,978	-
Supplies and materials	1,195	-	1,195	970	225
Total health services	<u>59,073</u>	<u>1,100</u>	<u>60,173</u>	<u>59,948</u>	<u>225</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, 2012**

	<b>Original Budget</b>	<b>Budget Transfers</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
<b>School: Hudson</b>					
Other support services - students-regular:					
Other purchased services (400-500 series)	\$ 2,000	\$ -	\$ 2,000	\$ 1,394	\$ 606
Supplies and materials	4,689	-	4,689	4,689	-
Total other support services - students-regular	<u>6,689</u>	<u>-</u>	<u>6,689</u>	<u>6,083</u>	<u>606</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	64,790	2,697	67,487	67,487	-
Supplies and materials	12,727	-	12,727	11,993	734
Total improvement of instructional services	<u>77,517</u>	<u>2,697</u>	<u>80,214</u>	<u>79,480</u>	<u>734</u>
Educational media services/school library:					
Salaries	36,504	1,944	38,448	38,448	-
Salaries of technology coordinators	14,989	3,574	18,563	18,563	-
Purchased professional - technical services	109,165	-	109,165	8,886	100,279
Other purchased services (400-500 series)	5,738	-	5,738	5,737	1
Supplies and materials	120,086	-	120,086	72,059	48,027
Total educational media services/school library	<u>286,482</u>	<u>5,518</u>	<u>292,000</u>	<u>143,693</u>	<u>148,307</u>
Instruction staff training services:					
Other purchased services (400-500 series)	6,000	-	6,000	5,500	500
Other objects	100	-	100	-	100
Total instruction staff training services	<u>6,100</u>	<u>-</u>	<u>6,100</u>	<u>5,500</u>	<u>600</u>
Support services - school administration:					
Salaries of principals/assistant principals	228,660	18,710	247,370	247,370	-
Salaries of secretarial and clerical assistants	91,200	3,830	95,030	95,030	-
Other professional and technical services	15,158	-	15,158	14,799	359
Supplies and materials	6,000	-	6,000	3,462	2,538
Other objects	8,786	-	8,786	8,497	289
Total support services - school administration	<u>349,804</u>	<u>22,540</u>	<u>372,344</u>	<u>369,158</u>	<u>3,186</u>
Security:					
Salaries	128,228	5,510	133,738	133,738	-
General supplies	550	-	550	304	246
Total security	<u>128,778</u>	<u>5,510</u>	<u>134,288</u>	<u>134,042</u>	<u>246</u>
Unallocated employee benefits:					
Health benefits	1,335,820	(36,438)	1,299,382	1,253,818	45,564
Total unallocated employee benefits	<u>1,335,820</u>	<u>(36,438)</u>	<u>1,299,382</u>	<u>1,253,818</u>	<u>45,564</u>
Total undistributed expenditures	<u>2,353,179</u>	<u>(20,798)</u>	<u>2,332,381</u>	<u>2,132,913</u>	<u>199,468</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>5,022,066</u>	<u>-</u>	<u>5,022,066</u>	<u>4,604,475</u>	<u>417,591</u>
District-wide school based expenditures	<u>5,022,066</u>	<u>-</u>	<u>5,022,066</u>	<u>4,604,475</u>	<u>417,591</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	4,983,907	-	4,983,907	4,724,259	259,648
<b>Total other financing sources</b>	<u>4,983,907</u>	<u>-</u>	<u>4,983,907</u>	<u>4,724,259</u>	<u>259,648</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(38,159)</u>	<u>-</u>	<u>(38,159)</u>	<u>119,784</u>	<u>(157,943)</u>
<b>Fund balances, July 1</b>	<u>38,159</u>	<u>-</u>	<u>38,159</u>	<u>38,159</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 157,943</u>	<u>\$ (157,943)</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, 2012**

	<b>Original Budget</b>	<b>Budget Transfers</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
<b><u>School: Robert Waters</u></b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 64,100	\$ 44,900	\$ 109,000	\$ 109,000	\$ -
Grades 1-5	2,021,142	95,036	2,116,178	2,088,286	27,892
Grades 6-8	632,200	(109,168)	523,032	522,100	932
Total regular programs - instruction	<u>2,717,442</u>	<u>30,768</u>	<u>2,748,210</u>	<u>2,719,386</u>	<u>28,824</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	129,292	-	129,292	126,543	2,749
General supplies	299,792	(1,696)	298,096	277,384	20,712
Total regular programs - undistributed instruction	<u>429,084</u>	<u>(1,696)</u>	<u>427,388</u>	<u>403,927</u>	<u>23,461</u>
Total regular programs	<u>3,146,526</u>	<u>29,072</u>	<u>3,175,598</u>	<u>3,123,313</u>	<u>52,285</u>
Learning/language disabilities:					
Salaries of teachers	329,250	22,050	351,300	351,300	-
Other salaries for instruction	153,758	7,722	161,480	161,480	-
General supplies	7,000	-	7,000	6,888	112
Total learning/language disabilities	<u>490,008</u>	<u>29,772</u>	<u>519,780</u>	<u>519,668</u>	<u>112</u>
Resource room/resource center:					
Salaries of teachers	314,050	6,150	320,200	320,090	110
General supplies	10,000	-	10,000	9,743	257
Total resource room/resource center	<u>324,050</u>	<u>6,150</u>	<u>330,200</u>	<u>329,833</u>	<u>367</u>
Total special education - instruction	<u>814,058</u>	<u>35,922</u>	<u>849,980</u>	<u>849,501</u>	<u>479</u>
Bilingual education:					
Salaries of teachers	407,400	1,492	408,892	408,892	-
Other salaries for instruction	29,786	1,696	31,482	31,482	-
General supplies	45,261	-	45,261	44,729	532
Total bilingual education	<u>482,447</u>	<u>3,188</u>	<u>485,635</u>	<u>485,103</u>	<u>532</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	73,380	-	73,380	33,860	39,520
Other salaries for instruction	72,536	-	72,536	41,830	30,706
Other supplemental/at-risk programs:					
Salaries of teachers	12,645	-	12,645	-	12,645
Total other instructional	<u>158,561</u>	<u>-</u>	<u>158,561</u>	<u>75,690</u>	<u>82,871</u>
Total - instruction	<u>4,601,592</u>	<u>68,182</u>	<u>4,669,774</u>	<u>4,533,607</u>	<u>136,167</u>
Attendance and social work services:					
Salaries	49,610	1,483	51,093	51,093	-
Salaries of family support team	109,105	(50,000)	59,105	59,078	27
Family/parent liaison salary	69,188	1,834	71,022	71,022	-
Total attendance and social work services	<u>227,903</u>	<u>(46,683)</u>	<u>181,220</u>	<u>181,193</u>	<u>27</u>
Health services:					
Salaries of social services coordinators	57,178	2,400	59,578	59,578	-
Supplies and materials	2,000	-	2,000	1,195	805
Total health services	<u>59,178</u>	<u>2,400</u>	<u>61,578</u>	<u>60,773</u>	<u>805</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	115,854	(52,496)	63,358	63,358	-
Supplies and materials	5,000	-	5,000	4,821	179
Other objects	244	-	244	34	210
Total improvement of instructional services	<u>121,098</u>	<u>(52,496)</u>	<u>68,602</u>	<u>68,213</u>	<u>389</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, 2012**

	<b>Original Budget</b>	<b>Budget Transfers</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>
<b>School: Robert Waters</b>					
Educational media services/school library:					
Salaries	\$ 116,428	\$ 426	\$ 116,854	\$ 116,854	\$ -
Salaries of technology coordinators	14,321	4,755	19,076	19,076	-
Purchased professional - technical services	107,319	-	107,319	7,128	100,191
Other purchased services (400-500 series)	5,192	-	5,192	5,047	145
Supplies and materials	108,725	-	108,725	100,150	8,575
Total educational media services/school library	<u>351,985</u>	<u>5,181</u>	<u>357,166</u>	<u>248,255</u>	<u>108,911</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	(3,900)	1,100	-	1,100
Other purchased professional services - technical	1,500	-	1,500	813	687
Total instruction staff training services	<u>6,500</u>	<u>(3,900)</u>	<u>2,600</u>	<u>813</u>	<u>1,787</u>
Support services - school administration:					
Salaries of principals/assistant principals	284,090	4,959	289,049	289,049	-
Salaries of secretarial and clerical assistants	50,930	23,742	74,672	74,672	-
Other purchased services (400-500 series)	15,000	-	15,000	-	15,000
Supplies and materials	3,525	-	3,525	3,509	16
Total support services - school administration	<u>353,545</u>	<u>28,701</u>	<u>382,246</u>	<u>367,230</u>	<u>15,016</u>
Security:					
Salaries	204,946	(1,385)	203,561	198,170	5,391
Total security	<u>204,946</u>	<u>(1,385)</u>	<u>203,561</u>	<u>198,170</u>	<u>5,391</u>
Unallocated employee benefits:					
Health benefits	1,998,120	-	1,998,120	1,972,072	26,048
Total unallocated employee benefits	<u>1,998,120</u>	<u>-</u>	<u>1,998,120</u>	<u>1,972,072</u>	<u>26,048</u>
Total undistributed expenditures	<u>3,323,275</u>	<u>(68,182)</u>	<u>3,255,093</u>	<u>3,096,719</u>	<u>158,374</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>7,924,867</u>	<u>-</u>	<u>7,924,867</u>	<u>7,630,326</u>	<u>294,541</u>
District-wide school based expenditures	<u>7,924,867</u>	<u>-</u>	<u>7,924,867</u>	<u>7,630,326</u>	<u>294,541</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	7,865,408	-	7,865,408	7,711,455	153,953
<b>Total other financing sources</b>	<u>7,865,408</u>	<u>-</u>	<u>7,865,408</u>	<u>7,711,455</u>	<u>153,953</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(59,459)	-	(59,459)	81,129	(140,588)
<b>Fund balances, July 1</b>	<u>59,459</u>	<u>-</u>	<u>59,459</u>	<u>59,459</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 140,588</u>	<u>\$ (140,588)</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b><u>School: Jefferson</u></b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 239,445	\$ -	\$ 239,445	\$ 235,960	\$ 3,485
Grades 1-5	681,412	90,838	772,250	772,250	-
Total regular programs - instruction	<u>920,857</u>	<u>90,838</u>	<u>1,011,695</u>	<u>1,008,210</u>	<u>3,485</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	135,054	(21,808)	113,246	113,190	56
Purchased professional - technical services	4,173	-	4,173	2,140	2,033
General supplies	44,361	16,800	61,161	48,208	12,953
Textbooks	2,997	(2,850)	147	147	-
Other objects	3,699	-	3,699	3,297	402
Total regular programs - undistributed instruction	<u>190,284</u>	<u>(7,858)</u>	<u>182,426</u>	<u>166,982</u>	<u>15,444</u>
Total regular programs	<u>1,111,141</u>	<u>82,980</u>	<u>1,194,121</u>	<u>1,175,192</u>	<u>18,929</u>
Learning/language disabilities:					
Salaries of teachers	215,450	(17,723)	197,727	161,610	36,117
Other salaries for instruction	122,852	2,010	124,862	124,862	-
General supplies	18,615	-	18,615	11,364	7,251
Total learning/language disabilities	<u>356,917</u>	<u>(15,713)</u>	<u>341,204</u>	<u>297,836</u>	<u>43,368</u>
Resource room/resource center:					
Salaries of teachers	216,800	3,064	219,864	219,864	-
Other salaries for instruction	24,990	782	25,772	25,772	-
General supplies	10,876	-	10,876	10,846	30
Textbooks	142	-	142	142	-
Total resource room/resource center	<u>252,808</u>	<u>3,846</u>	<u>256,654</u>	<u>256,624</u>	<u>30</u>
Autism:					
General supplies	89	-	89	89	-
Textbooks	2,341	-	2,341	-	2,341
Total autism	<u>2,430</u>	<u>-</u>	<u>2,430</u>	<u>89</u>	<u>2,341</u>
Total special education - instruction	<u>612,155</u>	<u>(11,867)</u>	<u>600,288</u>	<u>554,549</u>	<u>45,739</u>
Bilingual education:					
Salaries of teachers	162,100	-	162,100	54,500	107,600
Other salaries for instruction	3,984	-	3,984	3,984	-
Other purchased services (400-500 series)	2,000	-	2,000	1,820	180
General supplies	12,711	-	12,711	5,634	7,077
Textbooks	3,500	(3,500)	-	-	-
Total bilingual education	<u>184,295</u>	<u>(3,500)</u>	<u>180,795</u>	<u>65,938</u>	<u>114,857</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	19,620	6,745	26,365	26,365	-
Other salaries for instruction	30,800	5,122	35,922	35,922	-
Purchased professional and technical services	16,520	-	16,520	15,805	715
Other supplemental/at-risk programs:					
Salaries of teachers	16,310	-	16,310	4,819	11,491
Total other instructional	<u>83,250</u>	<u>11,867</u>	<u>95,117</u>	<u>82,911</u>	<u>12,206</u>
Total - instruction	<u>1,990,841</u>	<u>79,480</u>	<u>2,070,321</u>	<u>1,878,590</u>	<u>191,731</u>
Attendance and social work services:					
Salaries	33,752	-	33,752	28,742	5,010
Salaries of family support team	38,250	(600)	37,650	35,928	1,722
Supplies and materials	1,157	-	1,157	1,157	-
Total attendance and social work services	<u>73,159</u>	<u>(600)</u>	<u>72,559</u>	<u>65,827</u>	<u>6,732</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>School: Jefferson</b>					
Health services:					
Salaries	\$ 56,378	\$ 600	\$ 56,978	\$ 56,978	\$ -
Salaries of social services coordinators	133,154	(58,099)	75,055	-	75,055
Supplies and materials	1,457	-	1,457	1,457	-
Total health services	<u>190,989</u>	<u>(57,499)</u>	<u>133,490</u>	<u>58,435</u>	<u>75,055</u>
Educational media services/school library:					
Salaries of technology coordinators	15,578	-	15,578	14,988	590
Purchased professional - technical services	100,000	-	100,000	-	100,000
Supplies and materials	3,000	-	3,000	2,999	1
Total educational media services/school library	<u>118,578</u>	<u>-</u>	<u>118,578</u>	<u>17,987</u>	<u>100,591</u>
Instruction staff training services:					
Supplies and materials	19,981	-	19,981	16,931	3,050
Total instruction staff training services	<u>19,981</u>	<u>-</u>	<u>19,981</u>	<u>16,931</u>	<u>3,050</u>
Support services - school administration:					
Salaries of principals/assistant principals	161,187	-	161,187	124,249	36,938
Salaries of secretarial and clerical assistants	192,887	(10,931)	181,956	179,676	2,280
Other professional and technical services	10,500	-	10,500	5,000	5,500
Other purchased services (400-500 series)	22,091	(16,800)	5,291	3,100	2,191
Supplies and materials	17,679	6,350	24,029	16,698	7,331
Total support services - school administration	<u>404,344</u>	<u>(21,381)</u>	<u>382,963</u>	<u>328,723</u>	<u>54,240</u>
Security:					
Salaries	165,962	49,587	215,549	215,549	-
Total security	<u>165,962</u>	<u>49,587</u>	<u>215,549</u>	<u>215,549</u>	<u>-</u>
Unallocated employee benefits:					
Health benefits	1,131,890	(49,587)	1,082,303	1,024,204	58,099
Total unallocated employee benefits	<u>1,131,890</u>	<u>(49,587)</u>	<u>1,082,303</u>	<u>1,024,204</u>	<u>58,099</u>
Total undistributed expenditures	<u>2,104,903</u>	<u>(79,480)</u>	<u>2,025,423</u>	<u>1,727,656</u>	<u>297,767</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>4,095,744</u>	<u>-</u>	<u>4,095,744</u>	<u>3,606,246</u>	<u>489,498</u>
District-wide school based expenditures	<u>4,095,744</u>	<u>-</u>	<u>4,095,744</u>	<u>3,606,246</u>	<u>489,498</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	4,071,607	-	4,071,607	3,717,771	353,836
<b>Total other financing sources</b>	<u>4,071,607</u>	<u>-</u>	<u>4,071,607</u>	<u>3,717,771</u>	<u>353,836</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(24,137)	-	(24,137)	111,525	(135,662)
<b>Fund balances, July 1</b>	<u>24,137</u>	<u>-</u>	<u>24,137</u>	<u>24,137</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,662</u>	<u>\$ (135,662)</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>School: Washington</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 191,050	\$ -	\$ 191,050	\$ 136,710	\$ 54,340
Grades 1-5	942,025	125,542	1,067,567	1,067,567	-
Grades 6-8	565,925	3,950	569,875	551,665	18,210
Total regular programs - instruction	<u>1,699,000</u>	<u>129,492</u>	<u>1,828,492</u>	<u>1,755,942</u>	<u>72,550</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	85,600	(6,506)	79,094	47,000	32,094
Other purchased services (400-500 series)	4,800	-	4,800	-	4,800
General supplies	120,227	(561)	119,666	101,813	17,853
Textbooks	9,000	-	9,000	8,168	832
Total regular programs - undistributed instruction	<u>219,627</u>	<u>(7,067)</u>	<u>212,560</u>	<u>156,981</u>	<u>55,579</u>
Total regular programs	<u>1,918,627</u>	<u>122,425</u>	<u>2,041,052</u>	<u>1,912,923</u>	<u>128,129</u>
Multiple disabilities:					
Salaries of teachers	54,800	3,900	58,700	58,700	-
Other salaries for instruction	128,508	31,905	160,413	160,413	-
General supplies	10,065	-	10,065	8,196	1,869
Total multiple disabilities	<u>193,373</u>	<u>35,805</u>	<u>229,178</u>	<u>227,309</u>	<u>1,869</u>
Resource room/resource center:					
Salaries of teachers	439,850	88,370	528,220	528,220	-
General supplies	5,075	-	5,075	4,269	806
Total resource room/resource center	<u>444,925</u>	<u>88,370</u>	<u>533,295</u>	<u>532,489</u>	<u>806</u>
Total special education - instruction	<u>638,298</u>	<u>124,175</u>	<u>762,473</u>	<u>759,798</u>	<u>2,675</u>
Bilingual education:					
Salaries of teachers	1,350,150	(31,905)	1,318,245	1,301,920	16,325
Other salaries for instruction	120,984	14,817	135,801	135,801	-
Purchased professional - technical services	10,000	-	10,000	-	10,000
General supplies	69,202	-	69,202	62,265	6,937
Total bilingual education	<u>1,550,336</u>	<u>(17,088)</u>	<u>1,533,248</u>	<u>1,499,986</u>	<u>33,262</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	52,157	-	52,157	21,254	30,903
Other salaries for instruction	69,658	17,324	86,982	86,982	-
Purchased professional and technical services	840	-	840	-	840
Total other instructional	<u>122,655</u>	<u>17,324</u>	<u>139,979</u>	<u>108,236</u>	<u>31,743</u>
Total - instruction	<u>4,229,916</u>	<u>246,836</u>	<u>4,476,752</u>	<u>4,280,943</u>	<u>195,809</u>
Attendance and social work services:					
Salaries of family support team	72,280	4,566	76,846	76,846	-
Family/parent liaison salary	46,216	3,837	50,053	50,054	(1)
Total attendance and social work services	<u>118,496</u>	<u>8,403</u>	<u>126,899</u>	<u>126,900</u>	<u>(1)</u>
Health services:					
Salaries	95,618	4,962	100,580	100,580	-
Salaries of social services coordinators	34,556	3,701	38,257	38,257	-
Supplies and materials	1,100	-	1,100	66	1,034
Total health services	<u>131,274</u>	<u>8,663</u>	<u>139,937</u>	<u>138,903</u>	<u>1,034</u>
Improvement of instructional services:					
Other salaries for instruction	126,475	(126,475)	-	-	-
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Supplies and materials	39,180	-	39,180	3,796	35,384
Total improvement of instructional services	<u>166,655</u>	<u>(126,475)</u>	<u>40,180</u>	<u>3,796</u>	<u>36,384</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>School: Washington</b>					
Educational media services/school library:					
Salaries	\$ 106,790	\$ 8,902	\$ 115,692	\$ 115,692	\$ -
Salaries of technology coordinators	18,843	785	19,628	19,628	-
Purchased professional - technical services	117,382	-	117,382	5,000	112,382
Other purchased services (400-500 series)	18,560	-	18,560	6,889	11,671
Supplies and materials	135,100	-	135,100	67,267	67,833
Total educational media services/school library	<u>396,675</u>	<u>9,687</u>	<u>406,362</u>	<u>214,476</u>	<u>191,886</u>
Instruction staff training services:					
Other purchased professional services - educational	5,000	-	5,000	125	4,875
Supplies and materials	1,000	-	1,000	-	1,000
Total instruction staff training services	<u>6,000</u>	<u>-</u>	<u>6,000</u>	<u>125</u>	<u>5,875</u>
Support services - school administration:					
Salaries of principals/assistant principals	284,980	2,859	287,839	228,614	59,225
Salaries of secretarial and clerical assistants	135,700	-	135,700	128,907	6,793
Other purchased services (400-500 series)	2,500	-	2,500	-	2,500
Supplies and materials	20,000	-	20,000	18,305	1,695
Other objects	1,250	-	1,250	781	469
Total support services - school administration	<u>444,430</u>	<u>2,859</u>	<u>447,289</u>	<u>376,607</u>	<u>70,682</u>
Security:					
Salaries	165,678	-	165,678	163,316	2,362
General supplies	3,500	-	3,500	1,062	2,438
Total security	<u>169,178</u>	<u>-</u>	<u>169,178</u>	<u>164,378</u>	<u>4,800</u>
Unallocated employee benefits:					
Health benefits	1,851,628	(149,973)	1,701,655	1,696,988	4,667
Total unallocated employee benefits	<u>1,851,628</u>	<u>(149,973)</u>	<u>1,701,655</u>	<u>1,696,988</u>	<u>4,667</u>
Total undistributed expenditures	<u>3,284,336</u>	<u>(246,836)</u>	<u>3,037,500</u>	<u>2,722,173</u>	<u>315,327</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>7,514,252</u>	<u>-</u>	<u>7,514,252</u>	<u>7,003,116</u>	<u>511,136</u>
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	3,000	-	3,000	-	3,000
Total equipment	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
TOTAL CAPITAL OUTLAY	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
District-wide school based expenditures	<u>7,517,252</u>	<u>-</u>	<u>7,517,252</u>	<u>7,003,116</u>	<u>514,136</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	7,489,768	-	7,489,768	7,176,389	313,379
<b>Total other financing sources</b>	<u>7,489,768</u>	<u>-</u>	<u>7,489,768</u>	<u>7,176,389</u>	<u>313,379</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(27,484)	-	(27,484)	173,273	(200,757)
<b>Fund balances, July 1</b>	<u>27,484</u>	<u>-</u>	<u>27,484</u>	<u>27,484</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200,757</u>	<u>\$ (200,757)</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>School: Roosevelt</b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 351,450	\$ (95,598)	\$ 255,852	\$ 253,510	\$ 2,342
Grades 1-5	852,550	300,620	1,153,170	1,153,170	-
Grades 6-8	379,250	(50,500)	328,750	327,085	1,665
Total regular programs - instruction	<u>1,583,250</u>	<u>154,522</u>	<u>1,737,772</u>	<u>1,733,765</u>	<u>4,007</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	202,770	(96,010)	106,760	106,760	-
Purchased professional - educational services	-	5,000	5,000	-	5,000
Purchased professional - technical services	17,435	-	17,435	8,870	8,565
General supplies	162,430	-	162,430	132,559	29,871
Textbooks	4,750	-	4,750	-	4,750
Other objects	3,500	-	3,500	434	3,066
Total regular programs - undistributed instruction	<u>390,885</u>	<u>(91,010)</u>	<u>299,875</u>	<u>248,623</u>	<u>51,252</u>
Total regular programs	<u>1,974,135</u>	<u>63,512</u>	<u>2,037,647</u>	<u>1,982,388</u>	<u>55,259</u>
Multiple disabilities:					
Salaries of teachers	324,850	14,750	339,600	339,600	-
Other salaries for instruction	50,336	4,572	54,908	54,908	-
Purchased professional - technical services	650	-	650	-	650
General supplies	15,643	-	15,643	14,257	1,386
Total multiple disabilities	<u>391,479</u>	<u>19,322</u>	<u>410,801</u>	<u>408,765</u>	<u>2,036</u>
Resource room/resource center:					
Salaries of teachers	170,900	7,825	178,725	178,725	-
Purchased professional - technical services	350	-	350	-	350
General supplies	7,048	-	7,048	5,074	1,974
Total resource room/resource center	<u>178,298</u>	<u>7,825</u>	<u>186,123</u>	<u>183,799</u>	<u>2,324</u>
Total special education - instruction	<u>569,777</u>	<u>27,147</u>	<u>596,924</u>	<u>592,564</u>	<u>4,360</u>
Bilingual education:					
Salaries of teachers	849,700	7,030	856,730	856,730	-
Other salaries for instruction	126,148	9,560	135,708	135,708	-
Purchased professional - technical services	9,195	-	9,195	-	9,195
General supplies	148,237	-	148,237	135,706	12,531
Textbooks	13,000	(4,256)	8,744	602	8,142
Total bilingual education	<u>1,146,280</u>	<u>12,334</u>	<u>1,158,614</u>	<u>1,128,746</u>	<u>29,868</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	9,245	3,766	13,011	13,011	-
Other salaries for instruction	62,920	4,435	67,355	67,355	-
Other supplemental/at-risk programs:					
Salaries of teachers	7,486	(3,720)	3,766	3,767	(1)
Total other instructional	<u>79,651</u>	<u>4,481</u>	<u>84,132</u>	<u>84,133</u>	<u>(1)</u>
Total - instruction	<u>3,769,843</u>	<u>107,474</u>	<u>3,877,317</u>	<u>3,787,831</u>	<u>89,486</u>
Attendance and social work services:					
Salaries	118,030	7,409	125,439	125,439	-
Salaries of family support team	98,478	8,100	106,578	106,578	-
Family/parent liaison salary	43,566	2,964	46,530	46,530	-
Other purchased services (400-500 series)	500	-	500	340	160
Supplies and materials	645	-	645	293	352
Other objects	200	-	200	200	-
Total attendance and social work services	<u>261,419</u>	<u>18,473</u>	<u>279,892</u>	<u>279,380</u>	<u>512</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b>School: Roosevelt</b>					
Health services:					
Salaries	\$ 55,878	\$ 1,100	\$ 56,978	\$ 56,978	\$ -
Salaries of social services coordinators	23,900	1,090	24,990	24,990	-
Supplies and materials	2,375	-	2,375	379	1,996
Total health services	<u>82,153</u>	<u>2,190</u>	<u>84,343</u>	<u>82,347</u>	<u>1,996</u>
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	33,480	(27,032)	6,448	6,357	91
Purchased professional - educational services	4,500	-	4,500	825	3,675
Supplies and materials	2,475	-	2,475	-	2,475
Total other support services - students-regular	<u>40,455</u>	<u>(27,032)</u>	<u>13,423</u>	<u>7,182</u>	<u>6,241</u>
Improvement of instructional services:					
Supplies and materials	10,000	-	10,000	2,988	7,012
Total improvement of instructional services	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>2,988</u>	<u>7,012</u>
Educational media services/school library:					
Salaries	100,900	(80,720)	20,180	20,180	-
Salaries of technology coordinators	22,940	6,144	29,084	29,084	-
Purchased professional - technical services	128,801	(11,607)	117,194	13,504	103,690
Supplies and materials	125,683	-	125,683	23,689	101,994
Total educational media services/school library	<u>378,324</u>	<u>(86,183)</u>	<u>292,141</u>	<u>86,457</u>	<u>205,684</u>
Instruction staff training services:					
Other purchased professional services - educational	11,567	(5,000)	6,567	-	6,567
Total instruction staff training services	<u>11,567</u>	<u>(5,000)</u>	<u>6,567</u>	<u>-</u>	<u>6,567</u>
Support services - school administration:					
Salaries of principals/assistant principals	372,043	20,800	392,843	392,843	-
Salaries of secretarial and clerical assistants	82,478	3,188	85,666	85,666	-
Supplies and materials	25,000	-	25,000	9,933	15,067
Other objects	570	-	570	-	570
Total support services - school administration	<u>480,091</u>	<u>23,988</u>	<u>504,079</u>	<u>488,442</u>	<u>15,637</u>
Security:					
Salaries	186,538	10,013	196,551	196,551	-
General supplies	1,499	-	1,499	249	1,250
Total security	<u>188,037</u>	<u>10,013</u>	<u>198,050</u>	<u>196,800</u>	<u>1,250</u>
Unallocated employee benefits:					
Health benefits	1,721,260	(43,923)	1,677,337	1,677,337	-
Total unallocated employee benefits	<u>1,721,260</u>	<u>(43,923)</u>	<u>1,677,337</u>	<u>1,677,337</u>	<u>-</u>
Total undistributed expenditures	<u>3,173,306</u>	<u>(107,474)</u>	<u>3,065,832</u>	<u>2,820,933</u>	<u>244,899</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>6,943,149</u>	<u>-</u>	<u>6,943,149</u>	<u>6,608,764</u>	<u>334,385</u>
District-wide school based expenditures	<u>6,943,149</u>	<u>-</u>	<u>6,943,149</u>	<u>6,608,764</u>	<u>334,385</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	6,898,490	-	6,898,490	6,814,528	83,962
<b>Total other financing sources</b>	<u>6,898,490</u>	<u>-</u>	<u>6,898,490</u>	<u>6,814,528</u>	<u>83,962</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(44,659)</u>	<u>-</u>	<u>(44,659)</u>	<u>205,764</u>	<u>(250,423)</u>
<b>Fund balances, July 1</b>	<u>44,659</u>	<u>-</u>	<u>44,659</u>	<u>44,659</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,423</u>	<u>\$ (250,423)</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b><u>School: Jose Marti Freshman Academy</u></b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 1,860,550	\$ 246,496	\$ 2,107,046	\$ 2,107,046	\$ -
Total regular programs - instruction	<u>1,860,550</u>	<u>246,496</u>	<u>2,107,046</u>	<u>2,107,046</u>	<u>-</u>
Regular programs - undistributed instruction:					
Purchased professional - educational services	9,000	-	9,000	8,873	127
General supplies	124,803	-	124,803	108,927	15,876
Textbooks	9,825	7,875	17,700	13,436	4,264
Other objects	5,728	-	5,728	-	5,728
Total regular programs - undistributed instruction	<u>149,356</u>	<u>7,875</u>	<u>157,231</u>	<u>131,236</u>	<u>25,995</u>
Total regular programs	<u>2,009,906</u>	<u>254,371</u>	<u>2,264,277</u>	<u>2,238,282</u>	<u>25,995</u>
Learning/language disabilities:					
Salaries of teachers	151,375	-	151,375	148,375	3,000
General supplies	9,405	-	9,405	929	8,476
Total learning/language disabilities	<u>160,780</u>	<u>-</u>	<u>160,780</u>	<u>149,304</u>	<u>11,476</u>
Resource room/resource center:					
Salaries of teachers	831,775	(57,375)	774,400	774,400	-
General supplies	3,800	-	3,800	-	3,800
Textbooks	950	-	950	-	950
Total resource room/resource center	<u>836,525</u>	<u>(57,375)</u>	<u>779,150</u>	<u>774,400</u>	<u>4,750</u>
Total special education - instruction	<u>997,305</u>	<u>(57,375)</u>	<u>939,930</u>	<u>923,704</u>	<u>16,226</u>
Bilingual education:					
Salaries of teachers	433,100	(106,800)	326,300	326,300	-
General supplies	15,530	-	15,530	7,587	7,943
Textbooks	2,900	-	2,900	397	2,503
Total bilingual education	<u>451,530</u>	<u>(106,800)</u>	<u>344,730</u>	<u>334,284</u>	<u>10,446</u>
Other instructional:					
School-sponsored athletics:					
Salaries of teachers	3,135	-	3,135	-	3,135
Before/after school programs:					
Salaries of teachers	33,643	6,033	39,676	39,676	-
Other salaries for instruction	50,000	(31,134)	18,866	17,878	988
Purchased professional and technical services	3,360	-	3,360	1,800	1,560
Other supplemental/at-risk programs:					
Salaries of teachers	4,435	-	4,435	4,046	389
Other special schools:					
General Supplies	10,875	(10,875)	-	-	-
Textbooks	1,000	(1,000)	-	-	-
Total other instructional	<u>106,448</u>	<u>(36,976)</u>	<u>69,472</u>	<u>63,400</u>	<u>6,072</u>
Total - instruction	<u>3,565,189</u>	<u>53,220</u>	<u>3,618,409</u>	<u>3,559,670</u>	<u>58,739</u>
Attendance and social work services:					
Salaries	42,984	1,337	44,321	44,320	1
Family/parent liaison salary	39,936	1,192	41,128	41,127	1
Purchase professional & technical services	2,850	-	2,850	-	2,850
Supplies and materials	12,590	(11,781)	809	-	809
Total attendance and social work services	<u>98,360</u>	<u>(9,252)</u>	<u>89,108</u>	<u>85,447</u>	<u>3,661</u>
Health services:					
Salaries	233,781	3,520	237,301	237,301	-
Supplies and materials	2,850	-	2,850	-	2,850
Total health services	<u>236,631</u>	<u>3,520</u>	<u>240,151</u>	<u>237,301</u>	<u>2,850</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b><u>School: Jose Marti Freshman Academy</u></b>					
Other support services - students-regular:					
Salaries of other professional staff	\$ 125,606	\$ 1,200	\$ 126,806	\$ 126,806	\$ -
Supplies and materials	1,425	-	1,425	1,082	343
Total other support services - students-regular	<u>127,031</u>	<u>1,200</u>	<u>128,231</u>	<u>127,888</u>	<u>343</u>
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	49,226	701	49,927	49,927	-
Purchased professional - educational services	1,900	-	1,900	450	1,450
Supplies and materials	14,250	-	14,250	1,442	12,808
Other objects	475	-	475	-	475
Total improvement of instructional services	<u>65,851</u>	<u>701</u>	<u>66,552</u>	<u>51,819</u>	<u>14,733</u>
Educational media services/school library:					
Salaries	64,790	1,799	66,589	66,589	-
Salaries of technology coordinators	25,302	(25,302)	-	-	-
Purchased professional - technical services	130,448	(19,027)	111,421	9,570	101,851
Supplies and materials	128,685	(1)	128,684	84,174	44,510
Other objects	1,000	-	1,000	-	1,000
Total educational media services/school library	<u>350,225</u>	<u>(42,531)</u>	<u>307,694</u>	<u>160,333</u>	<u>147,361</u>
Instruction staff training services:					
Other purchased professional services - technical	475	-	475	-	475
Total instruction staff training services	<u>475</u>	<u>-</u>	<u>475</u>	<u>-</u>	<u>475</u>
Support services - school administration:					
Salaries of principals/assistant principals	287,826	(23,272)	264,554	255,942	8,612
Salaries of secretarial and clerical assistants	103,966	-	103,966	90,682	13,284
Other professional and technical services	14,477	-	14,477	10,724	3,753
Supplies and materials	6,695	-	6,695	3,257	3,438
Total support services - school administration	<u>412,964</u>	<u>(23,272)</u>	<u>389,692</u>	<u>360,605</u>	<u>29,087</u>
Security:					
Salaries	327,610	54,406	382,016	382,016	-
General supplies	2,850	-	2,850	1,050	1,800
Total security	<u>330,460</u>	<u>54,406</u>	<u>384,866</u>	<u>383,066</u>	<u>1,800</u>
Unallocated employee benefits:					
Health benefits	1,522,190	(37,992)	1,484,198	1,484,198	-
Total unallocated employee benefits	<u>1,522,190</u>	<u>(37,992)</u>	<u>1,484,198</u>	<u>1,484,198</u>	<u>-</u>
Total undistributed expenditures	<u>3,144,187</u>	<u>(53,220)</u>	<u>3,090,967</u>	<u>2,890,657</u>	<u>200,310</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>6,709,376</u>	<u>-</u>	<u>6,709,376</u>	<u>6,450,327</u>	<u>259,049</u>
District-wide school based expenditures	<u>6,709,376</u>	<u>-</u>	<u>6,709,376</u>	<u>6,450,327</u>	<u>259,049</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	6,654,820	-	6,654,820	6,517,157	137,663
<b>Total other financing sources</b>	<u>6,654,820</u>	<u>-</u>	<u>6,654,820</u>	<u>6,517,157</u>	<u>137,663</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(54,556)</u>	<u>-</u>	<u>(54,556)</u>	<u>66,830</u>	<u>(121,386)</u>
<b>Fund balances, July 1</b>	<u>54,556</u>	<u>-</u>	<u>54,556</u>	<u>54,556</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,386</u>	<u>\$ (121,386)</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>School: Woodrow Wilson</b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	\$ 658,430	\$ 38,276	\$ 696,706	\$ 691,567	\$ 5,139
Grades 6-8	568,300	15,470	583,770	583,770	-
Total regular programs - instruction	<u>1,226,730</u>	<u>53,746</u>	<u>1,280,476</u>	<u>1,275,337</u>	<u>5,139</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	191,244	(1,980)	189,264	135,398	53,866
Purchased professional - educational services	5,995	-	5,995	495	5,500
Other purchased services (400-500 series)	25,238	-	25,238	17,719	7,519
General supplies	167,384	-	167,384	123,092	44,292
Textbooks	20,000	-	20,000	17,464	2,536
Total regular programs - undistributed instruction	<u>409,861</u>	<u>(1,980)</u>	<u>407,881</u>	<u>294,168</u>	<u>113,713</u>
Total regular programs	<u>1,636,591</u>	<u>51,766</u>	<u>1,688,357</u>	<u>1,569,505</u>	<u>118,852</u>
Resource room/resource center:					
Salaries of teachers	170,600	-	170,600	116,205	54,395
Other salaries for instruction	38,170	1,980	40,150	40,150	-
General supplies	4,000	-	4,000	2,878	1,122
Total resource room/resource center	<u>212,770</u>	<u>1,980</u>	<u>214,750</u>	<u>159,233</u>	<u>55,517</u>
Total special education - instruction	<u>212,770</u>	<u>1,980</u>	<u>214,750</u>	<u>159,233</u>	<u>55,517</u>
Basic skills/remedial:					
Salaries of teachers	110,600	(71,123)	39,477	-	39,477
General supplies	3,000	-	3,000	2,950	50
Total basic skills/remedial	<u>113,600</u>	<u>(71,123)</u>	<u>42,477</u>	<u>2,950</u>	<u>39,527</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	30,057	-	30,057	29,328	729
Other salaries for instruction	54,510	-	54,510	23,348	31,162
Purchased professional and technical services	6,160	-	6,160	-	6,160
Other supplemental/at-risk programs:					
Salaries of teachers	22,580	-	22,580	10,549	12,031
Total other instructional	<u>113,307</u>	<u>-</u>	<u>113,307</u>	<u>63,225</u>	<u>50,082</u>
Total - instruction	<u>2,076,268</u>	<u>(17,377)</u>	<u>2,058,891</u>	<u>1,794,913</u>	<u>263,978</u>
Attendance and social work services:					
Salaries	37,203	-	37,203	32,942	4,261
Salaries of family support team	37,936	-	37,936	15,502	22,434
Family/parent liaison salary	37,247	-	37,247	4,498	32,749
Supplies and materials	1,000	-	1,000	-	1,000
Total attendance and social work services	<u>113,386</u>	<u>-</u>	<u>113,386</u>	<u>52,942</u>	<u>60,444</u>
Health services:					
Supplies and materials	16,674	-	16,674	7,312	9,362
Total health services	<u>16,674</u>	<u>-</u>	<u>16,674</u>	<u>7,312</u>	<u>9,362</u>
Other support services - students-regular:					
Salaries of other professional staff	115,478	-	115,478	50,163	65,315
Supplies and materials	2,500	-	2,500	22	2,478
Total other support services - students-regular	<u>117,978</u>	<u>-</u>	<u>117,978</u>	<u>50,185</u>	<u>67,793</u>
Educational media services/school library:					
Salaries	55,894	954	56,848	56,848	-
Salaries of technology coordinators	7,260	-	7,260	6,762	498
Supplies and materials	5,023	28	5,051	5,051	-
Total educational media services/school library	<u>68,177</u>	<u>982</u>	<u>69,159</u>	<u>68,661</u>	<u>498</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>School: Woodrow Wilson</b>					
Instruction staff training services:					
Other purchased professional services - educational	\$ 7,875	\$ -	\$ 7,875	\$ 5,877	\$ 1,998
Other purchased professional services - technical	4,963	-	4,963	1,680	3,283
Total instruction staff training services	<u>12,838</u>	<u>-</u>	<u>12,838</u>	<u>7,557</u>	<u>5,281</u>
Support services - school administration:					
Salaries of principals/assistant principals	145,667	-	145,667	135,766	9,901
Salaries of secretarial and clerical assistants	312,312	7,148	319,460	299,394	20,066
Other professional and technical services	600	-	600	-	600
Supplies and materials	1,358	-	1,358	110	1,248
Other objects	21,397	1	21,398	17,770	3,628
Total support services - school administration	<u>481,334</u>	<u>7,149</u>	<u>488,483</u>	<u>453,040</u>	<u>35,443</u>
Security:					
Salaries	153,672	9,246	162,918	162,918	-
Total security	<u>153,672</u>	<u>9,246</u>	<u>162,918</u>	<u>162,918</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	12,915	-	12,915	-	12,915
Total student transportation services	<u>12,915</u>	<u>-</u>	<u>12,915</u>	<u>-</u>	<u>12,915</u>
Unallocated employee benefits:					
Health benefits	840,210	-	840,210	767,340	72,870
Total unallocated employee benefits	<u>840,210</u>	<u>-</u>	<u>840,210</u>	<u>767,340</u>	<u>72,870</u>
Total undistributed expenditures	<u>1,817,184</u>	<u>17,377</u>	<u>1,834,561</u>	<u>1,569,955</u>	<u>264,606</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>3,893,452</u>	<u>-</u>	<u>3,893,452</u>	<u>3,364,868</u>	<u>528,584</u>
District-wide school based expenditures	<u>3,893,452</u>	<u>-</u>	<u>3,893,452</u>	<u>3,364,868</u>	<u>528,584</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	3,863,865	-	3,863,865	3,389,557	474,308
<b>Total other financing sources</b>	<u>3,863,865</u>	<u>-</u>	<u>3,863,865</u>	<u>3,389,557</u>	<u>474,308</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(29,587)	-	(29,587)	24,689	(54,276)
<b>Fund balances, July 1</b>	<u>29,587</u>	<u>-</u>	<u>29,587</u>	<u>29,587</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,276</u>	<u>\$ (54,276)</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Veteran's Memorial School					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 117,850	\$ 1,800	\$ 119,650	\$ 119,650	\$ -
Grades 1-5	1,285,200	54,425	1,339,625	1,338,196	1,429
Total regular programs - instruction	<u>1,403,050</u>	<u>56,225</u>	<u>1,459,275</u>	<u>1,457,846</u>	<u>1,429</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	51,792	2,496	54,288	54,288	-
Purchased professional - educational services	12,756	-	12,756	-	12,756
Other purchased services (400-500 series)	1,500	-	1,500	413	1,087
General supplies	145,952	-	145,952	118,815	27,137
Textbooks	21,500	-	21,500	5,419	16,081
Total regular programs - undistributed instruction	<u>233,500</u>	<u>2,496</u>	<u>235,996</u>	<u>178,935</u>	<u>57,061</u>
Total regular programs	<u>1,636,550</u>	<u>58,721</u>	<u>1,695,271</u>	<u>1,636,781</u>	<u>58,490</u>
Learning/language disabilities:					
Salaries of teachers	52,500	900	53,400	53,400	-
Other salaries for instruction	25,896	(20,613)	5,283	-	5,283
General supplies	2,832	-	2,832	2,832	-
Total learning/language disabilities	<u>81,228</u>	<u>(19,713)</u>	<u>61,515</u>	<u>56,232</u>	<u>5,283</u>
Resource room/resource center:					
Salaries of teachers	252,550	-	252,550	252,181	369
General supplies	3,234	-	3,234	-	3,234
Total resource room/resource center	<u>255,784</u>	<u>-</u>	<u>255,784</u>	<u>252,181</u>	<u>3,603</u>
Total special education - instruction	<u>337,012</u>	<u>(19,713)</u>	<u>317,299</u>	<u>308,413</u>	<u>8,886</u>
Bilingual education:					
Salaries of teachers	212,000	-	212,000	164,050	47,950
General supplies	51,856	-	51,856	35,859	15,997
Total bilingual education	<u>263,856</u>	<u>-</u>	<u>263,856</u>	<u>199,909</u>	<u>63,947</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	54,491	-	54,491	23,498	30,993
Other salaries for instruction	48,674	7,565	56,239	56,239	-
Purchased professional and technical services	1,596	-	1,596	-	1,596
Other supplemental/at-risk programs:					
Salaries of teachers	1,736	(1)	1,735	-	1,735
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	8,980	13,130
Total other instructional	<u>128,607</u>	<u>7,564</u>	<u>136,171</u>	<u>88,717</u>	<u>47,454</u>
Total - instruction	<u>2,366,025</u>	<u>46,572</u>	<u>2,412,597</u>	<u>2,233,820</u>	<u>178,777</u>
Attendance and social work services:					
Salary drop out prevention officer	41,446	954	42,400	42,400	-
Family/parent liaison salary	55,080	3,353	58,433	58,433	-
Supplies and materials	1,477	-	1,477	477	1,000
Total attendance and social work services	<u>98,003</u>	<u>4,307</u>	<u>102,310</u>	<u>101,310</u>	<u>1,000</u>
Health services:					
Salaries	32,656	1,768	34,424	34,424	-
Salaries of social services coordinators	197,291	3,410	200,701	200,701	-
Supplies and materials	2,462	-	2,462	-	2,462
Total health services	<u>232,409</u>	<u>5,178</u>	<u>237,587</u>	<u>235,125</u>	<u>2,462</u>
Other support services - students-regular:					
Salaries of other professional staff	80,000	3,510	83,510	83,510	-
Total other support services - students-regular	<u>80,000</u>	<u>3,510</u>	<u>83,510</u>	<u>83,510</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
School: Veteran's Memorial School					
Improvement of instructional services:					
Supplies and materials	\$ 12,000	\$ -	\$ 12,000	\$ 356	\$ 11,644
Total improvement of instructional services	<u>12,000</u>	<u>-</u>	<u>12,000</u>	<u>356</u>	<u>11,644</u>
Educational media services/school library:					
Salaries of technology coordinators	14,988	-	14,988	14,988	-
Purchased professional - technical services	108,279	-	108,279	-	108,279
Supplies and materials	14,196	-	14,196	12,271	1,925
Total educational media services/school library	<u>137,463</u>	<u>-</u>	<u>137,463</u>	<u>27,259</u>	<u>110,204</u>
Instruction staff training services:					
Other purchased professional services - educational	2,400	-	2,400	500	1,900
Total instruction staff training services	<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>500</u>	<u>1,900</u>
Support services - school administration:					
Salaries of principals/assistant principals	126,417	10,340	136,757	136,756	1
Salaries of secretarial and clerical assistants	45,156	3,354	48,510	48,510	-
Other purchased services (400-500 series)	9,000	-	9,000	1,710	7,290
Other objects	3,000	(658)	2,342	1,470	872
Total support services - school administration	<u>183,573</u>	<u>13,036</u>	<u>196,609</u>	<u>188,446</u>	<u>8,163</u>
Security:					
Salaries	119,514	22,384	141,898	141,898	-
Total security	<u>119,514</u>	<u>22,384</u>	<u>141,898</u>	<u>141,898</u>	<u>-</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,040	-	3,040	-	3,040
Total student transportation services	<u>3,040</u>	<u>-</u>	<u>3,040</u>	<u>-</u>	<u>3,040</u>
Unallocated employee benefits:					
Health benefits	1,157,760	(94,987)	1,062,773	1,062,773	-
Total unallocated employee benefits	<u>1,157,760</u>	<u>(94,987)</u>	<u>1,062,773</u>	<u>1,062,773</u>	<u>-</u>
Total undistributed expenditures	<u>2,026,162</u>	<u>(46,572)</u>	<u>1,979,590</u>	<u>1,841,177</u>	<u>138,413</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>4,392,187</u>	<u>-</u>	<u>4,392,187</u>	<u>4,074,997</u>	<u>317,190</u>
District-wide school based expenditures	<u>4,392,187</u>	<u>-</u>	<u>4,392,187</u>	<u>4,074,997</u>	<u>317,190</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	4,377,538	-	4,377,538	4,184,331	193,207
<b>Total other financing sources</b>	<u>4,377,538</u>	<u>-</u>	<u>4,377,538</u>	<u>4,184,331</u>	<u>193,207</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(14,649)	-	(14,649)	109,334	(123,983)
<b>Fund balances, July 1</b>	<u>14,649</u>	<u>-</u>	<u>14,649</u>	<u>14,649</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 123,983</u>	<u>\$ (123,983)</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, 2012**

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
<b><u>School: Union City Early Childhood</u></b>					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	\$ 317,475	\$ -	\$ 317,475	\$ 302,025	\$ 15,450
Other salaries for instruction:					
Preschool/kindergarten	162,121	-	162,121	85,516	76,605
Total regular programs - instruction	<u>479,596</u>	<u>-</u>	<u>479,596</u>	<u>387,541</u>	<u>92,055</u>
Regular programs - undistributed instruction:					
General supplies	17,100	-	17,100	5,997	11,103
Total regular programs - undistributed instruction	<u>17,100</u>	<u>-</u>	<u>17,100</u>	<u>5,997</u>	<u>11,103</u>
Total regular programs	<u>496,696</u>	<u>-</u>	<u>496,696</u>	<u>393,538</u>	<u>103,158</u>
Other instructional:					
Before/after school programs:					
Salaries of teachers	58,000	(8,288)	49,712	37,914	11,798
Other salaries for instruction	24,014	8,288	32,302	32,302	-
Total other instructional	<u>82,014</u>	<u>-</u>	<u>82,014</u>	<u>70,216</u>	<u>11,798</u>
Total - instruction	<u>578,710</u>	<u>-</u>	<u>578,710</u>	<u>463,754</u>	<u>114,956</u>
Health services:					
Salaries	68,938	-	68,938	(1,998)	70,936
Salaries of social services coordinators	63,954	-	63,954	2,572	61,382
Total health services	<u>132,892</u>	<u>-</u>	<u>132,892</u>	<u>574</u>	<u>132,318</u>
Improvement of instructional services:					
Salaries of supervisors of instructions	55,982	-	55,982	51,410	4,572
Salaries of other professional staff	53,040	-	53,040	-	53,040
Total improvement of instructional services	<u>109,022</u>	<u>-</u>	<u>109,022</u>	<u>51,410</u>	<u>57,612</u>
Educational media services/school library:					
Salaries	54,097	-	54,097	-	54,097
Salaries of technology coordinators	15,929	-	15,929	14,988	941
Total educational media services/school library	<u>70,026</u>	<u>-</u>	<u>70,026</u>	<u>14,988</u>	<u>55,038</u>
Security:					
Salaries	137,804	-	137,804	134,428	3,376
Total security	<u>137,804</u>	<u>-</u>	<u>137,804</u>	<u>134,428</u>	<u>3,376</u>
Unallocated employee benefits:					
Health benefits	587,501	-	587,501	550,272	37,229
Total unallocated employee benefits	<u>587,501</u>	<u>-</u>	<u>587,501</u>	<u>550,272</u>	<u>37,229</u>
Total undistributed expenditures	<u>1,037,245</u>	<u>-</u>	<u>1,037,245</u>	<u>751,672</u>	<u>285,573</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>1,615,955</u>	<u>-</u>	<u>1,615,955</u>	<u>1,215,426</u>	<u>400,529</u>
District-wide school based expenditures	<u>1,615,955</u>	<u>-</u>	<u>1,615,955</u>	<u>1,215,426</u>	<u>400,529</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	1,615,941	-	1,615,941	1,215,412	400,529
<b>Total other financing sources</b>	<u>1,615,941</u>	<u>-</u>	<u>1,615,941</u>	<u>1,215,412</u>	<u>400,529</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(14)	-	(14)	(14)	-
<b>Fund balances, July 1</b>	14	-	14	14	-
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Blended Resource Fund 15**  
**Schedule of Blended Expenditures - Budget and Actual**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>School: Union City High School</b>					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	\$ 8,556,375	\$ 5,141	\$ 8,561,516	\$ 8,419,518	\$ 141,998
Total regular programs - instruction	<u>8,556,375</u>	<u>5,141</u>	<u>8,561,516</u>	<u>8,419,518</u>	<u>141,998</u>
Regular programs - undistributed instruction:					
Other salaries for instruction	32,200	-	32,200	-	32,200
Purchased professional - technical services	29,723	-	29,723	910	28,813
Other purchased services (400-500 series)	44,645	-	44,645	7,000	37,645
General supplies	238,766	(21,876)	216,890	95,667	121,223
Textbooks	18,569	-	18,569	7,580	10,989
Other objects	17,103	-	17,103	17,103	-
Total regular programs - undistributed instruction	<u>381,006</u>	<u>(21,876)</u>	<u>359,130</u>	<u>128,260</u>	<u>230,870</u>
Total regular programs	<u>8,937,381</u>	<u>(16,735)</u>	<u>8,920,646</u>	<u>8,547,778</u>	<u>372,868</u>
Cognitive - moderate:					
Salaries of teachers	146,440	9,035	155,475	155,475	-
General supplies	6,437	-	6,437	2,622	3,815
Total cognitive - moderate	<u>152,877</u>	<u>9,035</u>	<u>161,912</u>	<u>158,097</u>	<u>3,815</u>
Multiple disabilities:					
Salaries of teachers	70,100	4,110	74,210	74,210	-
Other salaries for instruction	38,170	1,980	40,150	40,150	-
General supplies	7,167	-	7,167	6,149	1,018
Total multiple disabilities	<u>115,437</u>	<u>6,090</u>	<u>121,527</u>	<u>120,509</u>	<u>1,018</u>
Resource room/resource center:					
Salaries of teachers	1,059,700	8,801	1,068,501	1,068,501	-
Other purchased services (400-500 series)	11,210	-	11,210	-	11,210
General supplies	20,050	-	20,050	19,484	566
Textbooks	25,925	-	25,925	23,104	2,821
Other objects	1,526	-	1,526	951	575
Total resource room/resource center	<u>1,118,411</u>	<u>8,801</u>	<u>1,127,212</u>	<u>1,112,040</u>	<u>15,172</u>
Total special education - instruction	<u>1,386,725</u>	<u>23,926</u>	<u>1,410,651</u>	<u>1,390,646</u>	<u>20,005</u>
Bilingual education:					
Salaries of teachers	1,131,100	(211,303)	919,797	868,525	51,272
Other salaries for instruction	74,504	5,120	79,624	79,624	-
Other purchased services (400-500 series)	22,841	(1)	22,840	13,568	9,272
General supplies	34,540	-	34,540	23,885	10,655
Textbooks	22,669	-	22,669	22,100	569
Other objects	6,353	-	6,353	5,622	731
Total bilingual education	<u>1,292,007</u>	<u>(206,184)</u>	<u>1,085,823</u>	<u>1,013,324</u>	<u>72,499</u>
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	38,000	-	38,000	29,074	8,926
Other Objects	5,719	-	5,719	5,566	153
School-sponsored athletics:					
Purchased services (300-500 series)	10,529	-	10,529	-	10,529
Supplies and materials	165,652	-	165,652	154,105	11,547
Other objects	12,393	-	12,393	10,012	2,381
Before/after school programs:					
Salaries of teachers	25,620	20,832	46,452	28,045	18,407
Other salaries for instruction	56,160	-	56,160	13,344	42,816
Student assistants video productions	1,764	37,732	39,496	39,496	-
Purchased professional and technical services	25,956	(25,956)	-	-	-
Other supplemental/at-risk programs:					
Salaries of teachers	262,951	96,790	359,741	359,741	-
Total other instructional	<u>604,744</u>	<u>129,398</u>	<u>734,142</u>	<u>639,383</u>	<u>94,759</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>School: Union City High School</b>					
Total - instruction	\$ 12,220,857	\$ (69,595)	\$ 12,151,262	\$ 11,591,131	\$ 560,131
Attendance and social work services:					
Salaries	64,792	-	64,792	32,436	32,356
Salary drop out prevention officer	63,226	-	63,226	-	63,226
Salaries of family support team	38,376	2,598	40,974	40,974	-
Family/parent liaison salary	64,376	2,496	66,872	66,872	-
Supplies and materials	100	-	100	-	100
Total attendance and social work services	<u>230,870</u>	<u>5,094</u>	<u>235,964</u>	<u>140,282</u>	<u>95,682</u>
Health services:					
Salaries	388,132	4,200	392,332	290,156	102,176
Salaries of social services coordinators	126,056	-	126,056	55,978	70,078
Supplies and materials	5,504	-	5,504	4,772	732
Other objects	200	-	200	150	50
Total health services	<u>519,892</u>	<u>4,200</u>	<u>524,092</u>	<u>351,056</u>	<u>173,036</u>
Other support services - students-regular:					
Salaries of other professional staff	702,500	-	702,500	524,390	178,110
Salaries of secretarial and clerical assistants	76,286	-	76,286	75,936	350
Purchased professional - educational services	1,000	-	1,000	-	1,000
Other purchased services (400-500 series)	9,000	-	9,000	-	9,000
Supplies and materials	14,160	-	14,160	11,725	2,435
Other objects	1,000	-	1,000	864	136
Total other support services - students-regular	<u>803,946</u>	<u>-</u>	<u>803,946</u>	<u>612,915</u>	<u>191,031</u>
Improvement of instructional services:					
Salaries of other professional staff	110,600	1,100	111,700	111,700	-
Other salaries	179,378	-	179,378	170,631	8,747
Supplies and materials	50,844	(1)	50,843	39,879	10,964
Total improvement of instructional services	<u>340,822</u>	<u>1,099</u>	<u>341,921</u>	<u>322,210</u>	<u>19,711</u>
Educational media services/school library:					
Salaries	176,706	-	176,706	70,596	106,110
Salaries of technology coordinators	91,012	-	91,012	70,320	20,692
Purchased professional - technical services	300,000	-	300,000	170,383	129,617
Other purchased services (400-500 series)	31,240	-	31,240	19,719	11,521
Supplies and materials	11,975	1	11,976	8,611	3,365
Total educational media services/school library	<u>610,933</u>	<u>1</u>	<u>610,934</u>	<u>339,629</u>	<u>271,305</u>
Instruction staff training services:					
Other purchased professional services - educational	10,495	-	10,495	2,545	7,950
Other purchased services (400-500 series)	700	-	700	647	53
Total instruction staff training services	<u>11,195</u>	<u>-</u>	<u>11,195</u>	<u>3,192</u>	<u>8,003</u>
Support services - school administration:					
Salaries of principals/assistant principals	853,085	31,212	884,297	718,303	165,994
Salaries of secretarial and clerical assistants	348,899	27,988	376,887	376,887	-
Other purchased services (400-500 series)	12,000	-	12,000	4,462	7,538
Supplies and materials	20,253	-	20,253	12,662	7,591
Other objects	15,172	1	15,173	7,214	7,959
Total support services - school administration	<u>1,249,409</u>	<u>59,201</u>	<u>1,308,610</u>	<u>1,119,528</u>	<u>189,082</u>
Security:					
Salaries	925,310	-	925,310	893,269	32,041
General supplies	8,225	-	8,225	7,962	263
Total security	<u>933,535</u>	<u>-</u>	<u>933,535</u>	<u>901,231</u>	<u>32,304</u>
Student transportation services:					
Contracted services - (other than between home and school) - vendors	11,200	-	11,200	760	10,440
Total student transportation services	<u>11,200</u>	<u>-</u>	<u>11,200</u>	<u>760</u>	<u>10,440</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, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>School: Union City High School</b>					
Unallocated employee benefits:					
Health benefits	\$ 4,718,400	\$ -	\$ 4,718,400	\$ 4,518,868	\$ 199,532
Total unallocated employee benefits	<u>4,718,400</u>	<u>-</u>	<u>4,718,400</u>	<u>4,518,868</u>	<u>199,532</u>
Total undistributed expenditures	<u>9,430,202</u>	<u>69,595</u>	<u>9,499,797</u>	<u>8,309,671</u>	<u>1,190,126</u>
<b>TOTAL EXPENDITURES - CURRENT EXPENSE</b>	<u>21,651,059</u>	<u>-</u>	<u>21,651,059</u>	<u>19,900,802</u>	<u>1,750,257</u>
<b>CAPITAL OUTLAY:</b>					
Equipment:					
Grades 9 - 12	3,000	-	3,000	1,853	1,147
Total equipment	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>1,853</u>	<u>1,147</u>
<b>TOTAL CAPITAL OUTLAY</b>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>1,853</u>	<u>1,147</u>
District-wide school based expenditures	<u>21,654,059</u>	<u>-</u>	<u>21,654,059</u>	<u>19,902,655</u>	<u>1,751,404</u>
<b>Other financing sources:</b>					
Transfers in - contribution to school based budgeting	21,548,633	-	21,548,633	20,039,708	1,508,925
<b>Total other financing sources</b>	<u>21,548,633</u>	<u>-</u>	<u>21,548,633</u>	<u>20,039,708</u>	<u>1,508,925</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	(105,426)	-	(105,426)	137,053	(242,479)
<b>Fund balances, July 1</b>	<u>105,426</u>	<u>-</u>	<u>105,426</u>	<u>105,426</u>	<u>-</u>
<b>Fund balances, June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242,479</u>	<u>\$ (242,479)</u>

## **SPECIAL REVENUE FUND**

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedules of Program Revenues and Expenditures - Budgetary Basis**  
**for the Fiscal Year Ended June 30, 2012**

	Total Brought Forward (Ex. E-1a)	Adult Basic Skills	No Child Left Behind Title I, Part A
<b>REVENUES:</b>			
Federal sources	\$ 615,256	\$ 564,836	\$ 6,354,260
State sources	25,702,281	-	-
<b>Total revenues</b>	<u>26,317,537</u>	<u>564,836</u>	<u>6,354,260</u>
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of teachers	2,170,599	91,672	-
Other salaries for instruction	589,086	-	-
Purchased prof. & tech. services	246,315	-	1,902,479
Other purchased services (400-500 series)	39,273	531	65,554
General supplies	46,305	-	-
Textbooks	61,972	-	-
Other objects	19,265	5,540	36,241
<b>Total instruction</b>	<u>3,172,815</u>	<u>97,743</u>	<u>2,004,274</u>
<b>Support services:</b>			
Salaries	344,603	35,066	182,960
Salaries of supervisors of instruction	176,560	-	-
Salaries of program directors	147,427	-	-
Salaries of other professional staff	461,206	-	-
Salaries of secretarial & clerical staff	102,312	-	-
Other salaries	109,252	-	-
Salaries of facilitators and math and literacy coaches	813,280	-	-
Personal services-employee benefits	2,009,391	68,993	5,034
Social security contributions	17,341	-	-
Purchased educational services - Contracted Pre-K	17,725,217	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	627,302	361,534	-
Travel	3,240	-	-
Supplies and materials	380,644	1,500	230,449
Other objects	36,949	-	-
<b>Total support services</b>	<u>23,088,461</u>	<u>467,093</u>	<u>418,443</u>
<b>Facilities acquisition and construction services:</b>			
Instructional equipment	56,350	-	-
Noninstructional equipment	(89)	-	-
<b>Total facilities acquisition and construction services</b>	<u>56,261</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>26,317,537</u>	<u>564,836</u>	<u>2,422,717</u>
<b>Other Financing (Uses)</b>			
Transfer out to school based budgeting - General Fund	-	-	(3,931,543)
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>(3,931,543)</u>
<b>Total Outflows</b>	<u>26,317,537</u>	<u>564,836</u>	<u>6,354,260</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>			
<b>Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1

No Child Left Behind					
Title I, Part A, Recovery	Title II, Part A	Title III, Part A	I.D.E.A., Basic	I.D.E.A., Preschool	Totals 2012
\$ 18,405	\$ 1,362,322	\$ 1,289,862	\$ 2,804,892	\$ 150,268	\$ 13,160,101
-	-	-	-	-	25,702,281
<u>18,405</u>	<u>1,362,322</u>	<u>1,289,862</u>	<u>2,804,892</u>	<u>150,268</u>	<u>38,862,382</u>
-	-	-	-	-	2,262,271
-	-	-	-	-	589,086
18,405	519,879	-	994,733	150,268	3,832,079
-	-	-	-	-	105,358
-	16,626	265,871	-	-	328,802
-	-	-	-	-	61,972
-	-	-	3,672	-	64,718
<u>18,405</u>	<u>536,505</u>	<u>265,871</u>	<u>998,405</u>	<u>150,268</u>	<u>7,244,286</u>
-	264,349	537,459	1,783,290	-	3,147,727
-	-	-	-	-	176,560
-	-	-	-	-	147,427
-	-	-	-	-	461,206
-	-	-	-	-	102,312
-	-	-	-	-	109,252
-	-	-	-	-	813,280
-	-	8,560	945	-	2,092,923
-	-	-	-	-	17,341
-	-	-	-	-	17,725,217
-	38,033	58,355	-	-	96,388
-	-	-	-	-	988,836
-	-	-	-	-	3,240
-	151,095	31,803	22,252	-	817,743
-	-	-	-	-	36,949
<u>-</u>	<u>453,477</u>	<u>636,177</u>	<u>1,806,487</u>	<u>-</u>	<u>26,870,138</u>
-	-	-	-	-	56,350
-	-	-	-	-	(89)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,261</u>
<u>18,405</u>	<u>989,982</u>	<u>902,048</u>	<u>2,804,892</u>	<u>150,268</u>	<u>34,170,685</u>
-	(372,340)	(387,814)	-	-	(4,691,697)
<u>-</u>	<u>(372,340)</u>	<u>(387,814)</u>	<u>-</u>	<u>-</u>	<u>(4,691,697)</u>
<u>18,405</u>	<u>1,362,322</u>	<u>1,289,862</u>	<u>2,804,892</u>	<u>150,268</u>	<u>38,862,382</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedules of Program Revenues and Expenditures - Budgetary Basis**  
**for the Fiscal Year Ended June 30, 2012**

	Total Brought Forward (Ex. E-1b)	21st Century Community Center of Learning	
		2011-2012	Carryover 2010-2011
<b>REVENUES:</b>			
Federal sources	\$ -	\$ 453,722	\$ 15,836
State sources	1,454,052	-	-
<b>Total revenues</b>	<u>\$ 1,454,052</u>	<u>453,722</u>	<u>15,836</u>
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of teachers	827,906	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	213,315	33,000	-
Other purchased services (400-500 series)	-	26,913	-
General supplies	46,305	-	-
Textbooks	61,972	-	-
Other objects	1,618	9,850	-
<b>Total instruction</b>	<u>1,151,116</u>	<u>69,763</u>	<u>-</u>
<b>Support services:</b>			
Salaries	-	344,603	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	59,278	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	19,960	15,836
Social security contributions	17,341	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	180,810	-	-
Travel	-	2,165	-
Supplies and materials	8,558	17,231	-
Other objects	36,949	-	-
<b>Total support services</b>	<u>302,936</u>	<u>383,959</u>	<u>15,836</u>
<b>Facilities acquisition and construction services:</b>			
Instructional equipment	-	-	-
Noninstructional equipment	-	-	-
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>1,454,052</u>	<u>453,722</u>	<u>15,836</u>
<b>Other Financing (Uses)</b>			
Transfer out to school based budgeting - General Fund	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,454,052</u>	<u>453,722</u>	<u>15,836</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>			
<b>Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

P.L. 101-392 (Vocational Education) - Perkins	Preschool Education Aid	N.J. Nonpublic Auxiliary Services Aid Ch. 192			Total Carried Forward
		Compensatory Education	English as a Second Language	Transporation	
\$ 145,698	\$ -	\$ -	\$ -	\$ -	\$ 615,256
-	23,844,858	306,179	75,860	21,332	25,702,281
<u>145,698</u>	<u>23,844,858</u>	<u>306,179</u>	<u>75,860</u>	<u>21,332</u>	<u>26,317,537</u>
-	1,342,693	-	-	-	2,170,599
-	589,086	-	-	-	589,086
-	-	-	-	-	246,315
5,700	6,660	-	-	-	39,273
-	-	-	-	-	46,305
-	-	-	-	-	61,972
-	7,797	-	-	-	19,265
<u>5,700</u>	<u>1,946,236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,172,815</u>
-	-	-	-	-	344,603
-	176,560	-	-	-	176,560
-	147,427	-	-	-	147,427
-	401,928	-	-	-	461,206
-	102,312	-	-	-	102,312
-	109,252	-	-	-	109,252
-	813,280	-	-	-	813,280
-	1,973,595	-	-	-	2,009,391
-	-	-	-	-	17,341
-	17,725,217	-	-	-	17,725,217
-	-	-	-	-	-
-	43,121	306,179	75,860	21,332	627,302
1,075	-	-	-	-	3,240
138,923	215,932	-	-	-	380,644
-	-	-	-	-	36,949
<u>139,998</u>	<u>21,842,361</u>	<u>306,179</u>	<u>75,860</u>	<u>21,332</u>	<u>23,088,461</u>
-	56,350	-	-	-	56,350
-	(89)	-	-	-	(89)
-	56,261	-	-	-	56,261
<u>145,698</u>	<u>23,844,858</u>	<u>306,179</u>	<u>75,860</u>	<u>21,332</u>	<u>26,317,537</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>145,698</u>	<u>23,844,858</u>	<u>306,179</u>	<u>75,860</u>	<u>21,332</u>	<u>26,317,537</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedules of Program Revenues and Expenditures - Budgetary Basis**  
**for the Fiscal Year Ended June 30, 2012**

	Total Brought Forward (Ex. E-1c)	N.J. Nonpublic Textbook Aid	N.J. Nonpublic Nursing Services Aid
<b>REVENUES:</b>			
Federal sources	\$ -	\$ -	\$ -
State sources	1,080,134	61,972	79,121
<b>Total revenues</b>	<u>1,080,134</u>	<u>61,972</u>	<u>79,121</u>
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of teachers	733,126	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	213,315	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	9,949	-	-
Textbooks	-	61,972	-
Other objects	1,618	-	-
<b>Total instruction</b>	<u>958,008</u>	<u>61,972</u>	<u>-</u>
<b>Support services:</b>			
Salaries	-	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	59,278	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Social security contributions	17,341	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	-	-	79,121
Travel	-	-	-
Supplies and materials	8,558	-	-
Other objects	36,949	-	-
<b>Total support services</b>	<u>122,126</u>	<u>-</u>	<u>79,121</u>
<b>Facilities acquisition and construction services:</b>			
Instructional equipment	-	-	-
Noninstructional equipment	-	-	-
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>1,080,134</u>	<u>61,972</u>	<u>79,121</u>
<b>Other Financing (Uses)</b>			
Transfer out to school based budgeting - General Fund	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>1,080,134</u>	<u>61,972</u>	<u>79,121</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>			
<b>Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N.J. Nonpublic Handicapped Services Aid Ch. 193					Total Carried Forward
Examination & Classification	Speech Instruction	Supplemental Instruction	Wraparound Reimbursement	EDAP	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41,670	27,065	32,954	94,780	36,356	1,454,052
<u>41,670</u>	<u>27,065</u>	<u>32,954</u>	<u>94,780</u>	<u>36,356</u>	<u>1,454,052</u>
-	-	-	94,780	-	827,906
-	-	-	-	-	-
-	-	-	-	-	213,315
-	-	-	-	-	-
-	-	-	-	36,356	46,305
-	-	-	-	-	61,972
-	-	-	-	-	1,618
<u>-</u>	<u>-</u>	<u>-</u>	<u>94,780</u>	<u>36,356</u>	<u>1,151,116</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	59,278
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	17,341
-	-	-	-	-	-
41,670	27,065	32,954	-	-	180,810
-	-	-	-	-	-
-	-	-	-	-	8,558
-	-	-	-	-	36,949
<u>41,670</u>	<u>27,065</u>	<u>32,954</u>	<u>-</u>	<u>-</u>	<u>302,936</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>41,670</u>	<u>27,065</u>	<u>32,954</u>	<u>94,780</u>	<u>36,356</u>	<u>1,454,052</u>
-	-	-	-	-	-
<u>41,670</u>	<u>27,065</u>	<u>32,954</u>	<u>94,780</u>	<u>36,356</u>	<u>1,454,052</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Combining Schedules of Program Revenues and Expenditures - Budgetary Basis**  
**for the Fiscal Year Ended June 30, 2012**

N.J. Nonpublic

	School Based Youth -		
	Family Friendly Center	High School	Middle School
<b>REVENUES:</b>			
Federal sources	\$ -	\$ -	\$ -
State sources	46,667	576,200	181,556
<b>Total revenues</b>	<u>46,667</u>	<u>576,200</u>	<u>181,556</u>
<b>EXPENDITURES:</b>			
<b>Instruction:</b>			
Salaries of teachers	40,019	529,989	163,118
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	-	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	-	9,949	-
Textbooks	-	-	-
Other objects	-	-	-
<b>Total instruction</b>	<u>40,019</u>	<u>539,938</u>	<u>163,118</u>
<b>Support services:</b>			
Salaries	-	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	-	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Social security contributions	-	11,960	5,381
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	-	-	-
Travel	-	-	-
Supplies and materials	1,445	-	5,613
Other objects	5,203	24,302	7,444
<b>Total support services</b>	<u>6,648</u>	<u>36,262</u>	<u>18,438</u>
<b>Facilities acquisition and construction services:</b>			
Instructional equipment	-	-	-
Noninstructional equipment	-	-	-
<b>Total facilities acquisition and construction services</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>46,667</u>	<u>576,200</u>	<u>181,556</u>
<b>Other Financing (Uses)</b>			
Transfer out to school based budgeting - General Fund	-	-	-
<b>Total other financing (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Outflows</b>	<u>46,667</u>	<u>576,200</u>	<u>181,556</u>
<b>Excess (Deficiency) of Revenues Over (Under)</b>			
<b>Expenditures and Other Financing (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Exhibit E-1c

School Based Youth -		Total Carried Forward
Parent Link Program	Pregnancy Prevention	
\$ -	\$ -	\$ -
213,315	62,396	1,080,134
<u>213,315</u>	<u>62,396</u>	<u>1,080,134</u>
-	-	733,126
-	-	-
213,315	-	213,315
-	-	-
-	-	9,949
-	-	-
-	1,618	1,618
<u>213,315</u>	<u>1,618</u>	<u>958,008</u>
-	-	-
-	-	-
-	-	-
-	59,278	59,278
-	-	-
-	-	-
-	-	-
-	-	17,341
-	-	-
-	-	-
-	-	-
-	1,500	8,558
-	-	36,949
<u>-</u>	<u>60,778</u>	<u>122,126</u>
-	-	-
-	-	-
<u>213,315</u>	<u>62,396</u>	<u>1,080,134</u>
-	-	-
<u>213,315</u>	<u>62,396</u>	<u>1,080,134</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Special Revenue Fund**  
**Schedule of Preschool Education Aid Expenditures**  
**Preschool - All Programs**  
**Budgetary Basis**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Original Budget</u>	<u>Budget Transfers</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/ (Unfavorable)</u>
<b>EXPENDITURES:</b>					
<b>Instruction:</b>					
Salaries of teachers	\$ 1,545,200	\$ -	\$ 1,545,200	\$ 1,342,693	\$ 202,507
Other salaries for instruction	607,550	-	607,550	589,086	18,464
Other purchased services (400-500 series)	75,889	-	75,889	6,660	69,229
Other objects	40,408	-	40,408	7,797	32,611
<b>Total instruction</b>	<u>2,269,047</u>	<u>-</u>	<u>2,269,047</u>	<u>1,946,236</u>	<u>322,811</u>
<b>Support services:</b>					
Salaries of supervisors of instruction	210,816	-	210,816	176,560	34,256
Salaries of program directors	148,526	-	148,526	147,427	1,099
Salaries of other professional staff	700,908	-	700,908	401,928	298,980
Salaries of secretarial & clerical staff	128,900	-	128,900	102,312	26,588
Other salaries	264,274	-	264,274	109,252	155,022
Salaries of family/parent liaison	51,600	-	51,600	51,400	200
Salaries of facilitators and math and literacy coaches	1,008,500	-	1,008,500	813,280	195,220
Personal services-employee benefits	2,503,951	-	2,503,951	1,973,595	530,356
Purchased educational services - Contracted Pre-K	17,786,895	-	17,786,895	17,725,217	61,678
Purchased professional - educational services	692,228	-	692,228	-	692,228
Other purchased professional services	43,700	-	43,700	43,121	579
Cleaning, repair and maintenance services and school) - grant agreements	25,000 143,602	-	25,000 143,602	25,000 57,337	- 86,265
Travel	15,750	-	15,750	-	15,750
Supplies and materials	560,925	(40,000)	520,925	215,932	304,993
<b>Total support services</b>	<u>24,285,575</u>	<u>(40,000)</u>	<u>24,245,575</u>	<u>21,842,361</u>	<u>2,403,214</u>
<b>Facilities acquisition and construction services:</b>					
Instructional equipment	30,813	40,000	70,813	56,350	14,463
Noninstructional equipment	636	-	636	(89)	725
<b>Total facilities acquisition and construction services</b>	<u>31,449</u>	<u>40,000</u>	<u>71,449</u>	<u>56,261</u>	<u>15,188</u>
<b>Total expenditures</b>	<u>\$ 26,586,071</u>	<u>\$ -</u>	<u>\$ 26,586,071</u>	<u>\$ 23,844,858</u>	<u>\$ 2,741,213</u>

**CALCULATION OF BUDGET & CARRYOVER**

Total revised 2011-12 Preschool Education Aid	\$ 25,340,662
Add: Actual ECPA Carryover June 30, 2011	4,296,571
Total Preschool Education Aid Funds Available for 2011-12 Budget	29,637,233
Less: 2011-12 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(26,586,071)
Available & Unbudgeted Funds as of June 30, 2012	3,051,162
Add: June 30, 2012 Unexpended Preschool Education Aid	2,741,213
2011-12 Actual Carryover - Preschool Education Aid	<u>\$ 5,792,375</u>
2011-12 Preschool Education Aid Carryover Budgeted for Preschool Programs 2012-13	<u>\$ 1,969,147</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, 2012**

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance June 30, 2012
			Prior Years	Current Year	
New Elementary School - Columbus School Replacement	12/12/01	\$ 66,725,084	\$ 41,933,263	\$ 15,436,140	\$ 9,355,681
High School #1 Demonstration Project	03/22/04	173,597,852	167,125,059	413,794	6,058,999
Jose Marti Middle School	09/11/02	34,954,541	33,940,457	-	1,014,084
Roosevelt School Facilities Project	07/02/08	33,900	33,674	-	226
Schlemm Early Childhood Center	05/22/01	22,130,546	22,067,109	21,759	41,678
Washington School Health and Safety Improvements	08/24/00	1,240,243	1,240,236	-	7
Jefferson School Health and Safety Improvements	08/24/00	202,617	202,571	-	46
Jefferson Elementary School	09/21/09	121,030	-	-	121,030
Washington Elementary School	09/21/09	332,546	-	-	332,546
Roosevelt Elementary School	09/21/09	380,611	-	-	380,611
		<u>\$ 299,718,970</u>	<u>\$ 266,542,369</u>	<u>\$ 15,871,693</u>	<u>\$ 17,304,908</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, 2012**

**Revenues and Other Financing Sources:**

State Sources - SDA Grant	\$ 2,811,665
Total Revenues and Other Financing Sources	<u>2,811,665</u>

**Expenditures and Other Financing Uses:**

Construction Services	15,871,693
Total Expenditures and Other Financing Uses	<u>15,871,693</u>

Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(13,060,028)
--	--------------

Fund Balance - Beginning	<u>30,364,936</u>
--------------------------	-------------------

Fund Balance - Ending	<u><u>\$ 17,304,908</u></u>
-----------------------	-----------------------------

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Construction of New Elementary School on the Site of the Columbus School plus Supplemental Properties**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 63,927,447	\$ 2,797,637	\$ 66,725,084	\$ 66,725,084
Total Revenues and Other Financing Sources	63,927,447	2,797,637	66,725,084	66,725,084
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	41,933,263	15,436,140	57,369,403	66,725,084
Total Expenditures and Other Financing Uses	41,933,263	15,436,140	57,369,403	66,725,084
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 21,994,184	\$ (12,638,503)	\$ 9,355,681	\$ -
<b>Additional Project Information:</b>				
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	\$ 62,348,986			
Additional Authorized Cost	\$ 4,376,098			
Revised Authorized Cost	\$ 66,725,084			
Percentage Increase over Original Authorized Cost	7.02%			
Percentage of Completion	85.98%			
Original Target Completion Date	06/06			
Revised Target Completion Date	05/11			

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**High School Demonstration Project**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 173,597,852	\$ -	\$ 173,597,852	\$ 173,597,852
Total Revenues and Other Financing Sources	<u>173,597,852</u>	<u>-</u>	<u>173,597,852</u>	<u>173,597,852</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	167,125,059	413,794	167,538,853	173,597,852
Total Expenditures and Other Financing Uses	<u>167,125,059</u>	<u>413,794</u>	<u>167,538,853</u>	<u>173,597,852</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 6,472,793</u>	<u>\$ (413,794)</u>	<u>\$ 6,058,999</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	17-5240-x07			
Grant Date	3/22/04			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 173,592,160			
Additional Authorized Cost	\$ 5,692			
Revised Authorized Cost	\$ 173,597,852			
Percentage Increase over Original Authorized Cost	700.43%			
Percentage of Completion	100.00%			
Original Target Completion Date	09/07			
Revised Target Completion Date	09/08			

\* - Information not available

N/A - Not Applicable

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**

**New Construction - Jose Marti Middle School**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 33,697,565	\$ -	\$ 33,697,565	\$ 33,697,565
Transfer from Capital Reserve	1,256,976	-	1,256,976	1,256,976
Total Revenues and Other Financing Sources	34,954,541	-	34,954,541	34,954,541
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	33,940,457	-	33,940,457	34,954,541
Total Expenditures and Other Financing Uses	33,940,457	-	33,940,457	34,954,541
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 1,014,084	\$ -	\$ 1,014,084	\$ -
<b>Additional Project Information:</b>				
Project Number	17-5240-n01			
Grant Date	7/01/02			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 31,187,464			
Additional Authorized Cost	\$ 3,767,077			
Revised Authorized Cost	\$ 34,954,541			
Percentage Increase over Original Authorized Cost	12.49%			
Percentage of Completion	100.00%			
Original Target Completion Date	06/04			
Revised Target Completion Date	09/04			

\* - Information not available

N/A - Not Applicable

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Rehab of Existing Facilities - Roosevelt Elementary School**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	<u>Prior Periods</u>	<u>Current Year</u>	<u>Totals</u>	<u>Revised Authorized Cost</u>
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 33,900	\$ -	\$ 33,900	\$ 33,900
Total Revenues and Other Financing Sources	<u>33,900</u>	<u>-</u>	<u>33,900</u>	<u>33,900</u>
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	33,674	-	33,674	33,900
Total Expenditures and Other Financing Uses	<u>33,674</u>	<u>-</u>	<u>33,674</u>	<u>33,900</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	<u>\$ 226</u>	<u>\$ -</u>	<u>\$ 226</u>	<u>\$ -</u>
Additional Project Information:				
Project Number	17-5240-110			
Grant Date	07/02/08			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 15,000			
Additional Authorized Cost	\$ 18,900			
Revised Authorized Cost	\$ 33,900			
Percentage Increase over Original Authorized Cost	126.00%			
Percentage of Completion	100.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

\* - Information not available

N/A - Not Applicable

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Schlemm Early Childhood Center**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 22,116,518	\$ 14,028	\$ 22,130,546	\$ 22,130,546
Total Revenues and Other Financing Sources	22,116,518	14,028	22,130,546	22,130,546
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	22,067,109	21,759	22,088,868	22,130,546
Total Expenditures and Other Financing Uses	22,067,109	21,759	22,088,868	22,130,546
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 49,409	\$ (7,731)	\$ 41,678	\$ -
<b>Additional Project Information:</b>				
Project Number	17-5240-E01			
Grant Date	5/22/01			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 18,948,345			
Additional Authorized Cost	\$ 3,182,201			
Revised Authorized Cost	\$ 22,130,546			
Percentage Increase over Original Authorized Cost	16.79%			
Percentage of Completion	100.00%			
Original Target Completion Date	06/05			
Revised Target Completion Date	07/06			

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Rehab of Existing Facility - Washington Elementary School**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 1,240,243	\$ -	\$ 1,240,243	\$ 1,240,243
Total Revenues and Other Financing Sources	1,240,243	-	1,240,243	1,240,243
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	1,240,236	-	1,240,236	1,240,243
Total Expenditures and Other Financing Uses	1,240,236	-	1,240,236	1,240,243
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 7	\$ -	\$ 7	\$ -
 Additional Project Information:				
Project Number	17-5240-120			
Grant Date	8/24/00			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 1,140,596			
Additional Authorized Cost	\$ 99,647			
Revised Authorized Cost	\$ 1,240,243			
Percentage Increase over Original Authorized Cost	8.74%			
Percentage of Completion	100.00%			
Original Target Completion Date	09/03			
Revised Target Completion Date	08/04			

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Rehab of Existing Facility - Jefferson Elementary School**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 202,617	\$ -	\$ 202,617	\$ 202,617
Total Revenues and Other Financing Sources	202,617	-	202,617	202,617
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	202,571	-	202,571	202,617
Total Expenditures and Other Financing Uses	202,571	-	202,571	202,617
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 46	\$ -	\$ 46	\$ -
 Additional Project Information:				
Project Number	17-5240-100			
Grant Date	8/24/00			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 183,617			
Additional Authorized Cost	\$ 19,000			
Revised Authorized Cost	\$ 202,617			
Percentage Increase over Original Authorized Cost	10.35%			
Percentage of Completion	100.00%			
Original Target Completion Date	06/03			
Revised Target Completion Date	09/04			

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Rehab of Existing Facility - Jefferson Elementary School**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 121,030	\$ -	\$ 121,030	\$ 121,030
Total Revenues and Other Financing Sources	121,030	-	121,030	121,030
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	-	-	-	121,030
Total Expenditures and Other Financing Uses	-	-	-	121,030
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 121,030	\$ -	\$ 121,030	\$ -
 Additional Project Information:				
Project Number	17-5240-100			
Grant Date	09/21/09			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 121,030			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 121,030			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	0.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Rehab of Existing Facility - Washington Elementary School**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 332,546	\$ -	\$ 332,546	\$ 332,546
Total Revenues and Other Financing Sources	332,546	-	332,546	332,546
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	-	-	-	332,546
Total Expenditures and Other Financing Uses	-	-	-	332,546
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 332,546	\$ -	\$ 332,546	\$ -
 Additional Project Information:				
Project Number	17-5240-120			
Grant Date	09/21/00			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 332,546			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 332,546			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	0.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

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

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Capital Projects Fund**  
**Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis**  
**Rehab of Existing Facility - Roosevelt Elementary School**  
**From Inception and for the Fiscal Year Ended June 30, 2012**

	Prior Periods	Current Year	Totals	Revised Authorized Cost
<b>Revenues and Other Financing Sources:</b>				
State Sources - SDA Grant	\$ 380,611	\$ -	\$ 380,611	\$ 380,611
Total Revenues and Other Financing Sources	380,611	-	380,611	380,611
<b>Expenditures and Other Financing Uses:</b>				
Construction Services	-	-	-	380,611
Total Expenditures and Other Financing Uses	-	-	-	380,611
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	\$ 380,611	\$ -	\$ 380,611	\$ -
 Additional Project Information:				
Project Number	17-5240-110			
Grant Date	09/21/09			
Bond Authorization Date	N/A			
Bonds Authorized	N/A			
Bonds Issued	N/A			
Original Authorized Cost	\$ 380,611			
Additional Authorized Cost	\$ -			
Revised Authorized Cost	\$ 380,611			
Percentage Increase over Original Authorized Cost				
Percentage of Completion	0.00%			
Original Target Completion Date	*			
Revised Target Completion Date	*			

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

## **PROPRIETARY FUNDS**

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

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

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

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

**Internal Service Fund -** Not applicable.

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Enterprise Fund**  
**Statement of Net Assets**  
**June 30, 2012**

	<u><b>Food Service Fund</b></u>
<b>ASSETS:</b>	
Current assets:	
Cash and cash equivalents	\$ 43,766
Intergovernmental receivable	267,740
Inventory	27,500
Total current assets	<u>339,006</u>
Noncurrent assets:	
Equipment	1,069,600
Less: accumulated depreciation	<u>(778,995)</u>
Total noncurrent assets	<u>290,605</u>
Total assets	<u><u>\$ 629,611</u></u>
<b>LIABILITIES:</b>	
Current liabilities:	
Interfund payable	\$ 258,682
Accounts payable	331,020
Total current liabilities	<u>589,702</u>
<b>NET ASSETS:</b>	
Invested in capital assets net of related debt	290,605
Unrestricted	<u>(250,696)</u>
Total net assets	<u>39,909</u>
Total liabilities and net assets	<u><u>\$ 629,611</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Enterprise Fund**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**for the Fiscal Year Ended June 30, 2012**

	<u><b>Food Service Fund</b></u>
<b>OPERATING REVENUES:</b>	
Charges for services:	
Daily sales - reimbursable programs	\$ 152,401
Daily sales - non-reimbursable programs	254,407
Special functions	37,366
Total operating revenues	<u>444,174</u>
<b>OPERATING EXPENSES:</b>	
Cost of sales	2,645,177
Salaries and wages	1,601,285
Employee benefits	443,379
Supplies and materials	57,894
Insurance - Other	127,882
Uniforms	18,621
Training	327
Miscellaneous	16,483
Management fees	347,663
Lease of equipment	63,158
Equipment maintenance expense	10,592
Depreciation expense	69,718
Total operating expenses	<u>5,402,179</u>
Operating (loss)	<u>(4,958,005)</u>
Nonoperating revenues:	
State sources:	
State school lunch program	79,910
Federal sources:	
School breakfast program	500,391
National school lunch program	3,897,436
Food distribution program	201,281
Fresh fruit and vegetables program	15,164
Total nonoperating revenues	<u>4,694,182</u>
Change in net assets	(263,823)
Total net assets - beginning	<u>303,732</u>
Total net assets - ending	<u><u>\$ 39,909</u></u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Enterprise Fund**  
**Statement of Cash Flows**  
**for the Fiscal Year Ended June 30, 2012**

	<u><b>Food Service Fund</b></u>
<b>Cash flows from operating activities:</b>	
Receipts from customers	\$ 444,174
Payments to employees	(1,601,285)
Payments for employee benefits	(443,379)
Payments to suppliers	<u>(2,966,940)</u>
Net cash (used for) operating activities	<u>(4,567,430)</u>
 <b>Cash flows from non-capital financing activities:</b>	
State sources	85,174
Federal sources	<u>4,497,257</u>
Net cash provided by non-capital financing activities	<u>4,582,431</u>
Net increase in cash and cash equivalents	15,001
Balance - beginning of the year	<u>28,765</u>
Balance - end of the year	<u><u>\$ 43,766</u></u>
 <b>Reconciliation of operating (loss) to net cash (used for) operating activities:</b>	
Operating (loss)	<u>\$ (4,958,005)</u>
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	69,718
Food distribution program	201,281
Fresh fruit program	15,164
Decrease in inventories	43,199
Increase in interfund payable	145,285
(Decrease) in accounts payable	<u>(84,072)</u>
Total adjustments	<u>390,575</u>
Net cash (used for) operating activities	<u><u>\$ (4,567,430)</u></u>

## **FIDUCIARY FUNDS**

Fiduciary funds report assets that are held in a trustee or agency capacity for external parties and that cannot be used to support the government's own programs.

Trust and agency funds are used to account for resources held and administered by a school district when it acts in a fiduciary capacity. Trust funds are used to account for assets held by the district in a trustee capacity. Agency funds are utilized to account for assets held by the district as an agent for individuals or other funds.

**Scholarship Trust Fund -** This is an expendable trust fund where both the principal and interest earned may be spent for scholarships to students.

**Unemployment Compensation Insurance Trust Fund -** This is an expendable trust fund where both principal and interest may be spent for unemployment compensation claims.

**Workmen's Compensation Self Insurance Trust Fund -** This is an expendable trust fund where both principal and interest may be spent for workmen's compensation claims.

**Payroll Agency Fund -** This agency fund is used to account for the payroll transactions of the school district.

**Student Activity Fund -** This agency fund is used to account for assets being maintained by the District for a student type of organization.

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Combining Statement of Fiduciary Net Assets**  
**June 30, 2012**

	Expendable Trust Funds		Agency Funds			Total Fiduciary Funds
	Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Student Activity	Payroll	Board Activity	
<b>ASSETS:</b>						
Cash and cash equivalents	\$ 413,210	\$ 112,657	\$ 199,882	\$ 5,055,280	\$ 505,694	\$ 6,286,723
Total assets	\$ 413,210	\$ 112,657	\$ 199,882	\$ 5,055,280	\$ 505,694	\$ 6,286,723
<b>LIABILITIES AND NET ASSETS:</b>						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 505,694	\$ 505,694
Payroll deductions and withholdings	-	-	-	5,055,280	-	5,055,280
Due to student groups	-	-	199,882	-	-	199,882
Total liabilities	-	-	199,882	5,055,280	505,694	5,760,856
Net Assets:						
Reserved for scholarships	413,210	-	-	-	-	413,210
Held in trust for unemployment claims and other purposes	-	112,657	-	-	-	112,657
Total net assets	413,210	112,657	-	-	-	525,867
Total liabilities and net assets	\$ 413,210	\$ 112,657	\$ 199,882	\$ 5,055,280	\$ 505,694	\$ 6,286,723

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Combining Statement of Changes in Fiduciary Net Assets**  
**for the Fiscal Year Ended June 30, 2012**

	Private Purpose Scholarship Trust Funds					Total Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Total Expendable Trust Funds
	Union City High School Scholarships	Union Hill High School Scholarships	Emerson High School Scholarships	Washington Grammar School Scholarships				
<b>Additions:</b>								
Local sources:								
Contributions	\$ 18,382	\$ -	\$ -	\$ -	\$ 18,382	\$ 381,860	\$ 400,242	
Interest on investment	184	6,627	4,297	8	11,116	-	11,116	
Total additions	18,566	6,627	4,297	8	29,498	381,860	411,358	
<b>Deductions:</b>								
Scholarships awarded	32,000	-	-	-	32,000	-	32,000	
Unemployment claims	-	-	-	-	-	401,594	401,594	
Administrative expenses	351	-	-	9	360	-	360	
Total deductions	32,351	-	-	9	32,360	401,594	433,954	
Changes in net assets	(13,785)	6,627	4,297	(1)	(2,862)	(19,734)	(22,596)	
Transfers	1,893	(1)	(1,892)	-	-	-	-	
Net assets - beginning of the year	82,311	180,716	145,131	7,914	416,072	132,391	548,463	
Net assets - end of the year	\$ 70,419	\$ 187,342	\$ 147,536	\$ 7,913	\$ 413,210	\$ 112,657	\$ 525,867	

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Student Activity Agency Fund Schedule of Receipts and Disbursements**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Balance, June 30, 2011</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Balance, June 30, 2012</u>
<b>ELEMENTARY SCHOOLS:</b>				
T.A. Edison	\$ 22,995	\$ 23,373	\$ 16,727	\$ 29,641
Sara Gilmore	1,154	7,421	8,149	426
Hudson	8,360	22,907	26,707	4,560
Jefferson	594	22,043	19,089	3,548
Roosevelt	5,319	10,303	8,888	6,734
Robert Waters	24,778	47,946	48,076	24,648
Veterans Memorial	3,154	22,934	24,660	1,428
Washington	4,791	5,830	4,687	5,934
Wilson	6,019	10,619	9,494	7,144
Jose Marti - Academy	14,706	5,491	4,565	15,632
Emerson Middle School	9,811	31,527	35,096	6,242
Union Hill Middle School	10,977	48,235	52,673	6,539
Total elementary schools	<u>112,658</u>	<u>258,629</u>	<u>258,811</u>	<u>112,476</u>
<b>SENIOR HIGH SCHOOLS:</b>				
Union City	<u>85,548</u>	<u>340,588</u>	<u>340,449</u>	<u>85,687</u>
Total senior high schools	<u>85,548</u>	<u>340,588</u>	<u>340,449</u>	<u>85,687</u>
<b>ATHLETICS:</b>				
Union City	<u>1,878</u>	<u>84,521</u>	<u>84,680</u>	<u>1,719</u>
Total athletics	<u>1,878</u>	<u>84,521</u>	<u>84,680</u>	<u>1,719</u>
Total all schools	<u>\$ 200,084</u>	<u>\$ 683,738</u>	<u>\$ 683,940</u>	<u>\$ 199,882</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Payroll Agency Fund Schedule of Receipts and Disbursements**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Balance,</u> <u>June 30, 2011</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2012</u>
<b>PAYROLL AGENCY FUND:</b>				
Payroll (Net)	\$ 117,141	\$ 62,600,811	\$ 62,560,886	\$ 157,066
Payroll deductions and withholdings	1,075,843	50,211,872	50,005,684	1,282,031
Summer pay	<u>3,510,343</u>	<u>3,613,329</u>	<u>3,507,489</u>	<u>3,616,183</u>
Total payroll agency fund	<u>\$ 4,703,327</u>	<u>\$ 116,426,012</u>	<u>\$ 116,074,059</u>	<u>\$ 5,055,280</u>

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Fiduciary Funds**  
**Other Board Activity Fund Schedule of Receipts and Disbursements**  
**for the Fiscal Year Ended June 30, 2012**

	<u>Balance,</u> <u>June 30, 2011</u>	<u>Cash</u> <u>Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Balance,</u> <u>June 30, 2012</u>
<b>OTHER BOARD ACTIVITY FUND:</b>				
Local share of SASA	\$ 10,523	\$ -	\$ -	\$ 10,523
Weight room	8,530	-	-	8,530
Charitable Gift-Frederick Valergakie	56,000	-	-	56,000
B & B Iron Works	30,000	-	-	30,000
Veterans School Settlement Reserve	<u>400,641</u>	<u>-</u>	<u>-</u>	<u>400,641</u>
Total other board activities	<u>\$ 505,694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 505,694</u>

## **LONG-TERM DEBT**

Long-term debt is used to record the outstanding principal balances of the general long-term liabilities of the school district. This included serial bonds outstanding, the outstanding principal balance of capital leases and activity for debt service of the school district.

**CITY OF UNION CITY SCHOOL DISTRICT**  
**Long-Term Debt**  
**Schedule of Obligations Under Capital Leases**  
**for the Fiscal Year Ended June 30, 2012**

<b>Purpose</b>	<b>Date of Lease</b>	<b>Term of Lease</b>	<b>Amount of Original Lease</b>	<b>Interest</b>	<b>Interest Rate</b>	<b>Balance, June 30, 2011</b>	<b>Issued</b>	<b>Retired</b>	<b>Cancelled</b>	<b>Balance, June 30, 2012</b>
			<b>Principal</b>	<b>Interest</b>						
Computers # 7	11/15/10	3 years	1,959,254	-	0.000%	\$ 1,659,254	\$ -	\$ 553,084	\$ -	\$ 1,106,170
Computers # 8	06/15/12	3 years	1,326,667	-	0.000%	-	1,326,667	-	-	1,326,667
Copiers # 2	12/16/08	5 years	295,425	36,075	4.630%	156,243	-	60,342	-	95,901
Copiers # 3	06/10/09	5 years	525,912	68,105	4.900%	330,830	-	104,931	-	225,899
Copiers # 4	08/20/09	5 years	161,477	21,270	4.980%	106,871	-	31,950	-	74,921
Copiers # 5	12/19/09	5 years	44,103	6,968	5.930%	32,212	-	8,534	-	23,678
Copiers # 6	06/24/10	5 years	549,461	72,375	4.980%	450,211	-	104,307	-	345,904
Copiers # 7	12/23/10	5 years	248,492	32,731	4.980%	222,580	-	46,206	-	176,374
Copiers # 8	12/20/11	5 years	126,750	16,695	4.980%	-	126,750	13,217	-	113,533
						<u>\$ 2,958,201</u>	<u>\$ 1,453,417</u>	<u>\$ 922,571</u>	<u>\$ -</u>	<u>\$ 3,489,047</u>

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

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

<b><u>CONTENTS:</u></b>	<b><u>Page</u></b>
<p><b>Financial Trends</b>            These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.</p>	169 - 174
<p><b>Revenue Capacity</b>            These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.</p>	175 - 178
<p><b>Debt Capacity</b>            These schedules present information to help the reader assess the affordability of the district's current levels of outstanding debt and the district's ability to issue additional debt in the future.</p>	179 - 182
<p><b>Demographic and Economic Information</b>            These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.</p>	183 - 185
<p><b>Operating Information</b>            These schedules contain service and infrastructure data to help the reader understand how the information in the district's financial report relates to the services the district provides and the activities it performs.</p>	186 - 190

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports (CAFR) for the relevant year. The district implemented GASB Statement 34 in the fiscal year ending June 30, 2003; schedules presenting district-wide information include information beginning in that year.

## **FINANCIAL TRENDS**

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

	Fiscal Year Ending June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Governmental activities</b>										
Invested in capital assets, net of related debt	\$ 34,423,937	\$ 60,675,316	\$ 62,023,355	\$ 60,016,474	\$ 59,899,401	\$ 61,914,629	\$ 65,318,589	\$ 289,228,537	\$ 293,534,148	\$ 300,432,478
Restricted	42,173,250	24,700,964	34,920,784	42,250,496	51,527,627	50,910,716	60,224,128	29,207,586	44,859,910	70,452,466
Unrestricted	(14,090,884)	(16,793,917)	(22,406,211)	(16,551,984)	(14,890,521)	(15,649,925)	(24,818,986)	(17,209,733)	(22,732,788)	(15,471,948)
<b>Total governmental activities net assets</b>	<b>\$ 62,506,303</b>	<b>\$ 68,582,363</b>	<b>\$ 74,537,928</b>	<b>\$ 85,714,986</b>	<b>\$ 96,536,507</b>	<b>\$ 97,175,420</b>	<b>\$ 100,723,731</b>	<b>\$ 301,226,390</b>	<b>\$ 315,661,270</b>	<b>\$ 355,412,996</b>
<b>Business-type activities</b>										
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ 3,014	\$ 2,261	\$ 1,507	\$ 6,104	\$ 50,840	\$ 360,323	\$ 290,605
Unrestricted	308,810	491,770	343,468	182,541	(1,670)	45,233	(4,072)	(23,826)	(56,591)	(250,696)
<b>Total business-type activities net assets</b>	<b>\$ 308,810</b>	<b>\$ 491,770</b>	<b>\$ 343,468</b>	<b>\$ 185,555</b>	<b>\$ 591</b>	<b>\$ 46,740</b>	<b>\$ 2,032</b>	<b>\$ 27,014</b>	<b>\$ 303,732</b>	<b>\$ 39,909</b>
<b>District-wide</b>										
Invested in capital assets, net of related debt	\$ 34,423,937	\$ 60,675,316	\$ 62,023,355	\$ 60,019,488	\$ 59,901,662	\$ 61,916,136	\$ 65,324,693	\$ 289,279,377	\$ 293,894,471	\$ 300,723,083
Restricted	42,173,250	24,700,964	34,920,784	42,250,496	51,527,627	50,910,716	60,224,128	29,207,586	44,859,910	70,452,466
Unrestricted	(13,782,074)	(16,302,147)	(22,062,743)	(16,369,443)	(14,892,191)	(15,604,692)	(24,823,058)	(17,233,559)	(22,789,379)	(15,722,644)
<b>Total district net assets</b>	<b>\$ 62,815,113</b>	<b>\$ 69,074,133</b>	<b>\$ 74,881,396</b>	<b>\$ 85,900,541</b>	<b>\$ 96,537,098</b>	<b>\$ 97,222,160</b>	<b>\$ 100,725,763</b>	<b>\$ 301,253,404</b>	<b>\$ 315,965,002</b>	<b>\$ 355,432,905</b>

**Source: District Records**

Note: In 2011 the District implemented GASB Statement 54 which requires fund balance to be reported as restricted, committed, assigned and unassigned.

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Expenses</b>										
Governmental activities										
Instruction										
Regular	\$ 57,155,457	\$ 61,201,692	\$ 51,913,004	\$ 47,186,230	\$ 50,603,516	\$ 56,421,404	\$ 61,018,217	\$ 63,335,112	\$ 66,720,970	\$ 69,980,601
Special education	11,122,004	10,892,828	11,491,340	11,170,904	11,629,502	12,556,404	12,613,118	10,726,982	11,180,775	14,861,426
Other special instruction	16,679,170	15,515,612	15,690,268	14,981,658	16,109,131	16,154,491	17,108,013	13,296,230	13,579,423	12,089,012
Vocational	82,372	5,777	76,194	259,527	260,632	260,829	269,936	285,731	175,811	39,991
Other instruction	3,287,409	1,747,976	2,308,523	2,118,022	1,895,674	2,234,139	2,986,367	4,527,755	3,920,539	3,415,108
Support Services:										
Tuition	4,649,150	7,011,503	5,518,739	6,549,526	7,049,867	6,719,855	7,410,726	8,558,472	9,085,609	8,769,109
Student & instruction related services	27,787,545	25,293,288	39,999,200	42,783,988	43,950,364	48,104,496	48,284,402	63,257,003	62,853,697	55,649,144
School administrative services	5,769,106	6,930,598	151,770	5,347,836	201,790	5,976,185	167,777	7,223,495	6,217,917	6,326,125
General and business administrative services	8,429,384	6,892,971	14,622,089	7,731,304	13,866,175	10,342,032	14,627,136	9,710,754	8,027,638	8,283,756
Plant operations and maintenance	15,315,401	15,665,428	18,128,199	19,168,158	19,882,321	22,790,561	23,504,710	28,933,119	32,114,915	31,437,587
Pupil transportation	2,766,386	2,794,093	3,483,881	3,549,786	4,122,118	4,054,831	4,159,689	5,687,651	4,027,512	3,618,302
Special Schools	1,569,132	1,584,530	1,799,420	1,980,102	2,344,497	2,796,000	2,480,230	2,297,989	1,748,080	1,787,434
Charter Schools	79,422	121,619	101,772	94,722	75,604	81,140	128,169	95,206	181,883	177,011
Total governmental activities expenses	\$ 154,691,938	\$ 155,657,915	\$ 165,284,399	\$ 162,921,763	\$ 171,991,191	\$ 188,492,370	\$ 194,758,495	\$ 217,935,499	\$ 219,834,759	\$ 216,434,606
Business-type activity:										
Food service	3,052,540	3,423,933	3,699,797	3,860,893	3,875,577	4,324,480	4,162,921	4,756,727	4,950,752	5,402,179
Total business-type activities expense	\$ 3,052,540	\$ 3,423,933	\$ 3,699,797	\$ 3,860,893	\$ 3,875,577	\$ 4,324,480	\$ 4,162,921	\$ 4,756,727	\$ 4,950,752	\$ 5,402,179
Total district expenses	\$ 157,744,478	\$ 159,081,848	\$ 168,984,196	\$ 166,782,656	\$ 175,866,768	\$ 192,816,850	\$ 198,921,416	\$ 222,692,226	\$ 224,785,511	\$ 221,836,785
<b>Program Revenues</b>										
Governmental activities:										
Operating grants and contributions	\$ 147,946,300	\$ 137,712,899	\$ 141,185,043	\$ 144,818,952	\$ 151,842,398	\$ 158,751,194	\$ 175,894,086	\$ 145,717,605	\$ 195,919,460	\$ 215,677,219
Capital grants and contributions	-	-	-	-	-	-	-	226,824,828	11,964,153	15,871,693
Total governmental activities program revenues	\$ 147,946,300	\$ 137,712,899	\$ 141,185,043	\$ 144,818,952	\$ 151,842,398	\$ 158,751,194	\$ 175,894,086	\$ 372,542,433	\$ 207,883,613	\$ 231,548,912
Business-type activities:										
Charges for services										
Food service	233,082	199,522	246,237	189,661	186,578	186,021	239,556	294,268	313,404	444,174
Operating grants and contributions	2,831,135	3,257,371	3,305,258	3,513,319	3,504,035	3,934,608	3,878,657	4,470,481	4,504,468	4,694,182
Capital grants and contributions	-	-	-	-	-	-	-	16,960	-	-
Total business-type activities program revenues	\$ 3,064,217	\$ 3,456,893	\$ 3,551,495	\$ 3,702,980	\$ 3,690,613	\$ 4,120,629	\$ 4,118,213	\$ 4,781,709	\$ 4,817,872	\$ 5,138,356
Total district program revenues	\$ 151,010,517	\$ 141,169,792	\$ 144,736,538	\$ 148,521,932	\$ 155,533,011	\$ 162,871,823	\$ 180,012,299	\$ 377,324,142	\$ 212,701,485	\$ 236,687,268
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (6,745,638)	\$ (17,945,016)	\$ (24,099,356)	\$ (18,102,811)	\$ (20,148,793)	\$ (29,741,176)	\$ (18,864,409)	\$ 154,006,934	\$ (11,951,146)	\$ 15,114,306
Business-type activities	11,677	32,960	(148,302)	(157,913)	(184,964)	(203,851)	(44,708)	24,982	(132,880)	(263,823)
Total district-wide net expense	\$ (6,733,961)	\$ (17,912,056)	\$ (24,247,658)	\$ (18,260,724)	\$ (20,333,757)	\$ (29,945,027)	\$ (18,909,117)	\$ 154,631,916	\$ (12,084,026)	\$ 14,850,483

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

	Fiscal Year Ended June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Property taxes levied for general purposes, net	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Unrestricted grants and contributions	-	4,939,106	9,891,494	11,082,338	11,449,094	12,487,185	5,460,935	229,624	66,767	6,962
Investment earnings	979,245	273,330	597,640	1,518,876	2,446,507	1,943,086	699,997	404,462	2,737,378	492,149
Miscellaneous income	514,311	649,281	580,484	1,062,528	1,109,298	146,816	319,573	29,356,384	6,074,504	10,245,047
Special items	1,268,904	3,209,863	3,884,807	515,631	864,919	634,365	513,578	1,572,324	2,088,740	(1,525,375)
Transfers	(200,000)	(150,000)	-	-	-	(250,000)	-	-	-	-
Total governmental activities	<u>17,662,956</u>	<u>24,021,076</u>	<u>30,054,921</u>	<u>29,279,869</u>	<u>30,970,314</u>	<u>30,380,089</u>	<u>22,412,720</u>	<u>46,981,431</u>	<u>26,386,026</u>	<u>24,637,420</u>
Business-type activities										
Transfers	200,000	150,000	-	-	-	250,000	-	-	-	-
Total business-type activities	<u>200,000</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total district-wide	<u>\$ 17,862,956</u>	<u>\$ 24,171,076</u>	<u>\$ 30,054,921</u>	<u>\$ 29,279,869</u>	<u>\$ 30,970,314</u>	<u>\$ 30,630,089</u>	<u>\$ 22,412,720</u>	<u>\$ 46,981,431</u>	<u>\$ 26,386,026</u>	<u>\$ 24,637,420</u>
<b>Change in Net Assets</b>										
Governmental activities	\$ 10,917,318	\$ 6,076,060	\$ 5,955,565	\$ 11,177,058	\$ 10,821,521	\$ 638,913	\$ 3,548,311	\$ 201,588,365	\$ 14,434,880	\$ 39,751,726
Business-type activities	211,677	182,960	(148,302)	(157,913)	(184,964)	46,149	(44,708)	24,982	(132,880)	(263,823)
Total district	<u>\$ 11,128,995</u>	<u>\$ 6,259,020</u>	<u>\$ 5,807,263</u>	<u>\$ 11,019,145</u>	<u>\$ 10,636,557</u>	<u>\$ 685,062</u>	<u>\$ 3,503,603</u>	<u>\$ 201,613,347</u>	<u>\$ 14,302,000</u>	<u>\$ 39,487,903</u>

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

*(modified accrual basis of accounting)*

	Fiscal Year Ending June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Fund</b>										
Restricted	\$ 25,206,104	\$ 33,015,234	\$ 36,298,054	\$ 46,171,409	\$ 57,286,982	\$ 56,674,194	\$ 66,890,073	\$ 34,925,601	\$ 44,775,914	\$ 70,368,470
Committed	-	-	-	-	-	-	-	-	6,915,310	15,944,552
Unassigned	2,232,695	(1,517,861)	(2,277,915)	(2,307,976)	(2,641,340)	(2,338,185)	(12,011,102)	(2,653,596)	(10,212,466)	(12,974,290)
Total general fund	\$ 27,438,799	\$ 31,497,373	\$ 34,020,139	\$ 43,863,433	\$ 54,645,642	\$ 54,336,009	\$ 54,878,971	\$ 32,272,005	\$ 41,478,758	\$ 73,338,732
<b>All Other Governmental Funds</b>										
Restricted	\$ 24,498,946	\$ 819,280	\$ 594,280	\$ 196,390	\$ 83,996	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned:										
Capital projects fund	-	-	-	225,545	272,854	83,996	83,996	83,996	83,996	83,996
Special revenue fund	(694,675)	(671,266)	(671,266)	(671,266)	(671,266)	(671,266)	(1,348,880)	(2,416,277)	(2,540,521)	(2,534,066)
Total all other governmental funds	\$ 23,804,271	\$ 148,014	\$ (76,986)	\$ (249,331)	\$ (314,416)	\$ (587,270)	\$ (1,264,884)	\$ (2,332,281)	\$ (2,456,525)	\$ (2,450,070)

**Source: District Records**

Note: In 2011 the District implemented GASB Statement 54 which requires fund balance to be reported as restricted, committed, assigned and unassigned.

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

	Fiscal Year Ending June 30,									
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Revenues</b>										
Tax levy	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,100,496	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637	\$ 15,418,637
Interest Earnings			597,640	1,518,876	2,446,507	1,943,086	699,997	229,624	66,767	6,962
Miscellaneous	1,493,556	921,611	580,484	1,062,528	1,109,298	146,816	319,573	404,462	2,737,378	492,149
State sources	114,441,462	132,152,016	141,154,704	144,616,638	152,174,028	159,087,635	166,952,556	359,276,078	194,551,137	223,166,778
Federal sources	9,005,892	10,499,990	9,921,833	11,284,652	11,117,464	12,150,744	14,402,465	42,622,739	19,406,980	18,627,181
<b>Total revenue</b>	<b>140,041,406</b>	<b>158,674,113</b>	<b>167,355,157</b>	<b>173,583,190</b>	<b>181,947,793</b>	<b>188,746,918</b>	<b>197,793,228</b>	<b>417,951,540</b>	<b>232,180,899</b>	<b>257,711,707</b>
<b>Expenditures</b>										
<b>Instruction</b>										
Regular	28,889,551	33,278,992	39,564,513	35,931,989	35,593,648	39,049,689	42,527,881	44,096,343	45,792,168	46,409,053
Special	7,269,391	8,021,928	8,220,203	8,101,840	7,804,932	8,204,279	8,491,932	7,220,993	7,245,477	9,355,038
Other special instruction	11,126,289	11,603,037	11,390,114	10,977,394	10,875,559	10,715,397	11,705,576	9,105,970	8,881,028	7,998,148
Vocational instruction	82,372	5,577	74,420	206,096	189,518	181,656	194,012	205,552	165,022	37,176
School-sponsored/other instructional	2,132,650	1,370,632	1,828,130	1,825,312	1,707,043	1,857,955	2,557,621	3,244,291	2,739,296	2,273,282
<b>Support Services</b>										
Tuition	4,649,150	5,096,160	5,390,225	6,401,312	6,897,398	6,561,765	7,220,383	8,193,340	8,528,035	8,151,839
Student & instruction related services	16,461,219	16,694,525	33,371,953	36,178,499	35,994,447	39,012,953	38,033,534	49,601,463	50,935,966	43,708,100
School administration	4,369,229	5,236,068	148,236	5,226,816	197,426	5,835,590	163,468	6,915,318	5,836,330	5,880,820
Other administration	6,125,615	5,817,936	11,288,720	5,001,902	10,902,568	6,143,073	11,452,241	5,764,424	4,299,588	4,354,936
Operations and maintenance	11,800,179	13,027,459	14,900,558	16,065,673	15,800,324	17,888,299	19,624,770	23,435,916	25,021,369	24,161,789
Student transportation	2,149,783	2,243,926	2,775,752	2,877,002	3,250,601	2,922,718	3,054,796	4,624,782	3,573,459	3,363,605
Employee benefits	26,823,844	28,892,968	34,118,551	33,267,708	38,696,649	44,298,062	46,062,203	47,731,605	46,810,833	49,474,489
Special schools	1,079,566	1,195,644	1,320,548	1,432,874	1,568,870	1,834,487	1,662,988	1,546,708	1,130,245	1,124,349
Charter schools	75,473	114,391	101,772	94,722	75,604	81,140	128,169	95,206	181,883	177,011
<b>Capital Outlay:</b>										
Equipment	610,267	409,155	402,548	269,362	263,867	930,895	2,235,083	1,429,992	1,114,747	315,968
Facilities acquisition and construction	383,342	428,611	363,685	370,452	2,277,134	4,195,812	3,326,801	229,986,324	12,931,684	34,743,948
Assets acquired under capital leases - (Non-budgeted)	-	-	-	499,379	367,864	455,095	2,917,326	755,041	2,207,746	1,453,417
<b>Total Expenditures</b>	<b>124,027,920</b>	<b>133,437,009</b>	<b>165,259,928</b>	<b>164,728,332</b>	<b>172,463,452</b>	<b>190,168,865</b>	<b>201,358,784</b>	<b>443,953,268</b>	<b>227,394,876</b>	<b>242,982,968</b>
Excess (Deficiency) of revenues over (under) expenditures	16,013,486	25,237,104	2,095,229	8,854,858	9,484,341	(1,421,947)	(3,565,556)	(26,001,728)	4,786,023	14,728,739
<b>Other Financing sources (uses)</b>										
Interfund cancelled	-	-	-	-	-	(47,310)	-	-	-	-
Accounts payable cancelled	-	-	-	753	-	20,593	-	-	-	-
Accounts receivable cancelled	-	-	-	-	-	-	(59,172)	-	-	-
Reinstatement of prior years' accounts payable	-	-	-	-	-	-	-	-	-	-
Due from/(to) special revenue fund	-	-	202,537	315,959	864,919	661,082	572,750	1,572,324	2,088,740	(1,642,160)
Transfer to food service fund	-	-	-	-	-	-	-	-	-	116,785
Capital lease (Non-budgeted)	-	-	-	499,379	367,864	455,095	2,917,326	755,041	2,207,746	1,453,417
Capital outlay transfer to capital reserve	-	-	-	-	-	-	-	-	-	17,209,648
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>202,537</b>	<b>816,091</b>	<b>1,232,783</b>	<b>839,460</b>	<b>3,430,904</b>	<b>2,327,365</b>	<b>4,296,486</b>	<b>17,137,690</b>
<b>Net change in fund balances</b>	<b>\$ 16,013,486</b>	<b>\$ 25,237,104</b>	<b>\$ 2,297,766</b>	<b>\$ 9,670,949</b>	<b>\$ 10,717,124</b>	<b>\$ (582,487)</b>	<b>\$ (134,652)</b>	<b>\$ (23,674,363)</b>	<b>\$ 9,082,509</b>	<b>\$ 31,866,429</b>
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

Note: Noncapital expenditures are total expenditures less capital outlay. Central Service and Administrative Information Technology account classifications were added beginning with year end June 30, 2005. Prior to June 30, 2005, Central Service and Administrative Information Technology were combined in Other Support Services as Business and Other Support Services.

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

<u>Description</u>	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General fund:										
Interest on investments	\$ 6,962	\$ 30,838	\$ 188,868	\$ 699,997	\$ 1,943,086	\$ 2,446,507	\$ 1,518,876	\$ 597,640	\$ 272,330	\$ 979,245
Prior year refunds	30,311	258,488	-	-	-	882,354	1,033,418	567,476	649,281	514,311
Other	461,838	2,478,890	404,462	319,573	-	46,742	12,395	5,512	-	-
Total miscellaneous	499,111	2,768,216	593,330	1,019,570	1,943,086	3,555,805	2,581,404	1,178,124	921,611	1,493,556
Interest earned on capital reserve funds	-	35,929	40,756	-	-	-	-	-	-	-
Total general fund	\$ 499,111	\$ 2,804,145	\$ 634,086	\$ 1,019,570	\$ 1,943,086	\$ 3,555,805	\$ 2,581,404	\$ 1,178,124	\$ 921,611	\$ 1,493,556

Source: District records

## **REVENUE CAPACITY**

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

<u>Year Ended December 31,</u>	<u>Net Assessed Valuations</u>	<u>Estimated Full Cash Valuations</u>	<u>Percentage of Net Assessed to Estimated Full Cash Valuations</u>
2003	\$ 1,390,207,639	1,691,455,942	82.19%
2004	1,400,953,900	1,975,678,889	70.91%
2005	1,406,255,850	2,335,585,202	60.21%
2006	1,415,124,500	2,847,906,017	49.69%
2007	1,423,671,200	3,388,079,962	42.02%
2008	1,440,481,800	3,728,920,010	38.63%
2009	1,452,144,260	3,833,538,173	37.88%
2010	1,471,051,840	3,699,828,571	39.76%
2011	1,479,260,540	3,476,523,008	42.55%
2012	1,485,783,040	3,326,131,722	44.67%

**Source: Certification Schedule of the General Tax Rate, Tax Assessor**

Note: Detail by type of property was not available at the time of audit.

**CITY OF UNION CITY SCHOOL DISTRICT  
DIRECT AND OVERLAPPING PROPERTY TAXES  
PER \$100.00 OF ASSESSED VALUATION  
FOR THE LAST TEN YEARS  
(UNAUDITED)**

Assessment Year	Direct Rate	Overlapping Rates		Total Direct and Overlapping Tax Rate
	Union City School District	City of Union City	Hudson County	
2003	11.38	24.88	8.11	44.37
2004	11.18	25.73	8.65	45.56
2005	11.15	26.96	8.71	46.82
2006	11.11	27.72	9.140	47.97
2007	11.27	30.22	9.58	51.07
2008	11.15	33.65	9.94	54.74
2009	11.06	35.99	10.43	57.48
2010	11.05	37.86	10.39	59.30
2011	11.02	39.97	10.90	61.89
2012	10.97	41.37	11.67	64.01

**Source: Certification Schedule of the General Tax Rate, Tax Assessor**

**CITY OF UNION CITY SCHOOL DISTRICT  
PRINCIPAL PROPERTY TAXPAYERS  
FOR THE CURRENT YEAR AND TEN YEARS AGO  
(UNAUDITED)**

Taxpayers	2012			2003		
	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Hudson Troy Towers	\$ 25,091,000	1	1.69%	\$ 24,460,000	1	1.79%
Doric Apt. Corp	23,058,500	2	1.55%	22,450,000	2	1.64%
NJ Bell Telephone Co	6,030,694	3	0.41%	14,737,421	3	1.08%
Orlando Limited	6,744,400	4	0.45%	6,744,400	7	0.49%
Union Kennedy Assoc. C/O Mcdonald's	5,000,000	5	0.34%	12,189,800	4	0.89%
2210-12 Kerrigan Ave LLC	4,364,700	6	0.29%			
Castle Hill Holding, LLC	4,314,400	7	0.29%	4,424,800	9	0.32%
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	8	0.24%			
Yardly PPI - I, LLC/Panepinto Property	3,023,000	9	0.20%			
JDU & 4800 UC, LLC/Paramount	2,975,000	10	0.20%			
RCG-Urban Housing				7,847,500	6	0.57%
JCG-UA Lennox, LLC				9,688,300	5	0.71%
U.C.H.C.F./Greystone Service Co.				6,200,100	8	0.45%
RCG - UA Hudson LLC				3,670,300	10	0.27%
Total	<u>\$ 84,148,494</u>		<u>5.66%</u>	<u>\$ 112,412,621</u>		<u>8.21%</u>

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

<u>Year Ended December 31,</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections*</u>	<u>Percent of Tax Levy Collected</u>
2003	\$ 15,100,496	\$ 15,100,496	100.00%
2004	15,100,496	15,100,496	100.00%
2005	15,100,496	15,100,496	100.00%
2006	15,100,496	15,100,496	100.00%
2007	15,100,496	15,100,496	100.00%
2008	15,418,637	15,418,637	100.00%
2009	15,418,637	15,418,637	100.00%
2010	15,418,637	15,418,637	100.00%
2011	15,418,637	15,418,637	100.00%
2012	15,418,637	15,418,637	100.00%

**Source: District records including the Certificate Schedule of the General Tax Rate**

\* School taxes are collected by the Municipal Tax Collector. Under New Jersey State Statute, a municipality is required to remit to the school district the entire property tax balance, in the amount voted upon or certified prior to the end of the school year.

## **DEBT CAPACITY**

**CITY OF UNION CITY SCHOOL DISTRICT  
RATIOS OF OUTSTANDING DEBT BY TYPE  
FOR THE LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities		Total District	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Certificates of Participation	Capital Leases	Bond Anticipation Notes (BANs)	Capital Leases				
2003	\$ -	\$ -	\$ 164,729	\$ -	\$ -	\$ -	164,729	0.01% *	7
2004	-	-	16,692	-	-	-	16,692	0.00% *	-
2005	-	-	11,162	-	-	-	11,162	0.00%	-
2006	-	-	340,928	-	-	-	340,928	0.03%	19
2007	-	-	475,878	-	-	-	475,878	0.04%	25
2008	-	-	664,475	-	-	-	475,878	0.04%	25
2009	-	-	1,872,710	-	-	-	1,872,710	0.15%	93
2010	-	-	1,741,842	-	-	-	1,741,842	0.15%	100
2011	-	-	2,958,201	-	-	-	2,958,201	0.26%	173
2012	-	-	3,489,047	-	-	-	3,489,047	(1)	(1)

**Source: Debt outstanding data can be found in the notes to the financial statements. Personal income and population data was provided by the U.S. Bureau of the Census, Population Division.**

\* Prior to 2005 the American Community Survey data published by the US Bureau of Economic Analysis only provided data for areas with populations of 250,000 or more, therefore county per capita income was presented and used to estimate the personal income. In 2005 the US Bureau of Economic Analysis began to publish data on areas with populations of 65,000 or more and the City of Union City's actual per capita income was presented and used to estimate the personal income.

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

**CITY OF UNION CITY SCHOOL DISTRICT  
RATIO OF GENERAL BONDED DEBT OUTSTANDING  
FOR THE LAST TEN FISCAL YEARS  
(UNAUDITED)**

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding		
2003	\$ -	\$ -	\$ -	0.00%	\$ -
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	0.00%	-
2011	-	-	-	0.00%	-
2012	-	-	-	0.00%	-

**Sources:** Debt outstanding data can be found in the notes to the financial statements. Assessed valuations were provided by the Abstract of Ratables, County Board of Taxation. School District population data was estimated by the U.S. Bureau of the Census, Population Division.

**CITY OF UNION CITY SCHOOL DISTRICT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012  
(UNAUDITED)**

	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable <sup>a</sup></u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes			
Hudson County General Obligation Debt	\$ 958,530,097	5.72%	\$ 54,827,922
Other debt			
City of Union City Parking Authority	1,974,600	32.00%	<u>631,872</u>
Subtotal, overlapping debt			55,459,794
City of Union City District Direct Debt			<u>85,572,850</u>
Total Direct and Overlapping Debt			<u><u>\$ 141,032,644</u></u>

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

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Union City. This process recognized that, when considering the District's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping payment.

a For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable value that is within the district's boundaries and dividing it by each unit's total taxable value.



**DEMOGRAPHIC AND ECONOMIC INFORMATION**

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

<u>Year Ended December 31,</u>	<u>Population</u>	<u>Personal Income</u>	<u>Total Per Capita Income</u>	<u>Unemployment Rate</u>
2003	66,129	2,060,050,608 *	31,152 *	10.90
2004	65,488	2,129,276,832 *	32,514 *	9.20
2005	64,383	1,118,719,008	17,376	7.10
2006	62,998	1,070,399,018	16,991	7.10
2007	61,845	1,095,398,640	17,712	6.50
2008	61,902	1,142,710,920	18,460	8.30
2009	61,954	1,208,970,356	19,514	14.10
2010	66,455	1,172,864,295	17,649	13.70
2011	66,614	1,128,108,090	16,935	13.20
2012	(1)	(1)	(1)	14.20

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

\* Prior to 2005 the American Community Survey data published by the US Bureau of Economic Analysis only provided data for areas with populations of 250,000 or more, therefore county per capita income was presented and used to estimate the personal income. In 2005 the US Bureau of Economic Analysis began to publish data on areas with populations of 65,000 or more and the City of Union City’s actual per capita income was presented and used to estimate the personal income.

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

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

Employer	2012			2006		
	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	1,494	1	6.00%	1,667	1	6.62%
City of Union City	612	2	2.46%	635	2	2.52%
Interim Healthcare Inc	250	3	1.00%	250	4	0.99%
Head Start North Hudson Community	105	4	0.42%	105	5	0.42%
North Hudson Regional Fire and Rescue	102	5	0.41%	86	7	
Castle Hill Health Care Center	100	6	0.40%			
Manhattanview Healthcare Center	100	7	0.40%			
Labor Ready Inc.	100	8	0.40%			
Rocha Contractors	100	9	0.40%			
Iglesia Pentecostal El Salvador	90	10	0.36%			
Cristi Cleaning Service				475	3	1.89%
EMCO				100	6	0.40%
El Especial				51	10	0.20%
IHOP				54	8	0.21%
Freedom Healthcare				52	9	0.21%
	<u>3,053</u>		<u>12.25%</u>	<u>3,475</u>		<u>13.46%</u>

**Sources: Hudson County Economic Development Corporation's Major Employer's List**

Note: Data from 2002 was unavailable during time of audit. Data from 2006 was the earliest available during time of audit.

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Function/Program</b>										
Instruction										
Regular	699	721	758	753	717	780	720	730	569	587
Special education	163	168	176	175	167	106	110	110	258	255
Other special education	88	90	95	95	90	106	89	100	1	1
Vocational	21	22	23	23	21	18	18	18	1	1
Adult/continuing education programs	15	15	16	16	15	10	11	11	12	18
Support Services:										
Student & instruction related services	89	92	97	96	92	110	101	105	202	192
General administration	37	39	41	40	38	28	45	46	35	35
School administrative services	94	97	102	102	97	47	38	39	77	74
Central services	85	87	92	91	86	84	28	28	11	9
Administrative Information Technology	18	18	19	19	19	20	21	23	-	-
Plant operations and maintenance	294	303	319	317	301	319	307	317	332	322
Pupil transportation	23	23	25	25	24	25	65	65	-	-
<b>Total</b>	<b>1,626</b>	<b>1,675</b>	<b>1,763</b>	<b>1,752</b>	<b>1,667</b>	<b>1,653</b>	<b>1,553</b>	<b>1,592</b>	<b>1,498</b>	<b>1,494</b>

Source: Provided by Human Resources prior to 2011. After 2011 the Succeeding Years' budgets' listings of full-time equivalents.

**OPERATING INFORMATION**

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

Fiscal Year	Enrollment	Operating Expenditures <sup>a</sup>	Cost Per Pupil	Percentage Change	Pupil/Teacher Ratio				Senior High School	Average Daily Enrollment (ADE) <sup>c</sup>	Average Daily Attendance (ADA) <sup>c</sup>	% Change in Average Daily Enrollment	Student Attendance Percentage
					Teaching Staff <sup>b</sup>	Elementary	Middle School	N/A					
2003	11,184	\$ 139,431,428	\$ 12,467	4.59%	986	11.00	N/A	11.30	11,184	10,600	4.59%	94.78%	
2004	11,690	152,405,130	13,037	4.52%	1,016	10.80	N/A	11.50	11,690	11,208	4.52%	95.88%	
2005	11,474	164,493,695	14,336	-1.85%	1,068	10.79	10.80	11.96	11,474	11,127	-1.85%	96.98%	
2006	11,376	163,589,139	14,380	-0.85%	1,062	10.89	11.70	11.85	11,376	11,139	-0.85%	97.92%	
2007	11,319	169,554,587	14,980	-0.50%	1,010	11.67	11.80	12.35	11,319	10,845	-0.50%	95.81%	
2008	11,429	185,615,230	16,241	0.97%	1,020	11.16	11.60	11.70	11,429	10,888	0.97%	95.27%	
2009	11,373	192,130,096	16,895	-0.49%	948	11.19	10.60	11.35	11,373	10,843	-0.49%	95.34%	
2010	11,717	215,542,304	18,396	3.02%	969	11.88	10.55	10.90	11,717	11,200	3.02%	95.59%	
2011	12,091	217,904,796	18,022	3.19%	841	12.11	11.15	10.60	12,091	11,543	3.19%	95.47%	
2012	12,319	214,470,161	17,410	1.89%	862	(1)	(1)	(1)	12,319	11,778	1.89%	95.61%	

**Sources: District records, school report cards**

- a. Operating expenditures equal total expenditures less debt service and capital outlay.
- b. Teaching staff includes only full-time equivalents of certificated staff.
- c. Average daily enrollment and average daily attendance are obtained from the School Register Summary (SRS).

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

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>District Building</b>										
<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	1,621	1,584	1,658	1,611	1,540	1,527	1,527	1,009	1,020	1,114
Gilmore										
Square Feet	29,900	29,900	29,900	29,900	29,900	29,900	29,900	29,900	29,900	29,900
Capacity (students)	375	375	375	375	375	375	375	375	375	375
Enrollment	403	394	412	400	383	380	380	374	365	387
Hudson										
Square Feet	37,200	37,200	37,200	37,200	37,200	37,200	37,200	37,200	37,200	37,200
Capacity (students)	450	450	450	450	450	450	450	450	450	450
Enrollment	483	471	493	479	458	454	454	501	511	510
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	408	398	416	405	387	384	384	338	351	351
Roosevelt										
Square Feet	84,256	84,256	84,256	84,256	84,256	84,256	84,256	84,256	84,256	84,256
Capacity (students)	950	950	950	950	950	950	950	950	950	950
Enrollment	1,259	1,229	1,286	1,250	1,195	1,185	1,185	830	883	902
Columbus										
Square Feet	30,900	30,900	30,900	30,900	-	-	-	-	-	-
Capacity (students)	410	410	410	410	-	-	-	-	-	-
Enrollment	462	452	473	460	-	-	-	-	-	-
Washington										
Square Feet	92,300	92,300	92,300	92,300	92,300	92,300	92,300	92,300	92,300	92,300
Capacity (students)	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Enrollment	1,114	1,089	1,139	1,107	1,058	1,049	1,049	733	756	754
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	1,506	1,470	1,538	1,495	1,429	1,417	1,417	958	1,022	1,053
Woodrow Wilson										
Square Feet	-	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Capacity (students)	-	350	350	350	350	350	350	350	350	350
Enrollment	-	378	395	384	367	364	364	323	346	357
Veterans' Memorial										
Square Feet	-	-	-	58,068	58,068	58,068	58,068	84,314	84,314	58,068
Capacity (students)	-	-	-	600	600	600	600	600	600	400
Enrollment	-	-	-	574	548	543	543	485	466	469
<u>Middle School</u>										
Emerson Middle School										
Square Feet	-	-	-	-	-	-	-	110,200	110,200	110,200
Capacity (students)	-	-	-	-	-	-	-	1,100	1,100	1,100
Enrollment	-	-	-	-	-	-	-	824	856	847
Union Hill Middle School										
Square Feet	-	-	-	-	-	-	-	114,600	114,600	114,600
Capacity (students)	-	-	-	-	-	-	-	1,100	1,100	1,100
Enrollment	-	-	-	-	-	-	-	662	694	735
<u>Freshman Academy</u>										
Jose Marti Middle School										
Square Feet	-	-	-	-	102,754	102,754	102,754	132,000	132,000	235,890
Capacity (students)	-	-	-	-	700	700	700	700	700	700
Enrollment	-	-	-	-	647	640	640	583	576	369
<u>High School</u>										
Emerson High School										
Square Feet	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	-	-
Enrollment	1,528	1,574	1,644	1,717	1,687	1,673	1,673	1,352	-	-

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

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>District Building</b>										
<u>High School (Continued)</u>										
Union Hill High School										
Square Feet	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	-	-
Enrollment	1,607	1,654	1,730	1,808	1,775	1,760	1,760	1,412	-	-
Union City High School										
Square Feet	-	-	-	-	-	-	-	366,000	366,000	554,773
Capacity (students)	-	-	-	-	-	-	-	2,400	2,400	2,400
Enrollment	-	-	-	-	-	-	-	2,282	2,387	2,387
<u>Early Childhood Center</u>										
Hostos Center for Early Childhood										
Square Feet	-	-	-	-	-	-	41,000	41,000	41,000	40,397
Capacity (students)	-	-	-	-	-	-	316	316	316	316
Enrollment	-	-	-	-	-	-	313	313	324	333

Number of Schools at June 30, 2012

- Elementary = 10
- Middle School = 2
- Freshman Academy = 1
- Senior High School = 1
- Early Childhood Center = 1

Source: School District Annual Budget Amount Worksheet (Form M-1) and School Register Summary.

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

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

Project # (s)	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
* School Facilities										
Edison	\$ 75,186	\$ 231,295	\$ 182,363	\$ 170,787	\$ 245,052	\$ 202,757	\$ 238,079	\$ 290,607	\$ 296,797	\$ 297,277
Gilmore	19,231	59,159	46,644	43,683	62,678	51,860	60,895	74,330	75,913	76,036
Hudson	23,926	73,602	58,032	54,348	77,981	64,522	75,762	92,477	94,447	94,600
Jefferson	23,990	73,800	58,188	54,494	78,190	64,695	75,965	92,726	94,701	94,854
Roosevelt	54,190	166,707	131,439	123,095	176,622	146,138	171,596	209,456	213,917	214,263
Columbus									78,452	78,579
Washington	59,564	182,621	143,988	134,847	193,484	160,090	187,979	229,453	234,340	234,719
Robert Waters	71,005	218,433	172,224	161,291	231,426	191,483	224,842	274,448	280,294	280,747
Woodrow Wilson	31,515	96,950	76,440	71,587	102,716	84,988	99,794	121,811	124,406	124,607
Veterans' Memorial	37,347	166,820	131,530	84,835	121,725	100,716	118,262	144,353	147,429	-
Emerson Middle School	70,876	218,037	171,912							
Union Hill Middle School	73,706	226,743	178,776							
Jose Marti Freshman Academy	151,715	261,170	205,920	150,120	215,398	178,222	209,270	255,440		
Emerson High School	-	-	-	160,999	231,007	191,137	224,434	273,951	279,786	280,239
Union Hill High School	-	-	-	167,427	240,230	198,768	233,395	284,889	290,958	291,428
Union City High School	356,809	724,153	570,959							
Hostos Center for Early Childhood	25,982	811,210	639,599	598,996						
Total School Facilities	1,074,842	3,510,700	2,768,014	1,976,509	1,976,509	1,635,376	1,920,273	2,343,941	2,211,440	2,067,349
Other Facilities	-	-	-	-	-	-	-	-	-	-
Grand Total	\$ 1,074,842	\$ 3,510,700	\$ 2,768,014	\$ 1,976,509	\$ 1,976,509	\$ 1,635,376	\$ 1,920,273	\$ 2,343,941	\$ 2,211,440	\$ 2,067,349

Source: School District Annual Maintenance Budget Amount Worksheet (Form M-1)

\* School facilities as defined under EFCFA, (N.J.A.C. 6A:26-1.2 and N.J.A.C. 6:24-1.3)

**CITY OF UNION CITY SCHOOL DISTRICT  
INSURANCE SCHEDULE  
JUNE 30, 2012  
(UNAUDITED)**

	<u>Coverage</u>		<u>Deductible</u>
New Jersey School Boards Association Insurance Group:			
Property:			
Blanket Real & Personal Property	\$ 500,000,000	Occ.	\$ 5,000
Blanket Extra Expense Property	50,000,000		5,000
Blanket Valuable Papers & Records	10,000,000		5,000
Demolition and Increased Cost of Construction	10,000,000	Occ.	5,000
Loss of Rents	850,000		
Fire Department Service Charge	10,000		
Arson Reward	10,000		
Pollutant Cleanup and Removal	250,000		
Flood Zones Prefix A & V	10,000,000	Occ./Agg.	500,000
All Other Flood Zones	50,000,000	Occ./Agg.	500,000
Earthquake	50,000,000	Occ./Agg.	10,000
Terrorism	1,000,000	Occ./Agg.	
Electric Data Processing	10,190,405	Occ.	1,000
Equipment Breakdown	100,000,000		5,000
Crime:			
Employee Dishonesty with Faithful Performance	250,000		1,000
Theft, Disappearance & Destruction Inside and Out	10,000		500
Forgery or Altercation	25,000		500
Computer Fraud	25,000		500
Surety bonds:			
Board Secretary	750,000		1,000
Comprehensive General Liability:			
Bodily Injury and Property Damage	6,000,000	Occ./Agg.	
Sexual Abuse	6,000,000		
Annual Aggregate	17,000,000		
Personal Injury and Advertising Injury	6,000,000	Occ./Agg.	1,000
Employee Benefit Liability	6,000,000	Occ./Agg.	1,000
Premises Medical Payments	10,000	Per Acc	
Limit per Person	5,000		
Terrorism	1,000,000	Occ./Agg.	
Comprehensive Automobile Liability:			
Uninsured & Underinsured Motorists	1,000,000		1,000
Combined Single Limit	6,000,000		
Terrorism	1,000,000	Occ./Agg.	
School Leaders Errors and Omissions Liability	6,000,000		50,000
Workers' Compensation and Employers' Liability	2,000,000	Occ.	

**Source: District records**

# **SINGLE AUDIT SECTION**

# DONOHUE, GIRONDA & DORIA

*Certified Public Accountants*

---

---

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

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

Linda P. Kish, CPA, RMA  
Tammy L. Zucca, CPA  
Mark W. Bednarz, CPA, RMA

## EXHIBIT K-1

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

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

We have audited the financial statements 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, 2012, and have issued our report thereon dated November 9, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and 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 Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey.

#### **Internal Control Over Financial Reporting**

Management of the City of Union City School District is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the City of Union City School District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion 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 over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Union City School District's internal control over financial reporting.

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 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.

**EXHIBIT K-1**

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City of Union City School District's financial statements are free of 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 Division of 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 November 9, 2012 as required by the Division of Finance, Department of Education, State of New Jersey.

This report is intended solely for the information and use of the audit committee, management, the board of education, the New Jersey State Department of Education and other Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
DONOHUE, GIRONDA & DORIA  
*Certified Public Accountants*

  
MATTHEW A. DONOHUE  
Certified Public Accountant  
Public School Accountant  
License No. CS 00170

Bayonne, New Jersey  
November 9, 2012

# DONOHUE, GIRONDA & DORIA

Certified Public Accountants

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

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

Linda P. Kish, CPA, RMA  
Tammy L. Zucca, CPA  
Mark W. Bednarz, CPA, RMA

## EXHIBIT K-2

### **REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04**

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

#### **Compliance**

We have audited the compliance of the City of Union City School District, in the County of Hudson, State of New Jersey, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 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 fiscal year ended June 30, 2012. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs is the responsibility of the City of Union City School District's management. Our responsibility is to express an opinion on the City of Union City School District's compliance based on our audit.

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 Division of Finance and Regulatory Compliance, Department of Education, State of New Jersey; *OMB Circular A-133 Audits of States, Local Governments, and Non-Profit Organizations*; and *New Jersey OMB's Circular 04-04, Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, OMB Circular A-133 and New Jersey OMB's Circular 04-04, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City of Union City School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City of Union City School District's compliance with those requirements.

In our opinion, the City of Union City School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the fiscal year ended June 30, 2012.

**Internal Control Over Compliance**

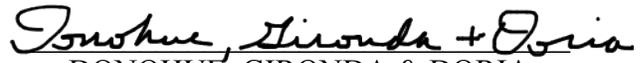
The management of the City of Union City School District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the City of Union City School District's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB's Circular 04-04, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Union City School District's internal control over compliance.

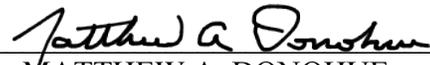
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

**EXHIBIT K-2**

This report is intended solely for the information and use of the audit committee, management, the board of education, the New Jersey State Department of Education and other Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
DONOHUE, GIRONDA & DORIA  
*Certified Public Accountants*

  
MATTHEW A. DONOHUE  
Certified Public Accountant  
Public School Accountant  
License No. CS 00170

Bayonne, New Jersey  
November 9, 2012

CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
for the Fiscal Year Ended June 30, 2012

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR STATE PROJECT NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2011
				FROM	TO	
<b>ENTERPRISE FUND</b>						
<b>U.S. DEPARTMENT OF AGRICULTURE</b>						
<b>PASSED-THROUGH STATE</b>						
<b>DEPARTMENT OF EDUCATION:</b>						
** School Breakfast Program	10.553	*	\$ 500,391	07/01/11	06/30/12	\$ -
** School Breakfast Program	10.553	*	473,735	07/01/10	06/30/11	(42,675)
** National School Lunch Program	10.555	*	3,897,436	07/01/11	06/30/12	-
** National School Lunch Program	10.555	*	3,781,218	07/01/10	06/30/11	(319,816)
** Food Distribution Program	10.555	*	201,281	07/01/11	06/30/12	-
** Fresh Fruit and Vegetables Program <i>Child Nutrition Cluster</i>	10.582	*	15,164	07/01/11	06/30/12	-
						<u>(362,491)</u>
<b>TOTAL ENTERPRISE FUND</b>						<u>(362,491)</u>
<b>SPECIAL REVENUE FUND</b>						
<b>U.S. DEPARTMENT OF EDUCATION</b>						
<b>PASSED-THROUGH STATE</b>						
<b>DEPARTMENT OF EDUCATION:</b>						
** Adult Basic Skills	84.002A	*	584,358	09/01/11	08/31/12	-
** Adult Basic Skills	84.002A	*	593,752	09/01/10	08/31/11	(105,267)
** Adult Basic Skills	84.002A	*	728,134	09/01/09	08/31/10	4,542
** Adult Basic Skills	84.002A	*	619,077	09/01/08	08/31/09	58,738
** Adult Basic Skills	84.002A	*	578,875	09/01/07	08/31/08	34,541
** Adult Basic Skills - Supplemental Aid	84.002A	*	168,000	09/01/08	08/31/09	7,309
** Integrated English Literature	84.002	*	31,200	09/01/08	08/31/09	31,200
** Integrated English Literature	84.002	*	34,000	09/01/07	08/31/08	34,000
** English Literacy	84.002	*	152,902	09/01/08	08/31/09	78
** English Literacy	84.002	*	152,902	09/01/07	08/31/08	17,629
** English Literacy	84.002	*	103,000	07/01/06	06/30/07	3,345
						<u>86,115</u>
No Child Left Behind:						
** Title I, Part A Basic	84.010A	NCLB__12	5,996,671	09/01/11	08/31/12	(6,626,070)
** Title I, Part A Basic, Recovery <i>Title I, Part A Cluster</i>	84.389	ARRA__10	4,222,299	09/01/09	08/31/10	(2,461,789)
						<u>(9,087,859)</u>
Title I, School Improvement Grants	84.377A	NCLB__10	386,045	09/01/10	08/31/11	(382,086)
Title I, School Improvement Grants, Recovery <i>School Improvement Grants Cluster</i>	84.388	ARRA__10	276,062	09/01/09	08/31/10	(276,062)
						<u>(658,148)</u>
Title II, Part A Teacher & Principal Training	84.367A	NCLB__12	781,198	09/01/11	08/31/12	(725,905)
Title II, Part D Prevention & Intervention Programs	84.318X	NCLB__11	31,931	09/01/10	08/31/11	(40,402)
Title III, Part A Bilingual	84.365A	NCLB__12	1,117,748	09/01/11	08/31/12	(1,325,413)
Title IV, Part A Safe & Drug Free	84.186A	NCLB__10	81,997	09/01/10	08/31/11	(599)
** IDEA, Basic	84.027	FT__12	2,917,426	09/01/11	08/31/12	(2,537,073)
** IDEA, Basic, Recovery	84.391	ARRA__10	3,430,258	09/01/09	08/31/10	(2,426,326)
** IDEA, Preschool	84.173	FT__12	74,811	09/01/11	08/31/12	-
** IDEA, Preschool, Recovery <i>IDEA Cluster</i>	84.392	ARRA__10	123,067	09/01/09	08/31/10	(60,667)
						<u>(5,024,066)</u>
** P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	196,417	09/01/11	08/31/12	-
** P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	196,417	09/01/10	08/31/11	(574)
** P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	208,600	09/01/09	08/31/10	672
** P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	194,111	09/01/08	08/31/09	-
** P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	215,880	09/01/07	08/31/08	69,639
** P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	171,472	09/01/06	08/31/07	8,720
						<u>78,457</u>
21st Century Community Center of Learning	84.287C	*	535,000	09/01/11	08/31/12	-
21st Century Community Center of Learning	84.287C	*	535,000	09/01/10	08/31/11	(119,650)
21st Century Community Center of Learning	84.287C	*	535,000	09/01/07	08/31/08	781
Small Learning Community Grant	84.287B	*	522,252	09/01/09	08/31/10	(165,540)
						<u>(284,409)</u>

\* - Information Not Available  
\*\* - Denotes Major Program

(A) - These amount represents prior year encumbrances cancelled and reallocated.  
(B) - These amounts represent cancellations of uncollectible accounts receivable.

EXHIBIT K-3  
SCHEDULE A

CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2012		
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR
\$ 467,066	\$ (500,391)	\$ -	\$ -	\$ (33,325)	\$ -	\$ -
42,675	-	-	-	-	-	-
3,667,700	(3,897,436)	-	-	(229,736)	-	-
319,816	-	-	-	-	-	-
201,281	(201,281)	-	-	-	-	-
15,164	(15,164)	-	-	-	-	-
<u>4,713,702</u>	<u>(4,614,272)</u>	<u>-</u>	<u>-</u>	<u>(263,061)</u>	<u>-</u>	<u>-</u>
<u>4,713,702</u>	<u>(4,614,272)</u>	<u>-</u>	<u>-</u>	<u>(263,061)</u>	<u>-</u>	<u>-</u>
516,238	(564,836)	-	-	(48,598)	-	-
105,267	-	-	-	-	-	-
-	-	-	-	(28,167)	-	32,709
-	-	-	-	-	-	58,738
-	-	-	-	-	-	34,541
-	-	-	-	-	-	7,309
-	-	-	-	-	-	31,200
-	-	-	-	-	-	34,000
-	-	-	-	-	-	78
-	-	-	-	-	-	17,629
-	-	-	-	-	-	3,345
<u>621,505</u>	<u>(564,836)</u>	<u>-</u>	<u>-</u>	<u>(76,765)</u>	<u>-</u>	<u>219,549</u>
11,303,200	(6,354,260)	-	-	(1,677,130)	-	-
1,224,318	(18,405)	-	-	(1,255,876)	-	-
<u>12,527,518</u>	<u>(6,372,665)</u>	<u>-</u>	<u>-</u>	<u>(2,933,006)</u>	<u>-</u>	<u>-</u>
388,512	-	4,963 (A)	-	-	11,389	-
12,680	-	-	-	(263,382)	-	-
<u>401,192</u>	<u>-</u>	<u>4,963</u>	<u>-</u>	<u>(263,382)</u>	<u>11,389</u>	<u>-</u>
1,450,069	(1,362,322)	-	-	(638,158)	-	-
40,402	-	-	-	-	-	-
1,741,822	(1,289,862)	-	-	(873,453)	-	-
599	-	-	-	-	-	-
4,936,437	(2,804,892)	-	-	(405,528)	-	-
2,029,152	-	(6) (B)	-	(397,180)	-	-
-	(150,268)	-	-	(150,268)	-	-
-	-	-	-	(60,667)	-	-
<u>6,965,589</u>	<u>(2,955,160)</u>	<u>(6)</u>	<u>-</u>	<u>(1,013,643)</u>	<u>-</u>	<u>-</u>
145,698	(145,698)	-	-	-	-	-
-	-	10 (A)	-	(6,797)	-	6,233
-	-	-	-	-	-	672
-	-	-	-	-	-	-
-	-	-	-	-	-	69,639
-	-	-	-	-	-	8,720
<u>145,698</u>	<u>(145,698)</u>	<u>10</u>	<u>-</u>	<u>(6,797)</u>	<u>-</u>	<u>85,264</u>
535,000	(453,722)	-	-	-	81,278	-
129,436	(15,836)	(1) (B)	-	(6,051)	-	-
-	-	-	-	-	-	781
26,969	-	-	-	(138,571)	-	-
<u>691,405</u>	<u>(469,558)</u>	<u>(1)</u>	<u>-</u>	<u>(144,622)</u>	<u>81,278</u>	<u>781</u>

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

CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
for the Fiscal Year Ended June 30, 2012

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR STATE PROJECT NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2011
				FROM	TO	
<b>SPECIAL REVENUE FUND (Continued)</b>						
U.S. DEPARTMENT OF EDUCATION PASSED-THROUGH STATE DEPARTMENT OF EDUCATION (Continued):						
NJ Reading First	84.357A	04000157-01	\$ 647,858	09/01/08	08/31/09	\$ 73,322
U.S. DEPARTMENT OF JUSTICE COPS - Secure our Schools	*	*	132,500	09/01/05	08/31/06	(104,333)
<b>TOTAL SPECIAL REVENUE FUND</b>						<u>(17,013,240)</u>
<b>GENERAL FUND</b>						
U.S. DEPARTMENT OF EDUCATION PASSED-THROUGH STATE DEPARTMENT OF EDUCATION:						
** Education Jobs Fund	84.410A	*	5,139,290	09/01/11	08/31/12	-
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED-THROUGH STATE DEPARTMENT OF HUMAN SERVICES:						
** Special Education Medicaid Initiative (SEMI)	93.778	*	364,745	09/01/11	08/31/12	(252,999)
<b>TOTAL GENERAL FUND</b>						<u>(252,999)</u>
<b>TOTAL FEDERAL AWARDS</b>						<u>\$ (17,628,730)</u>

\* - Information Not Available  
\*\* - Denotes Major Program

(A) - These amount represents prior year encumbrances cancelled and reallocated.  
(B) - These amounts represent cancellations of uncollectible accounts receivable.

EXHIBIT K-3  
SCHEDULE A

CASH RECEIVED	BUDGETARY EXPEND- ITURES	ADJUST- EMENTS	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2012		
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,322
-	-	-	-	(104,333)	-	-
<u>24,585,799</u>	<u>(13,160,101)</u>	<u>4,966</u>	<u>-</u>	<u>(6,054,159)</u>	<u>92,667</u>	<u>378,916</u>
2,795,513	(5,139,290)	-	-	(2,343,777)	-	-
397,489	(364,745)	-	-	(220,255)	-	-
<u>3,193,002</u>	<u>(5,504,035)</u>	<u>-</u>	<u>-</u>	<u>(2,564,032)</u>	<u>-</u>	<u>-</u>
<u>\$ 32,492,503</u>	<u>\$ (23,278,408)</u>	<u>\$ 4,966</u>	<u>\$ -</u>	<u>\$ (8,881,252)</u>	<u>\$ 92,667</u>	<u>\$ 378,916</u>

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

CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
for the Fiscal Year Ended June 30, 2012

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2011		CARRYOVER (WALKOVER) AMOUNT	
			FROM	TO	DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR		
<b>GENERAL FUND</b>								
<b>STATE DEPARTMENT OF EDUCATION</b>								
** Equalization Aid	12-495-034-5120-078	\$ 162,572,130	07/01/11	06/30/12	\$ -	\$ -	\$ -	
Transportation Aid	12-495-034-5120-014	471,331	07/01/11	06/30/12	-	-	-	
** Special Education Categorical Aid	12-495-034-5120-089	6,231,781	07/01/11	06/30/12	-	-	-	
Security Aid	12-495-034-5120-084	5,173,916	07/01/11	06/30/12	-	-	-	
Extraordinary Aid	12-495-034-5120-044	774,072	07/01/11	06/30/12	-	-	-	
Extraordinary Aid	11-495-034-5120-044	884,963	07/01/10	06/30/11	(884,963)	-	-	
On-behalf TPAF Pension Contribution	12-495-034-5095-006	2,014,562	07/01/11	06/30/12	-	-	-	
On-behalf TPAF Non-Contributory Group Insurance	12-495-034-5095-007	216,190	07/01/11	06/30/12	-	-	-	
On-behalf TPAF Post-Retirement Medical Contributions	12-495-034-5095-001	4,484,392	07/01/11	06/30/12	-	-	-	
** Reimbursed TPAF Social Security Contributions	12-495-034-5095-002	4,945,033	07/01/11	06/30/12	-	-	-	
<b>TOTAL GENERAL FUND</b>					<u>(884,963)</u>	<u>-</u>	<u>-</u>	
<b>SPECIAL REVENUE FUND</b>								
<b>STATE DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
<b>PASSED-THROUGH URBAN LEAGUE OF HUDSON COUNTY</b>								
Wraparound reimbursement	12-999-999-9999-967	129,976	07/01/10	06/30/11	540,550	-	-	
<b>STATE DEPARTMENT OF EDUCATION</b>								
** Preschool Education Aid	12-495-034-5120-086	25,340,662	07/01/11	06/30/12	-	-	4,296,571	
** Preschool Education Aid	11-495-034-5120-086	25,405,209	07/01/10	06/30/11	4,296,571	-	(4,296,571)	
<b>N.J. Nonpublic Aid</b>								
Nonpublic Textbook Aid	12-100-034-5120-064	62,419	07/01/11	06/30/12	-	-	-	
Nonpublic Textbook Aid	11-100-034-5120-064	69,971	07/01/10	06/30/11	-	5,989	-	
Nonpublic Textbook Aid	10-100-034-5120-064	71,024	07/01/09	06/30/10	-	593	-	
<b>Nonpublic Auxiliary Services Aid Ch. 192:</b>								
Compensation Education	12-100-034-5120-067	355,039	07/01/11	06/30/12	-	-	-	
Compensation Education	11-100-034-5120-067	385,982	07/01/10	06/30/11	-	42,367	-	
English as a Second Language	11-100-034-5120-067	94,824	07/01/11	06/30/12	-	-	-	
English as a Second Language	12-100-034-5120-067	90,505	07/01/10	06/30/11	-	768	-	
Transporation	12-100-034-5120-067	21,332	07/01/11	06/30/12	-	-	-	
<b>Nonpublic Handicapped Aid Ch. 193:</b>								
Examination and Classification	12-100-034-5120-066	59,880	07/01/11	06/30/12	-	-	-	
Examination and Classification	11-100-034-5120-066	62,812	07/01/10	06/30/11	-	10,040	-	
Speech Instruction	12-100-034-5120-066	33,964	07/01/11	06/30/12	-	-	-	
Speech Instruction	11-100-034-5120-066	38,334	07/01/10	06/30/11	-	12,830	-	
Supplementary Instruction	12-100-034-5120-066	41,391	07/01/11	06/30/12	-	-	-	
Supplementary Instruction	11-100-034-5120-066	23,972	07/01/10	06/30/11	-	3,335	-	
Nonpublic Nursing Services	12-100-034-5120-070	89,160	07/01/11	06/30/12	-	-	-	
Nonpublic Nursing Services	11-100-034-5120-070	82,909	07/01/10	06/30/11	-	253	-	
EDAP		102,287	07/01/11	06/30/12	-	-	-	
<b>STATE DEPARTMENT OF CHILDREN AND FAMILIES</b>								
<b>DIVISION OF PREVENTION AND COMMUNITY PARTNERSHIPS</b>								
Family Friendly Center	FFEC21F	45,463	07/01/11	06/30/12	-	-	-	
Family Friendly Center	FFEC21F	45,463	07/01/10	06/30/11	-	1,212	-	
Family Friendly Center	FFEC21F	45,463	07/01/09	06/30/10	-	4,541	-	
Family Friendly Center	FFEC21F	45,463	07/01/08	06/30/09	-	300	-	
School Based Youth - High School	UCB23E	576,501	07/01/11	06/30/12	-	-	-	
School Based Youth - High School	UCB23E	576,500	07/01/10	06/30/11	-	-	-	
School Based Youth - High School	UCB23E	576,500	07/01/09	06/30/10	-	4,472	-	
School Based Youth - High School	UCB23E	576,234	07/01/08	06/30/09	-	774	-	
School Based Youth - High School	UCB23E	568,106	07/01/07	06/30/08	-	40,785	-	
School Based Youth - Middle School	UCB24E	179,505	07/01/11	06/30/12	-	-	-	
School Based Youth - Middle School	UCB24E	179,505	07/01/10	06/30/11	-	3,170	-	
School Based Youth - Middle School	UCB24E	179,505	07/01/09	06/30/10	-	5,250	-	
School Based Youth - Middle School	UCB24E	179,371	07/01/08	06/30/09	-	24,254	-	
School Based Youth - Middle School	UCB24E	176,890	07/01/07	06/30/08	-	4,448	-	
School Based Youth - Parent Linking Program	UCB25E	213,315	07/01/11	06/30/12	-	-	-	
School Based Youth - Pregnancy Prevention	APP103U	62,778	07/01/11	06/30/12	-	-	-	
School Based Youth - Pregnancy Prevention	APP103U	62,778	07/01/10	06/30/11	-	7	-	
School Based Youth - Pregnancy Prevention	APP103U	62,778	07/01/09	06/30/10	-	3,707	-	
School Based Youth - Health		22,400	07/01/10	06/30/11	(11,200)	-	-	
<b>TOTAL SPECIAL REVENUE FUND</b>					<u>4,825,921</u>	<u>169,095</u>	<u>-</u>	
<b>DEBT SERVICE FUND</b>								
<b>STATE DEPARTMENT OF EDUCATION</b>								
On-behalf Debt Service - Type I Debt Service	12-495-034-5120-017	1,420,217	07/01/11	06/30/12	-	-	-	
<b>TOTAL DEBT SERVICE FUND</b>					<u>-</u>	<u>-</u>	<u>-</u>	
<b>ENTERPRISE FUND</b>								
<b>STATE DEPARTMENT OF AGRICULTURE</b>								
State School Lunch Aid	12-100-010-3350-023	79,910	07/01/11	06/30/12	-	-	-	
State School Lunch Aid	11-100-010-3350-023	74,046	07/01/10	06/30/11	(9,943)	-	-	
<b>TOTAL ENTERPRISE FUND</b>					<u>(9,943)</u>	<u>-</u>	<u>-</u>	

(A) - These amount represents prior year encumbrances cancelled and reallocated.  
(B) - These amount represents cancellations of uncollectible accounts receivable.

\* - Information Not Available  
\*\* - Denotes Major Program

EXHIBIT K-4  
SCHEDULE B

CASH RECEIVED	BUDGETARY EXPENDITURES	ADJUSTMENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2012			MEMO	
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPENDITURES
\$ 162,572,130	\$ (162,572,130)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,109,715	\$ 162,572,130
471,331	(471,331)	-	-	-	-	-	47,133	471,331
6,231,781	(6,231,781)	-	-	-	-	-	623,178	6,231,781
5,173,916	(5,173,916)	-	-	-	-	-	517,392	5,173,916
-	(774,072)	-	-	(774,072)	-	-	-	774,072
884,963	-	-	-	-	-	-	-	884,963
2,014,562	(2,014,562)	-	-	-	-	-	-	2,014,562
216,190	(216,190)	-	-	-	-	-	-	216,190
4,484,392	(4,484,392)	-	-	-	-	-	-	4,484,392
4,945,033	(4,945,033)	-	-	-	-	-	-	4,945,033
<u>186,994,298</u>	<u>(186,883,407)</u>	<u>-</u>	<u>-</u>	<u>(774,072)</u>	<u>-</u>	<u>-</u>	<u>17,297,418</u>	
129,976	(94,780)	(1) (A)	-	-	575,745	-	-	129,976
25,340,662	(23,844,858)	-	-	-	5,792,375	-	2,534,066	19,548,287
-	-	-	-	-	-	-	-	21,108,638
62,419	(61,972)	-	-	-	-	447	-	61,972
-	-	95 (B)	(5,989)	-	-	95	-	63,887
-	-	-	(593)	-	-	-	-	70,431
355,039	(306,179)	-	-	-	-	48,860	-	306,179
-	-	-	(42,367)	-	-	-	-	343,615
94,824	(75,860)	-	-	-	-	18,964	-	75,860
-	-	-	(768)	-	-	-	-	89,737
21,332	(21,332)	-	-	-	-	-	-	21,332
59,880	(41,670)	-	-	-	-	18,210	-	41,670
-	-	-	(10,040)	-	-	-	-	52,772
33,964	(27,065)	-	-	-	-	6,899	-	27,065
-	-	-	(12,830)	-	-	-	-	25,504
41,391	(32,954)	-	-	-	-	8,437	-	32,954
-	-	-	(3,335)	-	-	-	-	20,637
89,160	(79,121)	-	-	-	-	10,039	-	79,121
-	-	-	(253)	-	-	-	-	82,656
102,287	(36,356)	-	-	-	65,931	-	-	36,356
45,463	(46,667)	1,204 (B)	-	-	-	-	-	45,463
-	-	(1,212) (A)	-	-	-	-	-	45,463
-	-	(4,541) (A)	-	-	-	-	-	45,463
-	-	(300) (A)	-	-	-	-	-	45,463
546,559	(576,200)	29,641 (B)	-	-	-	-	-	576,501
-	-	-	-	-	-	-	-	576,500
-	-	(4,472) (A)	-	-	-	-	-	576,500
-	-	(774) (A)	-	-	-	-	-	576,234
-	-	(40,785) (A)	-	-	-	-	-	568,106
179,505	(181,556)	2,051 (B)	-	-	-	-	-	179,505
-	-	(3,170) (A)	-	-	-	-	-	179,505
-	-	(5,250) (A)	-	-	-	-	-	179,505
-	-	(24,254) (A)	-	-	-	-	-	179,371
-	-	(4,448) (A)	-	-	-	-	-	176,890
213,315	(213,315)	-	-	-	-	-	-	213,315
62,778	(62,396)	(382) (A)	-	-	-	-	-	62,778
-	-	(7) (A)	-	-	-	-	-	62,778
-	-	(3,707) (A)	-	-	-	-	-	62,778
4,340	-	-	-	(6,860)	-	-	-	22,400
<u>27,382,894</u>	<u>(25,702,281)</u>	<u>(60,312)</u>	<u>(76,175)</u>	<u>(6,860)</u>	<u>6,434,051</u>	<u>111,951</u>	<u>2,534,066</u>	
1,420,217	(1,420,217)	-	-	-	-	-	-	1,420,217
<u>1,420,217</u>	<u>(1,420,217)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
75,231	(79,910)	-	-	(4,679)	-	-	-	79,910
9,943	-	-	-	-	-	-	-	74,046
<u>85,174</u>	<u>(79,910)</u>	<u>-</u>	<u>-</u>	<u>(4,679)</u>	<u>-</u>	<u>-</u>	<u>-</u>	

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

CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
for the Fiscal Year Ended June 30, 2012

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD		BALANCE AT JUNE 30, 2011		CARRYOVER (WALKOVER) AMOUNT
			FROM	TO	DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	DUE TO GRANTOR	
<b>CAPITAL PROJECTS FUND</b>							
School Development Authority ("SDA")							
On-behalf SDA Administered Projects:							
New Elementary School - Columbus School Replacement	17-5240-N03	\$ 66,725,084	12/12/01	Completion	\$ -	\$ -	\$ -
High School #1 Demonstration Project	17-5240-x07	173,597,852	03/22/04	Completion	-	-	-
Jose Marti Middle School	17-5240-n01	34,954,541	09/11/02	Completion	-	-	-
Roosevelt School Facilities Project	17-5240-110	33,900	07/02/08	Completion	-	-	-
Schlemm Early Childhood Center	17-5240-E01	22,130,546	05/22/01	Completion	-	-	-
Washington School Health and Safety Improvements	17-5240-120	1,240,243	08/24/00	Completion	-	-	-
SDA Grant Projects:							
Jefferson Elementary School	17-5240-100	121,030	09/21/09	Completion	15,000	-	-
Washington Elementary School	17-5240-120	332,546	09/21/09	Completion	15,000	-	-
Roosevelt Elementary School	17-5240-110	380,611	09/21/09	Completion	15,000	-	-
<b>TOTAL CAPITAL PROJECTS FUND</b>					<u>45,000</u>	<u>-</u>	<u>-</u>
<b>GRAND TOTAL</b>					<u>\$ 3,976,015</u>	<u>\$ 169,095</u>	<u>\$ -</u>
<b>LESS:</b>							
On-behalf TPAF Pension Contribution	12-495-034-5095-006	2,014,562	07/01/11	06/30/12			
On-behalf TPAF Non-Contributory Group Insurance	12-495-034-5095-007	216,190	07/01/11	06/30/12			
On-behalf TPAF Post-Retirement Medical Contributions	12-495-034-5095-001	4,484,392	07/01/11	06/30/12			
On-behalf Debt Service - Type I Debt Service	12-495-034-5120-017	1,420,217	07/01/11	06/30/12			
On-behalf SDA Administered Projects	Various	297,441,923	Various	Various			

**TOTAL STATE ASSISTANCE SUBJECT TO SINGLE AUDIT**

- (A) - These amount represents prior year encumbrances cancelled and reallocated.  
(B) - These amount represents cancellations of uncollectible accounts receivable.

- \* - Information Not Available  
\*\* - Denotes Major Program

CASH RECEIVED	BUDGETARY EXPEND- ITURES	ADJUST- MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2012			MEMO	
				(ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR	BUDGETARY RECEIVABLE	CUMULATIVE TOTAL EXPEND- ITURES
\$ 15,436,140	\$ (15,436,140)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,369,403
413,794	(413,794)	-	-	-	-	-	-	167,538,853
-	-	-	-	-	-	-	-	33,940,457
-	-	-	-	-	-	-	-	33,674
21,759	(21,759)	-	-	-	-	-	-	22,088,868
-	-	-	-	-	-	-	-	1,240,236
-	-	-	-	-	15,000	-	-	-
-	-	-	-	-	15,000	-	-	-
-	-	-	-	-	15,000	-	-	-
<u>15,871,693</u>	<u>(15,871,693)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 231,754,276</u>	<u>(229,957,508)</u>	<u>\$ (60,312)</u>	<u>\$ (76,175)</u>	<u>\$ (785,611)</u>	<u>\$ 6,479,051</u>	<u>\$ 111,951</u>	<u>\$ 19,831,484</u>	
	2,014,562							
	216,190							
	4,484,392							
	1,420,217							
	<u>15,871,693</u>							
	<u>\$ (205,950,454)</u>							

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

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**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 OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. 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 - 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.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)**

The net adjustment to reconcile from the budgetary basis to the GAAP basis is (\$3,016,505) for the General Fund and (\$2,311,053) 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	\$ 5,504,035	\$ 183,866,902	\$ 189,370,937
Special Revenue Fund	13,123,146	23,428,183	36,551,329
Capital Projects Fund	-	15,871,693	15,871,693
Food Service Fund	4,614,272	79,910	4,694,182
Total Awards and Financial Assistance	<u>\$23,241,453</u>	<u>\$ 223,246,688</u>	<u>\$ 246,488,141</u>

**NOTE 4 - 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 5 - OTHER**

Revenues and expenditures reported under the Food Distribution Program represent current year value received and current year distributions, respectively. The amount of \$2,014,562 reported as TPAF Pension Contributions, \$216,190 reported as TPAF Pension Non-Contributory Group Insurance, and \$4,484,392 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, 2012. TPAF Social Security Contributions in the amount of \$4,945,033 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, 2012. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling \$15,871,693 represent amounts paid by the SDA on behalf of the District for SDA administered facility projects for the year ended June 30, for the year ended June 30, 2012. Type I debt service payments in the amount of \$1,420,217 represent amounts paid by the City of Union City on behalf of the District for the year ended June 30, 2012.

**CITY OF UNION CITY SCHOOL DISTRICT  
NOTES TO THE SCHEDULES OF AWARDS  
AND FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**NOTE 6 – 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 7 - SCHOOLWIDE PROGRAM FUNDS**

Schoolwide programs are not separate Federal programs as defined in OMB Circular A-133; 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	\$ 3,476,474
Title I, Part A - June 30, 2011 Deferred Revenue	455,069
Title II - Part A: Teachers and Principal Training and Recruiting	326,485
Title II - Part A - June 30, 2011 Deferred Revenue	45,855
Title III - Part A: Language Instruction	325,267
Title III - Part A - June 30, 2011 Deferred Revenue	62,547
	<u>\$ 4,691,697</u>

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

*Section 1 - Summary of Auditors' Results*

Financial Statement Section

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

Federal Awards Section

- D) Internal Control over major programs:
- 1) Material weakness(es) identified?        Yes   ✓   No
- 2) Significant deficiency(ies) identified?        Yes   ✓   None reported
- E) Type of auditor's report on compliance for major program Unqualified
- F) Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 [section 510(e)]?        Yes   ✓   No
- G) Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>10.553</u>	<u>School Breakfast Program</u>
<u>10.555</u>	<u>National School Lunch Program</u>
<u>10.555</u>	<u>Food Distribution Program</u>
<u>10.582</u>	<u>Fresh Fruit and Vegetables Program</u>
<u>84.002A</u>	<u>Adult Basic Skills</u>
<u>84.010A</u>	<u>No Child Left Behind:</u>
<u>84.389</u>	<u>    Title I, Part A Basic</u>
<u>84.027</u>	<u>    Title I, Part A Basic, Recovery</u>
<u>84.173</u>	<u>IDEA, Basic</u>
<u>84.243A</u>	<u>IDEA, Preschool</u>
<u>84.410A</u>	<u>P.L. 1-1-392 (Vocational Education) - Perkins</u>
<u>93.778</u>	<u>Education Jobs Fund</u>
	<u>Special Education Medicaid Initiative (SEMI)</u>

- H) Dollar threshold used to distinguish between Type A and Type B Programs. \$698,352
- I) Auditee qualified as low-risk auditee?        Yes   ✓   No

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

*Section 1 - Summary of Auditors' Results*

State Awards Section

- J) Dollar threshold used to distinguish between Type A and Type B Programs. \$3,000,000
- 
- K) Auditee qualified as low-risk auditee? \_\_\_\_\_ Yes  No
- L) Internal Control over major programs:
- 1) Material weakness(es) identified? \_\_\_\_\_ Yes  No
- 2) Significant deficiency(ies) identified? \_\_\_\_\_ Yes  None reported
- M) Type of auditor's report on compliance for major programs: Unqualified
- 
- N) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular Letter 04-04? \_\_\_\_\_ Yes  No
- O) Identification of major programs:

<u>State Grant/Project Number(s)</u>	<u>Name of State Program</u>
12-495-034-5120-078	Equalization Aid
12-495-034-5120-089	Special Education Categorical Aid
12-495-034-5095-002	Reimbursed TPAF Social Security Contributions
12-495-034-5120-086	Preschool Education Aid

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

*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 in a Circular A-133 audit. See paragraphs 13.15 and 13.35.)

**NONE**

**CITY OF UNION CITY SCHOOL DISTRICT  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

***Section III - Federal Awards and State Financial Assistance Findings and Questioned Costs***

(This section identifies audit findings required to be reported by Section .510(a) of Circular A-133 and New Jersey OMB Circular Letter 04-04.)

**NONE**

**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, 2012**

(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 Circular A-133 [Section .315(a)(b)] and New Jersey OMB Circular 04-04.)

**STATUS OF PRIOR YEAR FINDINGS**

There were no prior year findings.