Comprehensive Annual Financial Report

of the

Union City Board of Education
Union City, New Jersey

For the Fiscal Year Ending June 30, 2010
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, 2010

Prepared by

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

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

Exhibit No.		Page
	INTRODUCTORY SECTION	
	Letter of Transmittal	1 - 5
	ASBO Certificate of Excellence	6
	Organizational Chart	7
	Roster of Officials	8
	Consultants, Independent Auditors and Advisors	9
	FINANCIAL SECTION	
	Independent Auditor's Report	10 - 11
	Required Supplementary Information - Part I	
	Management's Discussion and Analysis	12 - 24
	Basic Financial Statements	
A	**District-Wide Financial Statements:**	
A-1	Statement of Net Assets	25
A-2	Statement of Activities	26
B	**Fund Financial Statements:**	
	Governmental Funds:	
B-1	Balance Sheet	27
B-2	Statement of Revenues, Expenditures, and Changes in Fund Balance	28
B-3	Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	29
	Proprietary Funds:	
B-4	Statement of Net Assets	30
B-5	Statement of Revenues, Expenses, and Changes in Fund Net Assets	31
B-6	Statement of Cash Flows	32
	Fiduciary Funds:	
B-7	Statement of Fiduciary Net Assets	33
B-8	Statement of Changes in Fiduciary Net Assets	34

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

Exhibit No.		Page
	Notes To Basic Financial Statements	35 - 72
	Required Supplementary Information - Part II	
C	**Budgetary Comparison Schedules:**	
C-1	Budgetary Comparison Schedule - General Fund	73 - 80
C-1a	Combining Budgetary Comparison Schedule - General Fund	81 - 90
C-1b	American Recovery and Reinvestment Act - Budgetary and Actual	91 - 94
C-2	Budgetary Comparison Schedule - Special Revenue Fund	95
	Notes to Required Supplementary Information:	
C-3	Budget to GAAP Reconciliation	96
	Other Supplementary Information	
D	**School Based Budget Schedules:**	
D-1	Combining Balance Sheet	97
D-2	Blended Resource Fund 15 - Schedule of Expenditures Allocated by Resource Type - Actual	98 - 112
D-3	Blended Resource Fund 15 - Schedule of Blended Expenditures - Budget and Actual	113 - 151
E	**Special Revenue Fund:**	
E-1	Combining Schedules of Program Revenues and Expenditures Special Revenue Fund - Budgetary Basis	152 - 161
E-2	Schedule of Preschool Education Aid Expenditures - Preschool - All Programs - Budgetary Basis	162
F	**Capital Projects Fund:**	
F-1	Summary Schedule of Project Expenditures	163
F-2	Summary Schedule of Revenues, Expenditures and Changes in Fund Balance - Budgetary Basis	164
F-2a-x	Summary Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis	165 - 188

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

Exhibit No.		Page
	Other Supplementary Information (Continued)	
G	**Proprietary Funds:**	
	Enterprise Fund:	
G-1	Statement of Net Assets	189
G-2	Statement of Revenues, Expenses, and Changes in Net Assets	190
G-3	Statement of Cash Flows	191
	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	**Fiduciary Funds:**	
H-1	Combining Statement of Fiduciary Net Assets	192
H-2	Combining Statement of Changes in Fiduciary Net Assets	193
H-3	Student Activity Agency Fund Schedule of Receipts and Disbursements	194
H-4	Payroll Agency Fund Schedule of Receipts and Disbursements	195
H-4a	Other Board Agency Fund Schedule of Receipts and Disbursements	196
I	**Long-Term Debt:**	
I-1	Schedule of Serial Bonds	N/A
I-2	Schedule of Obligations Under Capital Leases	197
I-3	Budgetary Comparison Schedule - Debt Service Fund	N/A
	STATISTICAL SECTION (Unaudited)	
	Introduction to the Statistical Section (Unaudited)	
	Financial Trends:	
J-1	Net Assets by Component	198
J-2	Changes in Net Assets	199 - 200
J-3	Fund Balances, Governmental Funds	201
J-4	Changes in Fund Balance, Governmental Funds	202
J-5	General Fund Other Local Revenue by Source (NJ)	203

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

Exhibit No.		Page
	STATISTICAL SECTION (Unaudited) (Continued)	
	Revenue Capacity:	
J-6	Assessed Value and Estimated Actual Value of Taxable Property	204
J-7	Direct and Overlapping Property Taxes per $100.00 of Assessed Valuation	205
J-8	Principal Property Taxpayers	206
J-9	Property Tax Levies and Collections	207
	Debt Capacity:	
J-10	Ratios of Outstanding Debt by Type	208
J-11	Ratio of General Bonded Debt Outstanding	209
J-12	Direct and Overlapping Governmental Activities Debt	210
J-13	Legal Debt Margin Information	211
	Demographic and Economic Information:	
J-14	Demographic and Economic Statistics	212
J-15	Principal Employer	213
J-16	Full-Time Equivalent District Employees by Function/Program	214
	Operating Information:	
J-17	Operating Statistics	215
J-18	School Building Information	216 - 217
J-19	Schedule of Allowable Maintenance Expenditures by School Facility (NJ)	218
J-20	Insurance Schedule	219
	SINGLE AUDIT SECTION	
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	220 - 222
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	223 - 225
K-3	Schedule of Expenditures of Federal Awards, Schedule A	226 - 229

CITY OF UNION CITY SCHOOL DISTRICT

TABLE OF CONTENTS

Exhibit No.		Page
	SINGLE AUDIT SECTION (Continued)	
K-4	Schedule of Expenditures of State Financial Assistance, Schedule B	230 - 233
K-5	Notes to the Schedules of Awards and Financial Assistance	234 - 236
K-6	Schedule of Findings and Questioned Costs	237 - 240
K-7	Summary Schedule of Prior Audit Findings and Questioned Costs as Prepared by Management	241

INTRODUCTORY SECTION

UNION CITY BOARD OF EDUCATION
3912 BERGEN TURNPIKE
UNION CITY, N.J. 07087

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

October 14, 2010

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

Dear Board Members:

The comprehensive annual financial report of the Union City Board of Education for the fiscal year ended June 30, 2010, 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 Union City Board of Education. 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: Union City Board of Education 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 Union City Board of Education 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 2009-2010 fiscal year with an average daily enrollment of 10,214 students, (not including 1,580 in Early Childhood students), which is 4.10% 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

Fiscal Year	Student Enrollment	Percent Change
2009-2010	11,794	3.28%
2008-2009	11,419	2.41%
2007-2008	11,150	-1.49%
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%
2001-2002	10,693	2.91%
2000-2001	10,391	-2.50%

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 Board of Education are pleased that the State of New Jersey, 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.

3.) MAJOR INITIATIVES: In accordance with the CEIFA of 1996, the District committed funds in the 2009-2010 budget in the amount of $261,279,312 to be expended, in part, on the following programs:

1. Preschool Education Aid	$ 25,040,418
2. Contribution to Whole School Reform	$ 94,153,118
3. No Child Left Behind	$ 8,461,523

The New Jersey School Development Agency has provided the Union City Board of Education 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 additional funding for school construction has resulted in the scheduled groundbreaking for the new Columbus School.

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 Board of Education 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 reservations of fund balance at June 30, 2010.

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.) CASH MANAGEMENT: The investment policy of the District is guided in large part by state statute as detailed in "Notes to the Financial Statements", Note 2. The District has adopted a cash management plan which 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. The law requires governmental units to deposit public funds only in public depositories located in New Jersey, where the funds are secured in accordance with the Act.

8.) RISK MANAGEMENT: The Board carries various forms of insurance, including but not limited to general liability, automobile liability, comprehensive and collision, hazard and theft insurance on property and contents, and fidelity bonds.

9.) 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 was selected by the Board 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 and 2009. 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 seventh consecutive year and will apply for it again for fiscal year ended June 30, 2010.

10.) ACKNOWLEDGMENTS: We would like to express our appreciation to the members of the Union City 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

This Certificate of Excellence in Financial Reporting

is presented to

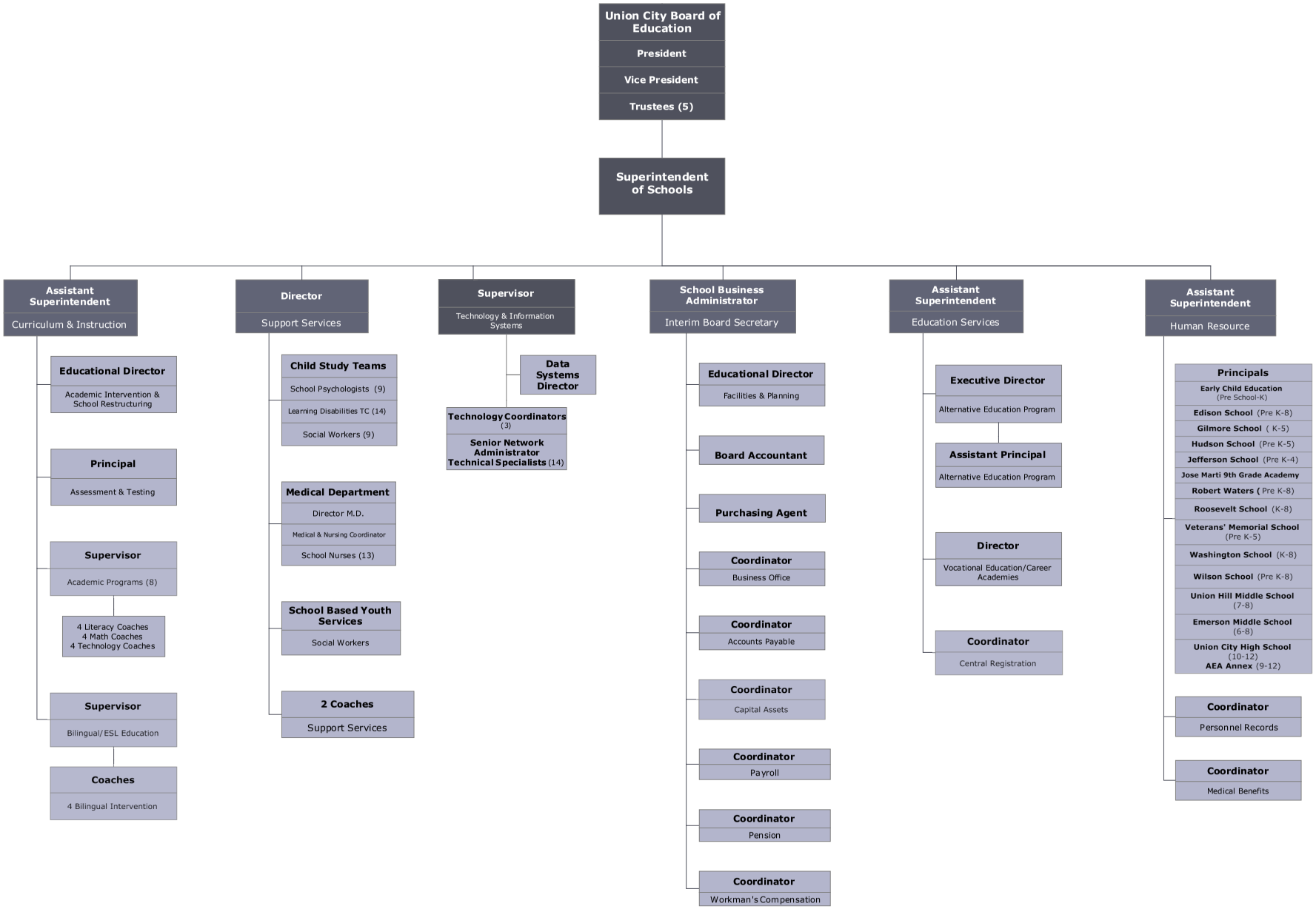
Union City Board of Education

For its Comprehensive Annual Financial Report (CAFR)
For the Fiscal Year Ended June 30, 2009
upon recommendation of the Association's Panel of Review
which has judged that the Report substantially conforms
to principles and standards of ASBO's Certificate of Excellence

President

Executive Director

JSSCO



Union City Board Of Education
Organization Chart 2009-2010

CITY OF UNION CITY BOARD OF EDUCATION
Roster of Officials
June 30, 2010

Members of the Board of Education	**Term Expires**
Jeanette Pena, President	May, 2012
Alicia Morejon, Vice President	May, 2013
Jose Mejia	May, 2013
Johnny Garces	May, 2011
Kennedy Ng	May, 2011
Carlos Vallejo	May, 2012
Pablo Cabrera	May, 2012

Other Officials

Stanley M. Sanger	Superintendent
Silvia Abbato	Assistant Superintendent
Gerald Caputo	Assistant Superintendent
Robert Fazio	Assistant Superintendent
John Ezyske, CPA (Deceased, July 19, 2010)	Treasurer
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, 18th 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
32nd Street and Bergenline Avenue
Union City, New Jersey 07087

REQUIRED SUPPLEMENTARY INFORMATION

PART I

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
Linda P. Kish, CPA, RMA
Tammy L. Zucca, CPA

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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 Board of Education 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, 2010, which collectively comprise the District's basic financial statements, as listed in the table of contents. These financial statements are the responsibility of the Union City Board of Education'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, 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 Union City Board of Education, in the County of Hudson, State of New Jersey, as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, 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 October 14, 2010, on our consideration of the Union City Board of Education'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 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 24 and pages 73 through 95, 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 Union City Board of Education'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

DONOHUE, GIRONDA & DORIA
Certified Public Accountants

Matthew A. Donohue

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

Bayonne, New Jersey
October 14, 2010

CITY OF UNION CITY SCHOOL DISTRICT
HUDSON COUNTY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

The discussion and analysis of the Union City School District's financial performance provides an overall review of the Union City School District's financial activities for the fiscal year ended June 30, 2010. The intent of this discussion and analysis is to look at the 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 Union City School District's financial performance.

Financial Highlights
Key financial highlights for fiscal years 2010 and 2009 are as follows, respectively:

- In total, net assets are $301,253,404 and $100,725,763. Net assets of governmental activities are $301,226,390 and $100,723,731. Net assets of the business-type activity, which represents food service, are $27,014 and $2,032. This reflects an increase in net assets in the amount of $200,527,641 and $3,503,603 with adjustments per valuation of capital assets of ($1,085,706) and $0.

- Total revenues accounted for $417,951,540 and $197,793,228 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 $145,717,605 and $175,894,086 and Federal and State Aid not restricted are $29,356,384 and $5,460,935. State Aid for Capital Projects of $226,824,828 not previously recognized for grant projects administered by the School Development Authority ("SDA") was recognized in 2010.

- The Union City School District continues to experience stability in student enrollment. Average Daily enrollment for the year ending June 30, 2010 was 11,794, which includes 1,580 in Early Childhood students located at various Daycare locations, and reflects a 3.28% increase from the previous year. Union City School District enrollment has increased by 1,403 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 Union City School District as a financial whole, or as an entire operating entity. The Union City Board of Education 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, 2009. Further, the School Business Administrator has received the Professional Certification of Registered School Business Officials issued by the Association of School Business Officials.

The statement of net assets and statement of activities provide information about the activities of the whole Union City School District, presenting both an aggregate view of the 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 Union City School District's most significant funds with all other non-major funds presented in total in a single column. For the Union City School District, the General Fund is the most significant fund.

Reporting the 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 Union City School District to provide programs and activities, the view of the Union City School District as a whole looks at all financial transactions and asks the question, "How did we do financially during fiscal year 2010?" The statement of net assets and the statement of activities answer's 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 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 Union City School District has improved or diminished for the 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 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 Union City School District is divided into two distinct kinds of activities:

> **Governmental Activities** - Most of the Union City School District's programs and services are reported here including instruction, support services, operation and maintenance of plant, pupil transportation, and extracurricular activities.
>
> **Business-Type Activity** - This service is provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The Food Service enterprise fund is reported as a business activity.

Reporting the Union City School District's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the Union City School District's major funds. The Union City School District uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the Union City School District's most significant funds. The Union City School District's only major governmental fund is the General Fund.

Governmental Funds

Most of the 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 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.

The Union City School District as a Whole

The perspective of the statement of net assets is of the Union City School District as a whole. Table 1 provides a summary of the Union City School District's net assets for the fiscal years 2010 and 2009, respectively.

Total assets equal $338,454,615 and $131,567,381. Total assets for Governmental Activities are $337,911,287 and $131,231,971. Total assets for Business Type Activities are $543,328 and $335,410.

Table 1
Net Assets

	Governmental Activities		Business Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Assets						
Current and Other Assets	$ 46,940,908	$ 64,040,672	$ 522,885	$ 329,306	$ 47,463,793	$ 64,369,978
Capital Assets, Net	290,970,379	67,191,299	20,443	6,104	290,990,822	67,197,403
Total Assets	$ 337,911,287	$ 131,231,971	$ 543,328	$ 335,410	$ 338,454,615	$ 131,567,381
Liabilities and Net Assets						
Liabilities:						
Current and Other Liabilities	$ 29,667,875	$ 18,222,461	$ 516,314	$ 333,378	$ 30,184,189	$ 18,555,839
Long-Term Liabilities	7,017,022	12,285,779	-	-	7,017,022	12,285,779
Total Liabilities	36,684,897	30,508,240	516,314	333,378	37,201,211	30,841,618
Net Assets:						
Invested in Capital Assets Net of Related Debt	289,228,537	65,318,589	50,840	6,104	289,279,377	65,324,693
Restricted	29,026,699	60,224,128	-	-	29,026,699	60,224,128
Unrestricted	(17,028,846)	(24,818,986)	(23,826)	(4,072)	(17,052,672)	(24,823,058)
Total Net Assets	301,226,390	100,723,731	27,014	2,032	301,253,404	100,725,763
Total Liabilities and Net Assets	$ 337,911,287	$ 131,231,971	$ 543,328	$ 335,410	$ 338,454,615	$ 131,567,381

Table 2 reflects the change in net assets for fiscal years 2010 and 2009, respectively.

Table 2
Net Assets

	Governmental Activities		Business Type Activities		Total	
	2010	2009	2010	2009	2010	2009
Revenues:						
Program Revenues:						
Charges for Services	$ -	$ -	$ 294,268	$ 239,556	$ 294,268	$ 239,556
Operating Grants	145,717,605	175,894,086	4,470,481	3,878,657	150,188,086	179,772,743
Capital Grants	226,824,828	-	16,960	-	226,841,788	-
Total Program Revenues	372,542,433	175,894,086	4,781,709	4,118,213	377,324,142	180,012,299
General Revenues:						
Property Taxes	15,418,637	15,418,637	-	-	15,418,637	15,418,637
Grants and Entitlements	29,356,384	5,460,935	-	-	29,356,384	5,460,935
Interest	229,624	699,997	-	-	229,624	699,997
Miscellaneous	404,462	319,573	-	-	404,462	319,573
Total General Revenues	45,409,107	21,899,142	-	-	45,409,107	21,899,142
Total Revenues	417,951,540	197,793,228	4,781,709	4,118,213	422,733,249	201,911,441
Function/Program Expenses:						
Instruction	92,171,810	93,995,656	-	-	92,171,810	93,995,656
Support Services:						
Pupils and Intructional Staff	71,815,475	55,695,128	-	-	71,815,475	55,695,128
General and Business Admistrative Services	16,934,249	14,794,913	-	-	16,934,249	14,794,913
Plant Operations and Maintenance	28,933,119	23,504,710	-	-	28,933,119	23,504,710
Pupil Transportation	5,687,651	4,159,689	-	-	5,687,651	4,159,689
Special Schools	2,297,989	2,480,230	-	-	2,297,989	2,480,230
Charter Schools	95,206	128,169	-	-	95,206	128,169
Food Service	-	-	4,756,727	4,162,921	4,756,727	4,162,921
Total Expenses	217,935,499	194,758,495	4,756,727	4,162,921	222,692,226	198,921,416
Excess (Deficit) Before Special Items	200,016,041	3,034,733	24,982	(44,708)	200,041,023	2,990,025
Special Items	1,572,324	513,578	-	-	1,572,324	513,578
Increase (Decrease) in Net Assets	201,588,365	3,548,311	24,982	(44,708)	201,613,347	3,503,603
Adjustment per Valuation of Capital Assets	(1,085,706)	-	-	-	(1,085,706)	-
Net Assets, Beginning of the Year	100,723,731	97,175,420	2,032	46,740	100,725,763	97,222,160
Net Assets, End of the Year	$ 301,226,390	$ 100,723,731	$ 27,014	$ 2,032	$ 301,253,404	$ 100,725,763

The total increase in Net Assets for the fiscal years 2010 and 2009 for Governmental Activities are $201,588,365 and $3,548,311. The total increase (decrease) in Net Assets for the Business-Type Activity is $24,982 and ($44,708). The total (decrease) increase in Net Assets is $201,613,347 and $3,503,603.

Governmental Activities

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

Table 3a.
Governmental Activities

	Total Cost of Services		Percent of Total	
	2010	2009	2010	2009
Instruction	$ 92,171,810	$ 93,995,656	42.30%	48.25%
Support Services:				
Pupils and Intructional Staff	71,815,475	55,695,128	32.95%	28.60%
General and Business Admistrative Services	16,934,249	14,794,913	7.77%	7.60%
Plant Operations and Maintenance	28,933,119	23,504,710	13.28%	12.07%
Pupil Transportation	5,687,651	4,159,689	2.61%	2.14%
Special Schools	2,297,989	2,480,230	1.05%	1.27%
Charter Schools	95,206	128,169	0.04%	0.07%
Total Expenses	$217,935,499	$ 194,758,495	100.00%	100.00%

Total Expenses for governmental activities for fiscal years 2010 and 2009 were $217,935,499 and $194,758,495.

The Governmental Activities in the above chart demonstrates that for fiscal years 2010 and 2009 $92,171,810 and $93,995,656 are allocated to School Based Budgets and are identified as Instruction. Additionally, Pupil and Instructional Staff activities are $71,815,475 and $55,695,128. Combined resources from Instruction and Pupil and Instructional Staff totals $163,987,285 and $149,690,784.

Together the aforementioned categories account for 75.25% of the Governmental Activities.

Pupil transportation costs reflect the cost for salaries, overtime, maintenance of fleet and contracted transportation services. The Union City Board of Education is a participant of the North Hudson Transportation Consortium with the Hudson County School of Technology.

To date Union City Board of Education has not been adversely impacted by Charter Schools. Currently the contribution to Charter Schools by the Board for fiscal years 2010 and 2009 is $95,206 and $128,169. The Board sends a total of 5 students to two Charter Schools.

Business-Type Activity

Table 3b.
Business Activities

	Total Cost of Services		Percent of Total	
	2010	2009	2010	2009
Revenue				
Charges for Services	$ 294,268	$ 239,556	6.15%	5.82%
Operating Grants	4,470,481	3,878,657	93.49%	94.18%
Capital Grants	16,960	-	0.35%	0.00%
Total Revenue	4,781,709	4,118,213	100.00%	100.00%
Function/Program Expenses				
Food Service	4,756,727	4,162,921	100.00%	100.00%
Total Expense	4,756,727	4,162,921	100.00%	100.00%
Increase (Decrease) in Net Assets	$ 24,982	$ (44,708)		

The business-type activity of the Union City School District is the food service operation. This program had revenues for the fiscal years 2010 and 2009 of $4,781,709 and $4,118,213 and expenses of $4,756,727 and $4,162,921, respectively. Total revenues were increased by $663,496 because of an increase in State and National school lunch program sources of $607,204 due to an increase of lunches served and reimbursement rates. In the fiscal year 2010 and 2009 there were no operating transfer from the Board because it is not advantageous or desirous for the Union City Board of Education to provide supplementary dollars to the Food Service Program. The Union City School District and the food service vendor studied ways to reduce the amount of general funds that need to be transferred. In 2010 the Food Service Program reflects an excess of $24,982.

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 Union City Board of Education 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.

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 96.16%. The community, as a whole, is 3.69% of the support and other revenue accounts for 0.16% of the total cost of programs for Union City School District students.

Table 4
Sources of Revenue

Fiscal Year Ended June 30,	Local Tax Levy	Other Local Revenue	Operating Grants	Capital Grants	Federal & State Aid Not Restricted	Total
2010	$ 15,418,637	$ 634,086	$ 145,717,605	$ 226,824,828	$ 29,356,384	$ 417,951,540
2009	15,418,637	1,019,570	175,894,086	-	5,460,935	197,793,228

The total revenue from all governmental sources for the fiscal years 2010 and 2009 are $417,951,540 and $197,793,228. Revenues increased by $220,158,312 due mainly to the state aid for capital projects of $226,824,828 recognized in 2010.

The Union City School District's Funds

The 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 $419,523,864 and expenditures and other financing uses of $217,935,499. The positive fund balance for the year reflects that the Union City School District was able to meet current costs.

General Fund Budgeting Highlights

The Union City School District's budget is prepared according to New Jersey law as it pertains to Abbott School Districts. During the 2009-2010 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 eleven 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 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 2010, the Union City School District amended its General Fund budget as needed. The Union City School District uses a site-based budget. The budgeting systems are designed to tightly control total site budgets, but provide flexibility for site management.

For the General Fund, final budgeted revenues and other financing sources in the amount of $207,245,310 were above original budgeted revenues and other financing sources.

On February 11, 2010, Executive Order No. 14 authorized withholding of state aid due to the state fiscal crisis. The Union City School District's aid withholding was $29,401,947, thereby reducing the 2009 excess surplus designated for the 2010-2011 District Budget $26,313,800 and the capital reserve $3,088,147. Without the withholding in state aid the General Fund revenues and other financing sources were $6,922,084 more than expenditures and other financing uses. Funds from these and other sources add to excess surplus by approximately $4,990,094. The Union City School District will allocate the excess surplus in the 2011-2012 District School Budget. At June 30, 2010 there was no excess surplus designated for subsequent year's budget. However, the District allocated $9,235,832 of unreserved fund balance to the 2010-2011 District School Budget. The allocation and projection of surplus are in compliance with New Jersey Department of Education Budgetary Guidelines. The excess surplus reflects a $15,267,733 final state aid payment for June 30, 2010, however this amount is not reflected in the Board Intergovernmental Receivable Account.

Capital Assets and Depreciation

Capital Assets

At the end of fiscal years 2010 and 2009, the Union City School District had $290,970,379 and 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.

An appraisal was performed in 2010 for the valuation of machinery and equipment. As a result, net machinery and equipment was adjusted ($1,085,706). A increase of in net capital assets is reflected from July 1, 2009 to June 30, 2010 due mainly to the state aid for capital projects of $226,824,828 recognized in 2010.

Table 5
Capital Assets and Depreciation

	Balance at June 30, 2009	Valuation Adjustment	Additions	Balance at June 30, 2010
Governmental Activites:				
Land	$ 16,999,095	$ -	$ 20,193,670	$ 37,192,765
Buildings	62,596,455	-	169,444,430	232,040,885
Improvements	45,096,340	-	40,348,224	85,444,564
Machinery & Equipment	27,904,481	(17,372,326)	2,185,033	12,717,188
Total at Historical Cost	152,596,371	(17,372,326)	232,171,357	367,395,402
Less: Accumulated Depreciation:				
Buildings	(38,734,084)	-	(2,236,771)	(40,970,855)
Improvements	(24,641,708)	-	(3,263,521)	(27,905,229)
Machinery & Equipment	(22,029,280)	16,286,620	(1,806,279)	(7,548,939)
Total Accumulated Depreciation	(85,405,072)	16,286,620	(7,306,571)	(76,425,023)
Captial Assets, Net	$ 67,191,299	$ (1,085,706)	$ 224,864,786	$ 290,970,379

Table 5 (Continued)
Capital Assets and Depreciation

Business Type Activities:				
Machinery & Equipment	$ 30,460	$ -	$ 20,380	$ 50,840
Total at Historical Cost	30,460	-	20,380	50,840
Less: Accumulated Depreciation:				
Machinery & Equipment	(24,356)	-	(6,041)	(30,397)
Total Accumulated Depreciation	(24,356)	-	(6,041)	(30,397)
Capital Assets, Net	$ 6,104	$ -	$ 14,339	$ 20,443

Depreciation expense was charged to Governmental Activities as follows:

Instruction:	
Regular	$ 1,965,130
Special Education	321,800
Other Special Education	405,803
Vocational Education	9,160
Other Instruction	144,580
Total Instruction	2,846,473
Support Services:	
Tution	365,132
Student & Instruction Related Services	2,210,463
School Administrative Services	308,177
General & Business Administrative Services	256,888
Operation & Maintenance of Plant	1,044,409
Pupil Transportation	206,101
Special Schools	68,928
Total Support Services	4,460,098
Total Depreciation Expense	$ 7,306,571

Debt

At June 30, 2010 and 2009, the Union City School District had 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.

The following is a summary of changes in long-term debt for the fiscal year ending June 30, 2010:

Table 6
Changes in Long-Term Debt

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010
Governmental Activities:				
Capital Lease Obligations	$ 1,872,710	$ 755,041	$ (885,909)	$ 1,741,842
Compensated Absences	18,208,945	3,441,273	(3,708,347)	17,941,871
	$ 20,081,655	$ 4,196,314	$ (4,594,256)	$ 19,683,713

Current Issues

The Union City Board of Education has been and continues to utilize sound accounting practices in the state of a declining economy and uncertainty in state funding. The Union City Board of Education continues to see an increase in pupil enrollment. Fiscal 2010 has revealed another increase in student population. The opening of the new Union City High School allowed for student population 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 is being constructed at the site of the demolished Columbus School. This new 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. A Central Storage and Receiving Center is being discussed to provide for such controls of custodial, maintenance, technology, athletic, food service and record management.

Fortunately, the Union City Board of Education 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 Union City Board of Education continues to deploy methods and has increased efforts to assure fiscal congruency, while maintaining the school district fiscal solvency.

Contacting the 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 Union City School District's finances. Also, to reflect the 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, Union City School District, 3912 Bergen Turnpike, Union City, New Jersey 07087 or mailto:adragona@union-city.k12.nj.us.

BASIC FINANCIAL STATEMENTS

DISTRICT-WIDE FINANCIAL STATEMENTS

Exhibit A-1

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Assets
June 30, 2010

	Governmental Activities	Business-type Activities	Totals
ASSETS			
Cash and cash equivalents	$ 3,798,210	$ 155,990	$ 3,954,200
Interfund receivable	219,081	-	219,081
Receivables, net	18,842,012	332,984	19,174,996
Inventory	-	33,911	33,911
Restricted assets:			
Cash and cash equivalents	128,996	-	128,996
Capital reserve account - cash	23,952,609	-	23,952,609
Capital assets, net			
Depreciable	253,777,614	20,443	253,798,057
Non-depreciable	37,192,765	-	37,192,765
Total Assets	337,911,287	543,328	338,454,615
LIABILITIES			
Cash overdraft	11,459,016	-	11,459,016
Interfund payable	-	219,081	219,081
Accounts payable	-	297,233	297,233
Payable to state government	221,524	-	221,524
Payable to federal government	608,604	-	608,604
Due to other entities	11,633	-	11,633
Deferred revenue	4,700,407	-	4,700,407
Noncurrent liabilities			
Due within one year	12,666,691	-	12,666,691
Due beyond one year	7,017,022	-	7,017,022
Total Liabilities	36,684,897	516,314	37,201,211
NET ASSETS			
Invested in capital assets, net of related debt	289,228,537	50,840	289,279,377
Restricted for:			
Capital projects	24,036,605	-	24,036,605
Other purposes	4,990,094	-	4,990,094
Unrestricted	(17,028,846)	(23,826)	(17,052,672)
Total Net Assets	$ 301,226,390	$ 27,014	$ 301,253,404

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

Exhibit A-2

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Activities
for the Fiscal Year Ended June 30, 2010

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-type Activities	Net (Expense) Revenue and Changes in Net Assets: Total
Governmental activities:							
Instruction:							
Regular	$ 63,335,112	$ -	$ 38,723,271	$ -	$ (24,611,841)	$ -	$ (24,611,841)
Special education	10,726,982	-	6,183,873	-	(4,543,109)	-	(4,543,109)
Other special instruction	13,296,230	-	7,798,118	-	(5,498,112)	-	(5,498,112)
Vocational	285,731	-	176,029	-	(109,702)	-	(109,702)
Other instruction	4,527,755	-	2,778,327	-	(1,749,428)	-	(1,749,428)
Support services:							
Tuition	8,558,472	-	7,016,566	-	(1,541,906)	-	(1,541,906)
Student & instruction related services	63,257,003	-	46,746,264	-	(16,510,739)	-	(16,510,739)
School administrative services	7,223,495	-	5,922,100	-	(1,301,395)	-	(1,301,395)
General and business administrative services	9,710,754	-	4,936,504	-	(4,774,250)	-	(4,774,250)
Plant operations and maintenance	28,933,119	-	20,069,916	226,824,828	217,961,625	-	217,961,625
Pupil transportation	5,687,651	-	3,960,544	-	(1,727,107)	-	(1,727,107)
Special schools	2,297,989	-	1,324,561	-	(973,428)	-	(973,428)
Charter schools	95,206	-	81,532	-	(13,674)	-	(13,674)
Total governmental activities	217,935,499	-	145,717,605	226,824,828	154,606,934	-	154,606,934
Business-type activities:							
Food service	4,756,727	294,268	4,470,481	16,960	-	24,982	24,982
Total business-type activities	4,756,727	294,268	4,470,481	16,960	-	24,982	24,982
Total primary government	$ 222,692,226	$ 294,268	$ 150,188,086	$ 226,841,788	$ 154,606,934	$ 24,982	$ 154,631,916
General revenues:							
Property taxes, levied for general purpose, net					$ 15,418,637	$ -	$ 15,418,637
Investment earnings					229,624	-	229,624
Miscellaneous income					404,462	-	404,462
Federal and state aid not restricted					29,356,384	-	29,356,384
Special item - due from special revenue					1,572,324	-	1,572,324
Total general revenues, special items and transfers					46,981,431	-	46,981,431
Change in Net Assets					201,588,365	24,982	201,613,347
Adjustment per valuation of capital assets					(1,085,706)	-	(1,085,706)
Net Assets-beginning					100,723,731	2,032	100,725,763
Net Assets-ending					$ 301,226,390	$ 27,014	$ 301,253,404

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

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS

Exhibit B-1

CITY OF UNION CITY SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2010

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 3,798,210	$ -	$ 128,996	$ 3,927,206
Interfund receivable	958,103	-	-	958,103
Intergovernmental receivable	3,574,716	15,267,296	-	18,842,012
Restricted cash and cash equivalents	23,952,609	-	-	23,952,609
Total assets	$ 32,283,638	$ 15,267,296	$ 128,996	$ 47,679,930
LIABILITIES AND FUND BALANCES				
Liabilities:				
Cash overdraft	$ -	$ 11,459,016	$ -	$ 11,459,016
Interfund payable	-	739,022	-	739,022
Payable to state government	-	221,524	-	221,524
Payable to federal government	-	608,604	-	608,604
Due to other entities	11,633	-	-	11,633
Deferred revenue	-	4,655,407	45,000	4,700,407
Total liabilities	11,633	17,683,573	45,000	17,740,206
Fund Balances:				
Reserved for:				
Encumbrances	5,802,011	-	-	5,802,011
Capital reserve account	23,952,609	-	-	23,952,609
Excess surplus	4,990,094	-	-	4,990,094
Unreserved:				
General fund:				
Designated for subsequent year's expenditures	9,235,832	-	-	9,235,832
Undesignated	(11,708,541)	-	-	(11,708,541)
Special revenue fund	-	(2,416,277)	-	(2,416,277)
Capital projects fund	-	-	83,996	83,996
Total fund balances	32,272,005	(2,416,277)	83,996	29,939,724
Total liabilities and fund balances	$ 32,283,638	$ 15,267,296	$ 128,996	

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 $367,395,402, and the accumulated depreciation is $76,425,023 (See Note 5).	290,970,379
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).	(19,683,713)
Net assets of governmental activities	$ 301,226,390

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

Exhibit B-2

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
for the Fiscal Year Ended June 30, 2010

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
REVENUES:				
Local tax levy	$ 15,418,637	$ -	$ -	$ 15,418,637
Interest earned	229,624	-	-	229,624
Miscellaneous	404,462	-	-	404,462
State sources	109,309,474	23,141,776	226,824,828	359,276,078
Federal sources	26,592,389	16,030,350	-	42,622,739
Total revenues	151,954,586	39,172,126	226,824,828	417,951,540
EXPENDITURES:				
Current:				
Regular instruction	37,410,235	6,686,108	-	44,096,343
Special education instruction	7,220,993	-	-	7,220,993
Other special instruction	9,105,970	-	-	9,105,970
Vocational education	205,552	-	-	205,552
Other instruction	3,244,291	-	-	3,244,291
Support services and undistributed costs:				
Tuition	8,193,340	-	-	8,193,340
Student & instruction related services	19,879,439	29,722,024	-	49,601,463
School administrative services	6,915,318	-	-	6,915,318
Other administrative services	5,764,424	-	-	5,764,424
Operation and maintenance of plant services	23,435,916	-	-	23,435,916
Student transportation	4,624,782	-	-	4,624,782
Employee benefits	47,731,605	-	-	47,731,605
Special schools	1,546,708			1,546,708
Charter school	95,206	-	-	95,206
Capital outlay	5,310,262	36,267	226,824,828	232,171,357
Total expenditures	180,684,041	36,444,399	226,824,828	443,953,268
Excess (Deficiency) of revenues over expenditures	(28,729,455)	2,727,727	-	(26,001,728)
OTHER FINANCING SOURCES (USES):				
Due from special revenue fund	1,572,324	-	-	1,572,324
Capital lease (Non-budgeted)	755,041	-	-	755,041
Contribution to school based budgeting	3,795,124	(3,795,124)	-	-
Total other financing sources (uses)	6,122,489	(3,795,124)	-	2,327,365
Net changes in fund balance	(22,606,966)	(1,067,397)	-	(23,674,363)
Fund balances - July 1	54,878,971	(1,348,880)	83,996	53,614,087
Fund balances - June 30	$ 32,272,005	$ (2,416,277)	$ 83,996	$ 29,939,724

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

Exhibit B-3

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, 2010

Total net change in fund balances - governmental funds (from B-2)		$ (23,674,363)
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	$ (7,306,571)	
Capital outlays	232,171,357	$ 224,864,786
Repayment of bond principal and 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	(755,041)	
Cancellation of capital lease	249,215	
Payment of capital leases	636,694	130,868
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	(3,441,273)	
Payment of compensated absences	3,708,347	267,074
Change in net assets of governmental activities		$ 201,588,365

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

PROPRIETARY FUND

Exhibit B-4

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Net Assets
Proprietary Fund
June 30, 2010

	Business-type Activities- Enterprise Fund Food Service
ASSETS	
Current assets:	
Cash and cash equivalents	$ 155,990
Intergovernmental receivable	332,984
Inventory	33,911
Total current assets	522,885
Noncurrent assets:	
Equipment	50,840
Less: accumulated depreciation	(30,397)
Total noncurrent assets	20,443
Total assets	$ 543,328
LIABILITIES	
Current liabilities:	
Interfund payable	$ 219,081
Accounts payable	297,233
Total current liabilities	516,314
NET ASSETS:	
Invested in capital assets net of related debt	20,443
Unrestricted	6,571
Total net assets	27,014

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

Exhibit B-5

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, 2010

	Business-type Activities- Enterprise Fund Food Service
OPERATING REVENUES:	
Charges for services:	
Daily sales - reimbursable programs	$ 138,910
Daily sales - non-reimbursable programs	134,261
Special functions	21,097
Total operating revenues	294,268
OPERATING EXPENSES:	
Cost of sales	2,123,627
Salaries and wages	1,445,679
Employee benefits	254,857
Supplies and materials	74,306
Insurance - Other	246,862
Uniforms	19,393
Training	219
Miscellaneous	57,154
Management fees	325,616
Commodities	202,973
Depreciation Expense	6,041
Total operating expenses	4,756,727
Operating (loss)	(4,462,459)
NONOPERATING REVENUES:	
State sources:	
State school lunch program	137,849
School breakfast program	26,794
Federal sources:	
School breakfast program	442,545
National school lunch program	3,627,077
Food distribution program	202,973
Fresh fruit and vegetables program	33,243
ARRA - national school lunch program equipment	16,960
Total nonoperating revenues	4,487,441
Change in net assets	24,982
Total net assets - beginning	2,032
Total net assets - ending	$ 27,014

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

Exhibit B-6

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Cash Flows
Proprietary Fund
for the Fiscal Year Ended June 30, 2010

	Business-type Activities- Enterprise Fund Food Service
Cash flows from operating activities	
Receipts from customers	$ 294,268
Payments to employees	(1,445,679)
Payments for employee benefits	(254,857)
Payments to suppliers	(2,633,308)
Net cash (used for) operating activities	(4,039,576)
Cash flows from non-capital financing activities	
State sources	162,140
Federal sources	4,013,150
Net cash provided by non-capital financing activities	4,175,290
Cash flows from capital and related financing activities:	
Acquisition of Assets	(20,380)
Net cash (used for) capital and related financing activities	(20,380)
Net increase in cash and cash equivalents	115,334
Balance - beginning of the year	40,656
Balance - end of the year	$ 155,990
Reconciliation of operating (loss) to net cash (used for) operating activities:	
Operating (loss)	$ (4,462,459)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	6,041
Food distribution program	202,973
Fresh fruit program	33,243
(Increase) in inventories	(2,310)
Increase in interfund payable	219,081
(Decrease) in accounts payable	(36,145)
Total adjustments	422,883
Net cash (used for) operating activities	$ (4,039,576)

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

FIDUCIARY FUNDS

Exhibit B-7

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2010

	Expendable Trust Funds		
	Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Agency Funds
ASSETS			
Cash and cash equivalents	$ 387,851	$ 576,435	$ 4,764,273
Total assets	$ 387,851	$ 576,435	$ 4,764,273
LIABILITIES			
Accounts payable	$ -	$ -	$ 77,053
Payroll deductions and withholdings	-	-	4,488,652
Due to student groups	-	-	198,568
Total liabilities	-	-	$ 4,764,273
NET ASSETS			
Reserved for scholarships	$ 387,851		
Held in trust for unemployment claims and other purposes		$ 576,435	

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

Exhibit B-8

CITY OF UNION CITY SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
for the Fiscal Year Ended June 30, 2010

	Scholarship Trust Funds	Unemployment Compensation Trust Fund
Additions:		
Local sources:		
Contributions	$ 48,151	$ 71,621
Interest on investment	12,693	-
Total additions	60,844	71,621
Deductions:		
Unemployment claims	-	404,938
Administrative expenses	824	-
Total deductions	824	404,938
Change in net assets	60,020	(333,317)
Net assets - beginning of the year	327,831	909,752
Net assets - end of the year	$ 387,851	$ 576,435

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 FINANICAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Board of Education (Board) of City of Union City School District (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 Board's overall financial position and results of operations.

- Financial statements prepared using full accrual accounting for all of the Board'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 Board 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 Board's accounting policies are described below.

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, 2010 of 11,794 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 - District-Wide Statements:

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basic Financial Statements - Government -Wide Statements (Continued):

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.

In the district-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 Board's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Board first utilizes restricted resources to finance qualifying activities.

The district-wide Statement of Activities reports both the gross and net cost of each of the Board'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 Board 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 district-wide focus is more on the sustainability of the Board as an entity and the change in the Board's net assets resulting from the current year's activities.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Basic Financial Statements - Fund Financial Statements:

The financial transactions of the Board 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.

The following fund types are used by the Board:

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 Board:

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

1. GOVERNMENTAL FUNDS (Continued)

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.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

2. PROPRIETARY FUND (Continued)

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.

The estimated useful lives are as follows:

Food Service Fund:	
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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

3. FIDUCIARY FUNDS (Continued)

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:

Emerson High School Scholarship Fund
Union Hill 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 board activity fund.

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 Board considers all governmental and business-type activities to be major.

The Board'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 district-wide statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 district-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.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Basis of Accounting

In the district-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.

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.

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 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 $6,749,941. These appropriations were an adjustment made for prior year encumbrances. Proper approval was obtained for the additional appropriation.

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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets/Budgetary Control (Continued):

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

	2009 - 2010
Total Revenues (Budgetary Basis)	$ 41,189,170
Adjustments:	
Add: Prior Year Encumbrances	994,074
Less: Current Year Encumbrances	(1,943,721)
Adjust for State Aid Payment Recognize for GAAP Statements in the Current Year, Previously Recognized for Budgetary Purposes	1,348,880
Adjust for State Aid Payment Not Recognized for GAAP Purpose until the Subsequent Year	(2,416,277)
Total Revenues (GAAP) Basis	$ 39,172,126
Total Expenditures (Budgetary Basis)	$ 41,189,170
Adjustments:	
Add: Prior Year Encumbrances	994,074
Less: Current Year Encumbrances	(1,943,721)
Net Transfers (outflows) to General Fund	(3,795,124)
Total Expenditures (GAAP Basis)	$ 36,444,399

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 reservations of fund balances at fiscal year end as they do not constitute expenditures or liabilities but rather commitments related to unperformed contracts for goods and services. Open encumbrances in the Special Revenue Fund, for which the District has received advances, are reflected in the balance sheet as 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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 lst 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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

I. Receivables and Payables (Continued):

Tuition Receivable – For the year ending June 30, 2010, 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 2009 - 2010 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, 2010.

K. Restricted Assets:

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

L. Capital Assets:

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

District-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.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

L. Capital Assets (Continued):

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net 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 district-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.

The liability for these compensated absences is recorded as long-term debt in the district-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.

O. Deferred Revenue:

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

P. 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 district-wide or fund financial statements.

All long-term debt to be paid from governmental and business-type resources are reported as liabilities in the district-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 district-wide statements.

Q. Equity Classifications:

District-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.

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Q. Equity Classifications (Continued):

Fund Statements

Governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved. Reservations are created to either (1) satisfy legal covenants that require a portion of the fund balance to be segregated or (2) identify the portion of the fund balance that is appropriated for future expenditures. Proprietary fund equity is classified the same as in the district-wide statements.

Reserved for Encumbrances - This reserve 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.

Reserved for Excess Surplus - Designated for Subsequent Year's Budget - This reserve was created to represent the June 30, 2009 audited excess surplus that will be appropriated in the 2010-2011 original budget certified for taxes.

Reserved for Excess Surplus - This reserve was created to represent the June 30, 2010 audited excess surplus that is required to be appropriated in the 2011-2012 original budget certified for taxes.

Reserved for Capital Reserve Account - This reserve was created by the District to fund future capital expenditures (See Note 2.)

Unreserved - Designated for Subsequent Year's Budget - This designation was created to dedicate the portion of fund balance appropriated in the adopted 2010-2011 District budget certified for taxes.

R. Operating and Nonoperating Revenue:

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

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

S. Expenditures/Expenses:

In the district-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.

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, 2010, none of the District's bank balances totaling $28,315,577 was exposed to custodial credit risk.

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

As of June 30, 2010, the District's deposits and investments are summarized as follows:

	Book Balance
Insured - FDIC	$ 250,000
Insured - GUDPA	14,847,798
NJ Cash Management	5,395,217
MBIA	1,812,333
	$ 22,305,348
Reconciliation to Government-Wide Statement of Net Assets:	
Unrestricted Cash	$ 3,954,200
Restricted Cash	24,081,605
Trust and Agency Fund Cash (Not Included in Government-Wide Statement)	5,728,559
Cash overdraft	(11,459,016)
	$ 22,305,348

As of June 30, 2010, 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.

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.

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

New Jersey Cash Management Fund and MBIA Class Fund (Continued):

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, 2010, the District had $5,395,217 on deposit with the New Jersey Cash Management Fund, and $1,812,333 with the MBIA Fund.

NOTE 3. DEPOSIT AND INVESTMENT RISK

As of June 30, 2010, the District had the following investment:

	Maturities	Value
MBIA Government Investment Pool	4 ½ Months Average	$ 1,812,333

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.

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.

NOTE 3. DEPOSIT AND INVESTMENT RISK (Continued)

At June 30, 2010 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, 2010 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, 2010 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, 2010, 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, 2010 the District did not have any investments which would expose it to interest rate risk.

NOTE 4. CAPITAL RESERVE ACCOUNT

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

Funds placed in the capital reserve account are 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.

NOTE 4. CAPITAL RESERVE ACCOUNT (Continued)

The activity of the capital reserve for the July 1, 2009 to June 30, 2010 fiscal year is as follows:

Beginning balance, July 1, 2009	$ 12,000,000
Deposits:	
Interest earnings	40,756
Approved by Board Resolution - June 24, 2010	15,000,000
Total Deposits	15,040,756
Withdrawals:	
Local Share of 2009-2010 District Budget	(3,088,147)
Total Withdrawals	(3,088,147)
Ending balance, June 30, 2010	$ 23,952,609

$3,500,000 of the capital reserve has been reserved for the local share of the 2010-2011 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 Board 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.

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.

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

Capital asset activity for the year ended June 30, 2010, was as follows:

	Balance at July1, 2009	Valuation Adjustment	Additions	Balance at June 30, 2010
Governmental Activities:				
Non-Depreciable:				
Land	$ 16,999,095	$ -	$ 20,193,670	$ 37,192,765
Depreciable:				
Buildings	62,596,455	-	169,444,430	232,040,885
Improvements	45,096,340	-	40,348,224	85,444,564
Machinery & Equipment	27,904,481	(17,372,326)	2,185,033	12,717,188
Total at Historical Cost	135,597,276	(17,372,326)	211,977,687	330,202,637
Less: Accumulated Depreciation:				
Buildings	(38,734,084)	-	(2,236,771)	(40,970,855)
Improvements	(24,641,708)	-	(3,263,521)	(27,905,229)
Machinery & Equipment	(22,029,280)	16,286,620	(1,806,279)	(7,548,939)
Total Accumulated Depreciation	(85,405,072)	16,286,620	(7,306,571) *	(76,425,023)
Depreciable Capital Assets, Net	50,192,204	(1,085,706)	204,671,116	253,777,614
Governmental Activities Capital Assets, Net	$ 67,191,299	$ (1,085,706)	$ 224,864,786	$ 290,970,379
Business-type Activities				
Depreciable:				
Machinery & Equipment	$ 30,460	$ -	$ 20,380	$ 50,840
Total at Historical Cost	30,460	-	20,380	50,840
Less: Accumulated Depreciation:				
Machinery & Equipment	(24,356)	-	(6,041)	(30,397)
Total Accumulated Depreciation	(24,356)	-	(6,041)	(30,397)
Business-type Activites Capital Assets, Net	$ 6,104	$ -	$ 14,339	$ 20,443

In 2010 the Board had an appraisal performed to value machinery and equipment and its accumulated depreciation as of June 30, 2010. As a result of the appraisal capital assets and accumulated depreciation has been adjusted per valuation.

NOTE 5. CAPITAL ASSETS AND DEPRECIATION (Continued)

* Depreciation expense was charged to Governmental Activities as follows:

Instruction:	
Regular	$ 1,965,130
Special Education	321,800
Other Special Education	405,803
Vocational Education	9,160
Other Instruction	144,580
Total Instruction	2,846,473
Support Services:	
Tuition	365,132
Student & Instruction Related Services	2,210,463
School Administrative Services	308,177
General & Business Administrative Services	256,888
Operation & Maintenance of Plant	1,044,409
Pupil Transportation	206,101
Special Schools	68,928
Total Support Services	4,460,098
Total Depreciation Expense	$ 7,306,571

NOTE 6. LONG-TERM DEBT

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

Governmental Activities

As of June 30, 2010, the governmental long-term debt of the Board consisted of the following:

Accrued Compensation Absences:	
Current Portion	$ 12,001,216
Noncurrent Portion	5,940,655
Capital Lease Obligation:	
Current Portion	665,475
Noncurrent Portion	1,076,367
Total Governmental Activity Debt	$ 19,683,713

Business-type Activity

As of June 30, 2010, 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, 2010:

	Balance June 30, 2009	Additions	Deductions	Balance June 30, 2010	Amounts Due Within One Year	Long-Term Portion
Governmental Activities:						
Capital Lease Obligations	$ 1,872,710	$ 755,041	$ (885,909)	$ 1,741,842	$ 665,475	$ 1,076,367
Compensated Absences	18,208,945	3,441,273	(3,708,347)	17,941,871	12,001,216	5,940,655
	$ 20,081,655	$ 4,196,314	$ (4,594,256)	$ 19,683,713	$ 12,666,691	$ 7,017,022

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 Board are general obligation bonds. Retirement of Type I Bonds and interest payments are made in the operating budget of the City.

NOTE 6. LONG-TERM DEBT (Continued)

B. Bonds Authorized But Not Issued:

As of June 30, 2010, the District had no authorized, but not issued, bonds.

C. Capital Leases:

The Board 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, 2010:

Year Ending	
June 30, 2011	$ 726,499
June 30, 2012	356,233
June 30, 2013	356,234
June 30, 2014	323,083
June 30, 2015	135,568
Total Minimum Lease Payments	1,897,617
Less: Amount Representing Interest	155,775
Present Value of Net Minimum Lease Payments	$ 1,741,842

NOTE 7. OPERATING LEASES

The District has commitments to lease certain office, garage space, theater, public library and schools under operating leases that expire through the year 2012. Total operating lease payments made during the year ended June 30, 2010 were . Future minimum lease payments are as follows:

Year Ending	
June 30, 2011	$ 312,610
June 30, 2012	312,610

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.

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:

P.L. 2009, c.19, effective March 17, 2009 provides an option for local employers to contribute 50 percent of the normal and accrued liability contribution amounts certified by the PERS for payments due in State fiscal year 2009. This law also provides that a local employer may pay 100 percent of the required contribution. Such an employer will be credited with the full payment and any such amounts will not be included in their unfunded liability. The actuaries for PERS will determine the unfunded liability of those retirement systems, by employer, for the reduced normal and accrued liability contributions provided under this law. This unfunded liability will be paid by the employer in level annual payments over a period of 15 years beginning with the payments due in the State fiscal year ending June 30, 2012 and will be adjusted by the rate of return on the actuarial value of assets.

NOTE 8. PENSION PLANS (Continued)

E. Significant Legislation (Continued):

P.L. 2008, c.89, effective November 1, 2008, increased the TPAF and PERS eligibility age for unreduced benefits from age 60 to age 62 for members hired on or after November 1, 2008; changed the early retirement provisions; increased the minimum annual compensation required for membership eligibility for new members on or after the effective date of this law.

P.L. 2007, c.103, certain parts effective July 1, 2007, provided for the following: changed contribution rates of TPAF and PERS to 5.5 percent of annual compensation; imposed an annual maximum wage contribution base and a new retirement age to new employees; implemented changes to State Health Benefits Program (SHBP) which included the creation of the School Employees' Health Benefit Program (SEHBP) and established an employee contribution of 1.5 percent of the employee's base salary.

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 5.0%, respectfully, of employees' annual compensation, as defined. 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, 2010, 2009 and 2008 the District was required to contribute for PERS and the State of New Jersey was required to contribute for TPAF for normal pension contributions including 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
June 30, 2010	$ 1,980,953	$ 222,533
June 30, 2009	1,398,572	208,855
June 30, 2008	434,566	4,867,827

NOTE 8. PENSION PLANS (Continued)

During the fiscal year ended June 30, 2010, the State of New Jersey contributed $222,533 to the TPAF for non-contributory group insurance and $4,179,475 for post-retirement benefits on behalf of the District. Also, in accordance with N.J.S.A. 18A:66-66, the State of New Jersey reimbursed the District $4,642,355 during the year ended June 30, 2010, 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.

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, 2008, there were 80,181 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.

NOTE 9. POST-RETIREMENT BENEFITS (Continued)

The State made post-retirement (PRM) contributions of $1.38 billion for the fiscal year 2009 and $3.22 million for fiscal year 2008.

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 $116.9 million toward Chapter 126 benefits for 13,320 eligible retired members in fiscal year 2009.

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, 2010, 2009 and 2008 were $4,179,475, $3,984,433 and $3,650,215, 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, 2009, the most recent actuarial valuation date, the State had a $10 billion unfunded actuarial accrued liability for other postemployment benefits (OPEB) for local and $36.3 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.

NOTE 9. POST-RETIREMENT BENEFITS (Continued)

Actuarial Methods and Assumptions

In the June 30, 2009, 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.

The State Health Benefits Commission is the executive body established by the stature 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 www.state.nj.us/treasury/pensions/gasb-43-sept2008.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 district-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.

NOTE 11. 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 2010.

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.

D. Contingent Liabilities

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 Board's Attorney the potential claims against the District not covered by insurance policies would not materially affect the financial condition of the District.

E. Federal and State Awards

The Board 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 Board may be required to reimburse the grantor government. As of June 30, 2010, significant amounts of grant expenditures have not been audited by the various grantor agencies but the Board 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.

NOTE 12. INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet of the governmental fund financial statement at June 30, 2010:

	Interfund Receivable	Interfund Payable
Governmental Funds		
General	$ 958,103	$ -
Special Revenue	-	739,022
Proprietary Fund		
Food Service	-	219,081
Total	$ 958,103	$ 958,103

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 $5,367,448 to the general fund during the fiscal year ended June 2010 as a contribution to school based budgeting and various reprogramming and cancellations of funds.

NOTE 13. DEFERRED COMPENSATION

The Board 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

NOTE 14. INVENTORY

Inventory in the Food Service Fund at June 30, 2010, consisted of the following:

Food and Supplies	$ 33,911

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 15. FUND BALANCE APPROPRIATED

Fund Statements:

General Fund - Of the $32,272,005 General Fund fund balance at June 30, 2010, $5,802,011 is reserved for encumbrances; $23,952,609 has been reserved in the capital reserve account; $4,990,094 is reserved as excess surplus in accordance with N.J.S.A. 18A:7F-7; $9,235,832 of unreserved fund balance has been appropriated and included as anticipated revenue for the year ending June 30, 2011; and ($11,708,541) is unreserved and undesignated.

Special Revenue Fund - The ($2,416,277) Special Revenue Fund deficit fund balance at June 30, 2010 is unreserved and designated.

Capital Projects Fund – Of the $83,996 Capital Projects Fund fund balance at June 30, 2010, $83,996 is unreserved and undesignated.

The total Governmental Funds fund balance is $29,939,724.

NOTE 15. FUND BALANCE APPROPRIATED (Continued)

District-Wide Statements:

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

	Governmental Activities	Business-Type Activities	Total
Fund Balance/Net Assets	$ 29,939,724	$ 27,014	$ 29,966,738
Add: Capital Assets, Net of Accumulated Depreciation	290,970,379	-	290,970,379
Less: Long-Term Liabilities	(19,683,713)	-	(19,683,713)
Total Net Assets	$ 301,226,390	$ 27,014	$ 301,253,404

NOTE 16. DEFICIT FUND BALANCES

The District has a deficit fund balance of ($2,416,277) in the Special Revenue Fund as of June 30, 2010 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 ($14,124,818) is less than the last two state aid payments.

NOTE 17. CALCULATION OF EXCESS SURPLUS

In accordance with N.J.S.A. 18A:7F-7, as amended by P.L. 2004, c.73 (S1701), the designation for Reserved Fund Balance - 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 years' budget.

On February 11, 2010, Executive Order No. 14 authorized withholding of state aid due to the state fiscal crisis. As a result the District was withheld $29,401,947 in state aid, reducing the 2009 excess surplus designated for the 2010-2011 District Budget $26,313,800 and the capital reserve $3,088,147. The excess surplus balance for the year ended June 30, 2010 is $4,990,094 and there is no excess surplus designated for the June 30, 2011 budget.

NOTE 18. EDUCATION FACILITIES CONSTRUCTION AND FINANCING ACT

The Board 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 2010, the Board obtained $62,526,281 in approvals from the SDA for various projects. There was $226,824,828 in project expenditures reported during fiscal 2010.

NOTE 19. LITIGATION

The District is a defendant in several legal proceedings that are in various states of litigation. It is believed that the outcome, or exposure to the District, from such litigation is either unknown or potential losses, if any, would not be material to the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

PART II

Exhibit C-1

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES:					
Local sources:					
Local tax levy	$ 15,418,637	$ -	$ 15,418,637	$ 15,418,637	$ -
Interest earned	-	-	-	229,624	229,624
Miscellaneous	600,000	-	600,000	404,462	(195,538)
Total - local sources	16,018,637	-	16,018,637	16,052,723	34,086
Federal sources:					
American Recovery Reinvestment Act:					
Education Stabilization Fund	-	25,203,226	25,203,226	25,203,226	-
Government Services Fund	-	975,655	975,655	975,655	-
Special Education Medicare Reimbursement Initiative	401,515	-	401,515	413,508	11,993
Total - federal sources	401,515	26,178,881	26,580,396	26,592,389	11,993
State sources:					
Equalization aid	144,279,131	(26,178,881)	118,100,250	94,096,187	(24,004,063)
Transportation aid	774,874	-	774,874	-	(774,874)
Special education categorical aid	5,610,403	-	5,610,403	5,610,403	-
Security aid	4,623,010	-	4,623,010	-	(4,623,010)
Adult Education	-	-	-	194,641	194,641
Extraordinary aid	454,792	-	454,792	490,989	36,197
On-behalf TPAF non-contributory group insurance (non-budgeted)	-	-	-	222,533	- 222,533
On-behalf TPAF post-retirement medical contributions (non-budgeted)	-	-	-	4,179,475	4,179,475
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	4,642,355	4,642,355
Total - state sources	155,742,210	(26,178,881)	129,563,329	109,436,583	(20,126,746)
Total revenues	172,162,362	-	172,162,362	152,081,695	(20,080,667)
EXPENDITURES -					
CURRENT EXPENSE:					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	2,807,286	3,500	2,810,786	1,818,410	992,376
Grades 1-5	14,921,946	(474,871)	14,447,075	11,989,967	2,457,108
Grades 6-8	8,407,348	369,573	8,776,921	7,550,717	1,226,204
Grades 9-12	10,632,961	1,309,744	11,942,705	11,097,325	845,380
Othere salaries for instruction:					
Preschool/kindergarten	400,000	(6,464)	393,536	108,791	284,745
Grades 6-8	68	-	68	68	-
Total regular programs - instruction	37,169,609	1,201,482	38,371,091	32,565,278	5,805,813
Regular programs - home instruction:					
Salaries of teachers	127,000	-	127,000	41,414	85,586
Total regular programs - home instruction	127,000	-	127,000	41,414	85,586
Regular programs - undistributed instruction:					
Other salaries for instruction	4,108,878	(315,360)	3,793,518	2,108,546	1,684,972
Purchased professional - educational services	63,287	-	63,287	20,463	42,824
Purchased professional - technical services	64,898	1,246	66,144	13,333	52,811
Other purchased services (400-500 series)	200,672	(12,500)	188,172	103,602	84,570
Supplies and materials	-	75,000	75,000	21,196	53,804
General supplies	2,855,168	191,250	3,046,418	2,226,335	820,083
Textbooks	303,707	84,969	388,676	286,207	102,469
Other objects	88,194	(5,292)	82,902	23,861	59,041
Total regular programs - undistributed instruction	7,684,804	19,313	7,704,117	4,803,543	2,900,574
Total regular programs	44,981,413	1,220,795	46,202,208	37,410,235	8,791,973
Cognitive - moderate:					
Salaries of teachers	164,420	(40,620)	123,800	123,800	-
Other salaries for instruction	92,788	(4,234)	88,554	82,057	6,497
General supplies	19,500	-	19,500	6,537	12,963
Total cognitive - moderate	276,708	(44,854)	231,854	212,394	19,460

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
Learning/language disabilities:					
Salaries of teachers	$ 1,748,304	$ 70,081	$ 1,818,385	$ 1,191,952	$ 626,433
Other salaries for instruction	731,296	-	731,296	505,960	225,336
Purchased professional - technical services	200	-	200	-	200
Other purchased services (400-500 series)	325	-	325	-	325
General supplies	73,374	(47)	73,327	46,684	26,643
Textbooks	3,000	-	3,000	1,675	1,325
Total learning/language disabilities	2,556,499	70,034	2,626,533	1,746,271	880,262
Multiple disabilities:					
Salaries of teachers	570,544	(25,084)	545,460	332,202	213,258
Other salaries for instruction	341,773	(13,071)	328,702	222,494	106,208
Purchased professional - technical services	690	-	690	-	690
Other purchased services (400-500 series)	125	-	125	-	125
General supplies	23,571	-	23,571	15,509	8,062
Textbooks	1,000	-	1,000	990	10
Other objects	2,371	-	2,371	171	2,200
Total multiple disabilities	940,074	(38,155)	901,919	571,366	330,553
Resource room/resource center:					
Salaries of teachers	5,476,923	(500,287)	4,976,636	4,126,018	850,618
Other salaries for instruction	182,716	33,936	216,652	114,150	102,502
Purchased professional - technical services	2,747	-	2,747	-	2,747
Other purchased services (400-500 series)	16,668	-	16,668	10,800	5,868
General supplies	156,419	-	156,419	102,901	53,518
Textbooks	47,241	(1,200)	46,041	34,075	11,966
Other objects	6,632	-	6,632	3,255	3,377
Total resource room/resource center	5,889,346	(467,551)	5,421,795	4,391,199	1,030,596
Autism:					
Salaries of teachers	50,800	1,800	52,600	52,600	-
Other salaries for instruction	75,000	-	75,000	-	75,000
General supplies	2,351	-	2,351	2,168	183
Textbooks	3,000	-	3,000	2,971	29
Total autism	131,151	1,800	132,951	57,739	75,212
Special education - home instruction:					
Salaries of teachers	325,080	(95,607)	229,473	229,473	-
Other salaries for instruction	143,000	(114,910)	28,090	-	28,090
General supplies	30,000	(3,000)	27,000	12,551	14,449
Total special education - home instruction	498,080	(213,517)	284,563	242,024	42,539
Total special education - instruction	10,291,858	(692,243)	9,599,615	7,220,993	2,378,622
Basic skills/remedial:					
Salaries of teachers	108,800	-	108,800	108,800	-
Purchased professional - educational services	1,624	-	1,624	-	1,624
Purchased professional - technical services	2,458	-	2,458	-	2,458
Other purchased services (400-500 series)	1,402	-	1,402	-	1,402
General supplies	8,768	-	8,768	-	8,768
Other objects	1,625	-	1,625	-	1,625
Total basic skills/remedial	124,677	-	124,677	108,800	15,877
Bilingual education:					
Salaries of teachers	10,718,512	(808,826)	9,909,686	7,496,868	2,412,818
Other salaries for instruction	986,414	(22,468)	963,946	691,005	272,941
Purchased professional - educational services	8,400	-	8,400	680	7,720
Purchased professional - technical services	38,457	-	38,457	8,797	29,660
Other purchased services (400-500 series)	33,360	-	33,360	20,107	13,253
General supplies	917,970	1,884	919,854	715,757	204,097
Textbooks	83,745	(4,000)	79,745	58,514	21,231
Other objects	10,200	(284)	9,916	5,442	4,474
Total bilingual education	12,797,058	(833,694)	11,963,364	8,997,170	2,966,194

Exhibit C-1

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
Vocational programs - local - instruction:					
Salaries of teachers	$ 152,930	$ 2,767	$ 155,697	$ 155,697	$ -
Purchased professional - educational services	6,860	-	6,860	5,270	1,590
Supplies and materials	2,337	-	2,337	178	2,159
General supplies	47,163	-	47,163	41,333	5,830
Textbooks	7,920	-	7,920	-	7,920
Other objects	5,940	-	5,940	3,074	2,866
Total vocational programs - local - instruction	223,150	2,767	225,917	205,552	20,365
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	13,640	-	13,640	13,640	-
Other purchase services (300-500 series)	49,498	-	49,498	49,498	-
Supplies and materials	15,915	-	15,915	11,415	4,500
Other Objects	6,341	-	6,341	3,312	3,029
School-sponsored athletics:					
Salaries	282,103	-	282,103	270,539	11,564
Salaries of teachers	375,000	(150,000)	225,000	219,748	5,252
Purchased services (300-500 series)	5,820	-	5,820	-	5,820
Supplies and materials	457,163	(25,000)	432,163	317,058	115,105
Other objects	13,000	-	13,000	6,179	6,821
Before/after school programs:					
Salaries of teachers	965,319	(58,100)	907,219	658,405	248,814
Other salaries for instruction	632,687	102,796	735,483	589,222	146,261
Purchased professional and technical services	101,608	(22,594)	79,014	13,024	65,990
Other Objects	201,841	(160,000)	41,841	39,191	2,650
Alternative education programs:					
Purchased technical services	-	90,000	90,000	56,002	33,998
Purchased services (300-500 series)	-	90,000	90,000	56,926	33,074
General Supplies	-	181,000	181,000	109,872	71,128
Other objects	-	90,150	90,150	65,840	24,310
Other supplemental/at-risk programs:					
Salaries of teachers	666,665	66,225	732,890	583,297	149,593
Other special schools:					
Salaries	145,300	-	145,300	-	145,300
Salaries of teachers	136,630	-	136,630	-	136,630
General Supplies	31,480	-	31,480	6,317	25,163
Textbooks	4,000	-	4,000	-	4,000
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	12,880	9,230
Community service programs:					
Salaries	380,359	(156,708)	223,651	161,926	61,725
Total other instructional	4,506,479	47,769	4,554,248	3,244,291	1,309,957
Total - instruction	72,924,635	(254,606)	72,670,029	57,187,041	15,482,988
Undistributed expenditures - instruction:					
Tuition to other LEA's within the state - special	1,386,330	(257,924)	1,128,406	1,123,643	4,763
Tuition to CSSD & regional day schools	422,480	(37,398)	385,082	334,441	50,641
Tuition to private schools for the handicapped-within state	5,361,797	833,239	6,195,036	6,195,036	-
Tuition to private schools - handicapped other LEA's-outside state	82,600	(3,827)	78,773	63,756	15,017
Tuition - state facilities	251,494	224,970	476,464	476,464	-
Total undistributed expenditures - instruction	7,504,701	759,060	8,263,761	8,193,340	70,421
Attendance and social work services:					
Salaries	1,502,804	(10,776)	1,492,028	1,063,708	428,320
Other salaries	432,150	-	432,150	256,683	175,467
Salary drop out prevention officer	439,086	(206,910)	232,176	55,464	176,712
Salaries of family support team	188,774	300	189,074	68,772	120,302
Family/parent liaison salary	535,518	6,513	542,031	471,941	70,090
Purchase professional & technical services	35,247	(2,500)	32,747	2,544	30,203
Other purchased services (400-500 series)	1,500	-	1,500	941	559
Supplies and materials	35,778	-	35,778	13,382	22,396
General supplies	12,923	-	12,923	10,880	2,043
Other objects	1,845	-	1,845	220	1,625
Total attendance and social work services	3,185,625	(213,373)	2,972,252	1,944,535	1,027,717

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
Health services:					
Salaries	$ 2,365,196	$ (3,656)	$ 2,361,540	$ 1,795,159	$ 566,381
Salaries of social services coordinators	782,722	(146,684)	636,038	61,840	574,198
Purchased professional and technical services	7,499	-	7,499	5,833	1,666
Other purchased services (400-500 series)	3,841	-	3,841	3,772	69
Supplies and materials	50,785	-	50,785	37,218	13,567
Other objects	60,282	-	60,282	45,396	14,886
Total health services	3,270,325	(150,340)	3,119,985	1,949,218	1,170,767
Other support services - students-regular:					
Salaries of other professional staff	3,071,596	1,741	3,073,337	2,239,536	833,801
Salaries of secretarial and clerical assistants	296,439	(7,553)	288,886	159,732	129,154
Other salaries	733,120	226,112	959,232	791,326	167,906
Purchased professional - educational services	7,200	-	7,200	1,261	5,939
Purchased professional - technical services	32,457	-	32,457	8,650	23,807
Other purchased services (400-500 series)	13,232	-	13,232	1,032	12,200
Supplies and materials	25,498	-	25,498	18,404	7,094
Other objects	236,351	(20,300)	216,051	215,721	330
Total other support services - students-regular	4,415,893	200,000	4,615,893	3,435,662	1,180,231
Other support services - students - special services:					
Salaries of other professional staff	2,158,072	(73,554)	2,084,518	1,832,066	252,452
Salaries of secretarial and clerical assistants	341,365	39,449	380,814	374,439	6,375
Total other support services - students-special services	2,499,437	(34,105)	2,465,332	2,206,505	258,827
Improvement of instructional services:					
Salaries of supervisors of instructions	2,846,562	(33,706)	2,812,856	2,593,175	219,681
Salaries of other professional staff	992,839	(140)	992,699	533,687	459,012
Salaries of secretarial and clerical assistants	1,432,017	75,377	1,507,394	1,255,004	252,390
Other salaries	1,867,842	(279,000)	1,588,842	1,084,464	504,378
Other salaries for instruction	642,156	(115,540)	526,616	215,702	310,914
Purchased professional - educational services	448,487	-	448,487	20,757	427,730
Purchased professional - technical services	308,280	(223,076)	85,204	-	85,204
Other purchased services (400-500 series)	1,510,856	(41,634)	1,469,222	1,259,831	209,391
Supplies and materials	1,850	-	1,850	196	1,654
Textbooks	38,452	-	38,452	35,177	3,275
Other objects	7,144	-	7,144	1,343	5,801
Total improvement of instructional services	10,096,485	(617,719)	9,478,766	6,999,336	2,479,430
Educational media services/school library:					
Salaries	1,737,694	14,439	1,752,133	1,109,255	642,878
Salaries of technology coordinators	353,190	(5,074)	348,116	235,987	112,129
Purchased professional - technical services	105,700	-	105,700	30,821	74,879
Other purchased services (400-500 series)	152,652	-	152,652	60,612	92,040
Supplies and materials	759,245	(21,364)	737,881	627,881	110,000
Other objects	2,120	-	2,120	-	2,120
Total educational media services/school library	3,110,601	(11,999)	3,098,602	2,064,556	1,034,046
Instruction staff training services:					
Salaries of supervisors of instruction	1,179,942	72,927	1,252,869	1,248,104	4,765
Other purchased professional services - educational	67,198	-	67,198	10,760	56,438
Other purchased professional services - technical	15,297	-	15,297	9,339	5,958
Other purchased services (400-500 series)	17,050	(3,300)	13,750	2,530	11,220
Supplies and materials	44,944	(19,843)	25,101	8,690	16,411
Other objects	213	-	213	204	9
Total instruction staff training services	1,324,644	49,784	1,374,428	1,279,627	94,801

Exhibit C-1

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
Support services - general administration:					
Salaries	$ 617,151	$ (255,836)	$ 361,315	$ 326,853	$ 34,462
Salaries of other professional staff	980,027	(34,564)	945,463	708,206	237,257
Other purchased professional services - educational	7,000	-	7,000	3,267	3,733
Legal services	601,624	(60,000)	541,624	541,023	601
Other purchased professional services	335,000	(33,500)	301,500	301,227	273
Purchased Technical services	143,100	(43,080)	100,020	50,377	49,643
Communications/telephone	487,190	2,000	489,190	451,065	38,125
Miscellaneous purchased services	902,822	(64,000)	838,822	826,579	12,243
General Supplies	101,447	19,755	121,202	92,642	28,560
Judgments against the school district	39,182	(3,600)	35,582	27,687	7,895
Miscellaneous expenditures	298,547	(39,654)	258,893	242,328	16,565
Total support services - general administration	4,513,090	(512,479)	4,000,611	3,571,254	429,357
Support services - school administration:					
Salaries of principals/assistant principals	4,795,538	386,336	5,181,874	4,380,025	801,849
Salaries of secretarial and clerical assistants	2,384,661	(3,596)	2,381,065	1,682,126	698,939
Other professional and technical services	229,307	65,600	294,907	209,307	85,600
Other purchased services (400-500 series)	96,063	-	96,063	52,011	44,052
Supplies and materials	607,331	29,246	636,577	417,974	218,603
Other objects	281,457	7,500	288,957	158,875	130,082
Miscellaneous expenditures	-	15,000	15,000	15,000	-
Total support services - school administration	8,394,357	500,086	8,894,443	6,915,318	1,979,125
Central services:					
Salaries	1,024,186	(29,928)	994,258	991,162	3,096
Purchased profession services	56,202	(4,000)	52,202	29,167	23,035
Purchased technical services	459,305	(33,000)	426,305	298,116	128,189
Supplies and materials	216,694	(11,000)	205,694	166,580	39,114
Miscellaneous expenditures	40,000	(4,000)	36,000	33,722	2,278
Total central services:	1,796,387	(81,928)	1,714,459	1,518,747	195,712
Administrative Information Technology:					
Purchased profession services	21,000	-	21,000	17,146	3,854
Purchased technical services	650,514	(10,000)	640,514	637,255	3,259
Total administrative information technology:	671,514	(10,000)	661,514	654,401	7,113
Required maintenance for school facilities:					
Salaries	2,198,459	(609,551)	1,588,908	1,455,411	133,497
Salaries of non-instructional aides	107,000	(105,000)	2,000	617	1,383
Other salaries	403,900	(403,232)	668	-	668
Cleaning, repair and maintenance services	948,919	230,472	1,179,391	1,129,845	49,546
General supplies	154,697	-	154,697	154,478	219
Other objects	27,880	-	27,880	27,663	217
Total required maintenance for school facilities	3,840,855	(887,311)	2,953,544	2,768,014	185,530
Other operating and maintenance of plant services:					
Salaries	8,172,217	(391,043)	7,781,174	7,692,768	88,406
Salaries of non-instructional aides	527	-	527	527	-
Other salaries	35,400	-	35,400	8,950	26,450
Purchased professional and technical services	587,589	(9,730)	577,859	553,624	24,235
Cleaning, repair and maintenance services	2,299,745	(227,600)	2,072,145	2,019,035	53,110
Rental of land and buildings other than lease purchase	2,746,000	722,113	3,468,113	3,344,142	123,971
Other purchased property	150,000	9,730	159,730	159,730	-
Computers	10,250	-	10,250	8,650	1,600
General supplies	998,834	100,000	1,098,834	1,079,102	19,732
Energy	3,736,500	(702,105)	3,034,395	3,034,395	-
Other objects	218,541	-	218,541	213,492	5,049
Total other operating and maintenance of plant services:	18,955,603	(498,635)	18,456,968	18,114,415	342,553
Security:					
Salaries	2,393,782	459,861	2,853,643	2,545,778	307,865
General supplies	16,840	(590)	16,250	7,709	8,541
Total security	2,410,622	459,271	2,869,893	2,553,487	316,406

Exhibit C-1

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
Student transportation services:					
Salaries of non-instruction aides	$ -	$ -	$ -	$ (1,450)	$ 1,450
Salaries for pupil transportation - (between home and school) - special	2,128,505	25,477	2,153,982	1,879,744	274,238
Salaries for pupil transportation - (other than bet. home & school)	12,600	-	12,600	-	12,600
Management Fee - ESC & CTSA Trans Program	208,952	-	208,952	198,216	10,736
Cleaning, repair and maintenance services	25,000	-	25,000	24,459	541
Contracted services - (other than between home and school) - vendors	37,291	-	37,291	19,018	18,273
Contracted services - (Special education students) - joint agreement	904,435	(75,000)	829,435	738,945	90,490
General supplies	5,000	-	5,000	4,952	48
Miscellaneous purchased services	1,253,026	846,301	2,099,327	1,760,898	338,429
Total student transportation services	4,574,809	796,778	5,371,587	4,624,782	746,805
Business and other support services:					
Purchased technical services	-	747,466	747,466	-	747,466
Miscellaneous expenditures	20,022	-	20,022	20,022	-
Total business and other support services	20,022	747,466	767,488	20,022	747,466
Unallocated employee benefits:					
Social Security contribution	2,700,000	-	2,700,000	2,594,669	105,331
TPAF contribution - ERIP	1,400,000	(140,000)	1,260,000	402,416	857,584
Other retirement contributions - regular	550,000	-	550,000	550,000	-
Other retirement contributions - ERIP	1,200,000	(120,000)	1,080,000	1,080,000	-
Workers' compensation	2,025,000	-	2,025,000	2,025,000	-
Health benefits	38,355,661	(1,970,237)	36,385,424	31,724,399	4,661,025
Tuition reimbursement	332,982	-	332,982	310,758	22,224
Total unallocated employee benefits	46,563,643	(2,230,237)	44,333,406	38,687,242	5,646,164
On-behalf TPAF non-contributory group insurance (non-budgeted)	-	-	-	222,533	(222,533)
On-behalf TPAF post-retirement medical contributions (non-budgeted)	-	-	-	4,179,475	(4,179,475)
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	4,642,355	(4,642,355)
Total on-behalf contributions	-	-	-	9,044,363	(9,044,363)
Total undistributed expenditures	127,148,613	(1,735,681)	125,412,932	116,544,824	8,868,108
TOTAL EXPENDITURES - CURRENT EXPENSE	$ 200,073,248	$ (1,990,287)	$ 198,082,961	$ 173,731,865	$ 24,351,096
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	5,007	-	5,007	1,408	3,599
Grades 6 - 8	6,959	-	6,959	-	6,959
Grades 9 - 12	3,000	-	3,000	-	3,000
Instruction - instructional equipment	9,000	-	9,000	-	9,000
General administration	888,681	1,182,438	2,071,119	910,801	1,160,318
School administration	3,420	-	3,420	2,158	1,262
Student transportation - noninstructional equipment	393,188	-	393,188	387,171	6,017
Business and other support services	62,759	-	62,759	62,759	-
Special schools (all programs)	30,000	-	30,000	29,428	572
Total equipment	1,402,014	1,182,438	2,584,452	1,393,725	1,190,727
Facilities acquisition and construction services:					
Construction services	3,518,738	848,513	4,367,251	3,148,301	1,218,950
General supplies	14,000	-	14,000	13,195	805
Total facilities acquisition and construction services	3,532,738	848,513	4,381,251	3,161,496	1,219,755
Assets acquired under capital leases (non-budgeted)	-	-	-	755,041	(755,041)
TOTAL CAPITAL OUTLAY	4,934,752	2,030,951	6,965,703	5,310,262	1,655,441

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
SPECIAL SCHOOLS:					
Other special schoos - instructions:					
Salaries of teachers	$ 250,000	$ 5,964	$ 255,964	$ 255,964	$ -
Other salaries - instruction	200,000	(5,964)	194,036	100,682	93,354
General supplies	27,000	-	27,000	23,661	3,339
Total other special schoos - instructions	477,000	-	477,000	380,307	96,693
Accredited evening/adult high school - instruction:					
Salaries of teachers	194,400	(32,909)	161,491	157,842	3,649
Other salaries for instruction	21,600	-	21,600	19,717	1,883
General supplies	16,000	(1,600)	14,400	7,868	6,532
Textbooks	2,000	-	2,000	-	2,000
Total accredited evening/adult high school - instruction	234,000	(34,509)	199,491	185,427	14,064
Accredited evening/adult high school - support services:					
Salaries	116,314	(35,814)	80,500	71,275	9,225
Purchased professional and technical services	5,000	-	5,000	1,195	3,805
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Total accredited evening/adult high school - support services	122,314	(35,814)	86,500	72,470	14,030
Adult education - local - instruction:					
Salaries	55,000	-	55,000	5,481	49,519
Salaries of teachers	1,045,954	25,553	1,071,507	734,063	337,444
General supplies	32,500	(3,250)	29,250	16,471	12,779
Total adult education - local - instruction	1,133,454	22,303	1,155,757	756,015	399,742
Adult education - local - support services:					
Salaries	143,542	7,356	150,898	150,898	-
Purchased technical services	5,000	-	5,000	-	5,000
Other objects	2,000	-	2,000	1,591	409
Total adult education - local - support services	150,542	7,356	157,898	152,489	5,409
TOTAL SPECIAL SCHOOLS	2,117,310	(40,664)	2,076,646	1,546,708	529,938
Charter schools	120,000	-	120,000	95,206	24,794
Total expenditures	207,245,310	-	207,245,310	180,684,041	26,561,269
Excess (deficiency) of revenues over (under) expenditures	(35,082,948)	-	(35,082,948)	(28,602,346)	6,480,602
Other financing sources (uses)					
Due (to)/from special revenue fund	-	-	-	1,572,324	1,572,324
Capital Leases (non-budgeted)	-	-	-	755,041	755,041
Transfers in - contribution to school based budgeting - general fund	108,428,397	(19,110,718)	89,317,679	68,174,795	(21,142,884)
Transfers in - contribution to school based budgeting - special revenue fund	6,506,675	(1,671,236)	4,835,439	3,795,124	(1,040,315)
Transfers out - contribution to school based budgeting	(108,428,397)	19,110,718	(89,317,679)	(68,174,795)	21,142,884
Total other financing sources (uses)	6,506,675	(1,671,236)	4,835,439	6,122,489	1,287,050

Exhibit C-1

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ (28,576,273)	$ (1,671,236)	$ (30,247,509)	$ (22,479,857)	$ 7,767,652
Fund balances, July 1	70,019,595	-	70,019,595	70,019,595	-
Fund balances, June 30	$ 41,443,322	$ (1,671,236)	$ 39,772,086	$ 47,539,738	$ 7,767,652

Recapitulation:

Reserve for Encumbrances	$ 5,802,011
Capital reserve account	23,952,609
Excess Surplus	4,990,094
Unreserved:	
Designated for subsequent year's expenditures	9,235,832
Undesignated	3,559,192
	47,539,738
Reconcilation to Government Funds (GAAP)	
Last State Aid Payment not recognized on GAAP Basis	(15,267,733)
Fund Balance per Government Funds (GAAP)	$ 32,272,005

Exhibit C-1a

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund
REVENUES:								
Local sources:								
Local tax levy	$ 15,418,637	$ -	$ -	$ 15,418,637	$ -	$ -	$ -	$ -
Interest earned	-	-	-	-	-	-	-	-
Miscellaneous	600,000	-	-	600,000	-	-	-	-
Total - local sources	16,018,637	-	-	16,018,637	-	-	-	-
Federal sources:								
American Recovery Reinvestment Act:								
Education Stabilization Fund	-	-	-	-	-	-	25,203,226	25,203,226
Government Services Fund	-	-	-	-	-	-	975,655	975,655
Special Education Medicare Reimbursement Initiative	401,515	-	-	401,515	-	-	-	-
Total - federal sources	401,515	-	-	401,515	-	-	26,178,881	26,178,881
State sources:								
Equalization aid	144,279,131	-	-	144,279,131	(26,178,881)	-	-	(26,178,881)
Transportation aid	774,874	-	-	774,874	-	-	-	-
Special education categorical aid	5,610,403	-	-	5,610,403	-	-	-	-
Security aid	4,623,010	-	-	4,623,010	-	-	-	-
Adult Education	-	-	-	-	-	-	-	-
Extraordinary aid	454,792	-	-	454,792	-	-	-	-
On-behalf TPAF non-contributory group insurance (non-budgeted)	-	-	-	-	-	-	-	-
On-behalf TPAF post-retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-
Total - state sources	155,742,210	-	-	155,742,210	(26,178,881)	-	-	(26,178,881)
Total revenues	172,162,362	-	-	172,162,362	(26,178,881)	-	26,178,881	-
EXPENDITURES -								
CURRENT EXPENSE:								
Regular programs - instruction:								
Salaries of teachers:								
Preschool/kindergarten	-	2,807,286	-	2,807,286	-	(448,550)	452,050	3,500
Grades 1-5	959,416	13,962,530	-	14,921,946	(597,660)	(2,252,111)	2,374,900	(474,871)
Grades 6-8	720,172	7,687,176	-	8,407,348	(135,000)	(1,086,447)	1,591,020	369,573
Grades 9-12	319,952	10,313,009	-	10,632,961	(195,554)	(2,559,252)	4,064,550	1,309,744
Othere salaries for instruction:								
Preschool/kindergarten	-	400,000	-	400,000	-	(6,464)	-	(6,464)
Grades 6-8	-	68	-	68	-	-	-	-
Total regular programs - instruction	1,999,540	35,170,069	-	37,169,609	(928,214)	(6,352,824)	8,482,520	1,201,482
Regular programs - home instruction:								
Salaries of teachers	127,000	-	-	127,000	-	-	-	-
Total regular programs - home instruction	127,000	-	-	127,000	-	-	-	-
Regular programs - undistributed instruction:								
Other salaries for instruction	1,647,000	2,461,878	-	4,108,878	(5,576)	(605,442)	295,658	(315,360)
Purchased professional - educational services	-	63,287	-	63,287	-	-	-	-
Purchased professional - technical services	-	64,898	-	64,898	-	1,246	-	1,246
Other purchased services (400-500 series)	136,192	64,480	-	200,672	(12,500)	-	-	(12,500)
Supplies and materials	-	-	-	-	75,000	-	-	75,000
General supplies	712,722	2,142,446	-	2,855,168	191,250	-	-	191,250
Textbooks	67,549	236,158	-	303,707	97,300	(12,331)	-	84,969
Other objects	18,364	69,830	-	88,194	(1,792)	(3,500)	-	(5,292)
Total regular programs - undistributed instruction	2,581,827	5,102,977	-	7,684,804	343,682	(620,027)	295,658	19,313
Total regular programs	4,708,367	40,273,046	-	44,981,413	(584,532)	(6,972,851)	8,778,178	1,220,795
Cognitive - moderate:								
Salaries of teachers	-	164,420	-	164,420	-	(40,620)	-	(40,620)
Other salaries for instruction	-	92,788	-	92,788	-	(4,234)	-	(4,234)
General supplies	-	19,500	-	19,500	-	-	-	-
Total cognitive - moderate	-	276,708	-	276,708	-	(44,854)	-	(44,854)
Learning/language disabilities:								
Salaries of teachers	-	1,748,304	-	1,748,304	-	(424,869)	494,950	70,081
Other salaries for instruction	-	731,296	-	731,296	-	(89,066)	89,066	-
Purchased professional - technical services	-	200	-	200	-	-	-	-
Other purchased services (400-500 series)	-	325	-	325	-	-	-	-
General supplies	-	73,374	-	73,374	-	(47)	-	(47)
Textbooks	-	3,000	-	3,000	-	-	-	-
Total learning/language disabilities	-	2,556,499	-	2,556,499	-	(513,982)	584,016	70,034
Multiple disabilities:								
Salaries of teachers	-	570,544	-	570,544	-	(172,184)	147,100	(25,084)
Other salaries for instruction	-	341,773	-	341,773	-	(59,337)	46,266	(13,071)
Purchased professional - technical services	-	690	-	690	-	-	-	-
Other purchased services (400-500 series)	-	125	-	125	-	-	-	-
General supplies	-	23,571	-	23,571	-	-	-	-
Textbooks	-	1,000	-	1,000	-	-	-	-
Other objects	-	2,371	-	2,371	-	-	-	-
Total multiple disabilities	-	940,074	-	940,074	-	(231,521)	193,366	(38,155)
Resource room/resource center:								
Salaries of teachers	-	5,476,923	-	5,476,923	-	(1,001,187)	500,900	(500,287)
Other salaries for instruction	-	182,716	-	182,716	-	9,762	24,174	33,936
Purchased professional - technical services	-	2,747	-	2,747	-	-	-	-
Other purchased services (400-500 series)	-	16,668	-	16,668	-	-	-	-
General supplies	-	156,419	-	156,419	-	-	-	-
Textbooks	-	47,241	-	47,241	-	(1,200)	-	(1,200)
Other objects	-	6,632	-	6,632	-	-	-	-
Total resource room/resource center	-	5,889,346	-	5,889,346	-	(992,625)	525,074	(467,551)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund
$ 15,418,637	$ -	$ -	$ 15,418,637	$ 15,418,637	$ -	$ -	$ 15,418,637
-	-	-	-	229,624	-	-	229,624
600,000	-	-	600,000	404,462	-	-	404,462
16,018,637	-	-	16,018,637	16,052,723	-	-	16,052,723
-	-	25,203,226	25,203,226	-	-	25,203,226	25,203,226
-	-	975,655	975,655	-	-	975,655	975,655
401,515	-	-	401,515	413,508	-	-	413,508
401,515	-	26,178,881	26,580,396	413,508	-	26,178,881	26,592,389
118,100,250	-	-	118,100,250	94,096,187	-	-	94,096,187
774,874	-	-	774,874	-	-	-	-
5,610,403	-	-	5,610,403	5,610,403	-	-	5,610,403
4,623,010	-	-	4,623,010	-	-	-	-
-	-	-	-	194,641	-	-	194,641
454,792	-	-	454,792	490,989	-	-	490,989
-		-				-	
-	-	-	-	222,533	-	-	222,533
-	-	-	-	4,179,475	-	-	4,179,475
		-					
-	-	-	-	4,642,355	-	-	4,642,355
129,563,329	-	-	129,563,329	109,436,583	-	-	109,436,583
145,983,481	-	26,178,881	172,162,362	125,902,814	-	26,178,881	152,081,695
-	2,358,736	452,050	2,810,786	-	1,366,360	452,050	1,818,410
361,756	11,710,419	2,374,900	14,447,075	64,868	9,550,199	2,374,900	11,989,967
585,172	6,600,729	1,591,020	8,776,921	64,725	5,894,972	1,591,020	7,550,717
124,398	7,753,757	4,064,550	11,942,705	121,958	6,910,817	4,064,550	11,097,325
-	393,536	-	393,536	-	108,791	-	108,791
-	68	-	68	-	68	-	68
1,071,326	28,817,245	8,482,520	38,371,091	251,551	23,831,207	8,482,520	32,565,278
127,000	-	-	127,000	41,414	-	-	41,414
127,000	-	-	127,000	41,414	-	-	41,414
1,641,424	1,856,436	295,658	3,793,518	537,154	1,275,734	295,658	2,108,546
-	63,287	-	63,287	-	20,463	-	20,463
-	66,144	-	66,144	-	13,333	-	13,333
123,692	64,480	-	188,172	85,289	18,313	-	103,602
75,000	-	-	75,000	21,196	-	-	21,196
903,972	2,142,446	-	3,046,418	610,579	1,615,756	-	2,226,335
164,849	223,827	-	388,676	135,490	150,717	-	286,207
16,572	66,330	-	82,902	350	23,511	-	23,861
2,925,509	4,482,950	295,658	7,704,117	1,390,058	3,117,827	295,658	4,803,543
4,123,835	33,300,195	8,778,178	46,202,208	1,683,023	26,949,034	8,778,178	37,410,235
-	123,800	-	123,800	-	123,800	-	123,800
-	88,554	-	88,554	-	82,057	-	82,057
-	19,500	-	19,500	-	6,537	-	6,537
-	231,854	-	231,854	-	212,394	-	212,394
-	1,323,435	494,950	1,818,385	-	697,002	494,950	1,191,952
-	642,230	89,066	731,296	-	416,894	89,066	505,960
-	200	-	200	-	-	-	-
-	325	-	325	-	-	-	-
-	73,327	-	73,327	-	46,684	-	46,684
-	3,000	-	3,000	-	1,675	-	1,675
-	2,042,517	584,016	2,626,533	-	1,162,255	584,016	1,746,271
-	398,360	147,100	545,460	-	185,102	147,100	332,202
-	282,436	46,266	328,702	-	176,228	46,266	222,494
-	690	-	690	-	-	-	-
-	125	-	125	-	-	-	-
-	23,571	-	23,571	-	15,509	-	15,509
-	1,000	-	1,000	-	990	-	990
-	2,371	-	2,371	-	171	-	171
-	708,553	193,366	901,919	-	378,000	193,366	571,366
-	4,475,736	500,900	4,976,636	-	3,625,118	500,900	4,126,018
-	192,478	24,174	216,652	-	89,976	24,174	114,150
-	2,747	-	2,747	-	-	-	-
-	16,668	-	16,668	-	10,800	-	10,800
-	156,419	-	156,419	-	102,901	-	102,901
-	46,041	-	46,041	-	34,075	-	34,075
-	6,632	-	6,632	-	3,255	-	3,255
-	4,896,721	525,074	5,421,795	-	3,866,125	525,074	4,391,199

Exhibit C-1a

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund
Autism:								
Salaries of teachers	$ -	$ 50,800	$ -	$ 50,800	$ -	$ 1,800	$ -	$ 1,800
Other salaries for instruction	-	75,000	-	75,000	-	-	-	-
General supplies	-	2,351	-	2,351	-	-	-	-
Textbooks	-	3,000	-	3,000	-	-	-	-
Total autism	-	131,151	-	131,151	-	1,800	-	1,800
Special education - home instruction:								
Salaries of teachers	325,080	-	-	325,080	(95,607)	-	-	(95,607)
Other salaries for instruction	143,000	-	-	143,000	(114,910)	-	-	(114,910)
General supplies	30,000	-	-	30,000	(3,000)	-	-	(3,000)
Total special education - home instruction	498,080	-	-	498,080	(213,517)	-	-	(213,517)
Total special education - instruction	498,080	9,793,778	-	10,291,858	(213,517)	(1,781,182)	1,302,456	(692,243)
Basic skills/remedial:								
Salaries of teachers	-	108,800	-	108,800	-	-	-	-
Purchased professional - educational services	1,624	-	-	1,624	-	-	-	-
Purchased professional - technical services	2,458	-	-	2,458	-	-	-	-
Other purchased services (400-500 series)	1,402	-	-	1,402	-	-	-	-
General supplies	7,268	1,500	-	8,768	-	-	-	-
Other objects	1,625	-	-	1,625	-	-	-	-
Total basic skills/remedial	14,377	110,300	-	124,677	-	-	-	-
Bilingual education:								
Salaries of teachers	97,104	10,621,408	-	10,718,512	-	(1,723,126)	914,300	(808,826)
Other salaries for instruction	-	986,414	-	986,414	-	(46,234)	23,766	(22,468)
Purchased professional - educational services	-	8,400	-	8,400	-	-	-	-
Purchased professional - technical services	-	38,457	-	38,457	-	-	-	-
Other purchased services (400-500 series)	2,610	30,750	-	33,360	-	-	-	-
General supplies	112,709	805,261	-	917,970	(11,000)	12,884	-	1,884
Textbooks	-	83,745	-	83,745	-	(4,000)	-	(4,000)
Other objects	-	10,200	-	10,200	-	(284)	-	(284)
Total bilingual education	212,423	12,584,635	-	12,797,058	(11,000)	(1,760,760)	938,066	(833,694)
Vocational programs - local - instruction:								
Salaries of teachers	152,930	-	-	152,930	2,767	-	-	2,767
Purchased professional - educational services	6,860	-	-	6,860	-	-	-	-
Supplies and materials	2,337	-	-	2,337	-	-	-	-
General supplies	47,163	-	-	47,163	-	-	-	-
Textbooks	7,920	-	-	7,920	-	-	-	-
Other objects	5,940	-	-	5,940	-	-	-	-
Total vocational programs - local - instruction	223,150	-	-	223,150	2,767	-	-	2,767
Other instructional:								
School-sponsored cocurricular activities:								
Salaries	-	13,640	-	13,640	-	-	-	-
Other purchase services (300-500 series)	-	49,498	-	49,498	-	-	-	-
Supplies and materials	-	15,915	-	15,915	-	-	-	-
Other Objects	-	6,341	-	6,341	-	-	-	-
School-sponsored athletics:								
Salaries	259,328	22,775	-	282,103	-	-	-	-
Salaries of teachers	375,000	-	-	375,000	(150,000)	-	-	(150,000)
Purchased services (300-500 series)	-	5,820	-	5,820	-	-	-	-
Supplies and materials	280,263	176,900	-	457,163	(25,000)	-	-	(25,000)
Other objects	-	13,000	-	13,000	-	-	-	-
Before/after school programs:								
Salaries of teachers	162,513	802,806	-	965,319	(103,733)	45,633	-	(58,100)
Other salaries for instruction	-	632,687	-	632,687	71,930	30,866	-	102,796
Purchased professional and technical services	-	101,608	-	101,608	-	(22,594)	-	(22,594)
Other Objects	201,841	-	-	201,841	(160,000)	-	-	(160,000)
Alternative education programs:								
Purchased technical services	-	-	-	-	90,000	-	-	90,000
Purchased services (300-500 series)	-	-	-	-	90,000	-	-	90,000
General Supplies	-	-	-	-	181,000	-	-	181,000
Other objects	-	-	-	-	90,150	-	-	90,150
Other supplemental/at-risk programs:								
Salaries of teachers	-	666,665	-	666,665	-	66,225	-	66,225
Other special schools:								
Salaries	-	145,300	-	145,300	-	-	-	-
Salaries of teachers	-	136,630	-	136,630	-	-	-	-
General Supplies	-	31,480	-	31,480	-	-	-	-
Textbooks	-	4,000	-	4,000	-	-	-	-
Other state projects:								
Other purchase services (300-500 series)	-	22,110	-	22,110	-	-	-	-
Community service programs:								
Salaries	380,359	-	-	380,359	(156,708)	-	-	(156,708)
Total other instructional	1,659,304	2,847,175	-	4,506,479	(72,361)	120,130	-	47,769
Total - instruction	7,315,701	65,608,934	-	72,924,635	(878,643)	(10,394,663)	11,018,700	(254,606)
Undistributed expenditures - instruction:								
Tuition to other LEA's within the state - special	1,386,330	-	-	1,386,330	(257,924)	-	-	(257,924)
Tuition to CSSD & regional day schools	422,480	-	-	422,480	(37,398)	-	-	(37,398)
Tuition to private schools for the handicapped-within state	5,361,797	-	-	5,361,797	833,239	-	-	833,239
Tuition to private schools - handicapped other LEA's-outside state	82,600	-	-	82,600	(3,827)	-	-	(3,827)
Tuition - state facilities	251,494	-	-	251,494	224,970	-	-	224,970
Total undistributed expenditures - instruction	7,504,701	-	-	7,504,701	759,060	-	-	759,060

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	**Blended Resource Fund 15**	**ARRA Fund 16-17**	**Total General Fund**	**Operating Fund Fund 11-13**	**Blended Resource Fund 15**	**ARRA Fund 16-17**	**Total General Fund**
$ -	$ 52,600	$ -	$ 52,600	$ -	$ 52,600	$ -	$ 52,600
-	75,000	-	75,000	-	-	-	-
-	2,351	-	2,351	-	2,168	-	2,168
-	3,000	-	3,000	-	2,971	-	2,971
-	132,951	-	132,951	-	57,739	-	57,739
229,473	-	-	229,473	229,473	-	-	229,473
28,090	-	-	28,090	-	-	-	-
27,000	-	-	27,000	12,551	-	-	12,551
284,563	-	-	284,563	242,024	-	-	242,024
284,563	8,012,596	1,302,456	9,599,615	242,024	5,676,513	1,302,456	7,220,993
-	108,800	-	108,800	-	108,800	-	108,800
1,624	-	-	1,624	-	-	-	-
2,458	-	-	2,458	-	-	-	-
1,402	-	-	1,402	-	-	-	-
7,268	1,500	-	8,768	-	-	-	-
1,625	-	-	1,625	-	-	-	-
14,377	110,300	-	124,677	-	108,800	-	108,800
97,104	8,898,282	914,300	9,909,686	95,783	6,486,785	914,300	7,496,868
-	940,180	23,766	963,946	-	667,239	23,766	691,005
-	8,400	-	8,400	-	680	-	680
-	38,457	-	38,457	-	8,797	-	8,797
2,610	30,750	-	33,360	-	20,107	-	20,107
101,709	818,145	-	919,854	67,850	647,907	-	715,757
-	79,745	-	79,745	-	58,514	-	58,514
-	9,916	-	9,916	-	5,442	-	5,442
201,423	10,823,875	938,066	11,963,364	163,633	7,895,471	938,066	8,997,170
155,697	-	-	155,697	155,697	-	-	155,697
6,860	-	-	6,860	5,270	-	-	5,270
2,337	-	-	2,337	178	-	-	178
47,163	-	-	47,163	41,333	-	-	41,333
7,920	-	-	7,920	-	-	-	-
5,940	-	-	5,940	3,074	-	-	3,074
225,917	-	-	225,917	205,552	-	-	205,552
-	13,640	-	13,640	-	13,640	-	13,640
-	49,498	-	49,498	-	49,498	-	49,498
-	15,915	-	15,915	-	11,415	-	11,415
-	6,341	-	6,341	-	3,312	-	3,312
259,328	22,775	-	282,103	258,264	12,275	-	270,539
225,000	-	-	225,000	219,748	-	-	219,748
-	5,820	-	5,820	-	-	-	-
255,263	176,900	-	432,163	140,159	176,899	-	317,058
-	13,000	-	13,000	-	6,179	-	6,179
58,780	848,439	-	907,219	-	658,405	-	658,405
71,930	663,553	-	735,483	71,930	517,292	-	589,222
-	79,014	-	79,014	-	13,024	-	13,024
41,841	-	-	41,841	39,191	-	-	39,191
90,000	-	-	90,000	56,002	-	-	56,002
90,000	-	-	90,000	56,926	-	-	56,926
181,000	-	-	181,000	109,872	-	-	109,872
90,150	-	-	90,150	65,840	-	-	65,840
-	732,890	-	732,890	-	583,297	-	583,297
-	145,300	-	145,300	-	-	-	-
-	136,630	-	136,630	-	-	-	-
-	31,480	-	31,480	-	6,317	-	6,317
-	4,000	-	4,000	-	-	-	-
-	22,110	-	22,110	-	12,880	-	12,880
223,651	-	-	223,651	161,926	-	-	161,926
1,586,943	2,967,305	-	4,554,248	1,179,858	2,064,433	-	3,244,291
6,437,058	55,214,271	11,018,700	72,670,029	3,474,090	42,694,251	11,018,700	57,187,041
1,128,406	-	-	1,128,406	1,123,643	-	-	1,123,643
385,082	-	-	385,082	334,441	-	-	334,441
6,195,036	-	-	6,195,036	6,195,036	-	-	6,195,036
78,773	-	-	78,773	63,756	-	-	63,756
476,464	-	-	476,464	476,464	-	-	476,464
8,263,761	-	-	8,263,761	8,193,340	-	-	8,193,340

Exhibit C-1a

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund
Attendance and social work services:								
Salaries	$ -	$ 1,502,804	$ -	$ 1,502,804	$ -	$ (302,150)	$ 291,374	$ (10,776)
Other salaries	432,150	-	-	432,150	(60,582)	-	60,582	-
Salary drop out prevention officer	-	439,086	-	439,086	-	(206,910)	-	(206,910)
Salaries of family support team	-	188,774	-	188,774	-	300	-	300
Family/parent liaison salary	-	535,518	-	535,518	-	(58,087)	64,600	6,513
Purchase professional & technical services	25,622	9,625	-	35,247	(2,500)	-	-	(2,500)
Other purchased services (400-500 series)	-	1,500	-	1,500	-	-	-	-
Supplies and materials	3,600	32,178	-	35,778	-	-	-	-
General supplies	-	12,923	-	12,923	-	-	-	-
Other objects	1,605	240	-	1,845	-	-	-	-
Total attendance and social work services	462,977	2,722,648	-	3,185,625	(63,082)	(566,847)	416,556	(213,373)
Health services:								
Salaries	204,514	2,160,682	-	2,365,196	(20,000)	(553,651)	569,995	(3,656)
Salaries of social services coordinators	-	782,722	-	782,722	-	(200,112)	53,428	(146,684)
Purchased professional and technical services	7,499	-	-	7,499	-	-	-	-
Other purchased services (400-500 series)	3,841	-	-	3,841	-	-	-	-
Supplies and materials	15,469	35,316	-	50,785	-	-	-	-
Other objects	59,917	365	-	60,282	-	-	-	-
Total health services	291,240	2,979,085	-	3,270,325	(20,000)	(753,763)	623,423	(150,340)
Other support services - students-regular:								
Salaries of other professional staff	653,278	2,418,318	-	3,071,596	(63,978)	(236,343)	302,062	1,741
Salaries of secretarial and clerical assistants	-	296,439	-	296,439	-	(7,553)	-	(7,553)
Other salaries	733,120	-	-	733,120	226,112	-	-	226,112
Purchased professional - educational services	-	7,200	-	7,200	-	-	-	-
Purchased professional - technical services	-	32,457	-	32,457	-	-	-	-
Other purchased services (400-500 series)	-	13,232	-	13,232	-	-	-	-
Supplies and materials	-	25,498	-	25,498	-	-	-	-
Other objects	234,716	1,635	-	236,351	(20,300)	-	-	(20,300)
Total other support services - students-regular	1,621,114	2,794,779	-	4,415,893	141,834	(243,896)	302,062	200,000
Other support services - students - special services:								
Salaries of other professional staff	2,158,072	-	-	2,158,072	(303,916)	-	230,362	(73,554)
Salaries of secretarial and clerical assistants	341,365	-	-	341,365	13,949	-	25,500	39,449
Total other support services - students-special services	2,499,437	-	-	2,499,437	(289,967)	-	255,862	(34,105)
Improvement of instructional services:								
Salaries of supervisors of instructions	2,846,562	-	-	2,846,562	(847,493)	-	813,787	(33,706)
Salaries of other professional staff	490,992	501,847	-	992,839	(140)	(124,166)	124,166	(140)
Salaries of secretarial and clerical assistants	818,699	613,318	-	1,432,017	(92,496)	(25,077)	192,950	75,377
Other salaries	1,746,267	121,575	-	1,867,842	(408,700)	-	129,700	(279,000)
Other salaries for instruction	-	642,156	-	642,156	-	(239,706)	124,166	(115,540)
Purchased professional - educational services	94,630	353,857	-	448,487	-	-	-	-
Purchased professional - technical services	8,280	300,000	-	308,280	-	(223,076)	-	(223,076)
Other purchased services (400-500 series)	1,505,656	5,200	-	1,510,856	(238,081)	-	196,447	(41,634)
Supplies and materials	-	1,850	-	1,850	-	-	-	-
Textbooks	38,452	-	-	38,452	-	-	-	-
Other objects	1,500	5,644	-	7,144	-	-	-	-
Total improvement of instructional services	7,551,038	2,545,447	-	10,096,485	(1,586,910)	(612,025)	1,581,216	(617,719)
Educational media services/school library:								
Salaries	150,800	1,586,894	-	1,737,694	(129,664)	(59,461)	203,564	14,439
Salaries of technology coordinators	-	353,190	-	353,190	-	(60,546)	55,472	(5,074)
Purchased professional - technical services	2,000	103,700	-	105,700	-	-	-	-
Other purchased services (400-500 series)	22,025	130,627	-	152,652	-	-	-	-
Supplies and materials	254,120	505,125	-	759,245	(17,500)	(3,864)	-	(21,364)
Other objects	-	2,120	-	2,120	-	-	-	-
Total educational media services/school library	428,945	2,681,656	-	3,110,601	(147,164)	(123,871)	259,036	(11,999)
Instruction staff training services:								
Salaries of supervisors of instruction	1,179,942	-	-	1,179,942	72,927	-	-	72,927
Other purchased professional services - educational	4,500	62,698	-	67,198	-	-	-	-
Other purchased professional services - technical	-	15,297	-	15,297	-	-	-	-
Other purchased services (400-500 series)	-	17,050	-	17,050	-	(3,300)	-	(3,300)
Supplies and materials	3,420	41,524	-	44,944	-	(19,843)	-	(19,843)
Other objects	-	213	-	213	-	-	-	-
Total instruction staff training services	1,187,862	136,782	-	1,324,644	72,927	(23,143)	-	49,784
Support services - general administration:								
Salaries	617,151	-	-	617,151	(255,836)	-	-	(255,836)
Salaries of other professional staff	980,027	-	-	980,027	(34,564)	-	-	(34,564)
Other purchased professional services - educational	7,000	-	-	7,000	-	-	-	-
Legal services	601,624	-	-	601,624	(60,000)	-	-	(60,000)
Other purchased professional services	335,000	-	-	335,000	(33,500)	-	-	(33,500)
Purchased Technical services	143,100	-	-	143,100	(43,080)	-	-	(43,080)
Communications/telephone	487,190	-	-	487,190	2,000	-	-	2,000
Miscellaneous purchased services	902,822	-	-	902,822	(64,000)	-	-	(64,000)
General Supplies	101,447	-	-	101,447	19,755	-	-	19,755
Judgments against the school district	39,182	-	-	39,182	(3,600)	-	-	(3,600)
Miscellaneous expenditures	298,547	-	-	298,547	(39,654)	-	-	(39,654)
Total support services - general administration	4,513,090	-	-	4,513,090	(512,479)	-	-	(512,479)
	(439,212)							
Support services - school administration:								
Salaries of principals/assistant principals	-	4,795,538	-	4,795,538	-	(900,381)	1,286,717	386,336
Salaries of secretarial and clerical assistants	-	2,384,661	-	2,384,661	-	(185,296)	181,700	(3,596)
Other professional and technical services	106,753	122,554	-	229,307	65,600	-	-	65,600
Other purchased services (400-500 series)	2,700	93,363	-	96,063	-	-	-	-
Supplies and materials	117,751	489,580	-	607,331	(7,500)	36,746	-	29,246
Other objects	191,986	89,471	-	281,457	7,500	-	-	7,500
Miscellaneous expenditures	-	-	-	-	15,000	-	-	15,000
Total support services - school administration	419,190	7,975,167	-	8,394,357	80,600	(1,048,931)	1,468,417	500,086

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund
$ -	$ 1,200,654	$ 291,374	$ 1,492,028	$ -	$ 772,334	$ 291,374	$ 1,063,708
371,568	-	60,582	432,150	196,101	-	60,582	256,683
-	232,176	-	232,176	-	55,464	-	55,464
-	189,074	-	189,074	-	68,772	-	68,772
-	477,431	64,600	542,031	-	407,341	64,600	471,941
23,122	9,625	-	32,747	1,088	1,456	-	2,544
-	1,500	-	1,500	-	941	-	941
3,600	32,178	-	35,778	2,275	11,107	-	13,382
-	12,923	-	12,923	-	10,880	-	10,880
1,605	240	-	1,845	-	220	-	220
399,895	2,155,801	416,556	2,972,252	199,464	1,328,515	416,556	1,944,535
184,514	1,607,031	569,995	2,361,540	99,740	1,125,424	569,995	1,795,159
-	582,610	53,428	636,038	-	8,412	53,428	61,840
7,499	-	-	7,499	5,833	-	-	5,833
3,841	-	-	3,841	3,772	-	-	3,772
15,469	35,316	-	50,785	14,965	22,253	-	37,218
59,917	365	-	60,282	45,396	-	-	45,396
271,240	2,225,322	623,423	3,119,985	169,706	1,156,089	623,423	1,949,218
589,300	2,181,975	302,062	3,073,337	589,300	1,348,174	302,062	2,239,536
-	288,886	-	288,886	-	159,732	-	159,732
959,232	-	-	959,232	791,326	-	-	791,326
-	7,200	-	7,200	-	1,261	-	1,261
-	32,457	-	32,457	-	8,650	-	8,650
-	13,232	-	13,232	-	1,032	-	1,032
-	25,498	-	25,498	-	18,404	-	18,404
214,416	1,635	-	216,051	214,336	1,385	-	215,721
1,762,948	2,550,883	302,062	4,615,893	1,594,962	1,538,638	302,062	3,435,662
1,854,156	-	230,362	2,084,518	1,601,704	-	230,362	1,832,066
355,314	-	25,500	380,814	348,939	-	25,500	374,439
2,209,470	-	255,862	2,465,332	1,950,643	-	255,862	2,206,505
1,999,069	-	813,787	2,812,856	1,779,388	-	813,787	2,593,175
490,852	377,681	124,166	992,699	300,779	108,742	124,166	533,687
726,203	588,241	192,950	1,507,394	680,939	381,115	192,950	1,255,004
1,337,567	121,575	129,700	1,588,842	954,764	-	129,700	1,084,464
-	402,450	124,166	526,616	-	91,536	124,166	215,702
94,630	353,857	-	448,487	19,817	940	-	20,757
8,280	76,924	-	85,204	-	-	-	-
1,267,575	5,200	196,447	1,469,222	1,063,384	-	196,447	1,259,831
-	1,850	-	1,850	-	196	-	196
38,452	-	-	38,452	35,177	-	-	35,177
1,500	5,644	-	7,144	824	519	-	1,343
5,964,128	1,933,422	1,581,216	9,478,766	4,835,072	583,048	1,581,216	6,999,336
21,136	1,527,433	203,564	1,752,133	19,837	885,854	203,564	1,109,255
-	292,644	55,472	348,116	-	180,515	55,472	235,987
2,000	103,700	-	105,700	-	30,821	-	30,821
22,025	130,627	-	152,652	4,255	56,357	-	60,612
236,620	501,261	-	737,881	186,252	441,629	-	627,881
-	2,120	-	2,120	-	-	-	-
281,781	2,557,785	259,036	3,098,602	210,344	1,595,176	259,036	2,064,556
1,252,869	-	-	1,252,869	1,248,104	-	-	1,248,104
4,500	62,698	-	67,198	-	10,760	-	10,760
-	15,297	-	15,297	-	9,339	-	9,339
-	13,750	-	13,750	-	2,530	-	2,530
3,420	21,681	-	25,101	-	8,690	-	8,690
-	213	-	213	-	204	-	204
1,260,789	113,639	-	1,374,428	1,248,104	31,523	-	1,279,627
361,315	-	-	361,315	326,853	-	-	326,853
945,463	-	-	945,463	708,206	-	-	708,206
7,000	-	-	7,000	3,267	-	-	3,267
541,624	-	-	541,624	541,023	-	-	541,023
301,500	-	-	301,500	301,227	-	-	301,227
100,020	-	-	100,020	50,377	-	-	50,377
489,190	-	-	489,190	451,065	-	-	451,065
838,822	-	-	838,822	826,579	-	-	826,579
121,202	-	-	121,202	92,642	-	-	92,642
35,582	-	-	35,582	27,687	-	-	27,687
258,893	-	-	258,893	242,328	-	-	242,328
4,000,611	-	-	4,000,611	3,571,254	-	-	3,571,254
-	3,895,157	1,286,717	5,181,874	-	3,093,308	1,286,717	4,380,025
-	2,199,365	181,700	2,381,065	-	1,500,426	181,700	1,682,126
172,353	122,554	-	294,907	147,962	61,345	-	209,307
2,700	93,363	-	96,063	2,700	49,311	-	52,011
110,251	526,326	-	636,577	15,844	402,130	-	417,974
199,486	89,471	-	288,957	111,952	46,923	-	158,875
15,000	-	-	15,000	15,000	-	-	15,000
499,790	6,926,236	1,468,417	8,894,443	293,458	5,153,443	1,468,417	6,915,318

Exhibit C-1a

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund
Central services:								
Salaries	$ 1,024,186	$ -	$ -	$ 1,024,186	$ (55,828)	$ -	$ 25,900	$ (29,928)
Purchased profession services	56,202	-	-	56,202	(4,000)	-	-	(4,000)
Purchased technical services	459,305	-	-	459,305	(33,000)	-	-	(33,000)
Supplies and materials	216,694	-	-	216,694	(11,000)	-	-	(11,000)
Miscellaneous expenditures	40,000	-	-	40,000	(4,000)	-	-	(4,000)
Total central services:	1,796,387	-	-	1,796,387	(107,828)	-	25,900	(81,928)
Administrative Information Technology:								
Purchased profession services	21,000	-	-	21,000	-	-	-	-
Purchased technical services	650,514	-	-	650,514	(10,000)	-	-	(10,000)
Total administrative information technology:	671,514	-	-	671,514	(10,000)	-	-	(10,000)
Required maintenance for school facilities:								
Salaries	2,198,459	-	-	2,198,459	(1,050,749)	-	441,198	(609,551)
Salaries of non-instructional aides	107,000	-	-	107,000	(105,000)	-	-	(105,000)
Other salaries	403,900	-	-	403,900	(403,232)	-	-	(403,232)
Cleaning, repair and maintenance services	948,919	-	-	948,919	230,472	-	-	230,472
General supplies	154,697	-	-	154,697	-	-	-	-
Other objects	27,880	-	-	27,880	-	-	-	-
Total required maintenance for school facilities	3,840,855	-	-	3,840,855	(1,328,509)	-	441,198	(887,311)
Other operating and maintenance of plant services:								
Salaries	8,170,401	1,816	-	8,172,217	(824,143)	-	433,100	(391,043)
Salaries of non-instructional aides	-	527	-	527	-	-	-	-
Other salaries	35,400	-	-	35,400	-	-	-	-
Purchased professional and technical services	587,589	-	-	587,589	(9,730)	-	-	(9,730)
Cleaning, repair and maintenance services	2,299,745	-	-	2,299,745	(227,600)	-	-	(227,600)
Rental of land and buildings other than lease purchase	2,746,000	-	-	2,746,000	722,113	-	-	722,113
Other purchased property	150,000	-	-	150,000	9,730	-	-	9,730
Computers	-	10,250	-	10,250	-	-	-	-
General supplies	998,834	-	-	998,834	100,000	-	-	100,000
Energy	3,736,500	-	-	3,736,500	(702,105)	-	-	(702,105)
Other objects	218,541	-	-	218,541	-	-	-	-
Total other operating and maintenance of plant services:	18,943,010	12,593	-	18,955,603	(931,735)	-	433,100	(498,635)
	(530,012)							
Security:								
Salaries	-	2,393,782	-	2,393,782	-	89,805	370,056	459,861
General supplies	-	16,840	-	16,840	-	(590)	-	(590)
Total security	-	2,410,622	-	2,410,622	-	89,215	370,056	459,271
Student transportation services:								
Salaries of non-instruction aides	-	-	-	-	-	-	-	-
Salaries for pupil transportation - (between home and school) - special	2,128,505	-	-	2,128,505	(232,217)	-	257,694	25,477
Salaries for pupil transportation - (other than bet. home & school)	12,600	-	-	12,600	-	-	-	-
Management Fee - ESC & CTSA Trans Program	208,952	-	-	208,952	-	-	-	-
Cleaning, repair and maintenance services	25,000	-	-	25,000	-	-	-	-
Contracted services - (other than between home and school) - vendors	-	37,291	-	37,291	-	-	-	-
Contracted services -								
Contracted services - (Special education students) - joint agreement	904,435	-	-	904,435	(75,000)	-	-	(75,000)
General supplies	5,000	-	-	5,000	-	-	-	-
Miscellaneous purchased services	1,253,026	-	-	1,253,026	846,301	-	-	846,301
Total student transportation services	4,537,518	37,291	-	4,574,809	539,084	-	257,694	796,778
Business and other support services:								
Purchased technical services	-	-	-	-	747,466	-	-	747,466
Miscellaneous expenditures	20,022	-	-	20,022	-	-	-	-
Total business and other support services	20,022	-	-	20,022	747,466	-	-	747,466
Unallocated employee benefits:								
Social Security contribution	2,700,000	-	-	2,700,000	-	-	-	-
TPAF contribution - ERIP	1,400,000	-	-	1,400,000	(140,000)	-	-	(140,000)
Other retirement contributions - regular	550,000	-	-	550,000	-	-	-	-
Other retirement contributions - ERIP	1,200,000	-	-	1,200,000	(120,000)	-	-	(120,000)
Workers' compensation	2,025,000	-	-	2,025,000	-	-	-	-
Health benefits	12,708,513	25,647,148	-	38,355,661	(2,379,352)	(7,104,030)	7,513,145	(1,970,237)
Tuition reimbursement	332,982	-	-	332,982	-	-	-	-
Total unallocated employee benefits	20,916,495	25,647,148	-	46,563,643	(2,639,352)	(7,104,030)	7,513,145	(2,230,237)
On-behalf TPAF non-contributory group insurance (non-budgeted)	-	-	-	-	-	-	-	-
On-behalf TPAF post-retirement medical contributions (non-budgeted)	-	-	-	-	-	-	-	-
Reimbursed TPAF Social Security contributions (non-budgeted)	-	-	-	-	-	-	-	-
Total on-behalf contributions	-	-	-	-	-	-	-	-
Total undistributed expenditures	77,205,395	49,943,218	-	127,148,613	(5,296,055)	(10,387,291)	13,947,665	(1,735,681)
TOTAL EXPENDITURES - CURRENT EXPENSE	84,521,096	115,552,152	-	200,073,248	(6,174,698)	(20,781,954)	24,966,365	(1,990,287)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	**Blended Resource Fund 15**	**ARRA Fund 16-17**	**Total General Fund**	**Operating Fund Fund 11-13**	**Blended Resource Fund 15**	**ARRA Fund 16-17**	**Total General Fund**
$ 968,358	$ -	$ 25,900	$ 994,258	$ 965,262	$ -	$ 25,900	$ 991,162
52,202	-	-	52,202	29,167	-	-	29,167
426,305	-	-	426,305	298,116	-	-	298,116
205,694	-	-	205,694	166,580	-	-	166,580
36,000	-	-	36,000	33,722	-	-	33,722
1,688,559	-	25,900	1,714,459	1,492,847	-	25,900	1,518,747
21,000	-	-	21,000	17,146	-	-	17,146
640,514	-	-	640,514	637,255	-	-	637,255
661,514	-	-	661,514	654,401	-	-	654,401
1,147,710	-	441,198	1,588,908	1,014,213	-	441,198	1,455,411
2,000	-	-	2,000	617	-	-	617
668	-	-	668	-	-	-	-
1,179,391	-	-	1,179,391	1,129,845	-	-	1,129,845
154,697	-	-	154,697	154,478	-	-	154,478
27,880	-	-	27,880	27,663	-	-	27,663
2,512,346	-	441,198	2,953,544	2,326,816	-	441,198	2,768,014
7,346,258	1,816	433,100	7,781,174	7,258,287	1,381	433,100	7,692,768
-	527	-	527	-	527	-	527
35,400	-	-	35,400	8,950	-	-	8,950
577,859	-	-	577,859	553,624	-	-	553,624
2,072,145	-	-	2,072,145	2,019,035	-	-	2,019,035
3,468,113	-	-	3,468,113	3,344,142	-	-	3,344,142
159,730	-	-	159,730	159,730	-	-	159,730
-	10,250	-	10,250	-	8,650	-	8,650
1,098,834	-	-	1,098,834	1,079,102	-	-	1,079,102
3,034,395	-	-	3,034,395	3,034,395	-	-	3,034,395
218,541	-	-	218,541	213,492	-	-	213,492
18,011,275	12,593	433,100	18,456,968	17,670,757	10,558	433,100	18,114,415
-	2,483,587	370,056	2,853,643	-	2,175,722	370,056	2,545,778
-	16,250	-	16,250	-	7,709	-	7,709
-	2,499,837	370,056	2,869,893	-	2,183,431	370,056	2,553,487
-	-	-	-	(1,450)	-	-	(1,450)
1,896,288	-	257,694	2,153,982	1,622,050	-	257,694	1,879,744
12,600	-	-	12,600	-	-	-	-
208,952	-	-	208,952	198,216	-	-	198,216
25,000	-	-	25,000	24,459	-	-	24,459
-	37,291	-	37,291	-	19,018	-	19,018
829,435	-	-	829,435	738,945	-	-	738,945
5,000	-	-	5,000	4,952	-	-	4,952
2,099,327	-	-	2,099,327	1,760,898	-	-	1,760,898
5,076,602	37,291	257,694	5,371,587	4,348,070	19,018	257,694	4,624,782
747,466	-	-	747,466	-	-	-	-
20,022	-	-	20,022	20,022	-	-	20,022
767,488	-	-	767,488	20,022	-	-	20,022
2,700,000	-	-	2,700,000	2,594,669	-	-	2,594,669
1,260,000	-	-	1,260,000	402,416	-	-	402,416
550,000	-	-	550,000	550,000	-	-	550,000
1,080,000	-	-	1,080,000	1,080,000	-	-	1,080,000
2,025,000	-	-	2,025,000	2,025,000	-	-	2,025,000
10,329,161	18,543,118	7,513,145	36,385,424	8,983,200	15,973,622	6,767,577	31,724,399
332,982	-	-	332,982	310,758	-	-	310,758
18,277,143	18,543,118	7,513,145	44,333,406	15,946,043	15,973,622	6,767,577	38,687,242
-	-	-	-	222,533	-	-	222,533
-	-	-	-	4,179,475	-	-	4,179,475
-	-	-	-	4,642,355	-	-	4,642,355
-	-	-	-	9,044,363	-	-	9,044,363
71,909,340	39,555,927	13,947,665	125,412,932	73,769,666	29,573,061	13,202,097	116,544,824
78,346,398	94,770,198	24,966,365	198,082,961	77,243,756	72,267,312	24,220,797	173,731,865

Exhibit C-1a

CITY OF UNION CITY SCHOOL DISTRICT
Combining Budgetary Comparison Schedule
General Fund
for the Fiscal Year Ended June 30, 2010

	ORIGINAL BUDGET				BUDGET TRANSFERS			
	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund
CAPITAL OUTLAY:								
Equipment:								
Grades 1 - 5	$ -	$ 5,007	$ -	$ 5,007	$ -	$ -	$ -	$ -
Grades 6 - 8	-	6,959	-	6,959	-	-	-	-
Grades 9 - 12	-	3,000	-	3,000	-	-	-	-
Undistributed expenditures:								
Instruction - instructional equipment	9,000	-	-	9,000	-	-	-	-
General administration	888,681	-	-	888,681	1,182,438	-	-	1,182,438
School administration	-	3,420	-	3,420	-	-	-	-
Student transportation - noninstructional equipment	393,188	-	-	393,188	-	-	-	-
Business and other support services	62,759	-	-	62,759	-	-	-	-
Special schools (all programs)	30,000	-	-	30,000	-	-	-	-
Total equipment	1,383,628	18,386	-	1,402,014	1,182,438	-	-	1,182,438
Facilities acquisition and construction services:								
Construction services	3,518,738	-	-	3,518,738	(364,003)	-	1,212,516	848,513
General supplies	14,000	-	-	14,000	-	-	-	-
Total facilities acquisition and construction services	3,532,738	-	-	3,532,738	(364,003)	-	1,212,516	848,513
Assets acquired under capital leases (non-budgeted)	-	-	-	-	-	-	-	-
TOTAL CAPITAL OUTLAY	4,916,366	18,386	-	4,934,752	818,435	-	1,212,516	2,030,951
SPECIAL SCHOOLS:								
Other special schoos - instructions:								
Salaries of teachers	250,000	-	-	250,000	5,964	-	-	5,964
Other salaries - instruction	200,000	-	-	200,000	(5,964)	-	-	(5,964)
General supplies	27,000	-	-	27,000	-	-	-	-
Total other special schoos - instructions	477,000	-	-	477,000	-	-	-	-
Accredited evening/adult high school - instruction:								
Salaries of teachers	194,400	-	-	194,400	(32,909)	-	-	(32,909)
Other salaries for instruction	21,600	-	-	21,600	-	-	-	-
General supplies	16,000	-	-	16,000	(1,600)	-	-	(1,600)
Textbooks	2,000	-	-	2,000	-	-	-	-
Total accredited evening/adult high school - instruction	234,000	-	-	234,000	(34,509)	-	-	(34,509)
Accredited evening/adult high school - support services:								
Salaries	116,314	-	-	116,314	(35,814)	-	-	(35,814)
Purchased professional and technical services	5,000	-	-	5,000	-	-	-	-
Other purchased services (400-500 series)	1,000	-	-	1,000	-	-	-	-
Total accredited evening/adult high school - support services	122,314	-	-	122,314	(35,814)	-	-	(35,814)
Adult education - local - instruction:								
Salaries	55,000	-	-	55,000	-	-	-	-
Salaries of teachers	1,045,954	-	-	1,045,954	25,553	-	-	25,553
General supplies	32,500	-	-	32,500	(3,250)	-	-	(3,250)
Total adult education - local - instruction	1,133,454	-	-	1,133,454	22,303	-	-	22,303
Adult education - local - support services:								
Salaries	143,542	-	-	143,542	7,356	-	-	7,356
Purchased technical services	5,000	-	-	5,000	-	-	-	-
Other objects	2,000	-	-	2,000	-	-	-	-
Total adult education - local - support services	150,542	-	-	150,542	7,356	-	-	7,356
TOTAL SPECIAL SCHOOLS	2,117,310	-	-	2,117,310	(40,664)	-	-	(40,664)
Charter schools	120,000	-	-	120,000	-	-	-	-
Total expenditures	91,674,772	115,570,538	-	207,245,310	(5,396,927)	(20,781,954)	26,178,881	-
Excess (deficiency) of revenues over (under) expenditures	80,487,590	(115,570,538)	-	(35,082,948)	(20,781,954)	20,781,954	-	-
Other financing sources (uses)								
Due (to)/from special revenue fund	-	-	-	-	-	-	-	-
Capital Leases (non-budgeted)	-	-	-	-	-	-	-	-
Transfers in - contribution to school based budgeting - general fund	-	108,428,397	-	108,428,397	-	(19,110,718)	-	(19,110,718)
Transfers in - contribution to school based budgeting - special revenue fund	-	6,506,675	-	6,506,675	-	(1,671,236)	-	(1,671,236)
Transfers out - contribution to school based budgeting	(108,428,397)	-	-	(108,428,397)	19,110,718	-	-	19,110,718
Total other financing sources (uses)	(108,428,397)	114,935,072	-	6,506,675	19,110,718	(20,781,954)	-	(1,671,236)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(27,940,807)	(635,466)	-	(28,576,273)	(1,671,236)	-	-	(1,671,236)
Fund balances, July 1	69,384,129	635,466	-	70,019,595	-	-	-	-
Fund balances, June 30	$ 41,443,322	$ -	$ -	$ 41,443,322	$ (1,671,236)	$ -	$ -	$ (1,671,236)

FINAL BUDGET				ACTUAL			
Operating Fund Fund 11-13	**Blended Resource Fund 15**	**ARRA Fund 16-17**	**Total General Fund**	**Operating Fund Fund 11-13**	**Blended Resource Fund 15**	**ARRA Fund 16-17**	**Total General Fund**
$ -	$ 5,007	$ -	$ 5,007	$ -	$ 1,408	$ -	$ 1,408
-	6,959	-	6,959	-	-	-	-
-	3,000	-	3,000	-	-	-	-
9,000	-	-	9,000	-	-	-	-
2,071,119	-	-	2,071,119	910,801	-	-	910,801
-	3,420	-	3,420	-	2,158	-	2,158
393,188	-	-	393,188	387,171	-	-	387,171
62,759	-	-	62,759	62,759	-	-	62,759
30,000	-	-	30,000	29,428	-	-	29,428
2,566,066	18,386	-	2,584,452	1,390,159	3,566	-	1,393,725
3,154,735	-	1,212,516	4,367,251	1,935,785	-	1,212,516	3,148,301
14,000	-	-	14,000	13,195	-	-	13,195
3,168,735	-	1,212,516	4,381,251	1,948,980	-	1,212,516	3,161,496
-	-	-	-	755,041	-	-	755,041
5,734,801	18,386	1,212,516	6,965,703	4,094,180	3,566	1,212,516	5,310,262
255,964	-	-	255,964	255,964	-	-	255,964
194,036	-	-	194,036	100,682	-	-	100,682
27,000	-	-	27,000	23,661	-	-	23,661
477,000	-	-	477,000	380,307	-	-	380,307
161,491	-	-	161,491	157,842	-	-	157,842
21,600	-	-	21,600	19,717	-	-	19,717
14,400	-	-	14,400	7,868	-	-	7,868
2,000	-	-	2,000	-	-	-	-
199,491	-	-	199,491	185,427	-	-	185,427
80,500	-	-	80,500	71,275	-	-	71,275
5,000	-	-	5,000	1,195	-	-	1,195
1,000	-	-	1,000	-	-	-	-
86,500	-	-	86,500	72,470	-	-	72,470
55,000	-	-	55,000	5,481	-	-	5,481
1,071,507	-	-	1,071,507	734,063	-	-	734,063
29,250	-	-	29,250	16,471	-	-	16,471
1,155,757	-	-	1,155,757	756,015	-	-	756,015
150,898	-	-	150,898	150,898	-	-	150,898
5,000	-	-	5,000	-	-	-	-
2,000	-	-	2,000	1,591	-	-	1,591
157,898	-	-	157,898	152,489	-	-	152,489
2,076,646	-	-	2,076,646	1,546,708	-	-	1,546,708
120,000	-	-	120,000	95,206	-	-	95,206
86,277,845	94,788,584	26,178,881	207,245,310	82,979,850	72,270,878	25,433,313	180,684,041
59,705,636	(94,788,584)	-	(35,082,948)	42,922,964	(72,270,878)	745,568	(28,602,346)
-	-	-	-	1,572,324	-	-	1,572,324
-	-	-	-	755,041	-	-	755,041
-	89,317,679	-	89,317,679	-	68,174,795	-	68,174,795
-	4,835,439	-	4,835,439	-	3,795,124	-	3,795,124
(89,317,679)	-	-	(89,317,679)	(68,174,795)	-	-	(68,174,795)
(89,317,679)	94,153,118	-	4,835,439	(65,847,430)	71,969,919	-	6,122,489
(29,612,043)	(635,466)	-	(30,247,509)	(22,924,466)	(300,959)	745,568	(22,479,857)
69,384,129	635,466	-	70,019,595	69,384,129	635,466	-	70,019,595
$ 39,772,086	$ -	$ -	$ 39,772,086	$ 46,459,663	$ 334,507	$ 745,568	$ 47,539,738

Exhibit C-1b

CITY OF UNION CITY SCHOOL DISTRICT
American Recovery and Reinvestment Act
Budget and Actual
for the Fiscal Year Ended June 30, 2010

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Education Stabilization Fund 16	Government Services Fund 17	Total ARRA Fund 16-17	Education Stabilization Fund 16	Government Services Fund 17	Total ARRA Fund 16-17
REVENUES:						
Federal sources:						
American Recovery Reinvestment Act						
Education Stabilization Fund	$ -	$ -	$ -	$ 25,203,226	$ -	$ 25,203,226
Government Services Fund	-	-	-	-	975,655	975,655
Total - federal sources	-	-	-	25,203,226	975,655	26,178,881
Total revenues	-	-	-	25,203,226	975,655	26,178,881
EXPENDITURES -						
CURRENT EXPENSE:						
Regular programs - instruction:						
Salaries of teachers:						
Preschool/kindergarten	-	-	-	452,050	-	452,050
Grades 1-5	-	-	-	2,374,900	-	2,374,900
Grades 6-8	-	-	-	1,591,020	-	1,591,020
Grades 9-12	-	-	-	4,064,550	-	4,064,550
Total regular programs - instruction	-	-	-	8,482,520	-	8,482,520
Regular programs - undistributed instruction:						
Other salaries for instruction	-	-	-	295,658	-	295,658
Miscellaneous expenditures	-	-	-	-	-	-
Total regular programs - undistributed instruction	-	-	-	295,658	-	295,658
Total regular programs	-	-	-	8,778,178	-	8,778,178
Learning/language disabilities:						
Salaries of teachers	-	-	-	494,950	-	494,950
Other salaries for instruction	-	-	-	89,066	-	89,066
Total learning/language disabilities	-	-	-	584,016	-	584,016
Multiple disabilities:						
Salaries of teachers	-	-	-	147,100	-	147,100
Other salaries for instruction	-	-	-	46,266	-	46,266
Total multiple disabilities	-	-	-	193,366	-	193,366
Resource room/resource center:						
Salaries of teachers	-	-	-	500,900	-	500,900
Other salaries for instruction	-	-	-	24,174	-	24,174
Total resource room/resource center	-	-	-	525,074	-	525,074
Total special education - instruction	-	-	-	1,302,456	-	1,302,456
Bilingual education:						
Salaries of teachers	-	-	-	914,300	-	914,300
Other salaries for instruction	-	-	-	23,766	-	23,766
Total bilingual education	-	-	-	938,066	-	938,066
Total - instruction	-	-	-	11,018,700	-	11,018,700
Attendance and social work services:						
Salaries	-	-	-	291,374	-	291,374
Other salaries	-	-	-	60,582	-	60,582
Family/parent liaison salary	-	-	-	64,600	-	64,600
Total attendance and social work services	-	-	-	416,556	-	416,556
Health services:						
Salaries	-	-	-	443,442	126,553	569,995
Salaries of social services coordinators	-	-	-	53,428	-	53,428
Total health services	-	-	-	496,870	126,553	623,423
Other support services - students-regular:						
Salaries of other professional staff	-	-	-	302,062	-	302,062
Total other support services - students-regular	-	-	-	302,062	-	302,062
Other support services - students - special services:						
Salaries of other professional staff	-	-	-	230,362	-	230,362
Salaries of secretarial and clerical assistants	-	-	-	25,500	-	25,500
Total other support services - students-special services	-	-	-	255,862	-	255,862

FINAL BUDGET			ACTUAL		
Education Stabilization Fund 16	**Government Services Fund 17**	**Total ARRA Fund 16-17**	**Education Stabilization Fund 16**	**Government Services Fund 17**	**Total ARRA Fund 16-17**
$ 25,203,226	$ -	$ 25,203,226	$ 25,203,226	$ -	$ 25,203,226
-	975,655	975,655	-	975,655	975,655
25,203,226	975,655	26,178,881	25,203,226	975,655	26,178,881
25,203,226	975,655	26,178,881	25,203,226	975,655	26,178,881
452,050	-	452,050	452,050	-	452,050
2,374,900	-	2,374,900	2,374,900	-	2,374,900
1,591,020	-	1,591,020	1,591,020	-	1,591,020
4,064,550	-	4,064,550	4,064,550	-	4,064,550
8,482,520	-	8,482,520	8,482,520	-	8,482,520
295,658	-	295,658	295,658	-	295,658
-	-	-	-	-	-
295,658	-	295,658	295,658	-	295,658
8,778,178	-	8,778,178	8,778,178	-	8,778,178
494,950	-	494,950	494,950	-	494,950
89,066	-	89,066	89,066	-	89,066
584,016	-	584,016	584,016	-	584,016
147,100	-	147,100	147,100	-	147,100
46,266	-	46,266	46,266	-	46,266
193,366	-	193,366	193,366	-	193,366
500,900	-	500,900	500,900	-	500,900
24,174	-	24,174	24,174	-	24,174
525,074	-	525,074	525,074	-	525,074
1,302,456	-	1,302,456	1,302,456	-	1,302,456
914,300	-	914,300	914,300	-	914,300
23,766	-	23,766	23,766	-	23,766
938,066	-	938,066	938,066	-	938,066
11,018,700	-	11,018,700	11,018,700	-	11,018,700
291,374	-	291,374	291,374	-	291,374
60,582	-	60,582	60,582	-	60,582
64,600	-	64,600	64,600	-	64,600
416,556	-	416,556	416,556	-	416,556
443,442	126,553	569,995	443,442	126,553	569,995
53,428	-	53,428	53,428	-	53,428
496,870	126,553	623,423	496,870	126,553	623,423
302,062	-	302,062	302,062	-	302,062
302,062	-	302,062	302,062	-	302,062
230,362	-	230,362	230,362	-	230,362
25,500	-	25,500	25,500	-	25,500
255,862	-	255,862	255,862	-	255,862

Exhibit C-1b

CITY OF UNION CITY SCHOOL DISTRICT
American Recovery and Reinvestment Act
Budget and Actual
for the Fiscal Year Ended June 30, 2010

	ORIGINAL BUDGET			BUDGET TRANSFERS		
	Education Stabilization Fund 16	Government Services Fund 17	Total ARRA Fund 16-17	Education Stabilization Fund 16	Government Services Fund 17	Total ARRA Fund 16-17
Improvement of instructional services:						
Salaries of supervisors of instructions	$ -	$ -	$ -	$ 360,346	$ 453,441	$ 813,787
Salaries of other professional staff	-	-	-	124,166	-	124,166
Salaries of secretarial and clerical assistants	-	-	-	192,950	-	192,950
Other salaries	-	-	-	129,700	-	129,700
Other salaries for instruction	-	-	-	124,166	-	124,166
Other purchased services (400-500 series)	-	-	-	196,447	-	196,447
Total improvement of instructional services	-	-	-	1,127,775	453,441	1,581,216
Educational media services/school library:						
Salaries	-	-	-	203,564	-	203,564
Salaries of technology coordinators	-	-	-	55,472	-	55,472
Total educational media services/school library	-	-	-	259,036	-	259,036
Support services - school administration:						
Salaries of principals/assistant principals	-	-	-	891,056	395,661	1,286,717
Salaries of secretarial and clerical assistants	-	-	-	181,700	-	181,700
Total support services - school administration	-	-	-	1,072,756	395,661	1,468,417
Central services:						
Salaries	-	-	-	25,900	-	25,900
Total central services:	-	-	-	25,900	-	25,900
Required maintenance for school facilities:						
Salaries	-	-	-	441,198	-	441,198
Total required maintenance for school facilities	-	-	-	441,198	-	441,198
Other operating and maintenance of plant services:						
Salaries	-	-	-	433,100	-	433,100
Total other operating and maintenance of plant services:	-	-	-	433,100	-	433,100
Security:						
Salaries	-	-	-	370,056	-	370,056
Total security	-	-	-	370,056	-	370,056
Student transportation services:						
Salaries for pupil transportation - (between home and school) - special	-	-	-	257,694	-	257,694
Total student transportation services	-	-	-	257,694	-	257,694
Unallocated employee benefits:						
Health benefits	-	-	-	7,513,145	-	7,513,145
Total unallocated employee benefits	-	-	-	7,513,145	-	7,513,145
Total undistributed expenditures	-	-	-	12,972,010	975,655	13,947,665
TOTAL EXPENDITURES - CURRENT EXPENSE	-	-	-	23,990,710	975,655	24,966,365
CAPITAL OUTLAY:						
Facilities acquisition and construction services:						
Construction services	-	-	-	1,212,516	-	1,212,516
Total facilities acquisition and construction services	-	-	-	1,212,516	-	1,212,516
TOTAL CAPITAL OUTLAY	-	-	-	1,212,516	-	1,212,516
Total expenditures	-	-	-	25,203,226	975,655	26,178,881
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	-	-
Fund balances, July 1	-	-	-	-	-	-
Fund balances, June 30	$ -	$ -	$ -	$ -	$ -	$ -

FINAL BUDGET			ACTUAL		
Education Stabilization Fund 16	**Government Services Fund 17**	**Total ARRA Fund 16-17**	**Education Stabilization Fund 16**	**Government Services Fund 17**	**Total ARRA Fund 16-17**
$ 360,346	$ 453,441	$ 813,787	$ 360,346	$ 453,441	$ 813,787
124,166	-	124,166	124,166	-	124,166
192,950	-	192,950	192,950	-	192,950
129,700	-	129,700	129,700	-	129,700
124,166	-	124,166	124,166	-	124,166
196,447	-	196,447	196,447	-	196,447
1,127,775	453,441	1,581,216	1,127,775	453,441	1,581,216
203,564	-	203,564	203,564	-	203,564
55,472	-	55,472	55,472	-	55,472
259,036	-	259,036	259,036	-	259,036
891,056	395,661	1,286,717	891,056	395,661	1,286,717
181,700	-	181,700	181,700	-	181,700
1,072,756	395,661	1,468,417	1,072,756	395,661	1,468,417
25,900	-	25,900	25,900	-	25,900
25,900	-	25,900	25,900	-	25,900
441,198	-	441,198	441,198	-	441,198
441,198	-	441,198	441,198	-	441,198
433,100	-	433,100	433,100	-	433,100
433,100	-	433,100	433,100	-	433,100
370,056	-	370,056	370,056	-	370,056
370,056	-	370,056	370,056	-	370,056
257,694	-	257,694	257,694	-	257,694
257,694	-	257,694	257,694	-	257,694
7,513,145	-	7,513,145	6,767,577	-	6,767,577
7,513,145	-	7,513,145	6,767,577	-	6,767,577
12,972,010	975,655	13,947,665	12,226,442	975,655	13,202,097
23,990,710	975,655	24,966,365	23,245,142	975,655	24,220,797
1,212,516	-	1,212,516	1,212,516	-	1,212,516
1,212,516	-	1,212,516	1,212,516	-	1,212,516
1,212,516	-	1,212,516	1,212,516	-	1,212,516
25,203,226	975,655	26,178,881	24,457,658	975,655	25,433,313
-	-	-	745,568	-	745,568
-	-	-	-	-	-
$ -	$ -	$ -	$ 745,568	$ -	$ 745,568

Exhibit C-2

CITY OF UNION CITY SCHOOL DISTRICT
Budgetary Comparison Schedule
Special Revenue Fund
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
REVENUES:					
Federal sources	$ 11,701,472	$ 15,292,771	$ 26,994,243	$ 16,761,474	$ (10,232,769)
State sources	25,314,457	1,983,516	27,297,973	24,427,696	(2,870,277)
Total revenues	$ 37,015,929	$ 17,276,287	$ 54,292,216	$ 41,189,170	$ (13,103,046)
EXPENDITURES:					
Instruction:					
Salaries of teachers	$ 3,263,293	$ (235,380)	$ 3,027,913	$ 2,780,654	$ 247,259
Other salaries for instruction	425,508	-	425,508	373,148	52,360
Purchased prof. & tech. services	2,624,629	3,111,672	5,736,301	3,197,425	2,538,876
Other purchased services (400-500 series)	75,000	536,752	611,752	283,626	328,126
General supplies	58,048	171,864	229,912	80,119	149,793
Textbooks	7,237	71,024	78,261	63,867	14,394
Other objects	130,185	139,109	269,294	91,207	178,087
	6,583,900	3,795,041	10,378,941	6,870,046	3,508,895
Support services:					
Salaries	41,318	9,319,915	9,361,233	5,449,500	3,911,733
Salaries of supervisors of instruction	345,684	383,894	729,578	347,584	381,994
Salaries of program directors	177,085	-	177,085	148,165	28,920
Salaries of other professional staff	1,130,530	(237,490)	893,040	468,747	424,293
Salaries of secretarial & clerical staff	824,400	(557,789)	266,611	223,595	43,016
Salaries of noninstructional aides	11,000	-	11,000	-	11,000
Other salaries	213,833	-	213,833	148,534	65,299
Salaries of family/parent liaison	50,500	-	50,500	-	50,500
Salaries of facilitators and math and literacy coaches	941,375	(50,000)	891,375	858,900	32,475
Personal services-employee benefits	3,273,703	2,722,489	5,996,192	3,834,370	2,161,822
Social security contributions	-	29,415	29,415	29,415	-
Purchased educational services - Contracted Pre-K	16,021,323	62,006	16,083,329	16,067,663	15,666
Purchased professional - educational services	97,289	974,085	1,071,374	774,847	296,527
Other purchased professional services	20,670	111,281	131,951	105,324	26,627
Contracted services (other than between home and school) - grant agreements	138,375	(1,146)	137,229	-	137,229
Travel	25,547	6,608	32,155	2,484	29,671
Other purchased services (400-500 series)	-	560,146	560,146	466,175	93,971
Supplies and materials	503,488	1,759,868	2,263,356	1,503,405	759,951
Other objects	4,539	37,964	42,503	37,065	5,438
Total support services	23,820,659	15,121,246	38,941,905	30,465,773	8,476,132
Facilities acquisition and construction services:					
Instructional equipment	99,695	31,236	130,931	53,779	77,152
Noninstructional equipment	5,000	-	5,000	4,448	552
Total facilities acquisition and construction services	104,695	31,236	135,931	58,227	77,704
Total expenditures	30,509,254	18,947,523	49,456,777	37,394,046	12,062,731
Other Financing (Uses)					
Transfer out to school based budgeting - General Fund	(6,506,675)	1,671,236	(4,835,439)	(3,795,124)	1,040,315
Total other financing (uses)	(6,506,675)	1,671,236	(4,835,439)	(3,795,124)	1,040,315
Total Outflows	37,015,929	17,276,287	54,292,216	41,189,170	13,103,046
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	-	-	-	-	-
Fund balance, July 1	-	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -	$ -

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

Exhibit C-3

CITY OF UNION CITY SCHOOL DISTRICT
Required Supplementary Information
Budget to GAAP Reconciliation
Note to RSI
for the Fiscal Year Ended June 30, 2010

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

		General Fund		Special Revenue Fund
Sources/inflows of resources				
Actual amounts (budgetary basis) "revenue" from the budgetary comparison schedule	**[C-1]**	$ 152,081,695	**[C-2]**	$ 41,189,170
Difference - budget to GAAP:				
Grant accounting budgetary basis differs from GAAP in that encumbrances are recognized as expenditures, and the related revenue is recognized.		-		(949,647)
State aid payment recognized for GAAP statements in the current year, previously recognized for budgetary purposes.		15,140,624		1,348,880
State aid payment recognized for budgetary purposes, not recognized for GAAP statements.		(15,267,733)		(2,416,277)
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds.	**[B-2]**	$ 151,954,586	**[B-2]**	$ 39,172,126
Uses/outflows of resources				
Actual amounts (budgetary basis) "total outflows" from the budgetary comparison schedule	**[C-1]**	$ 180,684,041	**[C-2]**	$ 41,189,170
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.		-		(949,647)
Transfers to and from other funds are presented as outflows of budgetary resources but are not expenditures for financial reporting purposes.				
Net transfers (outflows) to general fund		-		(3,795,124)
Total expenditures as reported on the statement of revenues, expenditures, and changes in fund balances - governmental funds	**[B-2]**	$ 180,684,041	**[B-2]**	$ 36,444,399

OTHER SUPPLEMENTARY INFORMATION

SCHOOL BASED BUDGET SCHEDULES

Exhibit D-1

CITY OF UNION CITY SCHOOL DISTRICT
General Fund
Combining Balance Sheet
June 30, 2010

	Operating Fund Fund 11-13	Blended Resource Fund 15	ARRA Fund 16-17	Total General Fund
ASSETS:				
Cash and cash equivalents	$ 3,798,210	$ -	$ -	$ 3,798,210
Intrafund receivable	-	334,507	745,568	1,080,075
Interfund receivable	958,103	-	-	958,103
Intergovernmental receivable	3,574,716	-	-	3,574,716
Restricted cash and cash equivalents	23,952,609	-	-	23,952,609
Total assets	$ 32,283,638	$ 334,507	$ 745,568	$ 33,363,713
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Intrafund accounts payable	$ 1,080,075	$ -	$ -	$ 1,080,075
Due to other entities	11,633	-	-	11,633
Total liabilities	1,091,708	-	-	1,091,708
Fund balances:				
Reserved for:				
Encumbrances	4,721,936	334,507	745,568	5,802,011
Capital reserve account	23,952,609	-	-	23,952,609
Excess Surplus	4,990,094	-	-	4,990,094
Unreserved:				
Designated for subsequent year's expenditures	9,235,832	-	-	9,235,832
Undesignated	(11,708,541)	-	-	(11,708,541)
Total fund balances	31,191,930	334,507	745,568	32,272,005
Total liabilities and fund balances	$ 32,283,638	$ 334,507	$ 745,568	$ 33,363,713

Exhibit D-2

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
District-Wide				
Resources:				
General Fund Contribution	$ 89,317,679	93.89%	$ 67,857,783	$ 21,459,896
General Fund Reserve for Encumbrances at June 30, 2009	633,864	0.88%	633,864	-
	89,951,543	94.77%	68,491,647	21,459,896
Restricted Federal Resources:				
Title I, Part A of ESEA	2,818,784	2.74%	1,988,420	830,364
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	975,530	1.35%	975,530	-
Title II - Part A - Principal & Teacher Training	289,969	0.28%	203,279	86,690
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	106,514	0.15%	106,514	-
Title II - Part D - Technology	28,557	0.03%	21,690	6,867
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	5,418	0.01%	5,418	-
Title III - Part A - English Language Acq.	441,181	0.45%	322,843	118,338
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	97,666	0.14%	97,666	-
Title IV - Part A - Safe & Drug Free	49,168	0.05%	33,617	15,551
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	24,254	0.03%	24,254	-
Total Restricted Federal Resources	4,837,041	5.23%	3,779,231	1,057,810
Totals	$ 94,788,584	100.00%	$ 72,270,878	$ 22,517,706

Exhibit D-2a

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Union Hill Middle School				
Resources:				
General Fund Contribution	$ 5,988,689	91.48%	$ 4,110,479	$ 1,878,210
General Fund Reserve for Encumbrances at June 30, 2009	211,275	3.23%	211,275	-
	6,199,964	94.71%	4,321,754	1,878,210
Restricted Federal Resources:				
Title I, Part A of ESEA	153,381	2.34%	70,277	83,104
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	120,918	1.85%	120,918	-
Title II - Part A - Principal & Teacher Training	14,226	0.22%	6,129	8,097
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	13,036	0.20%	13,036	-
Title II - Part D - Technology	1,717	0.03%	1,206	511
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	619	0.01%	619	-
Title III - Part A - English Language Acq.	25,111	0.38%	13,510	11,601
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	12,044	0.18%	12,044	-
Title IV - Part A - Safe & Drug Free	1,756	0.03%	361	1,395
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	3,290	0.05%	3,290	-
Total Restricted Federal Resources	346,098	5.29%	241,390	104,708
Totals	$ 6,546,062	100.00%	$ 4,563,144	$ 1,982,918

Exhibit D-2b

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Emerson Middle School				
Resources:				
General Fund Contribution	$ 7,841,369	94.31%	$ 5,445,742	$ 2,395,627
General Fund Reserve for Encumbrances at June 30, 2009	82,433	0.99%	82,433	-
	7,923,802	95.30%	5,528,175	2,395,627
Restricted Federal Resources:				
Title I, Part A of ESEA	165,867	2.00%	72,817	93,050
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	143,553	1.73%	143,553	-
Title II - Part A - Principal & Teacher Training	15,631	0.19%	6,378	9,253
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	15,085	0.18%	15,085	-
Title II - Part D - Technology	1,520	0.02%	629	891
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	1,111	0.01%	1,111	-
Title III - Part A - English Language Acq.	27,696	0.33%	14,850	12,846
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	14,154	0.17%	14,154	-
Title IV - Part A - Safe & Drug Free	2,285	0.03%	661	1,624
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	3,400	0.04%	3,400	-
Total Restricted Federal Resources	390,302	4.70%	272,638	117,664
Totals	$ 8,314,104	100.00%	$ 5,800,813	$ 2,513,291

Exhibit D-2c

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Thomas A. Edison				
Resources:				
General Fund Contribution	$ 7,719,731	94.18%	$ 6,367,167	$ 1,352,564
General Fund Reserve for Encumbrances at June 30, 2009	25,665	0.31%	25,665	-
	7,745,396	94.49%	6,392,832	1,352,564
Restricted Federal Resources:				
Title I, Part A of ESEA	220,799	2.70%	160,023	60,776
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	128,869	1.57%	128,869	-
Title II - Part A - Principal & Teacher Training	24,499	0.30%	17,768	6,731
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	14,030	0.17%	14,030	-
Title II - Part D - Technology	1,733	0.02%	1,139	594
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	1,567	0.02%	1,567	-
Title III - Part A - English Language Acq.	39,551	0.48%	30,382	9,169
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	12,918	0.16%	12,918	-
Title IV - Part A - Safe & Drug Free	3,892	0.05%	2,848	1,044
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	3,241	0.04%	3,241	-
Total Restricted Federal Resources	451,099	5.51%	372,785	78,314
Totals	$ 8,196,495	100.00%	$ 6,765,617	$ 1,430,878

Exhibit D-2d

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Sara M. Gilmore				
Resources:				
General Fund Contribution	$ 4,449,479	95.90%	$ 3,014,901	$ 1,434,578
General Fund Reserve for Encumbrances at June 30, 2009	9,193	0.20%	9,193	-
	4,458,672	96.10%	3,024,094	1,434,578
Restricted Federal Resources:				
Title I, Part A of ESEA	118,627	2.55%	72,397	46,230
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	24,525	0.53%	24,525	-
Title II - Part A - Principal & Teacher Training	11,419	0.25%	6,850	4,569
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	3,220	0.07%	3,220	-
Title II - Part D - Technology	844	0.02%	533	311
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	411	0.01%	411	-
Title III - Part A - English Language Acq.	16,185	0.35%	10,090	6,095
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	2,812	0.06%	2,812	-
Title IV - Part A - Safe & Drug Free	1,952	0.04%	1,125	827
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	763	0.02%	763	-
Total Restricted Federal Resources	180,758	3.90%	122,726	58,032
Totals	$ 4,639,430	100.00%	$ 3,146,820	$ 1,492,610

Exhibit D-2e

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Hudson				
Resources:				
General Fund Contribution	$ 5,078,827	94.94%	$ 3,731,677	$ 1,347,150
General Fund Reserve for Encumbrances at June 30, 2009	27,825	0.52%	27,825	-
	5,106,652	95.46%	3,759,502	1,347,150
Restricted Federal Resources:				
Title I, Part A of ESEA	152,602	2.85%	102,137	50,465
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	37,673	0.70%	37,673	-
Title II - Part A - Principal & Teacher Training	15,639	0.29%	10,474	5,165
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	4,098	0.08%	4,098	-
Title II - Part D - Technology	1,417	0.03%	1,300	117
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	275	0.01%	275	-
Title III - Part A - English Language Acq.	22,819	0.43%	15,977	6,842
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	4,108	0.08%	4,108	-
Title IV - Part A - Safe & Drug Free	2,723	0.05%	1,823	900
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	934	0.02%	934	-
Total Restricted Federal Resources	242,288	4.54%	178,799	63,489
Totals	$ 5,348,940	100.00%	$ 3,938,301	$ 1,410,639

Exhibit D-2f

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Robert Waters				
Resources:				
General Fund Contribution	$ 7,715,802	93.60%	$ 6,422,090	$ 1,293,712
General Fund Reserve for Encumbrances at June 30, 2009	78,500	0.95%	78,500	-
	7,794,302	94.55%	6,500,590	1,293,712
Restricted Federal Resources:				
Title I, Part A of ESEA	257,027	3.13%	199,273	57,754
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	94,303	1.14%	94,303	-
Title II - Part A - Principal & Teacher Training	28,188	0.34%	21,667	6,521
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	9,272	0.11%	9,272	-
Title II - Part D - Technology	3,795	0.05%	3,336	459
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	(586)	-0.01%	(586)	-
Title III - Part A - English Language Acq.	41,420	0.50%	32,493	8,927
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	9,446	0.11%	9,446	-
Title IV - Part A - Safe & Drug Free	5,058	0.06%	3,621	1,437
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	1,879	0.02%	1,879	-
Total Restricted Federal Resources	449,802	5.45%	374,704	75,098
Totals	$ 8,244,104	100.00%	$ 6,875,294	$ 1,368,810

Exhibit D-2g

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Jefferson				
Resources:				
General Fund Contribution	$ 4,451,101	95.45%	$ 2,688,578	$ 1,762,523
General Fund Reserve for Encumbrances at June 30, 2009	55,659	1.19%	55,659	-
	4,506,760	96.64%	2,744,237	1,762,523
Restricted Federal Resources:				
Title I, Part A of ESEA	65,691	1.43%	18,401	47,290
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	56,565	1.21%	56,565	-
Title II - Part A - Principal & Teacher Training	5,722	0.12%	641	5,081
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	7,026	0.15%	7,026	-
Title II - Part D - Technology	617	0.01%	92	525
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	476	0.01%	476	-
Title III - Part A - English Language Acq.	11,443	0.25%	4,652	6,791
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	6,139	0.13%	6,139	-
Title IV - Part A - Safe & Drug Free	1,094	0.02%	138	956
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	1,282	0.03%	1,282	-
Total Restricted Federal Resources	156,055	3.36%	95,412	60,643
Totals	$ 4,662,815	100.00%	$ 2,839,649	$ 1,823,166

Exhibit D-2h

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Washington				
Resources:				
General Fund Contribution	$ 7,218,194	94.34%	$ 5,780,275	$ 1,437,919
General Fund Reserve for Encumbrances at June 30, 2009	42,514	0.56%	42,514	-
	7,260,708	94.90%	5,822,789	1,437,919
Restricted Federal Resources:				
Title I, Part A of ESEA	240,871	3.17%	180,901	59,970
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	69,436	0.91%	69,436	-
Title II - Part A - Principal & Teacher Training	22,535	0.29%	16,080	6,455
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	7,236	0.09%	7,236	-
Title II - Part D - Technology	2,866	0.04%	2,770	96
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	(316)	0.00%	(316)	-
Title III - Part A - English Language Acq.	34,552	0.45%	26,657	7,895
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	5,862	0.08%	5,862	-
Title IV - Part A - Safe & Drug Free	3,830	0.05%	2,613	1,217
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	1,682	0.02%	1,682	-
Total Restricted Federal Resources	388,554	5.10%	312,921	75,633
Totals	$ 7,649,262	100.00%	$ 6,135,710	$ 1,513,552

Exhibit D-2i

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Roosevelt				
Resources:				
General Fund Contribution	$ 6,239,413	93.62%	$ 5,269,274	$ 970,139
General Fund Reserve for Encumbrances at June 30, 2009	32,944	0.49%	32,944	-
	6,272,357	94.11%	5,302,218	970,139
Restricted Federal Resources:				
Title I, Part A of ESEA	209,404	3.14%	161,914	47,490
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	96,125	1.44%	96,125	-
Title II - Part A - Principal & Teacher Training	23,625	0.35%	18,487	5,138
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	9,683	0.15%	9,683	-
Title II - Part D - Technology	2,223	0.03%	1,624	599
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	630	0.01%	630	-
Title III - Part A - English Language Acq.	36,321	0.54%	29,312	7,009
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	9,000	0.14%	9,000	-
Title IV - Part A - Safe & Drug Free	3,419	0.05%	2,326	1,093
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	2,745	0.04%	2,745	-
Total Restricted Federal Resources	393,175	5.89%	331,846	61,329
Totals	$ 6,665,532	100.00%	$ 5,634,064	$ 1,031,468

Exhibit D-2j

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Jose Marti Middle School				
Resources:				
General Fund Contribution	$ 8,054,737	96.37%	$ 4,701,415	$ 3,353,322
General Fund Reserve for Encumbrances at June 30, 2009	12,247	0.15%	12,247	-
	8,066,984	96.52%	4,713,662	3,353,322
Restricted Federal Resources:				
Title I, Part A of ESEA	100,318	1.20%	4,330	95,988
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	129,969	1.55%	129,969	-
Title II - Part A - Principal & Teacher Training	8,972	0.11%	(546)	9,518
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	14,220	0.17%	14,220	-
Title II - Part D - Technology	1,242	0.01%	232	1,010
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	745	0.01%	745	-
Title III - Part A - English Language Acq.	19,080	0.23%	6,016	13,064
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	12,542	0.15%	12,542	-
Title IV - Part A - Safe & Drug Free	1,023	0.01%	(833)	1,856
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	3,275	0.04%	3,275	-
Total Restricted Federal Resources	291,386	3.48%	169,950	121,436
Totals	$ 8,358,370	100.00%	$ 4,883,612	$ 3,474,758

Exhibit D-2k

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Woodrow Wilson				
Resources:				
General Fund Contribution	$ 3,455,755	95.42%	$ 2,766,523	$ 689,232
General Fund Reserve for Encumbrances at June 30, 2009	19,580	0.54%	19,580	-
	3,475,335	95.96%	2,786,103	689,232
Restricted Federal Resources:				
Title I, Part A of ESEA	85,910	2.37%	63,920	21,990
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	24,343	0.67%	24,343	-
Title II - Part A - Principal & Teacher Training	10,527	0.29%	7,867	2,660
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	3,166	0.09%	3,166	-
Title II - Part D - Technology	830	0.02%	527	303
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	344	0.01%	344	-
Title III - Part A - English Language Acq.	15,972	0.44%	12,359	3,613
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	2,739	0.08%	2,739	-
Title IV - Part A - Safe & Drug Free	1,777	0.05%	1,276	501
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	756	0.02%	756	-
Total Restricted Federal Resources	146,364	4.04%	117,297	29,067
Totals	$ 3,621,699	100.00%	$ 2,903,400	$ 718,299

Exhibit D-2l

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Veteran's Memorial School				
Resources:				
General Fund Contribution	$ 4,569,968	94.40%	$ 3,509,746	$ 1,060,222
General Fund Reserve for Encumbrances at June 30, 2009	36,029	0.74%	36,029	-
	4,605,997	95.14%	3,545,775	1,060,222
Restricted Federal Resources:				
Title I, Part A of ESEA	135,690	2.82%	93,861	41,829
Title I, Part A of ESEA - June 30, 2009 Deferred Revenue	49,251	1.02%	49,251	-
Title II - Part A - Principal & Teacher Training	13,567	0.28%	9,392	4,175
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	5,143	0.11%	5,143	-
Title II - Part D - Technology	1,548	0.03%	1,062	486
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	56	0.00%	56	-
Title III - Part A - English Language Acq.	20,913	0.43%	15,136	5,777
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	4,617	0.10%	4,617	-
Title IV - Part A - Safe & Drug Free	2,757	0.06%	1,901	856
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	708	0.01%	708	-
Total Restricted Federal Resources	234,250	4.86%	181,127	53,123
Totals	$ 4,840,247	100.00%	$ 3,726,902	$ 1,113,345

Exhibit D-2m

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Union City Early Childhood				
Resources:				
General Fund Contribution	$ 1,626,812	95.91%	$ 973,664	$ 653,148
	1,626,812	95.91%	973,664	653,148
Restricted Federal Resources:				
Title I, Part A of ESEA	54,682	3.22%	32,689	21,993
Title II - Part A - Principal & Teacher Training	4,215	0.25%	2,051	2,164
Title II - Part A - Principal & Teacher Training - June 30, 2009 Deferred Revenue	1,299	0.08%	1,299	-
Title II - Part D - Technology	396	0.02%	219	177
Title II - Part D - Technology - June 30, 2009 Deferred Revenue	86	0.01%	86	-
Title III - Part A - English Language Acq.	6,204	0.37%	3,283	2,921
Title III - Part A - English Language Acq. - June 30, 2009 Deferred Revenue	1,285	0.08%	1,285	-
Title IV - Part A - Safe & Drug Free	723	0.04%	310	413
Title IV - Part A - Safe & Drug Free - June 30, 2009 Deferred Revenue	299	0.02%	299	-
Total Restricted Federal Resources	69,189	4.09%	41,521	27,668
Totals	$ 1,696,001	100.00%	$ 1,015,185	$ 680,816

Exhibit D-2n

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, 2010

	Resource Amount	% of Total Resources	Total Expenditures- % of Total Resources	Total Surplus Carryover - % of Total Resources
School: Union City High School				
Resources:				
General Fund Contribution	$ 14,907,802	93.12%	$ 13,076,252	$ 1,831,550
	14,907,802	93.12%	13,076,252	1,831,550
Restricted Federal Resources:				
Title I, Part A of ESEA	857,915	5.38%	755,480	102,435
Title II - Part A - Principal & Teacher Training	91,204	0.57%	80,041	11,163
Title II - Part D - Technology	7,809	0.05%	7,021	788
Title III - Part A - English Language Acq.	123,914	0.77%	108,126	15,788
Title IV - Part A - Safe & Drug Free	16,879	0.11%	15,447	1,432
Total Restricted Federal Resources	1,097,721	6.88%	966,115	131,606
Totals	$ 16,005,523	100.00%	$ 14,042,367	$ 1,963,156

Exhibit D-3

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
District-Wide					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 2,807,286	$ (448,550)	$ 2,358,736	$ 1,366,360	$ 992,376
Grades 1-5	13,962,530	(2,252,111)	11,710,419	9,550,199	2,160,220
Grades 6-8	7,687,176	(1,086,447)	6,600,729	5,894,972	705,757
Grades 9-12	10,313,009	(2,559,252)	7,753,757	6,910,817	842,940
Othere salaries for instruction:					
Preschool/kindergarten	400,000	(6,464)	393,536	108,791	284,745
Grades 6-8	68	-	68	68	-
Total regular programs - instruction	35,170,069	(6,352,824)	28,817,245	23,831,207	4,986,038
Regular programs - undistributed instruction:					
Other salaries for instruction	2,461,878	(605,442)	1,856,436	1,275,734	580,702
Purchased professional - educational services	63,287	-	63,287	20,463	42,824
Purchased professional - technical services	64,898	1,246	66,144	13,333	52,811
Other purchased services (400-500 series)	64,480	-	64,480	18,313	46,167
General supplies	2,142,446	-	2,142,446	1,615,756	526,690
Textbooks	236,158	(12,331)	223,827	150,717	73,110
Other objects	69,830	(3,500)	66,330	23,511	42,819
Total regular programs - undistributed instruction	5,102,977	(620,027)	4,482,950	3,117,827	1,365,123
Total regular programs	40,273,046	(6,972,851)	33,300,195	26,949,034	6,351,161
Cognitive - moderate:					
Salaries of teachers	164,420	(40,620)	123,800	123,800	-
Other salaries for instruction	92,788	(4,234)	88,554	82,057	6,497
General supplies	19,500	-	19,500	6,537	12,963
Total cognitive - moderate	276,708	(44,854)	231,854	212,394	19,460
Learning/language disabilities:					
Salaries of teachers	1,748,304	(424,869)	1,323,435	697,002	626,433
Other salaries for instruction	731,296	(89,066)	642,230	416,894	225,336
Purchased professional - technical services	200	-	200	-	200
Other purchased services (400-500 series)	325	-	325	-	325
General supplies	73,374	(47)	73,327	46,684	26,643
Textbooks	3,000	-	3,000	1,675	1,325
Total learning/language disabilities	2,556,499	(513,982)	2,042,517	1,162,255	880,262
Multiple disabilities:					
Salaries of teachers	570,544	(172,184)	398,360	185,102	213,258
Other salaries for instruction	341,773	(59,337)	282,436	176,228	106,208
Purchased professional - technical services	690	-	690	-	690
Other purchased services (400-500 series)	125	-	125	-	125
General supplies	23,571	-	23,571	15,509	8,062
Textbooks	1,000	-	1,000	990	10
Other objects	2,371	-	2,371	171	2,200
Total multiple disabilities	940,074	(231,521)	708,553	378,000	330,553
Resource room/resource center:					
Salaries of teachers	5,476,923	(1,001,187)	4,475,736	3,625,118	850,618
Other salaries for instruction	182,716	9,762	192,478	89,976	102,502
Purchased professional - technical services	2,747	-	2,747	-	2,747
Other purchased services (400-500 series)	16,668	-	16,668	10,800	5,868
General supplies	156,419	-	156,419	102,901	53,518
Textbooks	47,241	(1,200)	46,041	34,075	11,966
Other objects	6,632	-	6,632	3,255	3,377
Total resource room/resource center	5,889,346	(992,625)	4,896,721	3,866,125	1,030,596
Autism:					
Salaries of teachers	50,800	1,800	52,600	52,600	-
Other salaries for instruction	75,000	-	75,000	-	75,000
General supplies	2,351	-	2,351	2,168	183
Textbooks	3,000	-	3,000	2,971	29
Total autism	131,151	1,800	132,951	57,739	75,212
Total special education - instruction	9,793,778	(1,781,182)	8,012,596	5,676,513	2,336,083

Exhibit D-3

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
District-Wide					
Basic skills/remedial:					
Salaries of teachers	$ 108,800	$ -	$ 108,800	$ 108,800	$ -
General supplies	1,500	-	1,500	-	1,500
Total basic skills/remedial	110,300	-	110,300	108,800	1,500
Bilingual education:					
Salaries of teachers	10,621,408	(1,723,126)	8,898,282	6,486,785	2,411,497
Other salaries for instruction	986,414	(46,234)	940,180	667,239	272,941
Purchased professional - educational services	8,400	-	8,400	680	7,720
Purchased professional - technical services	38,457	-	38,457	8,797	29,660
Other purchased services (400-500 series)	30,750	-	30,750	20,107	10,643
General supplies	805,261	12,884	818,145	647,907	170,238
Textbooks	83,745	(4,000)	79,745	58,514	21,231
Other objects	10,200	(284)	9,916	5,442	4,474
Total bilingual education	12,584,635	(1,760,760)	10,823,875	7,895,471	2,928,404
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	13,640	-	13,640	13,640	-
Other purchase services (300-500 series)	49,498	-	49,498	49,498	-
Supplies and materials	15,915	-	15,915	11,415	4,500
Other Objects	6,341	-	6,341	3,312	3,029
School-sponsored athletics:					
Salaries	22,775	-	22,775	12,275	10,500
Purchased services (300-500 series)	5,820	-	5,820	-	5,820
Supplies and materials	176,900	-	176,900	176,899	1
Other objects	13,000	-	13,000	6,179	6,821
Before/after school programs:					
Salaries of teachers	802,806	45,633	848,439	658,405	190,034
Other salaries for instruction	632,687	30,866	663,553	517,292	146,261
Purchased professional and technical services	101,608	(22,594)	79,014	13,024	65,990
Other supplemental/at-risk programs:					
Salaries of teachers	666,665	66,225	732,890	583,297	149,593
Other special schools:					
Salaries	145,300	-	145,300	-	145,300
Salaries of teachers	136,630	-	136,630	-	136,630
General Supplies	31,480	-	31,480	6,317	25,163
Textbooks	4,000	-	4,000	-	4,000
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	12,880	9,230
Total other instructional	2,847,175	120,130	2,967,305	2,064,433	902,872
Total - instruction	65,608,934	(10,394,663)	55,214,271	42,694,251	12,520,020
Attendance and social work services:					
Salaries	1,502,804	(302,150)	1,200,654	772,334	428,320
Salary drop out prevention officer	439,086	(206,910)	232,176	55,464	176,712
Salaries of family support team	188,774	300	189,074	68,772	120,302
Family/parent liaison salary	535,518	(58,087)	477,431	407,341	70,090
Purchase professional & technical services	9,625	-	9,625	1,456	8,169
Other purchased services (400-500 series)	1,500	-	1,500	941	559
Supplies and materials	32,178	-	32,178	11,107	21,071
General supplies	12,923	-	12,923	10,880	2,043
Other objects	240	-	240	220	20
Total attendance and social work services	2,722,648	(566,847)	2,155,801	1,328,515	827,286
Health services:					
Salaries	2,160,682	(553,651)	1,607,031	1,125,424	481,607
Salaries of social services coordinators	782,722	(200,112)	582,610	8,412	574,198
Supplies and materials	35,316	-	35,316	22,253	13,063
Other objects	365	-	365	-	365
Total health services	2,979,085	(753,763)	2,225,322	1,156,089	1,069,233

Exhibit D-3

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

District-Wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
Other support services - students-regular:					
Salaries of other professional staff	$ 2,418,318	$ (236,343)	$ 2,181,975	$ 1,348,174	$ 833,801
Salaries of secretarial and clerical assistants	296,439	(7,553)	288,886	159,732	129,154
Purchased professional - educational services	7,200	-	7,200	1,261	5,939
Purchased professional - technical services	32,457	-	32,457	8,650	23,807
Other purchased services (400-500 series)	13,232	-	13,232	1,032	12,200
Supplies and materials	25,498	-	25,498	18,404	7,094
Other objects	1,635	-	1,635	1,385	250
Total other support services - students-regular	2,794,779	(243,896)	2,550,883	1,538,638	1,012,245
Improvement of instructional services:					
Salaries of other professional staff	501,847	(124,166)	377,681	108,742	268,939
Salaries of secretarial and clerical assistants	613,318	(25,077)	588,241	381,115	207,126
Other salaries	121,575	-	121,575	-	121,575
Other salaries for instruction	642,156	(239,706)	402,450	91,536	310,914
Purchased professional - educational services	353,857	-	353,857	940	352,917
Purchased professional - technical services	300,000	(223,076)	76,924	-	76,924
Other purchased services (400-500 series)	5,200	-	5,200	-	5,200
Supplies and materials	1,850	-	1,850	196	1,654
Other objects	5,644	-	5,644	519	5,125
Total improvement of instructional services	2,545,447	(612,025)	1,933,422	583,048	1,350,374
Educational media services/school library:					
Salaries	1,586,894	(59,461)	1,527,433	885,854	641,579
Salaries of technology coordinators	353,190	(60,546)	292,644	180,515	112,129
Purchased professional - technical services	103,700	-	103,700	30,821	72,879
Other purchased services (400-500 series)	130,627	-	130,627	56,357	74,270
Supplies and materials	505,125	(3,864)	501,261	441,629	59,632
Other objects	2,120	-	2,120	-	2,120
Total educational media services/school library	2,681,656	(123,871)	2,557,785	1,595,176	962,609
Instruction staff training services:					
Other purchased professional services - educational	62,698	-	62,698	10,760	51,938
Other purchased professional services - technical	15,297	-	15,297	9,339	5,958
Other purchased services (400-500 series)	17,050	(3,300)	13,750	2,530	11,220
Supplies and materials	41,524	(19,843)	21,681	8,690	12,991
Other objects	213	-	213	204	9
Total instruction staff training services	136,782	(23,143)	113,639	31,523	82,116
Support services - school administration:					
Salaries of principals/assistant principals	4,795,538	(900,381)	3,895,157	3,093,308	801,849
Salaries of secretarial and clerical assistants	2,384,661	(185,296)	2,199,365	1,500,426	698,939
Other professional and technical services	122,554	-	122,554	61,345	61,209
Other purchased services (400-500 series)	93,363	-	93,363	49,311	44,052
Supplies and materials	489,580	36,746	526,326	402,130	124,196
Other objects	89,471	-	89,471	46,923	42,548
Total support services - school administration	7,975,167	(1,048,931)	6,926,236	5,153,443	1,772,793
Other operating and maintenance of plant services:					
Salaries	1,816	-	1,816	1,381	435
Salaries of non-instructional aides	527	-	527	527	-
Computers	10,250	-	10,250	8,650	1,600
Total other operating and maintenance of plant services:	12,593	-	12,593	10,558	2,035
Security:					
Salaries	2,393,782	89,805	2,483,587	2,175,722	307,865
General supplies	16,840	(590)	16,250	7,709	8,541
Total security	2,410,622	89,215	2,499,837	2,183,431	316,406
Student transportation services:					
Contracted services - (other than between home and school) - vendors	37,291	-	37,291	19,018	18,273
Total student transportation services	37,291	-	37,291	19,018	18,273
Unallocated employee benefits:					
Health benefits	25,647,148	(7,104,030)	18,543,118	15,973,622	2,569,496
Total unallocated employee benefits	25,647,148	(7,104,030)	18,543,118	15,973,622	2,569,496
Total undistributed expenditures	49,943,218	(10,387,291)	39,555,927	29,573,061	9,982,866

Exhibit D-3

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

District-Wide	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
TOTAL EXPENDITURES - CURRENT EXPENSE	$ 115,552,152	$ (20,781,954)	$ 94,770,198	$ 72,267,312	$ 22,502,886
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	5,007	-	5,007	1,408	3,599
Grades 6 - 8	6,959	-	6,959	-	6,959
Grades 9 - 12	3,000	-	3,000	-	3,000
Undistributed expenditures:					
School administration	3,420	-	3,420	2,158	1,262
Total equipment	18,386	-	18,386	3,566	14,820
TOTAL CAPITAL OUTLAY	18,386	-	18,386	3,566	14,820
District-wide school based expenditures	115,570,538	(20,781,954)	94,788,584	72,270,878	22,517,706
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	115,570,538	(20,781,954)	94,788,584	71,969,919	22,818,665
Total other financing sources	115,570,538	(20,781,954)	94,788,584	71,969,919	22,818,665
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(300,959)	300,959
Fund balances, July 1	635,466	-	635,466	635,466	-
Fund balances, June 30	$ 635,466	$ -	$ 635,466	$ 334,507	$ 300,959

Exhibit D-3a

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Union Hill Middle School					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	$ 2,028,380	$ (371,176)	$ 1,657,204	$ 1,325,883	$ 331,321
Grades 9-12	-	-	-	(11,209)	11,209
Total regular programs - instruction	2,028,380	(371,176)	1,657,204	1,314,674	342,530
Regular programs - undistributed instruction:					
Other salaries for instruction	120,215	(76,764)	43,451	39,946	3,505
Purchased professional - educational services	5,000	-	5,000	-	5,000
Other purchased services (400-500 series)	700	-	700	-	700
General supplies	108,855	-	108,855	89,939	18,916
Textbooks	11,000	-	11,000	6,000	5,000
Other objects	7,742	-	7,742	1,805	5,937
Total regular programs - undistributed instruction	253,512	(76,764)	176,748	137,690	39,058
Total regular programs	2,281,892	(447,940)	1,833,952	1,452,364	381,588
Cognitive - moderate:					
Salaries of teachers	114,120	(27,820)	86,300	86,300	-
Other salaries for instruction	53,738	(4,234)	49,504	43,007	6,497
General supplies	13,000	-	13,000	37	12,963
Total cognitive - moderate	180,858	(32,054)	148,804	129,344	19,460
Learning/language disabilities:					
Salaries of teachers	294,700	(132,306)	162,394	60,294	102,100
General supplies	12,000	-	12,000	-	12,000
Textbooks	1,000	-	1,000	-	1,000
Total learning/language disabilities	307,700	(132,306)	175,394	60,294	115,100
Resource room/resource center:					
Salaries of teachers	332,575	(66,425)	266,150	266,149	1
Other purchased services (400-500 series)	951	-	951	-	951
General supplies	32,800	-	32,800	23,051	9,749
Textbooks	16,000	-	16,000	9,242	6,758
Other objects	2,500	-	2,500	-	2,500
Total resource room/resource center	384,826	(66,425)	318,401	298,442	19,959
Total special education - instruction	873,384	(230,785)	642,599	488,080	154,519
Bilingual education:					
Salaries of teachers	564,375	(135,913)	428,462	321,712	106,750
Other salaries for instruction	102,580	38,062	140,642	140,642	-
Purchased professional - technical services	11,332	-	11,332	6,332	5,000
Other purchased services (400-500 series)	1,004	-	1,004	-	1,004
General supplies	55,932	-	55,932	35,610	20,322
Textbooks	6,415	-	6,415	2,540	3,875
Other objects	2,500	-	2,500	-	2,500
Total bilingual education	744,138	(97,851)	646,287	506,836	139,451
Other instructional:					
School-sponsored cocurricular activities:					
Supplies and materials	15,915	-	15,915	11,415	4,500
School-sponsored athletics:					
Supplies and materials	5,500	-	5,500	5,500	-
Before/after school programs:					
Salaries of teachers	65,030	-	65,030	36,651	28,379
Other salaries for instruction	90,720	-	90,720	16,862	73,858
Purchased professional and technical services	4,104	-	4,104	-	4,104
Other supplemental/at-risk programs:					
Salaries of teachers	59,084	-	59,084	6,113	52,971
Total other instructional	240,353	-	240,353	76,541	163,812
Total - instruction	4,139,767	(776,576)	3,363,191	2,523,821	839,370

Exhibit D-3a

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Union Hill Middle School					
Attendance and social work services:					
Salary drop out prevention officer	$ 193,122	$ (151,721)	$ 41,401	$ 41,401	$ -
Family/parent liaison salary	39,204	(32,100)	7,104	-	7,104
Purchase professional & technical services	2,000	-	2,000	-	2,000
Supplies and materials	4,300	-	4,300	-	4,300
Total attendance and social work services	238,626	(183,821)	54,805	41,401	13,404
Health services:					
Salaries	178,229	(69,921)	108,308	19,135	89,173
Supplies and materials	7,300	-	7,300	1,823	5,477
Other objects	175	-	175	-	175
Total health services	185,704	(69,921)	115,783	20,958	94,825
Other support services - students-regular:					
Salaries of other professional staff	225,756	-	225,756	155,049	70,707
Salaries of secretarial and clerical assistants	102,422	-	102,422	-	102,422
Purchased professional - educational services	2,000	-	2,000	680	1,320
Purchased professional - technical services	3,300	-	3,300	3,300	-
Other purchased services (400-500 series)	2,008	-	2,008	-	2,008
Supplies and materials	3,500	-	3,500	2,149	1,351
Total other support services - students-regular	338,986	-	338,986	161,178	177,808
Improvement of instructional services:					
Salaries of other professional staff	121,575	-	121,575	-	121,575
Salaries of secretarial and clerical assistants	146,374	-	146,374	-	146,374
Other salaries for instruction	110,300	-	110,300	92,031	18,269
Purchased professional - educational services	170,714	-	170,714	940	169,774
Supplies and materials	1,000	-	1,000	-	1,000
Total improvement of instructional services	549,963	-	549,963	92,971	456,992
Educational media services/school library:					
Salaries	55,315	-	55,315	-	55,315
Salaries of technology coordinators	33,350	-	33,350	3,266	30,084
Other purchased services (400-500 series)	44,300	-	44,300	5,871	38,429
Supplies and materials	122,542	-	122,542	122,211	331
Total educational media services/school library	255,507	-	255,507	131,348	124,159
Instruction staff training services:					
Other purchased professional services - educational	7,500	-	7,500	-	7,500
Other purchased services (400-500 series)	500	-	500	-	500
Total instruction staff training services	8,000	-	8,000	-	8,000
Support services - school administration:					
Salaries of principals/assistant principals	174,927	(33,661)	141,266	141,266	-
Salaries of secretarial and clerical assistants	303,144	(39,102)	264,042	197,403	66,639
Other professional and technical services	20,000	-	20,000	-	20,000
Other purchased services (400-500 series)	5,000	-	5,000	3,130	1,870
Supplies and materials	71,100	-	71,100	56,996	14,104
Other objects	16,850	-	16,850	12,600	4,250
Total support services - school administration	591,021	(72,763)	518,258	411,395	106,863
Security:					
Salaries	350,550	(115,668)	234,882	234,881	1
General supplies	4,000	-	4,000	1,724	2,276
Total security	354,550	(115,668)	238,882	236,605	2,277
Student transportation services:					
Contracted services - (other than between home and school) - vendors	4,500	-	4,500	-	4,500
Total student transportation services	4,500	-	4,500	-	4,500

Exhibit D-3a

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Union Hill Middle School					
Unallocated employee benefits:					
Health benefits	$ 1,716,283	$ (618,096)	$ 1,098,187	$ 943,467	$ 154,720
Total unallocated employee benefits	1,716,283	(618,096)	1,098,187	943,467	154,720
Total undistributed expenditures	4,243,140	(1,060,269)	3,182,871	2,039,323	1,143,548
TOTAL EXPENDITURES - CURRENT EXPENSE	8,382,907	(1,836,845)	6,546,062	4,563,144	1,982,918
District-wide school based expenditures	8,382,907	(1,836,845)	6,546,062	4,563,144	1,982,918
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	8,382,907	1,836,845	6,546,062	4,373,401	2,172,661
Total other financing sources	8,382,907	1,836,845	6,546,062	4,373,401	2,172,661
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(189,743)	189,743
Fund balances, July 1	212,880	-	212,880	212,880	-
Fund balances, June 30	$ 212,880	$ -	$ 212,880	$ 23,137	$ 189,743

Exhibit D-3b

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Emerson Middle School					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	$ 2,719,923	$ (694,107)	$ 2,025,816	$ 1,910,639	$ 115,177
Total regular programs - instruction	2,719,923	(694,107)	2,025,816	1,910,639	115,177
Regular programs - undistributed instruction:					
Purchased professional - educational services	18,233	-	18,233	4,700	13,533
General supplies	242,800	-	242,800	155,707	87,093
Textbooks	31,213	-	31,213	15,472	15,741
Other objects	7,788	-	7,788	1,938	5,850
Total regular programs - undistributed instruction	300,034	-	300,034	177,817	122,217
Total regular programs	3,019,957	(694,107)	2,325,850	2,088,456	237,394
Learning/language disabilities:					
Salaries of teachers	392,232	(58,563)	333,669	292,838	40,831
General supplies	8,715	-	8,715	4,714	4,001
Total learning/language disabilities	400,947	(58,563)	342,384	297,552	44,832
Resource room/resource center:					
Salaries of teachers	363,800	(77,622)	286,178	277,765	8,413
Other salaries for instruction	21,500	33,936	55,436	55,436	-
Other purchased services (400-500 series)	2,975	-	2,975	2,676	299
General supplies	12,937	-	12,937	1,569	11,368
Textbooks	3,000	-	3,000	-	3,000
Total resource room/resource center	404,212	(43,686)	360,526	337,446	23,080
Total special education - instruction	805,159	(102,249)	702,910	634,998	67,912
Bilingual education:					
Salaries of teachers	808,230	-	808,230	290,565	517,665
Other salaries for instruction	48,726	-	48,726	32,784	15,942
Other purchased services (400-500 series)	2,777	-	2,777	2,777	-
General supplies	31,373	-	31,373	16,796	14,577
Textbooks	3,300	-	3,300	-	3,300
Total bilingual education	894,406	-	894,406	342,922	551,484

Exhibit D-3b

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Emerson Middle School					
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	$ 11,498	$ -	$ 11,498	$ 11,498	$ -
Other Objects	1,741	-	1,741	960	781
Before/after school programs:					
Salaries of teachers	27,000	41,044	68,044	56,438	11,606
Other salaries for instruction	90,720	-	90,720	49,423	41,297
Purchased professional and technical services	3,025	-	3,025	-	3,025
Other supplemental/at-risk programs:					
Salaries of teachers	83,475	(41,044)	42,431	38,587	3,844
Other special schools:					
Salaries	145,300	-	145,300	-	145,300
General Supplies	19,480	-	19,480	6,317	13,163
Textbooks	3,500	-	3,500	-	3,500
Total other instructional	385,739	-	385,739	163,223	222,516
Total - instruction	5,105,261	(796,356)	4,308,905	3,229,599	1,079,306
Attendance and social work services:					
Salaries	246,428	(32,100)	214,328	74,733	139,595
Salary drop out prevention officer	58,038	-	58,038	-	58,038
Purchase professional & technical services	3,000	-	3,000	-	3,000
General supplies	12,923	-	12,923	10,880	2,043
Total attendance and social work services	320,389	(32,100)	288,289	85,613	202,676
Health services:					
Salaries	242,410	(52,428)	189,982	104,843	85,139
Supplies and materials	3,014	-	3,014	2,488	526
Total health services	245,424	(52,428)	192,996	107,331	85,665
Other support services - students-regular:					
Salaries of other professional staff	395,012	-	395,012	202,531	192,481
Salaries of secretarial and clerical assistants	32,136	-	32,136	30,846	1,290
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Supplies and materials	2,731	-	2,731	1,446	1,285
Total other support services - students-regular	430,879	-	430,879	234,823	196,056
Improvement of instructional services:					
Salaries of other professional staff	146,374	-	146,374	-	146,374
Other salaries	121,575	-	121,575	-	121,575
Other salaries for instruction	122,550	-	122,550	-	122,550
Purchased professional - educational services	32,143	-	32,143	-	32,143
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
Other objects	1,500	-	1,500	-	1,500
Total improvement of instructional services	426,142	-	426,142	-	426,142
Educational media services/school library:					
Salaries	150,340	-	150,340	43,146	107,194
Salaries of technology coordinators	20,586	-	20,586	19,837	749
Purchased professional - technical services	21,446	-	21,446	-	21,446
Other purchased services (400-500 series)	2,160	-	2,160	-	2,160
Supplies and materials	154,320	-	154,320	154,036	284
Other objects	1,120	-	1,120	-	1,120
Total educational media services/school library	349,972	-	349,972	217,019	132,953

Exhibit D-3b

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Emerson Middle School					
Instruction staff training services:					
Other purchased professional services - educational	$ 3,848	$ -	$ 3,848	$ -	$ 3,848
Other purchased professional services - technical	1,500	-	1,500	-	1,500
Total instruction staff training services	5,348	-	5,348	-	5,348
Support services - school administration:					
Salaries of principals/assistant principals	298,566	(115,489)	183,077	106,486	76,591
Salaries of secretarial and clerical assistants	310,855	-	310,855	152,627	158,228
Other professional and technical services	12,825	-	12,825	-	12,825
Other purchased services (400-500 series)	3,951	-	3,951	1,850	2,101
Supplies and materials	25,866	-	25,866	20,193	5,673
Other objects	2,666	-	2,666	2,666	-
Total support services - school administration	654,729	(115,489)	539,240	283,822	255,418
Security:					
Salaries	232,680	-	232,680	159,094	73,586
General supplies	3,000	-	3,000	3,000	-
Total security	235,680	-	235,680	162,094	73,586
Unallocated employee benefits:					
Health benefits	1,992,418	(460,211)	1,532,207	1,480,512	51,695
Total unallocated employee benefits	1,992,418	(460,211)	1,532,207	1,480,512	51,695
Total undistributed expenditures	4,660,981	(660,228)	4,000,753	2,571,214	1,429,539
TOTAL EXPENDITURES - CURRENT EXPENSE	9,766,242	(1,456,584)	8,309,658	5,800,813	2,508,845
CAPITAL OUTLAY:					
Equipment:					
Grades 6 - 8	4,446	-	4,446	-	4,446
Total equipment	4,446	-	4,446	-	4,446
TOTAL CAPITAL OUTLAY	4,446	-	4,446	-	4,446
District-wide school based expenditures	9,770,688	(1,456,584)	8,314,104	5,800,813	2,513,291
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	9,770,688	1,456,584	8,314,104	5,741,694	2,572,410
Total other financing sources	9,770,688	1,456,584	8,314,104	5,741,694	2,572,410
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(59,119)	59,119
Fund balances, July 1	82,433	-	82,433	82,433	-
Fund balances, June 30	$ 82,433	$ -	$ 82,433	$ 23,314	$ 59,119

Exhibit D-3c

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Thomas A. Edison					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 407,150	$ (246,850)	$ 160,300	$ 59,325	$ 100,975
Grades 1-5	2,393,233	(575,994)	1,817,239	1,759,699	57,540
Grades 6-8	671,315	(109,250)	562,065	507,043	55,022
Total regular programs - instruction	3,471,698	(932,094)	2,539,604	2,326,067	213,537
Regular programs - undistributed instruction:					
Other salaries for instruction	500,838	(92,000)	408,838	304,096	104,742
Purchased professional - educational services	3,851	-	3,851	3,633	218
Other purchased services (400-500 series)	250	-	250	-	250
General supplies	234,383	(1)	234,382	137,930	96,452
Textbooks	40,000	-	40,000	25,896	14,104
Total regular programs - undistributed instruction	779,322	(92,001)	687,321	471,555	215,766
Total regular programs	4,251,020	(1,024,095)	3,226,925	2,797,622	429,303
Learning/language disabilities:					
Salaries of teachers	150,000	(48,500)	101,500	55,820	45,680
Other salaries for instruction	184,688	-	184,688	174,780	9,908
Other purchased services (400-500 series)	325	-	325	-	325
General supplies	7,475	-	7,475	5,955	1,520
Total learning/language disabilities	342,488	(48,500)	293,988	236,555	57,433
Resource room/resource center:					
Salaries of teachers	278,100	-	278,100	277,700	400
Other purchased services (400-500 series)	812	-	812	-	812
General supplies	10,000	-	10,000	5,192	4,808
Total resource room/resource center	288,912	-	288,912	282,892	6,020
Total special education - instruction	631,400	(48,500)	582,900	519,447	63,453
Bilingual education:					
Salaries of teachers	1,334,910	(253,069)	1,081,841	860,519	221,322
Other salaries for instruction	108,796	654	109,450	109,450	-
Purchased professional - educational services	6,400	-	6,400	-	6,400
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
General supplies	125,403	-	125,403	89,179	36,224
Textbooks	10,000	-	10,000	6,341	3,659
Total bilingual education	1,587,509	(252,415)	1,335,094	1,065,489	269,605
Other instructional:					
Before/after school programs:					
Salaries of teachers	76,772	(21,753)	55,019	34,749	20,270
Other salaries for instruction	41,240	21,753	62,993	62,993	-
Purchased professional and technical services	10,080	-	10,080	-	10,080
Other supplemental/at-risk programs:					
Salaries of teachers	21,726	-	21,726	3,730	17,996
Total other instructional	149,818	-	149,818	101,472	48,346
Total - instruction	6,619,747	(1,325,010)	5,294,737	4,484,030	810,707
Attendance and social work services:					
Salaries	182,109	(61,104)	121,005	73,645	47,360
Purchase professional & technical services	1,625	-	1,625	1,456	169
Other purchased services (400-500 series)	500	-	500	500	-
Supplies and materials	3,000	-	3,000	294	2,706
Total attendance and social work services	187,234	(61,104)	126,130	75,895	50,235

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Thomas A. Edison					
Health services:					
Salaries	$ 111,476	$ (52,374)	$ 59,102	$ 52,209	$ 6,893
Supplies and materials	4,106	-	4,106	1,613	2,493
Total health services	115,582	(52,374)	63,208	53,822	9,386
Other support services - students-regular:					
Salaries of other professional staff	113,378	-	113,378	-	113,378
Salaries of secretarial and clerical assistants	27,560	-	27,560	27,560	-
Purchased professional - educational services	1,500	-	1,500	-	1,500
Other purchased services (400-500 series)	250	-	250	-	250
Supplies and materials	1,500	-	1,500	-	1,500
Total other support services - students-regular	144,188	-	144,188	27,560	116,628
Improvement of instructional services:					
Salaries of other professional staff	124,716	(124,166)	550	(440)	990
Salaries of secretarial and clerical assistants	42,228	5,716	47,944	47,944	-
Other salaries for instruction	60,800	-	60,800	-	60,800
Purchased professional - educational services	1,000	-	1,000	-	1,000
Supplies and materials	500	-	500	96	404
Total improvement of instructional services	229,244	(118,450)	110,794	47,600	63,194
Educational media services/school library:					
Salaries	172,540	-	172,540	52,552	119,988
Salaries of technology coordinators	36,428	-	36,428	31,730	4,698
Other purchased services (400-500 series)	28,310	-	28,310	11,603	16,707
Supplies and materials	20,000	-	20,000	19,150	850
Total educational media services/school library	257,278	-	257,278	115,035	142,243
Support services - school administration:					
Salaries of principals/assistant principals	538,058	(119,183)	418,875	274,841	144,034
Salaries of secretarial and clerical assistants	130,164	-	130,164	65,812	64,352
Other professional and technical services	10,275	-	10,275	-	10,275
Other purchased services (400-500 series)	12,000	-	12,000	-	12,000
Supplies and materials	40,000	-	40,000	37,277	2,723
Other objects	4,762	-	4,762	2,661	2,101
Total support services - school administration	735,259	(119,183)	616,076	380,591	235,485
Other operating and maintenance of plant services:					
Salaries of non-instructional aides	527	-	527	527	-
Total other operating and maintenance of plant services:	527	-	527	527	-
Security:					
Salaries	97,386	(40,007)	57,379	57,379	-
General supplies	3,000	-	3,000	-	3,000
Total security	100,386	(40,007)	60,379	57,379	3,000
Unallocated employee benefits:					
Health benefits	2,411,036	(887,858)	1,523,178	1,523,178	-
Total unallocated employee benefits	2,411,036	(887,858)	1,523,178	1,523,178	-
Total undistributed expenditures	4,180,734	(1,278,976)	2,901,758	2,281,587	620,171
TOTAL EXPENDITURES - CURRENT EXPENSE	10,800,481	(2,603,986)	8,196,495	6,765,617	1,430,878
District-wide school based expenditures	10,800,481	(2,603,986)	8,196,495	6,765,617	1,430,878
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	10,800,481	2,603,986	8,196,495	6,754,084	1,442,411
Total other financing sources	10,800,481	2,603,986	8,196,495	6,754,084	1,442,411

Exhibit D-3c

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Thomas A. Edison					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ -	$ (11,533)	$ 11,533
Fund balances, July 1	25,666	-	25,666	25,666	-
Fund balances, June 30	$ 25,666	$ -	$ 25,666	$ 14,133	$ 11,533

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Sara M. Gilmore					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 216,264	$ (53,900)	$ 162,364	$ 59,450	$ 102,914
Grades 1-5	1,431,197	(94,485)	1,336,712	753,274	583,438
Total regular programs - instruction	1,647,461	(148,385)	1,499,076	812,724	686,352
Regular programs - undistributed instruction:					
Other salaries for instruction	165,247	22,743	187,990	119,125	68,865
Purchased professional - technical services	9,395	-	9,395	4,659	4,736
General supplies	80,179	-	80,179	71,595	8,584
Textbooks	10,000	-	10,000	9,739	261
Other objects	4,500	-	4,500	2,221	2,279
Total regular programs - undistributed instruction	269,321	22,743	292,064	207,339	84,725
Total regular programs	1,916,782	(125,642)	1,791,140	1,020,063	771,077
Learning/language disabilities:					
Salaries of teachers	74,400	52,500	126,900	126,900	-
Other salaries for instruction	49,326	-	49,326	-	49,326
Purchased professional - technical services	200	-	200	-	200
General supplies	4,100	-	4,100	3,604	496
Total learning/language disabilities	128,026	52,500	180,526	130,504	50,022
Resource room/resource center:					
Salaries of teachers	194,400	(52,500)	141,900	141,900	-
Other salaries for instruction	52,874	-	52,874	1,727	51,147
General supplies	3,300	-	3,300	3,261	39
Total resource room/resource center	250,574	(52,500)	198,074	146,888	51,186
Total special education - instruction	378,600	-	378,600	277,392	101,208
Bilingual education:					
Salaries of teachers	523,300	(48,000)	475,300	363,206	112,094
Other salaries for instruction	86,952	-	86,952	55,866	31,086
Purchased professional - technical services	4,945	-	4,945	2,465	2,480
General supplies	60,333	(1)	60,332	53,368	6,964
Textbooks	5,000	-	5,000	3,367	1,633
Total bilingual education	680,530	(48,001)	632,529	478,272	154,257
Other instructional:					
Before/after school programs:					
Salaries of teachers	63,360	-	63,360	28,932	34,428
Other salaries for instruction	71,310	-	71,310	69,518	1,792
Purchased professional and technical services	2,592	-	2,592	432	2,160
Other supplemental/at-risk programs:					
Salaries of teachers	11,684	-	11,684	2,720	8,964
Total other instructional	148,946	-	148,946	101,602	47,344
Total - instruction	3,124,858	(173,643)	2,951,215	1,877,329	1,073,886
Attendance and social work services:					
Salaries	59,825	-	59,825	47,275	12,550
Family/parent liaison salary	53,900	4,078	57,978	57,978	-
Other purchased services (400-500 series)	200	-	200	-	200
Supplies and materials	1,400	-	1,400	189	1,211
Total attendance and social work services	115,325	4,078	119,403	105,442	13,961

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Sara M. Gilmore					
Health services:					
Salaries	$ 160,224	$ -	$ 160,224	$ 64,878	$ 95,346
Supplies and materials	1,100	-	1,100	915	185
Total health services	161,324	-	161,324	65,793	95,531
Other support services - students-regular:					
Supplies and materials	5,500	-	5,500	5,500	-
Total other support services - students-regular	5,500	-	5,500	5,500	-
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	55,315	2,576	57,891	57,891	-
Other purchased services (400-500 series)	200	-	200	-	200
Supplies and materials	100	-	100	100	-
Other objects	3,400	-	3,400	99	3,301
Total improvement of instructional services	59,015	2,576	61,591	58,090	3,501
Educational media services/school library:					
Salaries	105,655	-	105,655	57,155	48,500
Salaries of technology coordinators	18,169	-	18,169	17,836	333
Purchased professional - technical services	2,869	-	2,869	369	2,500
Supplies and materials	11,400	-	11,400	9,958	1,442
Total educational media services/school library	138,093	-	138,093	85,318	52,775
Instruction staff training services:					
Other purchased professional services - educational	2,000	-	2,000	-	2,000
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Total instruction staff training services	3,000	-	3,000	-	3,000
Support services - school administration:					
Salaries of principals/assistant principals	226,931	(85,665)	141,266	139,726	1,540
Salaries of secretarial and clerical assistants	131,033	(25,900)	105,133	55,575	49,558
Other purchased services (400-500 series)	7,000	-	7,000	-	7,000
Supplies and materials	16,572	-	16,572	14,840	1,732
Total support services - school administration	381,536	(111,565)	269,971	210,141	59,830
Other operating and maintenance of plant services:					
Computers	1,000	-	1,000	709	291
Total other operating and maintenance of plant services:	1,000	-	1,000	709	291
Security:					
Salaries	98,600	-	98,600	53,106	45,494
Total security	98,600	-	98,600	53,106	45,494
Student transportation services:					
Contracted services - (other than between home and school) - vendors	6,000	-	6,000	4,790	1,210
Total student transportation services	6,000	-	6,000	4,790	1,210
Unallocated employee benefits:					
Health benefits	935,733	(112,000)	823,733	680,602	143,131
Total unallocated employee benefits	935,733	(112,000)	823,733	680,602	143,131
Total undistributed expenditures	1,905,126	(216,911)	1,688,215	1,269,491	418,724
TOTAL EXPENDITURES - CURRENT EXPENSE	5,029,984	(390,554)	4,639,430	3,146,820	1,492,610
District-wide school based expenditures	5,029,984	(390,554)	4,639,430	3,146,820	1,492,610
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	5,029,984	390,554	4,639,430	3,160,927	1,478,503
Total other financing sources	5,029,984	390,554	4,639,430	3,160,927	1,478,503

Exhibit D-3d

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Sara M. Gilmore					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ -	$ 14,107	$ (14,107)
Fund balances, July 1	9,194	-	9,194	9,194	-
Fund balances, June 30	$ 9,194	$ -	$ 9,194	$ 23,301	$ (14,107)

Exhibit D-3e

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Hudson					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 421,800	$ (50,350)	$ 371,450	$ 190,950	$ 180,500
Grades 1-5	1,692,096	(101,100)	1,590,996	1,311,103	279,893
Total regular programs - instruction	2,113,896	(151,450)	1,962,446	1,502,053	460,393
Regular programs - undistributed instruction:					
Other salaries for instruction	219,365	-	219,365	200,382	18,983
General supplies	98,575	-	98,575	95,189	3,386
Textbooks	9,410	-	9,410	9,410	-
Other objects	6,628	-	6,628	6,272	356
Total regular programs - undistributed instruction	333,978	-	333,978	311,253	22,725
Total regular programs	2,447,874	(151,450)	2,296,424	1,813,306	483,118
Multiple disabilities:					
Salaries of teachers	130,700	(53,740)	76,960	-	76,960
Other salaries for instruction	22,900	(22,500)	400	400	-
Other objects	171	-	171	171	-
Total multiple disabilities	153,771	(76,240)	77,531	571	76,960
Resource room/resource center:					
Salaries of teachers	183,000	-	183,000	137,115	45,885
General supplies	1,544	-	1,544	1,544	-
Textbooks	750	-	750	750	-
Other objects	82	-	82	82	-
Total resource room/resource center	185,376	-	185,376	139,491	45,885
Total special education - instruction	339,147	(76,240)	262,907	140,062	122,845
Bilingual education:					
Salaries of teachers	750,000	(58,600)	691,400	347,600	343,800
Other salaries for instruction	135,417	-	135,417	54,634	80,783
Other purchased services (400-500 series)	5,093	-	5,093	3,299	1,794
General supplies	100,464	4,844	105,308	96,746	8,562
Textbooks	6,000	-	6,000	6,000	-
Other objects	2,400	(284)	2,116	1,262	854
Total bilingual education	999,374	(54,040)	945,334	509,541	435,793
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	2,400	-	2,400	2,400	-
Before/after school programs:					
Salaries of teachers	20,580	6,432	27,012	27,012	-
Other salaries for instruction	55,467	-	55,467	50,049	5,418
Other supplemental/at-risk programs:					
Salaries of teachers	27,561	(6,432)	21,129	3,044	18,085
Total other instructional	106,008	-	106,008	82,505	23,503
Total - instruction	3,892,403	(281,730)	3,610,673	2,545,414	1,065,259
Attendance and social work services:					
Salaries	59,248	(36,720)	22,528	-	22,528
Salaries of family support team	32,114	300	32,414	32,414	-
Family/parent liaison salary	38,700	-	38,700	34,086	4,614
Supplies and materials	1,597	-	1,597	1,484	113
Total attendance and social work services	131,659	(36,420)	95,239	67,984	27,255
Health services:					
Salaries	55,078	-	55,078	55,078	-
Salaries of social services coordinators	89,000	-	89,000	-	89,000
Supplies and materials	975	-	975	415	560
Total health services	145,053	-	145,053	55,493	89,560

Exhibit D-3e

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Hudson					
Other support services - students-regular:					
Other purchased services (400-500 series)	$ 1,974	$ -	$ 1,974	$ 1,032	$ 942
Supplies and materials	2,741	-	2,741	2,326	415
Total other support services - students-regular	4,715	-	4,715	3,358	1,357
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	61,820	-	61,820	60,532	1,288
Total improvement of instructional services	61,820	-	61,820	60,532	1,288
Educational media services/school library:					
Salaries	32,940	2,397	35,337	35,337	-
Salaries of technology coordinators	14,518	-	14,518	14,049	469
Purchased professional - technical services	5,519	-	5,519	5,519	-
Other purchased services (400-500 series)	5,197	-	5,197	5,196	1
Supplies and materials	15,912	-	15,912	15,912	-
Total educational media services/school library	74,086	2,397	76,483	76,013	470
Instruction staff training services:					
Other purchased services (400-500 series)	5,800	(3,300)	2,500	2,500	-
Other objects	109	-	109	100	9
Total instruction staff training services	5,909	(3,300)	2,609	2,600	9
Support services - school administration:					
Salaries of principals/assistant principals	247,505	(119,183)	128,322	88,404	39,918
Other professional and technical services	16,760	-	16,760	16,460	300
Supplies and materials	16,195	-	16,195	14,463	1,732
Other objects	642	-	642	642	-
Total support services - school administration	346,102	(184,183)	161,919	119,969	41,950
Other operating and maintenance of plant services:					
Salaries	324	-	324	324	-
Total other operating and maintenance of plant services:	324	-	324	324	-
Security:					
Salaries	80,000	27,543	107,543	107,543	-
Total security	80,590	26,953	107,543	107,543	-
Unallocated employee benefits:					
Health benefits	1,303,732	(221,170)	1,082,562	899,071	183,491
Total unallocated employee benefits	1,303,732	(221,170)	1,082,562	899,071	183,491
Total undistributed expenditures	2,153,990	(415,723)	1,738,267	1,392,887	345,380
TOTAL EXPENDITURES - CURRENT EXPENSE	6,046,393	(697,453)	5,348,940	3,938,301	1,410,639
District-wide school based expenditures	6,046,393	(697,453)	5,348,940	3,938,301	1,410,639
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	6,046,393	697,453	5,348,940	3,928,030	1,420,910
Total other financing sources	6,046,393	697,453	5,348,940	3,928,030	1,420,910
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(10,271)	10,271
Fund balances, July 1	27,825	-	27,825	27,825	-
Fund balances, June 30	$ 27,825	$ -	$ 27,825	$ 17,554	$ 10,271

Exhibit D-3f

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Robert Waters					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 239,544	$ -	$ 239,544	$ 215,600	$ 23,944
Grades 1-5	2,818,993	(728,110)	2,090,883	1,804,934	285,949
Grades 6-8	643,700	19,820	663,520	611,420	52,100
Total regular programs - instruction	3,702,237	(708,290)	2,993,947	2,631,954	361,993
Regular programs - undistributed instruction:					
Other salaries for instruction	274,465	(74,093)	200,372	117,879	82,493
General supplies	332,138	1	332,139	265,604	66,535
Other objects	219	-	219	219	-
Total regular programs - undistributed instruction	606,822	(74,092)	532,730	383,702	149,028
Total regular programs	4,309,059	(782,382)	3,526,677	3,015,656	511,021
Learning/language disabilities:					
Salaries of teachers	197,300	(89,000)	108,300	60,300	48,000
Other salaries for instruction	166,196	(46,666)	119,530	98,158	21,372
General supplies	7,000	-	7,000	4,050	2,950
Total learning/language disabilities	370,496	(135,666)	234,830	162,508	72,322
Resource room/resource center:					
Salaries of teachers	320,100	-	320,100	288,200	31,900
General supplies	5,000	-	5,000	4,533	467
Total resource room/resource center	325,100	-	325,100	292,733	32,367
Total special education - instruction	695,596	(135,666)	559,930	455,241	104,689
Bilingual education:					
Salaries of teachers	639,800	(72,215)	567,585	561,512	6,073
Other salaries for instruction	26,312	506	26,818	26,818	-
General supplies	53,000	-	53,000	45,341	7,659
Total bilingual education	719,112	(71,709)	647,403	633,671	13,732
Other instructional:					
Before/after school programs:					
Salaries of teachers	71,630	5,344	76,974	76,974	-
Other salaries for instruction	66,760	1,506	68,266	68,266	-
Purchased professional and technical services	1,620	-	1,620	-	1,620
Other supplemental/at-risk programs:					
Salaries of teachers	6,075	3,580	9,655	9,655	-
Total other instructional	146,085	10,430	156,515	154,895	1,620
Total - instruction	5,869,852	(979,327)	4,890,525	4,259,463	631,062
Attendance and social work services:					
Salaries	261,892	(75,876)	186,016	126,691	59,325
Family/parent liaison salary	76,000	-	76,000	49,738	26,262
Supplies and materials	1,528	-	1,528	-	1,528
Total attendance and social work services	339,420	(75,876)	263,544	176,429	87,115
Health services:					
Salaries of social services coordinators	67,578	(53,428)	14,150	-	14,150
Total health services	67,578	(53,428)	14,150	-	14,150
Other support services - students-regular:					
Salaries of other professional staff	117,337	-	117,337	-	117,337
Total other support services - students-regular	117,337	-	117,337	-	117,337
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	131,717	(22,500)	109,217	80,593	28,624
Other objects	244	-	244	104	140
Total improvement of instructional services	131,961	(22,500)	109,461	80,697	28,764

Exhibit D-3f

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Robert Waters					
Educational media services/school library:					
Salaries	$ 122,236	$ -	$ 122,236	$ 100,050	$ 22,186
Salaries of technology coordinators	14,928	(12,579)	2,349	595	1,754
Purchased professional - technical services	12,474	-	12,474	5,597	6,877
Other purchased services (400-500 series)	4,000	-	4,000	-	4,000
Supplies and materials	8,000	-	8,000	-	8,000
Total educational media services/school library	161,638	(12,579)	149,059	106,242	42,817
Instruction staff training services:					
Other purchased professional services - educational	15,000	-	15,000	-	15,000
Other purchased professional services - technical	1,500	-	1,500	810	690
Other objects	104	-	104	104	-
Total instruction staff training services	16,604	-	16,604	914	15,690
Support services - school administration:					
Salaries of principals/assistant principals	510,616	-	510,616	412,247	98,369
Salaries of secretarial and clerical assistants	44,712	932	45,644	45,644	-
Other purchased services (400-500 series)	18,000	-	18,000	-	18,000
Supplies and materials	36,756	-	36,756	17,724	19,032
Total support services - school administration	610,084	932	611,016	475,615	135,401
Security:					
Salaries	248,092	-	248,092	151,000	97,092
Total security	248,092	-	248,092	151,000	97,092
Unallocated employee benefits:					
Health benefits	2,701,620	(878,798)	1,822,822	1,623,526	199,296
Total unallocated employee benefits	2,701,620	(878,798)	1,822,822	1,623,526	199,296
Total undistributed expenditures	4,394,334	(1,042,249)	3,352,085	2,614,423	737,662
TOTAL EXPENDITURES - CURRENT EXPENSE	10,264,186	(2,021,576)	8,242,610	6,873,886	1,368,724
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	1,494	-	1,494	1,408	86
Total equipment	1,494	-	1,494	1,408	86
TOTAL CAPITAL OUTLAY	1,494	-	1,494	1,408	86
District-wide school based expenditures	10,265,680	(2,021,576)	8,244,104	6,875,294	1,368,810
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	10,265,680	2,021,576	8,244,104	6,814,893	1,429,211
Total other financing sources	10,265,680	2,021,576	8,244,104	6,814,893	1,429,211
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(60,401)	60,401
Fund balances, July 1	78,499	-	78,499	78,499	-
Fund balances, June 30	$ 78,499	$ -	$ 78,499	$ 18,098	$ 60,401

Exhibit D-3g

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Jefferson					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 216,400	$ (50,350)	$ 166,050	$ 166,050	$ -
Grades 1-5	1,028,070	(148,600)	879,470	548,926	330,544
Total regular programs - instruction	1,244,470	(198,950)	1,045,520	714,976	330,544
Regular programs - undistributed instruction:					
Other salaries for instruction	139,174	(62,687)	76,487	61,592	14,895
Purchased professional - technical services	4,263	1,246	5,509	5,509	-
General supplies	56,282	-	56,282	51,364	4,918
Textbooks	12,195	-	12,195	11,030	1,165
Total regular programs - undistributed instruction	215,414	(64,941)	150,473	129,495	20,978
Total regular programs	1,459,884	(263,891)	1,195,993	844,471	351,522
Learning/language disabilities:					
Salaries of teachers	385,000	(99,000)	286,000	50,850	235,150
Other salaries for instruction	235,000	(42,400)	192,600	119,476	73,124
General supplies	21,368	(47)	21,321	20,894	427
Textbooks	2,000	-	2,000	1,675	325
Total learning/language disabilities	643,368	(141,447)	501,921	192,895	309,026
Resource room/resource center:					
Salaries of teachers	575,000	(49,500)	525,500	298,016	227,484
Other salaries for instruction	26,500	(24,174)	2,326	-	2,326
General supplies	12,913	-	12,913	12,478	435
Textbooks	1,141	-	1,141	1,141	-
Total resource room/resource center	615,554	(73,674)	541,880	311,635	230,245
Autism:					
Salaries of teachers	50,800	1,800	52,600	52,600	-
Other salaries for instruction	75,000	-	75,000	-	75,000
General supplies	2,351	-	2,351	2,168	183
Textbooks	3,000	-	3,000	2,971	29
Total autism	131,151	1,800	132,951	57,739	75,212
Total special education - instruction	1,390,073	(213,321)	1,176,752	562,269	614,483
Bilingual education:					
Salaries of teachers	595,000	(48,500)	546,500	163,450	383,050
Other salaries for instruction	64,000	-	64,000	4,462	59,538
Other purchased services (400-500 series)	2,651	-	2,651	1,651	1,000
General supplies	17,064	-	17,064	16,817	247
Textbooks	5,520	-	5,520	5,503	17
Total bilingual education	684,235	(48,500)	635,735	191,883	443,852
Other instructional:					
Before/after school programs:					
Salaries of teachers	43,297	-	43,297	40,700	2,597
Other salaries for instruction	30,800	4,924	35,724	35,724	-
Purchased professional and technical services	3,100	(433)	2,667	523	2,144
Other supplemental/at-risk programs:					
Salaries of teachers	16,811	(4,491)	12,320	4,587	7,733
Total other instructional	94,008	-	94,008	81,534	12,474
Total - instruction	3,628,200	(525,712)	3,102,488	1,680,157	1,422,331
Attendance and social work services:					
Salaries	108,708	(55,178)	53,530	33,649	19,881
Family/parent liaison salary	35,610	(32,500)	3,110	3,110	-
Supplies and materials	2,000	-	2,000	1,982	18
Total attendance and social work services	146,318	(87,678)	58,640	38,741	19,899

Exhibit D-3g

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Jefferson					
Health services:					
Salaries	$ 108,987	$ (53,078)	$ 55,909	$ 2,090	$ 53,819
Supplies and materials	2,300	-	2,300	2,265	35
Total health services	111,287	(53,078)	58,209	4,355	53,854
Other support services - students-regular:					
Purchased professional - technical services	1,145	-	1,145	1,145	-
Total other support services - students-regular	1,145	-	1,145	1,145	-
Educational media services/school library:					
Salaries of technology coordinators	14,526	-	14,526	14,526	-
Supplies and materials	3,000	-	3,000	3,000	-
Total educational media services/school library	17,526	-	17,526	17,526	-
Instruction staff training services:					
Supplies and materials	13,185	3,547	16,732	4,896	11,836
Total instruction staff training services	13,185	3,547	16,732	4,896	11,836
Support services - school administration:					
Salaries of principals/assistant principals	233,719	-	233,719	150,015	83,704
Salaries of secretarial and clerical assistants	168,461	(39,778)	128,683	122,413	6,270
Other professional and technical services	21,032	-	21,032	20,917	115
Other purchased services (400-500 series)	31,792	-	31,792	31,661	131
Supplies and materials	19,179	-	19,179	3,853	15,326
Total support services - school administration	474,183	(39,778)	434,405	328,859	105,546
Security:					
Salaries	98,820	28,410	127,230	127,230	-
Total security	98,820	28,410	127,230	127,230	-
Unallocated employee benefits:					
Health benefits	1,222,440	(376,000)	846,440	636,740	209,700
Total unallocated employee benefits	1,222,440	(376,000)	846,440	636,740	209,700
Total undistributed expenditures	2,084,904	(524,577)	1,560,327	1,159,492	400,835
TOTAL EXPENDITURES - CURRENT EXPENSE	5,713,104	(1,050,289)	4,662,815	2,839,649	1,823,166
District-wide school based expenditures	5,713,104	(1,050,289)	4,662,815	2,839,649	1,823,166
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	5,713,104	1,050,289	4,662,815	2,831,075	1,831,740
Total other financing sources	5,713,104	1,050,289	4,662,815	2,831,075	1,831,740
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(8,574)	8,574
Fund balances, July 1	55,659	-	55,659	55,659	-
Fund balances, June 30	$ 55,659	$ -	$ 55,659	$ 47,085	$ 8,574

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Washington					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 376,980	$ -	$ 376,980	$ 99,900	$ 277,080
Grades 1-5	1,242,478	(19,670)	1,222,808	1,079,950	142,858
Grades 6-8	591,930	(24,250)	567,680	530,128	37,552
Othere salaries for instruction:					
Grades 6-8	68	-	68	68	-
Total regular programs - instruction	2,211,456	(43,920)	2,167,536	1,710,046	457,490
Regular programs - undistributed instruction:					
Other salaries for instruction	256,450	(182,732)	73,718	62,511	11,207
Other purchased services (400-500 series)	6,500	-	6,500	-	6,500
General supplies	182,257	(1)	182,256	124,467	57,789
Textbooks	18,000	(12,331)	5,669	5,254	415
Total regular programs - undistributed instruction	463,207	(195,064)	268,143	192,232	75,911
Total regular programs	2,674,663	(238,984)	2,435,679	1,902,278	533,401
Multiple disabilities:					
Salaries of teachers	112,600	600	113,200	113,200	-
Other salaries for instruction	145,322	-	145,322	94,384	50,938
General supplies	7,500	-	7,500	1,944	5,556
Other objects	2,200	-	2,200	-	2,200
Total multiple disabilities	267,622	600	268,222	209,528	58,694
Resource room/resource center:					
Salaries of teachers	517,000	(98,650)	418,350	358,000	60,350
General supplies	8,500	-	8,500	4,017	4,483
Total resource room/resource center	526,700	(99,850)	426,850	362,017	64,833
Total special education - instruction	794,322	(99,250)	695,072	571,545	123,527
Bilingual education:					
Salaries of teachers	1,392,000	(53,800)	1,338,200	1,233,486	104,714
Other salaries for instruction	112,538	(23,766)	88,772	80,001	8,771
Other purchased services (400-500 series)	5,000	-	5,000	2,906	2,094
General supplies	85,282	4,176	89,458	66,399	23,059
Total bilingual education	1,598,820	(77,390)	1,521,430	1,382,792	138,638
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	2,225	-	2,225	2,225	-
School-sponsored athletics:					
Salaries	3,275	-	3,275	3,275	-
Before/after school programs:					
Salaries of teachers	36,861	-	36,861	17,610	19,251
Other salaries for instruction	64,800	-	64,800	59,630	5,170
Purchased professional and technical services	3,774	-	3,774	-	3,774
Other supplemental/at-risk programs:					
Salaries of teachers	1,400	-	1,400	1,400	-
Total other instructional	112,335	-	112,335	84,140	28,195
Total - instruction	5,180,140	(415,624)	4,764,516	3,940,755	823,761

Exhibit D-3h

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Washington					
Attendance and social work services:					
Salaries	$ 126,472	$ -	$ 126,472	$ 88,051	$ 38,421
Family/parent liaison salary	44,626	-	44,626	44,626	-
Supplies and materials	1,000	-	1,000	228	772
Total attendance and social work services	172,098	-	172,098	132,905	39,193
Health services:					
Salaries	220,266	-	220,266	122,790	97,476
Supplies and materials	2,000	-	2,000	1,541	459
Total health services	222,266	-	222,266	124,331	97,935
Other support services - students-regular:					
Salaries of other professional staff	152,754	-	152,754	-	152,754
Purchased professional - educational services	2,500	-	2,500	-	2,500
Supplies and materials	500	-	500	72	428
Total other support services - students-regular	155,754	-	155,754	72	155,682
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	29,700	-	29,700	-	29,700
Other salaries for instruction	123,506	(123,506)	-	(495)	495
Other purchased services (400-500 series)	1,000	-	1,000	-	1,000
Supplies and materials	250	-	250	-	250
Total improvement of instructional services	154,456	(123,506)	30,950	(495)	31,445
Educational media services/school library:					
Salaries	113,238	-	113,238	96,823	16,415
Salaries of technology coordinators	18,169	-	18,169	17,836	333
Purchased professional - technical services	13,935	-	13,935	1,435	12,500
Other purchased services (400-500 series)	10,000	-	10,000	7,765	2,235
Supplies and materials	21,485	-	21,485	9,234	12,251
Total educational media services/school library	176,827	-	176,827	133,093	43,734
Instruction staff training services:					
Other purchased professional services - educational	10,000	-	10,000	-	10,000
Total instruction staff training services	10,000	-	10,000	-	10,000
Support services - school administration:					
Salaries of principals/assistant principals	417,775	(88,933)	328,842	233,693	95,149
Salaries of secretarial and clerical assistants	155,738	-	155,738	134,790	20,948
Other professional and technical services	6,000	-	6,000	4,023	1,977
Other purchased services (400-500 series)	2,500	-	2,500	-	2,500
Supplies and materials	45,416	13,355	58,771	43,069	15,702
Other objects	2,100	-	2,100	-	2,100
Total support services - school administration	629,529	(75,578)	553,951	415,575	138,376
Security:					
Salaries	101,296	57,892	159,188	159,188	-
General supplies	2,250	-	2,250	-	2,250
Total security	103,546	57,892	161,438	159,188	2,250
Unallocated employee benefits:					
Health benefits	1,680,448	(278,986)	1,401,462	1,230,286	171,176
Total unallocated employee benefits	1,680,448	(278,986)	1,401,462	1,230,286	171,176
Total undistributed expenditures	3,304,924	(420,178)	2,884,746	2,194,955	689,791
TOTAL EXPENDITURES - CURRENT EXPENSE	8,485,064	(835,802)	7,649,262	6,135,710	1,513,552
District-wide school based expenditures	8,485,064	(835,802)	7,649,262	6,135,710	1,513,552

Exhibit D-3h

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Washington					
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	$ 8,485,064	$ 835,802	$ 7,649,262	$ 6,108,788	$ 1,540,474
Total other financing sources	8,485,064	835,802	7,649,262	6,108,788	1,540,474
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(26,922)	26,922
Fund balances, July 1	42,515	-	42,515	42,515	-
Fund balances, June 30	$ 42,515	$ -	$ 42,515	$ 15,593	$ 26,922

Exhibit D-3i

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Roosevelt					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 344,811	$ (49,350)	$ 295,461	$ 181,241	$ 114,220
Grades 1-5	1,101,177	(249,585)	851,592	683,162	168,430
Grades 6-8	353,453	178,405	531,858	531,858	-
Total regular programs - instruction	1,799,441	(120,530)	1,678,911	1,396,261	282,650
Regular programs - undistributed instruction:					
Other salaries for instruction	261,211	(6,253)	254,958	254,208	750
Purchased professional - technical services	11,040	-	11,040	-	11,040
Other purchased services (400-500 series)	1,500	-	1,500	199	1,301
General supplies	114,187	-	114,187	100,787	13,400
Textbooks	12,700	-	12,700	11,150	1,550
Other objects	5,823	-	5,823	3,689	2,134
Total regular programs - undistributed instruction	406,461	(6,253)	400,208	370,033	30,175
Total regular programs	2,205,902	(126,783)	2,079,119	1,766,294	312,825
Multiple disabilities:					
Salaries of teachers	240,800	(99,100)	141,700	5,402	136,298
Other salaries for instruction	125,940	(23,766)	102,174	46,904	55,270
Purchased professional - technical services	690	-	690	-	690
Other purchased services (400-500 series)	125	-	125	-	125
General supplies	12,071	-	12,071	9,605	2,466
Textbooks	1,000	-	1,000	990	10
Total multiple disabilities	380,626	(122,866)	257,760	62,901	194,859
Resource room/resource center:					
Salaries of teachers	122,000	-	122,000	122,000	-
Purchased professional - technical services	247	-	247	-	247
Other purchased services (400-500 series)	125	-	125	-	125
General supplies	6,505	-	6,505	5,145	1,360
Textbooks	800	-	800	800	-
Total resource room/resource center	129,677	-	129,677	127,945	1,732
Total special education - instruction	510,303	(122,866)	387,437	190,846	196,591
Bilingual education:					
Salaries of teachers	954,867	(17,034)	937,833	916,233	21,600
Other salaries for instruction	123,310	988	124,298	124,298	-
Purchased professional - educational services	2,000	-	2,000	680	1,320
Purchased professional - technical services	9,680	-	9,680	-	9,680
Other purchased services (400-500 series)	625	-	625	-	625
General supplies	169,490	1	169,491	140,243	29,248
Textbooks	21,560	-	21,560	14,813	6,747
Total bilingual education	1,281,532	(16,045)	1,265,487	1,196,267	69,220
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	3,000	-	3,000	3,000	-
School-sponsored athletics:					
Salaries	3,000	-	3,000	3,000	-
Before/after school programs:					
Salaries of teachers	66,700	5,026	71,726	71,726	-
Other salaries for instruction	25,920	-	25,920	25,920	-
Purchased professional and technical services	2,808	(797)	2,011	1,404	607
Other supplemental/at-risk programs:					
Salaries of teachers	11,470	(4,228)	7,242	7,242	-
Total other instructional	112,898	1	112,899	112,292	607
Total - instruction	4,110,635	(265,693)	3,844,942	3,265,699	579,243

Exhibit D-3i

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Roosevelt					
Attendance and social work services:					
Salaries	$ 147,368	$ 1,567	$ 148,935	$ 148,935	$ -
Family/parent liaison salary	45,000	-	45,000	33,761	11,239
Other purchased services (400-500 series)	800	-	800	441	359
Supplies and materials	3,000	-	3,000	1,245	1,755
Other objects	240	-	240	220	20
Total attendance and social work services	196,408	1,567	197,975	184,602	13,373
Health services:					
Salaries	82,471	(76,378)	6,093	4,498	1,595
Supplies and materials	2,814	-	2,814	2,814	-
Total health services	231,969	(223,062)	8,907	7,312	1,595
Other support services - students-regular:					
Salaries of secretarial and clerical assistants	54,321	(7,553)	46,768	30,068	16,700
Supplies and materials	626	-	626	626	-
Other objects	135	-	135	125	10
Total other support services - students-regular	172,419	(124,890)	47,529	30,819	16,710
Educational media services/school library:					
Salaries	93,200	-	93,200	93,200	-
Salaries of technology coordinators	22,248	(21,353)	895	(777)	1,672
Purchased professional - technical services	15,660	-	15,660	13,749	1,911
Supplies and materials	4,000	-	4,000	2,563	1,437
Total educational media services/school library	135,108	(21,353)	113,755	108,735	5,020
Instruction staff training services:					
Other purchased professional services - educational	5,000	-	5,000	-	5,000
Total instruction staff training services	5,000	-	5,000	-	5,000
Support services - school administration:					
Salaries of principals/assistant principals	537,451	(193,028)	344,423	280,325	64,098
Salaries of secretarial and clerical assistants	185,443	-	185,443	134,173	51,270
Other professional and technical services	16,240	-	16,240	3,809	12,431
Other purchased services (400-500 series)	450	-	450	-	450
Supplies and materials	46,460	-	46,460	44,841	1,619
Other objects	1,386	-	1,386	657	729
Total support services - school administration	787,430	(193,028)	594,402	463,805	130,597
Other operating and maintenance of plant services:					
Salaries	1,492	-	1,492	1,492	-
Total other operating and maintenance of plant services:	1,492	-	1,492	1,492	-
Security:					
Salaries	115,742	2,332	118,074	118,074	-
General supplies	1,000	-	1,000	-	1,000
Total security	116,742	2,332	119,074	118,074	1,000
Unallocated employee benefits:					
Health benefits	2,088,960	(356,504)	1,732,456	1,453,526	278,930
Total unallocated employee benefits	2,088,960	(356,504)	1,732,456	1,453,526	278,930
Total undistributed expenditures	3,735,528	(914,938)	2,820,590	2,368,365	452,225
TOTAL EXPENDITURES - CURRENT EXPENSE	7,846,163	(1,180,631)	6,665,532	5,634,064	1,031,468
District-wide school based expenditures	7,846,163	(1,180,631)	6,665,532	5,634,064	1,031,468
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	7,846,163	1,180,631	6,665,532	5,619,886	1,045,646
Total other financing sources	7,846,163	1,180,631	6,665,532	5,619,886	1,045,646

Exhibit D-3i

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Roosevelt					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ -	$ (14,178)	$ 14,178
Fund balances, July 1	32,942	-	32,942	32,942	-
Fund balances, June 30	$ 32,942	$ -	$ 32,942	$ 18,764	$ 14,178

Exhibit D-3j

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Jose Marti Middle School					
Regular programs - instruction:					
Salaries of teachers:					
Grades 6-8	$ 567	$ -	$ 567	$ 567	$ -
Grades 9-12	2,834,623	(657,600)	2,177,023	1,861,974	315,049
Total regular programs - instruction	2,835,190	(657,600)	2,177,590	1,862,541	315,049
Regular programs - undistributed instruction:					
Other salaries for instruction	153,092	-	153,092	-	153,092
Purchased professional - educational services	1,200	-	1,200	-	1,200
General supplies	125,835	-	125,835	62,944	62,891
Textbooks	9,500	-	9,500	3,941	5,559
Other objects	6,030	-	6,030	2,260	3,770
Total regular programs - undistributed instruction	295,657	-	295,657	69,145	226,512
Total regular programs	3,130,847	(657,600)	2,473,247	1,931,686	541,561
Learning/language disabilities:					
Salaries of teachers	204,672	(50,000)	154,672	-	154,672
Other salaries for instruction	48,092	-	48,092	162	47,930
General supplies	9,900	-	9,900	5,622	4,278
Total learning/language disabilities	262,664	(50,000)	212,664	5,784	206,880
Resource room/resource center:					
Salaries of teachers	759,416	-	759,416	298,564	460,852
Other salaries for instruction	47,930	-	47,930	-	47,930
General supplies	4,000	-	4,000	3,242	758
Textbooks	1,000	-	1,000	1,000	-
Total resource room/resource center	812,346	-	812,346	302,806	509,540
Total special education - instruction	1,075,010	(50,000)	1,025,010	308,590	716,420
Bilingual education:					
Salaries of teachers	854,768	-	854,768	442,576	412,192
Other salaries for instruction	51,290	-	51,290	-	51,290
General supplies	19,480	-	19,480	12,577	6,903
Textbooks	2,000	-	2,000	-	2,000
Total bilingual education	927,538	-	927,538	455,153	472,385
Other instructional:					
School-sponsored cocurricular activities:					
Salaries	6,015	-	6,015	6,015	-
Before/after school programs:					
Salaries of teachers	26,460	-	26,460	24,179	2,281
Purchased professional and technical services	1,728	-	1,728	-	1,728
Other supplemental/at-risk programs:					
Salaries of teachers	43,200	-	43,200	9,940	33,260
Other special schools:					
Salaries of teachers	136,630	-	136,630	-	136,630
General Supplies	12,000	-	12,000	-	12,000
Textbooks	500	-	500	-	500
Total other instructional	226,533	-	226,533	40,134	186,399
Total - instruction	5,359,928	(707,600)	4,652,328	2,735,563	1,916,765
Attendance and social work services:					
Salaries	122,182	-	122,182	59,991	62,191
Salary drop out prevention officer	60,866	-	60,866	-	60,866
Family/parent liaison salary	52,246	-	52,246	36,322	15,924
Purchase professional & technical services	3,000	-	3,000	-	3,000
Supplies and materials	13,253	-	13,253	5,330	7,923
Total attendance and social work services	251,547	-	251,547	101,643	149,904

Exhibit D-3j

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Jose Marti Middle School					
Health services:					
Salaries	$ 114,797	$ -	$ 114,797	$ 79,878	$ 34,919
Salaries of social services coordinators	187,778	-	187,778	-	187,778
Supplies and materials	3,645	-	3,645	3,369	276
Total health services	306,220	-	306,220	83,247	222,973
Other support services - students-regular:					
Salaries of other professional staff	211,266	(55,178)	156,088	118,522	37,566
Supplies and materials	1,500	-	1,500	209	1,291
Total other support services - students-regular	212,766	(55,178)	157,588	118,731	38,857
Improvement of instructional services:					
Salaries of secretarial and clerical assistants	79,464	(78,324)	1,140	-	1,140
Other salaries for instruction	108,800	-	108,800	-	108,800
Purchased professional - educational services	150,000	-	150,000	-	150,000
Other purchased services (400-500 series)	2,000	-	2,000	-	2,000
Other objects	500	-	500	316	184
Total improvement of instructional services	340,764	(78,324)	262,440	316	262,124
Educational media services/school library:					
Salaries	116,905	-	116,905	4,986	111,919
Salaries of technology coordinators	41,170	(21,401)	19,769	-	19,769
Purchased professional - technical services	21,996	-	21,996	962	21,034
Other purchased services (400-500 series)	2,160	-	2,160	-	2,160
Supplies and materials	105,000	-	105,000	76,924	28,076
Other objects	1,000	-	1,000	-	1,000
Total educational media services/school library	288,231	(21,401)	266,830	82,872	183,958
Instruction staff training services:					
Other purchased professional services - technical	500	-	500	-	500
Total instruction staff training services	500	-	500	-	500
Support services - school administration:					
Salaries of principals/assistant principals	454,814	(84,669)	370,145	278,910	91,235
Salaries of secretarial and clerical assistants	259,049	-	259,049	78,324	180,725
Other professional and technical services	12,825	-	12,825	12,085	740
Supplies and materials	21,560	-	21,560	9,508	12,052
Total support services - school administration	748,248	(84,669)	663,579	378,827	284,752
Other operating and maintenance of plant services:					
Salaries	-	-	-	(435)	435
Total other operating and maintenance of plant services:	-	-	-	(435)	435
Security:					
Salaries	281,808	(41,100)	240,708	238,672	2,036
General supplies	3,000	-	3,000	2,985	15
Total security	284,808	(41,100)	243,708	241,657	2,051
Unallocated employee benefits:					
Health benefits	1,966,647	(413,017)	1,553,630	1,141,191	412,439
Total unallocated employee benefits	1,966,647	(413,017)	1,553,630	1,141,191	412,439
Total undistributed expenditures	4,399,731	(693,689)	3,706,042	2,148,049	1,557,993
TOTAL EXPENDITURES - CURRENT EXPENSE	9,759,659	(1,401,289)	8,358,370	4,883,612	3,474,758
District-wide school based expenditures	9,759,659	(1,401,289)	8,358,370	4,883,612	3,474,758
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	9,759,659	1,401,289	8,358,370	4,878,737	3,479,633
Total other financing sources	9,759,659	1,401,289	8,358,370	4,878,737	3,479,633

Exhibit D-3j

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Jose Marti Middle School					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	$ -	$ -	$ -	$ (4,875)	$ 4,875
Fund balances, July 1	12,247	-	12,247	12,247	-
Fund balances, June 30	$ 12,247	$ -	$ 12,247	$ 7,372	$ 4,875

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Woodrow Wilson					
Regular programs - instruction:					
Salaries of teachers:					
Grades 1-5	$ 854,823	$ (149,950)	$ 704,873	$ 527,780	$ 177,093
Grades 6-8	677,908	(85,889)	592,019	477,434	114,585
Total regular programs - instruction	1,532,731	(235,839)	1,296,892	1,005,214	291,678
Regular programs - undistributed instruction:					
Other salaries for instruction	178,918	(65,656)	113,262	65,970	47,292
Purchased professional - educational services	3,000	-	3,000	-	3,000
Other purchased services (400-500 series)	14,385	-	14,385	3,961	10,424
General supplies	166,780	-	166,780	83,951	82,829
Textbooks	19,640	-	19,640	2,852	16,788
Total regular programs - undistributed instruction	382,723	(65,656)	317,067	156,734	160,333
Total regular programs	1,915,454	(301,495)	1,613,959	1,161,948	452,011
Resource room/resource center:					
Salaries of teachers	100,300	(50,300)	50,000	50,000	-
Other salaries for instruction	33,912	-	33,912	32,813	1,099
General supplies	4,018	-	4,018	1,292	2,726
Total resource room/resource center	138,230	(50,300)	87,930	84,105	3,825
Total special education - instruction	138,230	(50,300)	87,930	84,105	3,825
Basic skills/remedial:					
Salaries of teachers	108,800	-	108,800	108,800	-
General supplies	1,500	-	1,500	-	1,500
Total basic skills/remedial	110,300	-	110,300	108,800	1,500
Other instructional:					
Before/after school programs:					
Salaries of teachers	30,395	(11,824)	18,571	7,297	11,274
Other salaries for instruction	51,840	-	51,840	33,114	18,726
Purchased professional and technical services	5,303	-	5,303	-	5,303
Other supplemental/at-risk programs:					
Salaries of teachers	32,814	11,824	44,638	44,638	-
Total other instructional	120,352	-	120,352	85,049	35,303
Total - instruction	2,284,336	(351,795)	1,932,541	1,439,902	492,639
Attendance and social work services:					
Salaries	62,580	-	62,580	36,110	26,470
Family/parent liaison salary	33,864	-	33,864	33,864	-
Total attendance and social work services	96,444	-	96,444	69,974	26,470
Health services:					
Salaries	78,078	-	78,078	78,078	-
Supplies and materials	1,000	-	1,000	-	1,000
Total health services	79,078	-	79,078	78,078	1,000
Other support services - students-regular:					
Salaries of other professional staff	112,878	-	112,878	112,878	-
Purchased professional - technical services	1,012	-	1,012	-	1,012
Total other support services - students-regular	113,890	-	113,890	112,878	1,012
Improvement of instructional services:					
Salaries of other professional staff	382	-	382	382	-
Total improvement of instructional services	382	-	382	382	-

Exhibit D-3k

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Woodrow Wilson					
Educational media services/school library:					
Salaries	$ 43,037	$ 5,967	$ 49,004	$ 49,004	$ -
Salaries of technology coordinators	13,894	-	13,894	7,464	6,430
Supplies and materials	4,899	-	4,899	2,610	2,289
Total educational media services/school library	61,830	5,967	67,797	59,078	8,719
Instruction staff training services:					
Other purchased professional services - educational	9,600	-	9,600	4,084	5,516
Other purchased professional services - technical	11,797	-	11,797	8,529	3,268
Total instruction staff training services	21,397	-	21,397	12,613	8,784
Support services - school administration:					
Salaries of principals/assistant principals	141,816	-	141,816	141,761	55
Salaries of secretarial and clerical assistants	172,533	4,452	176,985	176,985	-
Other professional and technical services	1,097	-	1,097	81	1,016
Supplies and materials	24,476	1	24,477	23,888	589
Other objects	31,255	-	31,255	5,419	25,836
Total support services - school administration	371,177	4,453	375,630	348,134	27,496
Security:					
Salaries	58,968	65,327	124,295	124,295	-
Total security	58,968	65,327	124,295	124,295	-
Student transportation services:					
Contracted services -					
(other than between home and school) - vendors	9,919	-	9,919	5,167	4,752
Total student transportation services	9,919	-	9,919	5,167	4,752
Unallocated employee benefits:					
Health benefits	917,880	(127,000)	790,880	650,741	140,139
Total unallocated employee benefits	917,880	(127,000)	790,880	650,741	140,139
Total undistributed expenditures	1,730,965	(51,253)	1,679,712	1,461,340	218,372
TOTAL EXPENDITURES - CURRENT EXPENSE	4,015,301	(403,048)	3,612,253	2,901,242	711,011
CAPITAL OUTLAY:					
Equipment:					
Grades 1 - 5	3,513	-	3,513	-	3,513
Grades 6 - 8	2,513	-	2,513	-	2,513
Undistributed expenditures:					
School administration	3,420	-	3,420	2,158	1,262
Total equipment	9,446	-	9,446	2,158	7,288
TOTAL CAPITAL OUTLAY	9,446	-	9,446	2,158	7,288
District-wide school based expenditures	4,024,747	(403,048)	3,621,699	2,903,400	718,299
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	4,024,747	403,048	3,621,699	2,904,335	717,364
Total other financing sources	4,024,747	403,048	3,621,699	2,904,335	717,364
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	935	(935)
Fund balances, July 1	19,578	-	19,578	19,578	-
Fund balances, June 30	$ 19,578	$ -	$ 19,578	$ 20,513	$ (935)

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Veteran's Memorial School					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 110,600	$ 2,250	$ 112,850	$ 112,850	$ -
Grades 1-5	1,400,463	(184,617)	1,215,846	1,081,371	134,475
Total regular programs - instruction	1,511,063	(182,367)	1,328,696	1,194,221	134,475
Regular programs - undistributed instruction:					
Other salaries for instruction	124,903	-	124,903	50,025	74,878
Purchased professional - educational services	17,003	-	17,003	12,130	4,873
Other purchased services (400-500 series)	1,500	-	1,500	-	1,500
General supplies	147,925	1	147,926	126,225	21,701
Textbooks	26,500	-	26,500	14,569	11,931
Total regular programs - undistributed instruction	317,831	1	317,832	202,949	114,883
Total regular programs	1,828,894	(182,366)	1,646,528	1,397,170	249,358
Learning/language disabilities:					
Salaries of teachers	50,000	-	50,000	50,000	-
Other salaries for instruction	47,994	-	47,994	24,318	23,676
General supplies	2,816	-	2,816	1,845	971
Total learning/language disabilities	100,810	-	100,810	76,163	24,647
Resource room/resource center:					
Salaries of teachers	242,130	-	242,130	226,797	15,333
General supplies	3,202	-	3,202	1,573	1,629
Total resource room/resource center	245,332	-	245,332	228,370	16,962
Total special education - instruction	346,142	-	346,142	304,533	41,609
Bilingual education:					
Salaries of teachers	282,752	(50,300)	232,452	156,815	75,637
Other salaries for instruction	25,531	-	25,531	-	25,531
General supplies	52,340	3,864	56,204	40,692	15,512
Total bilingual education	360,623	(46,436)	314,187	197,507	116,680
Other instructional:					
Before/after school programs:					
Salaries of teachers	66,750	-	66,750	40,512	26,238
Other salaries for instruction	43,110	2,683	45,793	45,793	-
Purchased professional and technical services	3,240	-	3,240	756	2,484
Other supplemental/at-risk programs:					
Salaries of teachers	9,778	(2,683)	7,095	355	6,740
Other state projects:					
Other purchase services (300-500 series)	22,110	-	22,110	12,880	9,230
Total other instructional	144,988	-	144,988	100,296	44,692
Total - instruction	2,680,647	(228,802)	2,451,845	1,999,506	452,339
Attendance and social work services:					
Salaries	25,798	24,895	50,693	50,694	(1)
Salary drop out prevention officer	49,060	-	49,060	1	49,059
Salaries of family support team	82,078	-	82,078	-	82,078
Family/parent liaison salary	57,192	-	57,192	52,245	4,947
Supplies and materials	1,000	-	1,000	355	645
Total attendance and social work services	215,128	24,895	240,023	103,295	136,728
Health services:					
Salaries	221,576	-	221,576	220,372	1,204
Salaries of social services coordinators	146,682	-	146,682	-	146,682
Supplies and materials	2,462	-	2,462	1,888	574
Total health services	370,720	-	370,720	222,260	148,460

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Veteran's Memorial School					
Other support services - students-regular:					
Salaries of other professional staff	$ 59,844	$ -	$ 59,844	$ -	$ 59,844
Total other support services - students-regular	59,844	-	59,844	-	59,844
Educational media services/school library:					
Salaries	107,518	(7,057)	100,461	72,675	27,786
Salaries of technology coordinators	-	14,929	14,929	14,048	881
Purchased professional - technical services	9,801	-	9,801	3,190	6,611
Supplies and materials	23,017	(3,864)	19,153	15,738	3,415
Total educational media services/school library	140,336	4,008	144,344	105,651	38,693
Instruction staff training services:					
Other purchased professional services - educational	2,400	-	2,400	-	2,400
Other purchased services (400-500 series)	9,000	-	9,000	-	9,000
Supplies and materials	28,339	(23,390)	4,949	3,794	1,155
Total instruction staff training services	39,739	(23,390)	16,349	3,794	12,555
Support services - school administration:					
Salaries of principals/assistant principals	141,266	-	141,266	140,628	638
Salaries of secretarial and clerical assistants	95,756	-	95,756	55,942	39,814
Other purchased services (400-500 series)	12,670	-	12,670	12,670	-
Supplies and materials	-	23,390	23,390	22,300	1,090
Other objects	4,460	-	4,460	2,567	1,893
Total support services - school administration	254,152	23,390	277,542	234,107	43,435
Security:					
Salaries	172,890	-	172,890	138,666	34,224
Total security	172,890	-	172,890	138,666	34,224
Student transportation services:					
Contracted services - (other than between home and school) - vendors	3,072	-	3,072	-	3,072
Total student transportation services	3,072	-	3,072	-	3,072
Unallocated employee benefits:					
Health benefits	1,214,118	(110,500)	1,103,618	919,623	183,995
Total unallocated employee benefits	1,214,118	(110,500)	1,103,618	919,623	183,995
Total undistributed expenditures	2,469,999	(81,597)	2,388,402	1,727,396	661,006
TOTAL EXPENDITURES - CURRENT EXPENSE	5,150,646	(310,399)	4,840,247	3,726,902	1,113,345
District-wide school based expenditures	5,150,646	(310,399)	4,840,247	3,726,902	1,113,345
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	5,150,646	310,399	4,840,247	3,701,696	1,138,551
Total other financing sources	5,150,646	310,399	4,840,247	3,701,696	1,138,551
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	(25,206)	25,206
Fund balances, July 1	36,028	-	36,028	36,028	-
Fund balances, June 30	$ 36,028	$ -	$ 36,028	$ 10,822	$ 25,206

Exhibit D-3m

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Union City Early Childhood					
Regular programs - instruction:					
Salaries of teachers:					
Preschool/kindergarten	$ 473,737	$ -	$ 473,737	$ 280,994	$ 192,743
Othere salaries for instruction:					
Preschool/kindergarten	400,000	(6,464)	393,536	108,791	284,745
Total regular programs - instruction	873,737	(6,464)	867,273	389,785	477,488
Regular programs - undistributed instruction:					
Other objects	18,000	-	18,000	-	18,000
Total regular programs - undistributed instruction	18,000	-	18,000	-	18,000
Total regular programs	891,737	(6,464)	885,273	389,785	495,488
Other instructional:					
Before/after school programs:					
Salaries of teachers	76,000	-	76,000	42,290	33,710
Purchased professional and technical services	24,000	-	24,000	-	24,000
Total other instructional	100,000	-	100,000	42,290	57,710
Total - instruction	991,737	(6,464)	985,273	432,075	553,198
Health services:					
Salaries	100,178	4,807	104,985	104,986	(1)
Salaries of social services coordinators	60,000	-	60,000	8,412	51,588
Total health services	160,178	4,807	164,985	113,398	51,587
Educational media services/school library:					
Salaries	52,236	(23,300)	28,936	4,195	24,741
Salaries of technology coordinators	59,954	-	59,954	16,160	43,794
Total educational media services/school library	112,190	(23,300)	88,890	20,355	68,535
Security:					
Salaries	85,626	(81,773)	3,853	3,648	205
Total security	85,626	(81,773)	3,853	3,648	205
Unallocated employee benefits:					
Health benefits	625,000	(172,000)	453,000	445,709	7,291
Total unallocated employee benefits	625,000	(172,000)	453,000	445,709	7,291
Total undistributed expenditures	982,994	(272,266)	710,728	583,110	127,618
TOTAL EXPENDITURES - CURRENT EXPENSE	1,974,731	(278,730)	1,696,001	1,015,185	680,816
District-wide school based expenditures	1,974,731	(278,730)	1,696,001	1,015,185	680,816
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	1,974,731	278,730	1,696,001	1,015,857	680,144
Total other financing sources	1,974,731	278,730	1,696,001	1,015,857	680,144
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	672	(672)
Fund balances, July 1	-	-	-	-	-
Fund balances, June 30	$ -	$ -	$ -	$ 672	$ (672)

Exhibit D-3n

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Union City High School					
Regular programs - instruction:					
Salaries of teachers:					
Grades 9-12	$ 7,478,386	$ (1,901,652)	$ 5,576,734	$ 5,060,052	$ 516,682
Total regular programs - instruction	7,478,386	(1,901,652)	5,576,734	5,060,052	516,682
Regular programs - undistributed instruction:					
Purchased professional - educational services	15,000	-	15,000	-	15,000
Purchased professional - technical services	40,200	-	40,200	3,165	37,035
Other purchased services (400-500 series)	39,645	-	39,645	14,153	25,492
General supplies	252,250	-	252,250	250,054	2,196
Textbooks	36,000	-	36,000	35,404	596
Other objects	9,600	-	9,600	5,107	4,493
Total regular programs - undistributed instruction	460,695	(68,000)	392,695	307,883	84,812
Total regular programs	7,939,081	(1,969,652)	5,969,429	5,367,935	601,494
Cognitive - moderate:					
Salaries of teachers	50,300	(12,800)	37,500	37,500	-
Other salaries for instruction	39,050	-	39,050	39,050	-
General supplies	6,500	-	6,500	6,500	-
Total cognitive - moderate	95,850	(12,800)	83,050	83,050	-
Multiple disabilities:					
Salaries of teachers	86,444	(19,944)	66,500	66,500	-
Other salaries for instruction	47,611	(13,071)	34,540	34,540	-
General supplies	4,000	-	4,000	3,960	40
Total multiple disabilities	138,055	(33,015)	105,040	105,000	40
Resource room/resource center:					
Salaries of teachers	1,489,102	(606,190)	882,912	882,912	-
Purchased professional - technical services	2,500	-	2,500	-	2,500
Other purchased services (400-500 series)	11,805	-	11,805	8,124	3,681
General supplies	51,700	-	51,700	36,004	15,696
Textbooks	23,350	-	23,350	21,142	2,208
Other objects	4,050	-	4,050	3,173	877
Total resource room/resource center	1,582,507	(606,190)	976,317	951,355	24,962
Total special education - instruction	1,816,412	(652,005)	1,164,407	1,139,405	25,002
Bilingual education:					
Salaries of teachers	1,921,406	(985,695)	935,711	829,111	106,600
Other salaries for instruction	100,962	(62,678)	38,284	38,284	-
Purchased professional - technical services	12,500	-	12,500	-	12,500
Other purchased services (400-500 series)	11,600	-	11,600	9,474	2,126
General supplies	35,100	-	35,100	34,139	961
Textbooks	19,950	-	19,950	19,950	-
Other objects	5,300	-	5,300	4,180	1,120
Total bilingual education	2,106,818	(1,048,373)	1,058,445	935,138	123,307

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Union City High School					
Other instructional:					
School-sponsored cocurricular activities:					
Other purchase services (300-500 series)	$ 38,000	$ -	$ 38,000	$ 38,000	$ -
Other Objects	4,600	-	4,600	2,352	2,248
School-sponsored athletics:					
Salaries	16,500	-	16,500	6,000	10,500
Purchased services (300-500 series)	5,820	-	5,820	-	5,820
Supplies and materials	171,400	-	171,400	171,399	1
Other objects	13,000	-	13,000	6,179	6,821
Before/after school programs:					
Salaries of teachers	131,971	21,364	153,335	153,335	-
Purchased professional and technical services	36,234	(21,364)	14,870	9,909	4,961
Other supplemental/at-risk programs:					
Salaries of teachers	341,587	109,699	451,286	451,286	-
Total other instructional	759,112	109,699	868,811	838,460	30,351
Total - instruction	12,621,423	(3,560,331)	9,061,092	8,280,938	780,154
Attendance and social work services:					
Salaries	100,194	(67,634)	32,560	32,560	-
Salary drop out prevention officer	78,000	(55,189)	22,811	14,062	8,749
Salaries of family support team	74,582	-	74,582	36,358	38,224
Family/parent liaison salary	59,176	2,435	61,611	61,611	-
Supplies and materials	100	-	100	-	100
Total attendance and social work services	312,052	(120,388)	191,664	144,591	47,073
Health services:					
Salaries	486,912	(254,279)	232,633	216,589	16,044
Salaries of social services coordinators	85,000	-	85,000	-	85,000
Supplies and materials	4,600	-	4,600	3,122	1,478
Other objects	190	-	190	-	190
Total health services	576,702	(254,279)	322,423	219,711	102,712
Other support services - students-regular:					
Salaries of other professional staff	912,756	(63,828)	848,928	759,194	89,734
Salaries of secretarial and clerical assistants	80,000	-	80,000	71,258	8,742
Purchased professional - educational services	1,200	-	1,200	581	619
Purchased professional - technical services	27,000	-	27,000	4,205	22,795
Other purchased services (400-500 series)	8,000	-	8,000	-	8,000
Supplies and materials	6,900	-	6,900	6,076	824
Other objects	1,500	-	1,500	1,260	240
Total other support services - students-regular	1,037,356	(63,828)	973,528	842,574	130,954
Improvement of instructional services:					
Salaries of other professional staff	108,800	-	108,800	108,800	-
Salaries of secretarial and clerical assistants	66,700	67,455	134,155	134,155	-
Purchased professional - technical services	300,000	(223,076)	76,924	-	76,924
Total improvement of instructional services	591,700	(271,821)	319,879	242,955	76,924
Educational media services/school library:					
Salaries	421,734	(37,468)	384,266	276,731	107,535
Salaries of technology coordinators	45,250	(20,142)	25,108	23,945	1,163
Other purchased services (400-500 series)	34,500	-	34,500	25,922	8,578
Supplies and materials	11,550	-	11,550	10,293	1,257
Total educational media services/school library	513,034	(57,610)	455,424	336,891	118,533
Instruction staff training services:					
Other purchased professional services - educational	7,350	-	7,350	6,676	674
Other purchased services (400-500 series)	750	-	750	30	720
Total instruction staff training services	8,100	-	8,100	6,706	1,394

Exhibit D-3n

CITY OF UNION CITY SCHOOL DISTRICT
Blended Resource Fund 15
Schedule of Blended Expenditures - Budget and Actual
for the Fiscal Year Ended June 30, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
School: Union City High School					
Support services - school administration:					
Salaries of principals/assistant principals	$ 872,094	$ (60,570)	$ 811,524	$ 705,006	$ 106,518
Salaries of secretarial and clerical assistants	362,773	(20,900)	341,873	280,738	61,135
Other professional and technical services	5,500	-	5,500	3,970	1,530
Supplies and materials	126,000	-	126,000	93,178	32,822
Other objects	25,350	-	25,350	19,711	5,639
Total support services - school administration	1,391,717	(81,470)	1,310,247	1,102,603	207,644
Other operating and maintenance of plant services:					
Computers	9,250	-	9,250	7,941	1,309
Total other operating and maintenance of plant services:	9,250	-	9,250	7,941	1,309
Security:					
Salaries	371,324	186,849	558,173	502,946	55,227
Total security	371,324	186,849	558,173	502,946	55,227
Student transportation services:					
Contracted services - (other than between home and school) - vendors	13,800	-	13,800	9,061	4,739
Total student transportation services	13,800	-	13,800	9,061	4,739
Unallocated employee benefits:					
Health benefits	4,870,833	(2,091,890)	2,778,943	2,345,450	433,493
Total unallocated employee benefits	4,870,833	(2,091,890)	2,778,943	2,345,450	433,493
Total undistributed expenditures	9,695,868	(2,754,437)	6,941,431	5,761,429	1,180,002
TOTAL EXPENDITURES - CURRENT EXPENSE	22,317,291	(6,314,768)	16,002,523	14,042,367	1,960,156
CAPITAL OUTLAY:					
Equipment:					
Grades 9 - 12	3,000	-	3,000	-	3,000
Total equipment	3,000	-	3,000	-	3,000
TOTAL CAPITAL OUTLAY	3,000	-	3,000	-	3,000
District-wide school based expenditures	22,320,291	(6,314,768)	16,005,523	14,042,367	1,963,156
Other financing sources:					
Transfers in - contribution to school based budgeting - general fund	22,320,291	6,314,768	16,005,523	14,136,516	1,869,007
Total other financing sources	22,320,291	6,314,768	16,005,523	14,136,516	1,869,007
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	94,149	(94,149)
Fund balances, July 1	-	-	-	-	-
Fund balances, June 30	$ -	$ -	$ -	$ 94,149	$ (94,149)

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, 2010

	Total Brought Forward (Ex. E-1a)	No Child Left Behind	
		Title I - Part A	Title - School Improvement
REVENUES:			
Federal sources	$ 8,495,648	$ 5,778,545	$ 465,812
State sources	24,427,696	-	-
Total revenues	32,923,344	5,778,545	465,812
EXPENDITURES:			
Instruction:			
Salaries of teachers	2,364,327	-	-
Other salaries for instruction	373,148	-	-
Purchased prof. & tech. services	1,084,876	1,817,538	78,050
Other purchased services (400-500 series)	283,626	-	-
General supplies	13,611	-	-
Textbooks	63,867	-	-
Other objects	17,904	73,303	-
Total instruction	4,201,359	1,890,841	78,050
Support services:			
Salaries	4,951,660	290,682	-
Salaries of supervisors of instruction	341,611	-	5,973
Salaries of program directors	148,165	-	-
Salaries of other professional staff	468,747	-	-
Salaries of secretarial & clerical staff	223,595	-	-
Other salaries	148,534	-	-
Salaries of facilitators and math and literacy coaches	858,900	-	-
Personal services-employee benefits	3,667,826	3,070	1,493
Social security contributions	29,415	-	-
Purchased educational services - Contracted Pre-K	16,067,663	-	-
Purchased professional - educational services	554,891	131,054	-
Other purchased professional services	105,324	-	-
Travel	2,484	-	-
Other purchased services (400-500 series)	466,175	-	-
Supplies and materials	605,899	486,869	366,100
Other objects	37,065	-	-
Total support services	28,677,954	911,675	373,566
Facilities acquisition and construction services:			
Instructional equipment	39,583	-	14,196
Noninstructional equipment	4,448	-	-
Total facilities acquisition and construction services	44,031	-	14,196
Transfer to Charter School	-	-	-
Total expenditures	32,923,344	2,802,516	465,812
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	(2,976,029)	-
Total other financing (uses)	-	(2,976,029)	-
Total Outflows	32,923,344	5,778,545	465,812
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	$ -	$ -	$ -

No Child Left Behind					
Title II - Part A	Title II - Part D	Title III - Part A	Title IV - Part A	Title V - Part A	Totals 2010
$ 782,738	$ 58,925	$ 1,071,690	$ 64,466	$ 43,650	$ 16,761,474
-	-	-	-	-	24,427,696
782,738	58,925	1,071,690	64,466	43,650	41,189,170
-	-	416,327	-	-	2,780,654
-	-	-	-	-	373,148
192,658	24,303	-	-	-	3,197,425
-	-	-	-	-	283,626
-	7,380	52,257	-	6,871	80,119
-	-	-	-	-	63,867
-	-	-	-	-	91,207
192,658	31,683	468,584	-	6,871	6,870,046
143,158	-	64,000	-	-	5,449,500
-	-	-	-	-	347,584
-	-	-	-	-	148,165
-	-	-	-	-	468,747
-	-	-	-	-	223,595
-	-	-	-	-	148,534
-	-	-	-	-	858,900
82,780	-	79,201	-	-	3,834,370
-	-	-	-	-	29,415
-	-	-	-	-	16,067,663
9,429	-	37,422	5,272	36,779	774,847
-	-	-	-	-	105,324
-	-	-	-	-	2,484
-	-	-	-	-	466,175
43,482	-	-	1,055	-	1,503,405
-	-	-	-	-	37,065
278,849	-	180,623	6,327	36,779	30,465,773
-	-	-	-	-	53,779
-	-	-	-	-	4,448
-	-	-	-	-	58,227
-	-	-	-	-	-
471,507	31,683	649,207	6,327	43,650	37,394,046
(311,231)	(27,242)	(422,483)	(58,139)	-	(3,795,124)
(311,231)	(27,242)	(422,483)	(58,139)	-	(3,795,124)
782,738	58,925	1,071,690	64,466	43,650	41,189,170
$ -	$ -	$ -	$ -	$ -	$ -

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, 2010

	Total Brought Forward (Ex. E-1b)	I.D.E.A. - Part B 2009 - 2010	I.D.E.A. - Part B Carryover 2008 - 2009
REVENUES:			
Federal sources	$ 2,157,552	$ 1,724,646	$ 1,235,099
State sources	24,427,696	-	-
Total revenues	$ 26,585,248	1,724,646	1,235,099
EXPENDITURES:			
Instruction:			
Salaries of teachers	2,364,327	-	-
Other salaries for instruction	373,148	-	-
Purchased prof. & tech. services	42,459	18,430	858,852
Other purchased services (400-500 series)	40,828	-	221,334
General supplies	13,611	-	-
Textbooks	63,867	-	-
Other objects	17,904	-	-
Total instruction	2,916,144	18,430	1,080,186
Support services:			
Salaries	604,551	1,443,302	77,019
Salaries of supervisors of instruction	341,611	-	-
Salaries of program directors	148,165	-	-
Salaries of other professional staff	468,747	-	-
Salaries of secretarial & clerical staff	223,595	-	-
Other salaries	148,534	-	-
Salaries of facilitators and math and literacy coaches	858,900	-	-
Personal services-employee benefits	3,130,653	154,258	29,581
Social security contributions	29,415	-	-
Purchased educational services - Contracted Pre-K	16,067,663	-	-
Purchased professional - educational services	554,891	-	-
Other purchased professional services	105,324	-	-
Travel	2,484	-	-
Other purchased services (400-500 series)	466,175	-	-
Supplies and materials	437,300	108,656	48,313
Other objects	37,065	-	-
Total support services	23,625,073	1,706,216	154,913
Facilities acquisition and construction services:			
Instructional equipment	39,583	-	-
Noninstructional equipment	4,448	-	-
Total facilities acquisition and construction services	44,031	-	-
Transfer to Charter School	-	-	-
Total expenditures	26,585,248	1,724,646	1,235,099
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	-	-
Total other financing (uses)	-	-	-
Total Outflows	26,585,248	1,724,646	1,235,099
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	$ -	$ -	$ -

Exhibit E-1a

I.D.E.A. - Part B Carryover 2007 - 2008	I.D.E.A. - Preschool	A.R.R.A. Title I - Part A	A.R.R.A. Title - School Improvement	A.R.R.A. I.D.E.A. - Part B	Total Carried Forward
$ 193,109	$ 69,199	$ 1,512,180	$ 229,925	$ 1,373,938	$ 8,495,648
-	-	-	-	-	24,427,696
193,109	69,199	1,512,180	229,925	1,373,938	32,923,344
-	-	-	-	-	2,364,327
-	-	-	-	-	373,148
95,936	69,199	-	-	-	1,084,876
21,464	-	-	-	-	283,626
-	-	-	-	-	13,611
-	-	-	-	-	63,867
-	-	-	-	-	17,904
117,400	69,199	-	-	-	4,201,359
64,079	-	1,512,180	229,925	1,020,604	4,951,660
-	-	-	-	-	341,611
-	-	-	-	-	148,165
-	-	-	-	-	468,747
-	-	-	-	-	223,595
-	-	-	-	-	148,534
-	-	-	-	-	858,900
-	-	-	-	353,334	3,667,826
-	-	-	-	-	29,415
-	-	-	-	-	16,067,663
-	-	-	-	-	554,891
-	-	-	-	-	105,324
-	-	-	-	-	2,484
-	-	-	-	-	466,175
11,630	-	-	-	-	605,899
-	-	-	-	-	37,065
75,709	-	1,512,180	229,925	1,373,938	28,677,954
-	-	-	-	-	39,583
-	-	-	-	-	4,448
-	-	-	-	-	44,031
-	-	-	-	-	-
193,109	69,199	1,512,180	229,925	1,373,938	32,923,344
-	-	-	-	-	-
-	-	-	-	-	-
193,109	69,199	1,512,180	229,925	1,373,938	32,923,344
$ -	$ -	$ -	$ -	$ -	$ -

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, 2010

	Total Brought Forward (Ex. E-1c)	A.R.R.A. I.D.E.A. - Preschool	P.L. 101-392 - Perkins 2009-2010
REVENUES:			
Federal sources	$ 695,425	$ 96,854	$ 197,384
State sources	24,427,696	-	-
Total revenues	25,123,121	96,854	197,384
EXPENDITURES:			
Instruction:			
Salaries of teachers	2,364,327	-	-
Other salaries for instruction	373,148	-	-
Purchased prof. & tech. services	-	5,654	-
Other purchased services (400-500 series)	12,782	-	4,975
General supplies	13,611	-	-
Textbooks	63,867	-	-
Other objects	12,750	-	-
Total instruction	2,840,485	5,654	4,975
Support services:			
Salaries	51,884	91,200	-
Salaries of supervisors of instruction	341,611	-	-
Salaries of program directors	148,165	-	-
Salaries of other professional staff	468,747	-	-
Salaries of secretarial & clerical staff	223,595	-	-
Other salaries	148,534	-	-
Salaries of facilitators and math and literacy coaches	858,900	-	-
Personal services-employee benefits	3,082,358	-	-
Social security contributions	29,415	-	-
Purchased educational services - Contracted Pre-K	16,067,663	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	105,324	-	-
Travel	-	-	-
Other purchased services (400-500 series)	466,175	-	-
Supplies and materials	235,969	-	165,609
Other objects	37,065	-	-
Total support services	22,265,405	91,200	165,609
Facilities acquisition and construction services:			
Instructional equipment	12,783	-	26,800
Noninstructional equipment	4,448	-	-
Total facilities acquisition and construction services	17,231	-	26,800
Transfer to Charter School	-	-	-
Total expenditures	25,123,121	96,854	197,384
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	-	-
Total other financing (uses)	-	-	-
Total Outflows	25,123,121	96,854	197,384
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	$ -	$ -	$ -

Exhibit E-1b

P.L. 101-392 - Perkins	21st Century Community Center of Learning		Small Learning Community Grant		Total
Carryover 2009-2010	2009-2010	Carryover 2009-2010	2009-2010	Carryover 2008 - 2009	Carried Forward
$ 2,802	$ 520,927	$ 16,734	$ 308,908	$ 318,518	$ 2,157,552
-	-	-	-	-	24,427,696
2,802	520,927	16,734	308,908	318,518	26,585,248
-	-	-	-	-	2,364,327
-	-	-	-	-	373,148
(4,000)	40,805	-	-	-	42,459
-	23,071	-	-	-	40,828
-	-	-	-	-	13,611
-	-	-	-	-	63,867
-	5,154	-	-	-	17,904
(4,000)	69,030	-	-	-	2,916,144
-	411,559	-	24,572	25,336	604,551
-	-	-	-	-	341,611
-	-	-	-	-	148,165
-	-	-	-	-	468,747
-	-	-	-	-	223,595
-	-	-	-	-	148,534
-	-	-	-	-	858,900
-	31,561	16,734	-	-	3,130,653
-	-	-	-	-	29,415
-	-	-	-	-	16,067,663
-	-	-	273,196	281,695	554,891
-	-	-	-	-	105,324
-	1,394	-	1,090	-	2,484
-	-	-	-	-	466,175
6,802	7,383	-	10,050	11,487	437,300
-	-	-	-	-	37,065
6,802	451,897	16,734	308,908	318,518	23,625,073
-	-	-	-	-	39,583
-	-	-	-	-	4,448
-	-	-	-	-	44,031
-	-	-	-	-	-
2,802	520,927	16,734	308,908	318,518	26,585,248
-	-	-	-	-	-
-	-	-	-	-	-
2,802	520,927	16,734	308,908	318,518	26,585,248
$ -	$ -	$ -	$ -	$ -	$ -

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, 2010

	Total Brought Forward (Ex. E-1d)	Adult Basic Skills	Preschool Expansion Aid
REVENUES:			
Federal sources	$ -	$ 695,425	$ -
State sources	1,139,808	-	22,757,846
Total revenues	1,139,808	695,425	22,757,846
EXPENDITURES:			
Instruction:			
Salaries of teachers	690,440	574,688	1,099,199
Other salaries for instruction	-	-	373,148
Purchased prof. & tech. services	-	-	-
Other purchased services (400-500 series)	-	3,002	9,780
General supplies	13,611	-	-
Textbooks	-	-	-
Other objects	5,912	6,838	-
Total instruction	709,963	584,528	1,482,127
Support services:			
Salaries	-	51,884	-
Salaries of supervisors of instruction	-	-	341,611
Salaries of program directors	-	-	148,165
Salaries of other professional staff	54,278	-	414,469
Salaries of secretarial & clerical staff	-	-	223,595
Other salaries	-	-	148,534
Salaries of facilitators and math and literacy coaches	-	-	858,900
Personal services-employee benefits	213,316	55,363	2,813,679
Social security contributions	29,415	-	-
Purchased educational services - Contracted Pre-K	-	-	16,067,663
Purchased professional - educational services	-	-	-
Other purchased professional services	85,654	-	19,670
Travel	-	-	-
Other purchased services (400-500 series)	-	-	-
Supplies and materials	10,117	3,650	222,202
Other objects	37,065	-	-
Total support services	429,845	110,897	21,258,488
Facilities acquisition and construction services:			
Instructional equipment	-	-	12,783
Noninstructional equipment	-	-	4,448
Total facilities acquisition and construction services	-	-	17,231
Transfer to Charter School	-	-	-
Total expenditures	1,139,808	695,425	22,757,846
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	-	-
Total other financing (uses)	-	-	-
Total Outflows	1,139,808	695,425	22,757,846
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	$ -	$ -	$ -

Exhibit E-1c

N.J. Nonpublic Textbook Aid	N.J. Nonpublic Nursing Services	N.J. Nonpublic Auxiliary Services Ch. 192			Total Carried Forward
		Compensatory Education	English as a Second Language	Transporation	
$ -	$ -	$ -	$ -	$ -	$ 695,425
63,867	83,553	316,125	43,748	22,749	24,427,696
63,867	83,553	316,125	43,748	22,749	25,123,121
			-		
-	-	-	-	-	2,364,327
-	-	-	-	-	373,148
-	-	-	-	-	-
-	-	-	-	-	12,782
-	-	-	-	-	13,611
63,867	-	-	-	-	63,867
-	-	-	-	-	12,750
63,867	-	-	-	-	2,840,485
-	-	-	-	-	51,884
-	-	-	-	-	341,611
-	-	-	-	-	148,165
-	-	-	-	-	468,747
-	-	-	-	-	223,595
-	-	-	-	-	148,534
-	-	-	-	-	858,900
-	-	-	-	-	3,082,358
-	-	-	-	-	29,415
-	-	-	-	-	16,067,663
-	-	-	-	-	-
-	-	-	-	-	105,324
-	-	-	-	-	-
-	83,553	316,125	43,748	22,749	466,175
-	-	-	-	-	235,969
-	-	-	-	-	37,065
-	83,553	316,125	43,748	22,749	22,265,405
-	-	-	-	-	12,783
-	-	-	-	-	4,448
-	-	-	-	-	17,231
-	-	-	-	-	-
63,867	83,553	316,125	43,748	22,749	25,123,121
-	-	-	-	-	-
-	-	-	-	-	-
63,867	83,553	316,125	43,748	22,749	25,123,121
$ -	$ -	$ -	$ -	$ -	$ -

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, 2010

	N.J. Nonpublic Handicapped Services Ch. 193		
	Examination & Classification	Supplemental Instruction	Supplemental Instruction
REVENUES:			
Federal sources	$ -	$ -	$ -
State sources	34,180	32,281	19,193
Total revenues	34,180	32,281	19,193
EXPENDITURES:			
Instruction:			
Salaries of teachers	-	-	-
Other salaries for instruction	-	-	-
Purchased prof. & tech. services	-	-	-
Other purchased services (400-500 series)	-	-	-
General supplies	-	-	-
Textbooks	-	-	-
Other objects	-	-	-
Total instruction	-	-	-
Support services:			
Salaries	-	-	-
Salaries of supervisors of instruction	-	-	-
Salaries of program directors	-	-	-
Salaries of other professional staff	-	-	-
Salaries of secretarial & clerical staff	-	-	-
Other salaries	-	-	-
Salaries of facilitators and math and literacy coaches	-	-	-
Personal services-employee benefits	-	-	-
Social security contributions	-	-	-
Purchased educational services - Contracted Pre-K	-	-	-
Purchased professional - educational services	-	-	-
Other purchased professional services	34,180	32,281	19,193
Travel	-	-	-
Other purchased services (400-500 series)	-	-	-
Supplies and materials	-	-	-
Other objects	-	-	-
Total support services	34,180	32,281	19,193
Facilities acquisition and construction services:			
Instructional equipment	-	-	-
Noninstructional equipment	-	-	-
Total facilities acquisition and construction services	-	-	-
Transfer to Charter School	-	-	-
Total expenditures	34,180	32,281	19,193
Other Financing (Uses)			
Transfer out to school based budgeting - General Fund	-	-	-
Total other financing (uses)	-	-	-
Total Outflows	34,180	32,281	19,193
Excess (Deficiency) of Revenues Over (Under) Expenditures and Other Financing (Uses)	$ -	$ -	$ -

Family Friendly Center	School Based Youth 2009-10	Jose Marti	PLP	Pregnancy Prevention	Total Carried Forward
$ -	$ -	$ -	$ -	$ -	$ -
40,955	574,371	162,822	213,316	62,690	1,139,808
40,955	574,371	162,822	213,316	62,690	1,139,808
35,542	518,270	136,628	-	-	690,440
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	13,611	-	-	-	13,611
-	-	-	-	-	-
-	-	-	-	5,912	5,912
35,542	531,881	136,628	-	5,912	709,963
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	54,278	54,278
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	213,316	-	213,316
-	16,266	13,149	-	-	29,415
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	85,654
-	-	-	-	-	-
-	-	-	-	-	-
1,421	-	6,196	-	2,500	10,117
3,992	26,224	6,849	-	-	37,065
5,413	42,490	26,194	213,316	56,778	429,845
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
40,955	574,371	162,822	213,316	62,690	1,139,808
-	-	-	-	-	-
-	-	-	-	-	-
40,955	574,371	162,822	213,316	62,690	1,139,808
$ -	$ -	$ -	$ -	$ -	$ -

Exhibit E-2

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, 2010

	Original Budget	Budget Transfers	Final Budget	Actual	Variance Favorable/ (Unfavorable)
EXPENDITURES:					
Instruction:					
Salaries of teachers	$ 1,139,750	$ -	$ 1,139,750	$ 1,099,199	$ 40,551
Other salaries for instruction	425,508	-	425,508	373,148	52,360
Other purchased services (400-500 series)	75,000	(7,500)	67,500	9,780	57,720
General supplies	25,167	-	25,167	-	25,167
Other objects	112,500	(11,200)	101,300	-	101,300
Total instruction	1,777,925	(18,700)	1,759,225	1,482,127	277,098
Support services:					
Salaries of supervisors of instruction	342,538	50,000	392,538	341,611	50,927
Salaries of program directors	177,085	-	177,085	148,165	28,920
Salaries of other professional staff	838,762	-	838,762	414,469	424,293
Salaries of secretarial & clerical staff	266,611	-	266,611	223,595	43,016
Salaries of noninstructional aides	11,000	-	11,000	-	11,000
Other salaries	213,833	-	213,833	148,534	65,299
Salaries of family/parent liaison	50,500	-	50,500	-	50,500
Salaries of facilitators and math and literacy coaches	941,375	(50,000)	891,375	858,900	32,475
Personal services-employee benefits	3,857,211	(30,000)	3,827,211	2,813,679	1,013,532
Purchased educational services - Contracted Pre-K	16,021,323	62,006	16,083,329	16,067,663	15,666
Other purchased professional services	20,670	-	20,670	19,670	1,000
and school) - grant agreements	138,375	(1,146)	137,229	-	137,229
Travel	24,750	(2,400)	22,350	-	22,350
Supplies and materials	255,860	-	255,860	222,202	33,658
Total support services	23,159,893	28,460	23,188,353	21,258,488	1,929,865
Facilities acquisition and construction services:					
Instructional equipment	97,600	(9,760)	87,840	12,783	75,057
Noninstructional equipment	5,000	-	5,000	4,448	552
Total facilities acquisition and construction services	102,600	(9,760)	92,840	17,231	75,609
Total expenditures	$ 25,040,418	$ -	$ 25,040,418	$ 22,757,846	$ 2,282,572

CALCULATION OF BUDGET & CARRYOVER

Total revised 2009-10 Preschool Education Aid	$ 24,162,774
Add: Actual ECPA Carryover June 30, 2009	922,496
Less: Actual Cancellation 2009-10	-
Add: Budgeted Transfer from the General Fund 2009-10	-
Total Preschool Education Aid Funds Available for 2009-10 Budget	25,085,270
Less: 2009-10 Budgeted Preschool Education Aid (Including Prior Year Budgeted Carryover)	(25,040,418)
Available & Unbudgeted Funds as of June 30, 2010	44,852
Add: June 30, 2010 Unexpended Preschool Education Aid	2,282,572
2009-10 Actual Carryover - Preschool Education Aid	$ 2,327,424
2009-10 Preschool Education Aid Carryover Budgeted for Preschool Programs 2010-11	$ -

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.

Exhibit F-1

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Summary Schedule of Project Expenditures
for the Fiscal Year Ended June 30, 2010

Project Title/Issue	Original Date	Appropriations	Expenditures to Date		Unexpended Balance
			Prior Years	Current Year	June 30, 2010
47th Street Daycare	04/29/02	$ 52,465	$ 52,465	$ -	$ -
Columbus School Health and Safety Improvements	08/24/00	38,988	38,988	-	-
New Elementary School - Columbus School Replacement	12/12/01	63,176,820	-	33,787,686	29,389,134
Emerson High School Health and Safety Improvements	08/24/00	624,807	559,771	65,036	-
High School #1 Demonstration Project	03/22/04	173,597,852	-	163,344,229	10,253,623
Hudson School Health and Safety Improvements	08/24/00	242,709	151,478	91,231	-
Hudson Milestone Day Care School Facilities Project	04/29/02	37,200	37,200	-	-
Jose Marti Middle School	09/11/02	34,954,541	27,840,256	6,100,201	1,014,084
Robert Waters School Facilities Project	10/22/02	384,872	437,353	(52,481)	-
Robert Waters School Health and Safety Improvements	07/25/02	94,518	109,254	(14,736)	-
Roosevelt School Facilities Project	02/19/02	452,750	452,750	-	-
Roosevelt School Health and Safety Improvements	08/24/00	75,888	75,888	-	-
Roosevelt School Facilities Project	07/02/08	33,900	-	33,674	226
Gilmore School Health and Safety Improvements	08/24/00	155,064	54,000	101,064	-
Schlemm Early Childhood Center	05/22/01	22,076,634	-	22,029,363	47,271
Thomas A. Edison Health and Safety Improvements	08/24/00	2,071,174	1,602,958	468,216	-
Union Hill High School Health and Safety Improvements	08/24/00	401,866	232,000	169,866	-
Washington School Health and Safety Improvements	08/24/00	1,240,243	1,112,500	127,736	7
Washington School Facilities Project	02/19/02	163,750	163,750	-	-
Jefferson School Health and Safety Improvements	08/24/00	202,617	168,617	33,954	46
Veteran's Memorial Elementary School Facilities Project	07/11/05	539,789	-	539,789	-
Jeffereson 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
		$ 301,452,634	$ 33,089,228	$ 226,824,828	$ 41,538,578

Exhibit F-2

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, 2010

Revenues and Other Financing Sources:	
State Sources - SDA Grant	$ 62,526,281
Total Revenues and Other Financing Sources	62,526,281
Expenditures and Other Financing Uses:	
Construction Services	226,824,828
Total Expenditures and Other Financing Uses	226,824,828
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(164,298,547)
Capital projects completed	(173,092,000)
Fund Balance - Beginning	378,929,125
Fund Balance - Ending	$ 41,538,578

Exhibit F-2a

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Renovation of Existing Facility - 47th Street Daycare
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 52,465	$ -	$ 52,465	$ 52,465
Total Revenues and Other Financing Sources	52,465	-	52,465	52,465
Expenditures and Other Financing Uses:				
Construction Services	52,465	-	52,465	52,465
Total Expenditures and Other Financing Uses	52,465	-	52,465	52,465
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-x02
Grant Date	04/29/02
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 52,465
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 52,465
Percentage Increase over Original Authorized Cost	0.00%
Percentage of Completion	100.00%
Original Target Completion Date	09/02
Revised Target Completion Date	06/04

* - Information not available
N/A - Not Applicable

Exhibit F-2b

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facilities -Christopher Columbus School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 38,988	$ -	$ 38,988	$ 38,988
Total Revenues and Other Financing Sources	38,988	-	38,988	38,988
Expenditures and Other Financing Uses:				
Construction Services	38,988	-	38,988	38,988
Total Expenditures and Other Financing Uses	38,988	-	38,988	38,988
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-115
Grant Date	8/24/00
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 38,988
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 38,988
Percentage Increase over Original Authorized Cost	0.00%
Percentage of Completion	100.00%
Original Target Completion Date	06/03
Revised Target Completion Date	02/04

* - Information not available
N/A - Not Applicable

Exhibit F-2c

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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 16,098,390	$ 47,078,430	$ 63,176,820	$ 63,176,820
Total Revenues and Other Financing Sources	16,098,390	47,078,430	63,176,820	63,176,820
Expenditures and Other Financing Uses:				
Construction Services	-	33,787,686	33,787,686	63,176,820
Total Expenditures and Other Financing Uses	-	33,787,686	33,787,686	63,176,820
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ 16,098,390	$ 13,290,744	$ 29,389,134	$ -

Additional Project Information:	
Project Number	17-5240-N03
Grant Date	12/21/01
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 62,093,436
Additional Authorized Cost	$ 1,083,384
Revised Authorized Cost	$ 63,176,820
Percentage Increase over Original Authorized Cost	1.74%
Percentage of Completion	53.48%
Original Target Completion Date	06/06
Revised Target Completion Date	05/11

* - Information not available
N/A - Not Applicable

Exhibit F-2d

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facilities - Emerson High School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 559,771	$ 65,036	$ 624,807	$ 624,807
Total Revenues and Other Financing Sources	559,771	65,036	624,807	624,807
Expenditures and Other Financing Uses:				
Construction Services	559,771	65,036	624,807	624,807
Total Expenditures and Other Financing Uses	559,771	65,036	624,807	624,807
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-050
Grant Date	8/24/00
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 541,853
Additional Authorized Cost	$ 82,954
Revised Authorized Cost	$ 624,807
Percentage Increase over Original Authorized Cost	15.31%
Percentage of Completion	100.00%
Original Target Completion Date	06/03
Revised Target Completion Date	09/04

* - Information not available
N/A - Not Applicable

Exhibit F-2e

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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 178,808,735	$ (5,210,883)	$ 173,597,852	$ 173,597,852
Total Revenues and Other Financing Sources	178,808,735	(5,210,883)	173,597,852	173,597,852
Expenditures and Other Financing Uses:				
Construction Services	-	163,344,229	163,344,229	173,597,852
Total Expenditures and Other Financing Uses	-	163,344,229	163,344,229	173,597,852
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ 178,808,735	$ (168,555,112)	$ 10,253,623	$ -

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	$ 21,982,125
Additional Authorized Cost	$ 151,006,158
Revised Authorized Cost	$ 172,988,283
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

Exhibit F-2f

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facilities - Hudson Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 151,478	$ 91,231	$ 242,709	$ 242,709
Total Revenues and Other Financing Sources	151,478	91,231	242,709	242,709
Expenditures and Other Financing Uses:				
Construction Services	151,478	91,231	242,709	242,709
Total Expenditures and Other Financing Uses	151,478	91,231	242,709	242,709
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-090
Grant Date	8/24/00
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 151,478
Additional Authorized Cost	$ 91,231
Revised Authorized Cost	$ 242,709
Percentage Increase over Original Authorized Cost	0.00%
Percentage of Completion	100.00%
Original Target Completion Date	09/03
Revised Target Completion Date	06/04

* - Information not available
N/A - Not Applicable

Exhibit F-2g

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facilities - Hudson Milestone Daycare
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 37,200	$ -	$ 37,200	$ 37,200
Total Revenues and Other Financing Sources	37,200	-	37,200	37,200
Expenditures and Other Financing Uses:				
Construction Services	37,200	-	37,200	37,200
Total Expenditures and Other Financing Uses	37,200	-	37,200	37,200
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-x01
Grant Date	4/29/02
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 37,200
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 37,200
Percentage Increase over Original Authorized Cost	0.00%
Percentage of Completion	100.00%
Original Target Completion Date	*
Revised Target Completion Date	2006

* - Information not available
N/A - Not Applicable

Exhibit F-2h

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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 26,583,280	$ 7,114,285	$ 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	27,840,256	7,114,285	34,954,541	34,954,541
Expenditures and Other Financing Uses:				
Construction Services	27,840,256	6,100,201	33,940,457	34,954,541
Total Expenditures and Other Financing Uses	27,840,256	6,100,201	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	$ -

Additional Project Information:	
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	$ 24,750,082
Additional Authorized Cost	$ 6,610,540
Revised Authorized Cost	$ 31,360,622
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 - Robert Waters Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 437,353	$ (52,481)	$ 384,872	$ 384,872
Total Revenues and Other Financing Sources	437,353	(52,481)	384,872	384,872
Expenditures and Other Financing Uses:				
Construction Services	437,353	(52,481)	384,872	384,872
Total Expenditures and Other Financing Uses	437,353	(52,481)	384,872	384,872
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-130
Grant Date	10/22/02
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 437,353
Additional Authorized Cost	$ (52,481)
Revised Authorized Cost	$ 384,872
Percentage Increase over Original Authorized Cost	-12.00%
Percentage of Completion	100.00%
Original Target Completion Date	09/03
Revised Target Completion Date	06/04

* - Information not available
N/A - Not Applicable

Exhibit F-2j

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facilities - Robert Waters Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 109,254	$ (14,736)	$ 94,518	$ 94,518
Total Revenues and Other Financing Sources	109,254	(14,736)	94,518	94,518
Expenditures and Other Financing Uses:				
Construction Services	109,254	(14,736)	94,518	94,518
Total Expenditures and Other Financing Uses	109,254	(14,736)	94,518	94,518
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-130
Grant Date	12/22/02
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 109,254
Additional Authorized Cost	$ (14,736)
Revised Authorized Cost	$ 94,518
Percentage Increase over Original Authorized Cost	-13.49%
Percentage of Completion	100.00%
Original Target Completion Date	06/03
Revised Target Completion Date	05/05

* - 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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 452,750	$ -	$ 452,750	$ 452,750
Total Revenues and Other Financing Sources	452,750	-	452,750	452,750
Expenditures and Other Financing Uses:				
Construction Services	452,750	-	452,750	452,750
Total Expenditures and Other Financing Uses	452,750	-	452,750	452,750
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-110
Grant Date	2/19/02
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 452,750
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 452,750
Percentage Increase over Original Authorized Cost	0.00%
Percentage of Completion	100.00%
Original Target Completion Date	09/02
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 Facilities - Roosevelt Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 75,888	$ -	$ 75,888	$ 75,888
Total Revenues and Other Financing Sources	75,888	-	75,888	75,888
Expenditures and Other Financing Uses:				
Construction Services	75,888	-	75,888	75,888
Total Expenditures and Other Financing Uses	75,888	-	75,888	75,888
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-110
Grant Date	8/24/00
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 75,000
Additional Authorized Cost	$ 888
Revised Authorized Cost	$ 75,888
Percentage Increase over Original Authorized Cost	-
Percentage of Completion	100.00%
Original Target Completion Date	09/03
Revised Target Completion Date	06/04

* - 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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ -	$ 33,900	$ 33,900	$ 33,900
Total Revenues and Other Financing Sources	-	33,900	33,900	33,900
Expenditures and Other Financing Uses:				
Construction Services	-	33,674	33,674	33,900
Total Expenditures and Other Financing Uses	-	33,674	33,674	33,900
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ 226	$ 226	$ -

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

Exhibit F-2n

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facilities - Sara M. Gilmore Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 54,000	$ 101,064	$ 155,064	$ 155,064
Total Revenues and Other Financing Sources	54,000	101,064	155,064	155,064
Expenditures and Other Financing Uses:				
Construction Services	54,000	101,064	155,064	155,064
Total Expenditures and Other Financing Uses	54,000	101,064	155,064	155,064
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-080
Grant Date	8/24/00
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 54,000
Additional Authorized Cost	$ 101,064
Revised Authorized Cost	$ 155,064
Percentage Increase over Original Authorized Cost	187.16%
Percentage of Completion	100.00%
Original Target Completion Date	09/03
Revised Target Completion Date	06/04

* - Information not available
N/A - Not Applicable

Exhibit F-2o

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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 10,930,000	$ 11,146,634	$ 22,076,634	$ 22,076,634
Total Revenues and Other Financing Sources	10,930,000	11,146,634	22,076,634	22,076,634
Expenditures and Other Financing Uses:				
Construction Services	-	22,029,363	22,029,363	22,076,634
Total Expenditures and Other Financing Uses	-	22,029,363	22,029,363	22,076,634
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ 10,930,000	$ (10,882,729)	$ 47,271	$ -

Additional Project Information:	
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	$ 10,132,000
Additional Authorized Cost	$ 11,944,634
Revised Authorized Cost	$ 22,076,634
Percentage Increase over Original Authorized Cost	117.89%
Percentage of Completion	100.00%
Original Target Completion Date	06/05
Revised Target Completion Date	07/06

* - Information not available
N/A - Not Applicable

Exhibit F-2p

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Thomas A. Edison Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 1,602,958	$ 468,216	$ 2,071,174	$ 2,071,174
Total Revenues and Other Financing Sources	1,602,958	468,216	2,071,174	2,071,174
Expenditures and Other Financing Uses:				
Construction Services	1,602,958	468,216	2,071,174	2,071,174
Total Expenditures and Other Financing Uses	1,602,958	468,216	2,071,174	2,071,174
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-070
Grant Date	8/24/00
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 1,602,958
Additional Authorized Cost	$ 468,216
Revised Authorized Cost	$ 2,071,174
Percentage Increase over Original Authorized Cost	0.00%
Percentage of Completion	100.00%
Original Target Completion Date	*
Revised Target Completion Date	*

* - Information not available
N/A - Not Applicable

Exhibit F-2q

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Union Hill High School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 232,000	$ 169,866	$ 401,866	$ 401,866
Total Revenues and Other Financing Sources	232,000	169,866	401,866	401,866
Expenditures and Other Financing Uses:				
Construction Services	232,000	169,866	401,866	401,866
Total Expenditures and Other Financing Uses	232,000	169,866	401,866	401,866
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-060
Grant Date	8/24/00
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 232,000
Additional Authorized Cost	$ 169,866
Revised Authorized Cost	$ 401,866
Percentage Increase over Original Authorized Cost	73.22%
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 - Washington Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 1,112,500	$ 127,743	$ 1,240,243	$ 1,240,243
Total Revenues and Other Financing Sources	1,112,500	127,743	1,240,243	1,240,243
Expenditures and Other Financing Uses:				
Construction Services	1,112,500	127,736	1,240,236	1,240,243
Total Expenditures and Other Financing Uses	1,112,500	127,736	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	$ 1,112,500
Additional Authorized Cost	$ 127,736
Revised Authorized Cost	$ 1,240,236
Percentage Increase over Original Authorized Cost	11.48%
Percentage of Completion	100.00%
Original Target Completion Date	09/03
Revised Target Completion Date	08/04

* - Information not available
N/A - Not Applicable

Exhibit F-2s

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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 163,750	$ -	$ 163,750	$ 163,750
Total Revenues and Other Financing Sources	163,750	-	163,750	163,750
Expenditures and Other Financing Uses:				
Construction Services	163,750	-	163,750	163,750
Total Expenditures and Other Financing Uses	163,750	-	163,750	163,750
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-120
Grant Date	2/19/02
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 163,750
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 163,750
Percentage Increase over Original Authorized Cost	0.00%
Percentage of Completion	100.00%
Original Target Completion Date	09/03
Revised Target Completion Date	06/04

* - Information not available
N/A - Not Applicable

Exhibit F-2t

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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ 168,617	$ 34,000	$ 202,617	$ 202,617
Total Revenues and Other Financing Sources	168,617	34,000	202,617	202,617
Expenditures and Other Financing Uses:				
Construction Services	168,617	33,954	202,571	202,617
Total Expenditures and Other Financing Uses	168,617	33,954	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	$ 168,617
Additional Authorized Cost	$ 34,000
Revised Authorized Cost	$ 202,617
Percentage Increase over Original Authorized Cost	20.16%
Percentage of Completion	100.00%
Original Target Completion Date	06/03
Revised Target Completion Date	09/04

* - Information not available
N/A - Not Applicable

Exhibit F-2u

CITY OF UNION CITY SCHOOL DISTRICT
Capital Projects Fund
Schedule of Revenues, Expenditures, Project Balance and Project Status - Budgetary Basis
Rehab of Existing Facility - Veteran's Memorial Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ -	$ 539,789	$ 539,789	$ 539,789
Total Revenues and Other Financing Sources	-	539,789	539,789	539,789
Expenditures and Other Financing Uses:				
Construction Services	-	539,789	539,789	539,789
Total Expenditures and Other Financing Uses	-	539,789	539,789	539,789
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	$ -	$ -	$ -	$ -

Additional Project Information:	
Project Number	17-5240-118
Grant Date	07/11/05
Bond Authorization Date	N/A
Bonds Authorized	N/A
Bonds Issued	N/A
Original Authorized Cost	$ 539,789
Additional Authorized Cost	$ -
Revised Authorized Cost	$ 539,789
Percentage Increase over Original Authorized Cost	
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
Rehab of Existing Facility - Jeffereson Elementary School
From Inception and for the Fiscal Year Ended June 30, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ -	$ 121,030	$ 121,030	$ 121,030
Total Revenues and Other Financing Sources	-	121,030	121,030	121,030
Expenditures and Other Financing Uses:				
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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ -	$ 332,546	$ 332,546	$ 332,546
Total Revenues and Other Financing Sources	-	332,546	332,546	332,546
Expenditures and Other Financing Uses:				
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

Exhibit F-2x

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, 2010

	Prior Periods	Current Year	Totals	Revised Authorized Cost
Revenues and Other Financing Sources:				
State Sources - SDA Grant	$ -	$ 380,611	$ 380,611	$ 380,611
Total Revenues and Other Financing Sources	-	380,611	380,611	380,611
Expenditures and Other Financing Uses:				
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.

Exhibit G-1

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Net Assets
June 30, 2010

	Food Service Fund
ASSETS:	
Current assets:	
Cash and cash equivalents	$ 155,990
Intergovernmental receivable	332,984
Inventory	33,911
Total current assets	522,885
Noncurrent assets:	
Equipment	50,840
Less: accumulated depreciation	(30,397)
Total noncurrent assets	20,443
Total assets	$ 543,328
LIABILITIES:	
Current liabilities:	
Interfund payable	$ 219,081
Accounts payable	297,233
Total current liabilities	516,314
NET ASSETS:	
Invested in capital assets net of related debt	20,443
Unrestricted	6,571
Total net assets	27,014
Total liabilities and net assets	$ 543,328

Exhibit G-2

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Revenues, Expenses and Changes in Net Assets
for the Fiscal Year Ended June 30, 2010

	Food Service Fund
OPERATING REVENUES:	
Charges for services:	
Daily sales - reimbursable programs	$ 138,910
Daily sales - non-reimbursable programs	134,261
Special functions	21,097
Total operating revenues	294,268
OPERATING EXPENSES:	
Cost of sales	2,123,627
Salaries and wages	1,445,679
Employee benefits	254,857
Supplies and materials	74,306
Insurance - Other	246,862
Uniforms	19,393
Training	219
Miscellaneous	57,154
Management fees	325,616
Commodities	202,973
Depreciation Expense	6,041
Total operating expenses	4,756,727
Operating (loss)	(4,462,459)
Nonoperating revenues:	
State sources:	
State school lunch program	137,849
School breakfast program	26,794
Federal sources:	
School breakfast program	442,545
National school lunch program	3,627,077
Food distribution program	202,973
Fresh fruit and vegetables program	33,243
ARRA - national school lunch program equipment	16,960
Total nonoperating revenues	4,487,441
Change in net assets	24,982
Total net assets - beginning	2,032
Total net assets - ending	$ 27,014

Exhibit G-3

CITY OF UNION CITY SCHOOL DISTRICT
Enterprise Fund
Statement of Cash Flows
for the Fiscal Year Ended June 30, 2010

	Food Service Fund
Cash flows from operating activities:	
Receipts from customers	$ 294,268
Payments to employees	(1,445,679)
Payments for employee benefits	(254,857)
Payments to suppliers	(2,633,308)
Net cash (used for) operating activities	(4,039,576)
Cash flows from non-capital financing activities:	
State sources	162,140
Federal sources	4,013,150
Net cash provided by non-capital financing activities	4,175,290
Cash flows from capital and related financing activities:	
Acquisition of Assets	(20,380)
Net cash (used for) capital and related financing activities	(20,380)
Net increase in cash and cash equivalents	115,334
Balance - beginning of the year	40,656
Balance - end of the year	$ 155,990
Reconciliation of operating (loss) to net cash (used for) operating activities:	
Operating (loss)	$ (4,462,459)
Adjustment to reconcile operating (loss) to net cash (used for) operating activities:	
Depreciation	6,041
Food distribution program	202,973
Fresh fruit program	33,243
(Increase) in inventories	(2,310)
Increase in interfund payable	219,081
(Decrease) in accounts payable	(36,145)
Total adjustments	422,883
Net cash (used for) operating activities	$ (4,039,576)

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.

Exhibit H-1

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Fiduciary Net Assets
June 30, 2010

	Expendable Trust Funds		Agency Funds				
	Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Student Activity	Payroll	Board Activity	Total Agency Funds	Total Fiduciary Funds
ASSETS:							
Cash and cash equivalents	$ 387,851	$ 576,435	$ 198,568	$ 4,488,652	$ 77,053	$ 4,764,273	$ 5,728,559
Total assets	$ 387,851	$ 576,435	$ 198,568	$ 4,488,652	$ 77,053	$ 4,764,273	$ 5,728,559
LIABILITIES AND NET ASSETS:							
Liabilities:							
Accounts payable	$ -	$ -	$ -	$ -	$ 77,053	$ 77,053	$ 77,053
Payroll deductions and withholdings	-	-	-	4,488,652	-	4,488,652	4,488,652
Due to student groups	-	-	198,568	-	-	198,568	198,568
Total liabilities	-	-	198,568	4,488,652	77,053	4,764,273	4,764,273
Net Assets:							
Reserved for scholarships	387,851	-	-	-	-	-	387,851
Held in trust for unemployment claims and other purposes	-	576,435	-	-	-	-	576,435
Total net assets	387,851	576,435	-	-	-	-	964,286
Total liabilities and net assets	$ 387,851	$ 576,435	$ 198,568	$ 4,488,652	$ 77,053	$ 4,764,273	$ 5,728,559

Exhibit H-2

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Combining Statement of Changes in Fiduciary Net Assets
for the Fiscal Year Ended June 30, 2010

	Private Purpose Scholarship Trust Funds						
	Union City High School Scholarships	Union Hill High School Scholarships	Emerson High School Scholarships	Washington Grammar School Scholarships	Total Private Purpose Scholarship Trust Funds	Unemployment Compensation Trust Fund	Total Expendable Trust Funds
Additions:							
Local sources:							
Contributions	$ 48,151	$ -	$ -	$ -	$ 48,151	$ 71,621	$ 119,772
Interest on investment	-	8,848	3,841	4	12,693	-	12,693
Transfer from Union Hill High School Scholarships	16,434	-	-	-	16,434	-	16,434
Total additions	64,585	8,848	3,841	4	77,278	71,621	148,899
Deductions:							
Unemployment claims	-	-	-	-	-	404,938	404,938
Transfer to Union City High School Scholarships	-	16,434	-	-	16,434	-	16,434
Administrative expenses	824	-	-	-	824	-	824
Total deductions	824	16,434	-	-	17,258	404,938	422,196
Changes in net assets	63,761	(7,586)	3,841	4	60,020	(333,317)	(273,297)
Net assets - beginning of the year	-	179,849	137,050	10,932	327,831	909,752	1,237,583
Net assets - end of the year	$ 63,761	$ 172,263	$ 140,891	$ 10,936	$ 387,851	$ 576,435	$ 964,286

Exhibit H-3

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Student Activity Agency Fund Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2010

	Balance, June 30, 2009	Cash Receipts	Cash Disbursements	Balance, June 30, 2010
ELEMENTARY SCHOOLS:				
T.A. Edison	$ 32,049	$ 25,933	$ 26,982	$ 31,000
Sara Gilmore	483	3,090	3,372	201
Hudson	3,105	36,424	32,422	7,107
Jefferson	2,557	25,336	27,287	606
Roosevelt	3,701	18,163	21,227	637
Robert Waters	21,151	46,936	49,074	19,013
Veterans Memorial	2,213	26,064	27,900	377
Washington	5,454	13,068	15,176	3,346
Wilson	7,793	23,332	21,363	9,762
Jose Marti - Academy	-	60,903	45,046	15,857
Jose Marti - Middle School	52,606	-	52,606	-
Emerson Middle School	-	16,542	12,766	3,776
Union Hill Middle School	-	49,467	35,000	14,467
Total elementary schools	131,112	345,258	370,221	106,149
SENIOR HIGH SCHOOLS:				
Emerson	49,781	68	49,849	-
Union Hill	59,210	1,440	60,645	5
Union City	-	385,097	290,973	94,124
Total senior high schools	108,991	386,605	401,467	94,129
ATHLETICS:				
Emerson	1,775	1,428	3,203	-
Union Hill	3,610	48	3,658	-
Union City	-	72,536	74,246	(1,710)
Total athletics	5,385	74,012	81,107	(1,710)
Total all schools	$ 245,488	$ 805,875	$ 852,795	$ 198,568

Exhibit H-4

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Payroll Agency Fund Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2010

	Balance, June 30, 2009	Cash Receipts	Cash Disbursements	Balance, June 30, 2010
PAYROLL AGENCY FUND:				
Payroll (Net)	$ 97,875	$ 64,381,030	$ 64,354,152	$ 124,753
Payroll deductions and withholdings	964,949	50,365,923	50,345,354	985,518
Summer pay	3,019,541	3,378,150	3,019,310	3,378,381
Total payroll agency fund	$ 4,082,365	$ 118,125,103	$ 117,718,816	$ 4,488,652

Exhibit H-4a

CITY OF UNION CITY SCHOOL DISTRICT
Fiduciary Funds
Other Board Activity Fund Schedule of Receipts and Disbursements
for the Fiscal Year Ended June 30, 2010

	Balance, June 30, 2009	Cash Receipts	Cash Disbursements	Balance, June 30, 2010
OTHER BOARD ACTIVITY FUND:				
Local share of SASA	$ 10,300	$ 223	$ -	$ 10,523
Weight room	8,030	500	-	8,530
Charitable Gift-Frederick Valergakie	28,000	-	-	28,000
B & B Iron Works	-	30,000	-	30,000
Total other board activities	$ 46,330	$ 30,723	$ -	$ 77,053

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.

Exhibit I-2

CITY OF UNION CITY SCHOOL DISTRICT
Long-Term Debt
Schedule of Obligations Under Capital Leases
for the Fiscal Year Ended June 30, 2010

Purpose	Date of Lease	Term of Lease	Amount of Original Lease		Interest Rate	Balance, June 30, 2009	Issued	Retired	Cancelled	Balance, June 30, 2010
			Principal	Interest						
Computers # 5	08/01/08	3 years	1,929,613	-	0.000%	629,613	-	314,806	-	314,807
Computers # 6	09/25/08	3 years	166,376	-	0.000%	110,917	-	55,459	-	55,458
Copiers # 1	12/19/07	5 years	455,095	59,945	4.150%	337,415	-	88,200	(249,215)	-
Copiers # 2	12/16/08	5 years	295,425	36,075	4.630%	268,853	-	55,020	-	213,833
Copiers # 3	06/10/09	5 years	525,912	68,105	4.900%	525,912	-	95,157	-	430,755
Copiers # 4	08/20/09	5 years	161,477	21,270	4.980%	-	161,477	24,205	-	137,272
Copiers # 5	12/19/10	5 years	44,103	6,968	5.930%	-	44,103	3,847	-	40,256
Copiers # 6	06/24/10	5 years	549,461	72,375	4.980%	-	549,461	-	-	549,461
						$ 1,872,710	$ 755,041	$ 636,694	$ (249,215)	$ 1,741,842

STATISTICAL SECTION
(Unaudited)

CITY OF UNION CITY SCHOOL DISTRICT

INTRODUCTION TO THE STATISTICAL SECTION
(UNAUDITED)

CONTENTS: **Page**

Financial Trends 198 - 203

These schedules contain trend information to help the reader understand how the district's financial performance and well being have changed over time.

Revenue Capacity 204 - 207

These schedules contain information to help the reader assess the district's most significant local revenue source, the property tax.

Debt Capacity 208 - 211

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.

Demographic and Economic Information 212 - 214

These schedules offer demographic and economic indicators to help the reader understand the environment within which the district's financial activities take place.

Operating Information 215 - 219

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.

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.

GOVERNMENTAL FUNDS

Exhibit J-1

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

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Governmental activities								
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
Restricted	42,173,250	24,700,964	34,920,784	42,250,496	51,527,627	50,910,716	60,224,128	29,026,699
Unrestricted	(14,090,884)	(16,793,917)	(22,406,211)	(16,551,984)	(14,890,521)	(15,649,925)	(24,818,986)	(17,028,846)
Total governmental activities net assets	$ 62,506,303	$ 68,582,363	$ 74,537,928	$ 85,714,986	$ 96,536,507	$ 97,175,420	$ 100,723,731	$ 301,226,390
Business-type activities								
Invested in capital assets, net of related debt	$ -	$ -	$ -	$ 3,014	$ 2,261	$ 1,507	$ 6,104	$ 50,840
Unrestricted	308,810	491,770	343,468	182,541	(1,670)	45,233	(4,072)	(23,826)
Total business-type activities net assets	$ 308,810	$ 491,770	$ 343,468	$ 185,555	$ 591	$ 46,740	$ 2,032	$ 27,014
District-wide								
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
Restricted	42,173,250	24,700,964	34,920,784	42,250,496	51,527,627	50,910,716	60,224,128	29,026,699
Unrestricted	(13,782,074)	(16,302,147)	(22,062,743)	(16,369,443)	(14,892,191)	(15,604,692)	(24,823,058)	(17,052,672)
Total district net assets	$ 62,815,113	$ 69,074,133	$ 74,881,396	$ 85,900,541	$ 96,537,098	$ 97,222,160	$ 100,725,763	$ 301,253,404

Source: District Records

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 44. The District implemented Statement 44 during fiscal year 2003.

Exhibit J-2

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

	Fiscal Year Ended June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Expenses								
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
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
Other special instruction	16,679,170	15,515,612	15,690,268	14,981,658	16,109,131	16,154,494	17,108,018	13,296,230
Vocational	82,372	5,777	76,194	259,527	260,632	260,829	269,936	285,731
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
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
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
School administrative services	5,769,106	6,930,598	151,770	5,347,836	201,790	5,976,185	167,777	7,223,495
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
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
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
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
Charter Schools	79,422	121,619	101,772	94,722	75,604	81,140	128,169	95,206
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
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
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
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
Program Revenues								
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
Capital grants and contributions	-	-	-	-	-	-	-	226,824,828
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
Business-type activities:								
Charges for services								
Food service	233,082	199,522	246,237	189,661	186,578	186,021	239,556	294,268
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
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
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

Exhibit J-2

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

	Fiscal Year Ended June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Net (Expense)/Revenue								
Governmental activities	$ (6,745,638)	$ (17,945,016)	$ (24,099,356)	$ (18,102,811)	$ (20,148,793)	$ (29,741,176)	$ (18,864,409)	$ 154,606,934
Business-type activities	11,677	32,960	(148,302)	(157,913)	(184,964)	(203,851)	(44,708)	24,982
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
General Revenues and Other Changes in Net Assets								
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
Unrestricted grants and contributions	-	4,939,106	9,891,494	11,082,338	11,449,094	12,487,185	5,460,935	229,624
Investment earnings	979,245	272,330	597,640	1,518,876	2,446,507	1,943,086	699,997	404,462
Miscellaneous income	514,311	649,281	580,484	1,062,528	1,109,298	146,816	319,573	29,356,384
Special items	1,268,904	3,209,863	3,884,807	515,631	864,919	634,365	513,578	1,572,324
Transfers	(200,000)	(150,000)	-	-	-	(250,000)	-	-
Total governmental activities	17,662,956	24,021,076	30,054,921	29,279,869	30,970,314	30,380,089	22,412,720	46,981,431
Business-type activities								
Transfers	200,000	150,000	-	-	-	250,000	-	-
Total business-type activities	200,000	150,000	-	-	-	250,000	-	-
Total district-wide	$ 17,862,956	$ 24,171,076	$ 30,054,921	$ 29,279,869	$ 30,970,314	$ 30,630,089	$ 22,412,720	$ 46,981,431
Change in Net Assets								
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
Business-type activities	211,677	182,960	(148,302)	(157,913)	(184,964)	46,149	(44,708)	24,982
Total district	$ 11,128,995	$ 6,259,020	$ 5,807,263	$ 11,019,145	$ 10,636,557	$ 685,062	$ 3,503,603	$ 201,613,347

Source: District Records

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 44. The District implemented Statement 44 during fiscal year 2003.

Exhibit J-3

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

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
General Fund								
Reserved	$ 25,206,104	$ 33,015,234	$ 36,298,054	$ 46,171,409	$ 57,286,982	$ 56,674,194	$ 66,890,073	$ 34,744,714
Unreserved	2,232,695	(1,517,861)	(2,277,915)	(2,307,976)	(2,641,340)	(2,338,185)	(12,011,102)	(2,472,709)
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
All Other Governmental Funds								
Reserved	$ 24,498,946	$ 819,280	$ 594,280	$ 196,390	$ 83,996	$ -	$ -	$ -
Unreserved, reported in:								
Special revenue fund	(694,675)	(671,266)	(671,266)	(671,266)	(671,266)	(671,266)	(1,348,880)	(2,416,277)
Capital projects fund	-	-	-	225,545	272,854	83,996	83,996	83,996
Total all other governmental funds	$ 23,804,271	$ 148,014	$ (76,986)	$ (249,331)	$ (314,416)	$ (587,270)	$ (1,264,884)	$ (2,332,281)

Source: District Records

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 44. The District implemented Statement 44 during fiscal year 2003.

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

	Fiscal Year Ending June 30,							
	2003	2004	2005	2006	2007	2008	2009	2010
Revenues								
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
Interest Earnings			597,640	1,518,876	2,446,507	1,943,086	699,997	229,624
Miscellaneous	1,493,556	921,611	580,484	1,062,528	1,109,298	146,816	319,573	404,462
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
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
Total revenue	140,041,406	158,674,113	167,355,157	173,583,190	181,947,793	188,746,918	197,793,228	417,951,540
Expenditures								
Instruction								
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
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
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
Vocational instruction	82,372	5,577	74,420	206,096	189,518	181,656	194,012	205,552
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
Support Services								
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
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
School administration	4,369,229	5,236,068	148,236	5,226,816	197,426	5,835,590	163,468	6,915,318
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
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
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
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
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
Charter schools	75,473	114,391	101,772	94,722	75,604	81,140	128,169	95,206
Capital Outlay:								
Equipment	610,267	409,155	402,548	269,362	263,867	930,895	2,235,083	1,429,992
Facilities acquisition and construction	383,342	428,611	363,685	370,452	2,277,134	4,195,812	3,326,801	229,986,324
Assets acquired under capital leases - (Non-budgeted)	-	-	-	499,379	367,864	455,095	2,917,326	755,041
Total Expenditures	124,027,920	133,437,009	165,259,928	164,728,332	172,463,452	190,168,865	201,358,784	443,953,268
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)
Other Financing sources (uses)								
Interfund cancelled	-	-	-	-	-	(47,310)	-	-
Accounts payable cancelled	-	-	-	753	-	20,593	-	-
Accounts receivable cancelled	-	-	-	-	-	-	(59,172)	-
Due from/(to) special revenue fund	-	-	202,537	315,959	864,919	661,082	572,750	1,572,324
Transfer to food service fund	-	-	-	-	-	(250,000)	-	-
Capital lease (Non-budgeted)	-	-	-	499,379	367,864	455,095	2,917,326	755,041
Total other financing sources (uses)	-	-	202,537	816,091	1,232,783	839,460	3,430,904	2,327,365
Net change in fund balances	$ 16,013,486	$ 25,237,104	$ 2,297,766	$ 9,670,949	$ 10,717,124	$ (582,487)	$ (134,652)	$ (23,674,363)
Debt service as a percentage of noncapital expenditures	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: District Records (GAAP Basis)

Note: This is a ten year schedule. However, Districts are not required by GASB to report years prior to the implementation of Statement 44. The District implemented Statement 44 during fiscal year 2003.

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.

Exhibit J-5

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

Description	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
General fund:										
Interest on investments	$ 188,868	$ 699,997	$ 1,943,086	$ 2,446,507	$ 1,518,876	$ 597,640	$ 272,330	$ 979,245	$ 903,705	$ 768,823
Prior year refunds	-	-	-	882,354	1,033,418	567,476	649,281	514,311	661,618	637,285
Other	404,462	319,573	-	46,742	12,395	5,512	-	-	-	75,000
Medicaid	413,508	91,792	146,816	180,202	16,715	7,496	-	-	-	-
Total miscellaneous	1,006,838	1,111,362	2,089,902	3,555,805	2,581,404	1,178,124	921,611	1,493,556	1,565,323	1,481,108
Interest earned on capital reserve funds	40,756	-	-	-	-	-	-	-	-	38,480
Total general fund	$ 1,047,594	$ 1,111,362	$ 2,089,902	$ 3,555,805	$ 2,581,404	$ 1,178,124	$ 921,611	$ 1,493,556	$ 1,565,323	$ 1,519,588

Source: District records

REVENUE CAPACITY

Exhibit J-6

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

Year Ended December 31,	Net Assessed Valuations	Estimated Full Cash Valuations	Percentage of Net Assessed to Estimated Full Cash Valuations
2001	$ 1,359,876,529	$ 1,386,780,062	98.06%
2002	1,381,374,655	1,531,117,995	90.22%
2003	1,390,207,639	1,717,350,243	80.95%
2004	1,413,668,713	2,020,306,624	69.97%
2005	1,417,116,686	2,382,469,363	59.48%
2006	1,423,086,034	2,897,150,904	49.12%
2007	1,430,722,422	3,443,965,642	41.54%
2008	1,447,116,081	3,789,785,976	38.18%
2009	1,458,353,486	3,894,783,226	37.44%
2010	1,477,628,249	3,716,368,835	39.76%

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

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

Exhibit J-7

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

	Direct Rate	Overlapping Rates		
Assessment Year	Union City School District	City of Union City	Hudson County	Total Direct and Overlapping Tax Rate
2001	11.50	26.78	8.02	46.30
2002	11.44	25.19	7.74	44.37
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

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

Exhibit J-8

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

	2010			2002		
Taxpayers	Taxable Assessed Value	Rank	% of Total District Net Assessed Value	Taxable Assessed Value	Rank	% of Total District Net Assessed Value
Hudson Troy Towers	$ 25,077,100	1	1.70%	$ 24,360,000	1	1.76%
Doric Apt. Corp	23,110,400	2	1.56%	22,450,000	2	1.63%
Union Kennedy Assoc. C/O Mcdonald's	9,482,100	3	0.64%	12,189,800	5	0.88%
Orlando Limited	6,744,400	4	0.46%			
NJ Bell Telephone Co	6,602,948	5	0.45%	14,435,555	4	1.05%
2210-12 Kerrigan Ave LLC	4,364,700	6	0.30%			
Castle Hill Holding, LLC	4,314,400	7	0.29%	3,974,800	10	0.29%
3501 Bergenline Ave Realty/ACHS Mgmt	3,546,800	8	0.24%			
Yardly PPI - I, LLC/Panepinto Property	3,130,400	9	0.21%			
JDU & 4800 UC, LLC/Paramount	2,975,000	10	0.20%			
Union Plaza Assoc.				20,095,600	3	1.45%
RCG-Urban Housing				10,015,000	6	0.72%
JCG-UA Lennox, LLC				9,358,300	7	0.68%
U.C.H.C.F./Greystone Service Co.				6,200,100	8	0.45%
47th Street Assoc., LLC				5,436,700	9	0.39%
Total	$ 89,348,248		6.05%	$ 128,515,855		9.30%

Source: Municipal Tax Assessor

Note: Data from 2001 was unavailable at time of audit. Data for 2002 was the earliest available at the time of audit.

Exhibit J-9

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

Year Ended December 31,	Total Tax Levy	Current Tax Collections*	Percent of Tax Levy Collected
2001	$ 15,100,496	$ 15,100,496	100.00%
2002	15,100,496	15,100,496	100.00%
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%

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

Exhibit J-10

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			
	General Obligation Bonds	Certificates of Participation	Capital Leases	Bond Anticipation Notes (BANs)	Capital Leases	Total District	Percentage of Personal Income	Per Capita
2001	-	-	-	-	-	-	0.00% *	-
2002	-	-	308,223	-	-	308,223	0.02% *	13
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	(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.

Exhibit J-11

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

	General Bonded Debt Outstanding				
Fiscal Year Ended June 30,	General Obligation Bonds	Deductions	Net General Bonded Debt Outstanding	Percentage of Actual Taxable Value of Property	Per Capita
2001	$ -	$ -	$ -	0.00%	$ -
2002	-	-	-	0.00%	-
2003	-	-	-	0.00%	-
2004	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2006	-	-	-	0.00%	-
2007	-	-	-	0.00%	-
2008	-	-	-	0.00%	-
2009	-	-	-	0.00%	-
2010	-	-	-	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.

Exhibit J-12

CITY OF UNION CITY SCHOOL DISTRICT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
FOR THE FISCAL YEAR ENDED JUNE 30, 2010
(UNAUDITED)

	Debt Outstanding	Estimated Percentage Applicable [a]	Estimated Share of Overlapping Debt
Debt repaid with property taxes			
Hudson County General Obligation Debt	$ 723,708,316	5.75%	$ 41,613,228
Other debt			
City of Union City Parking Authority	2,469,600	32.00%	790,272
Subtotal, overlapping debt			42,403,500
City of Union City District Direct Debt			88,109,927
Total Direct and Overlapping Debt			$130,513,427

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.

Exhibit J-13

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

Year	Equalized Valuation Basis
2007	$ 3,692,454,277
2008	3,809,384,545
2009	3,658,483,522
	$11,160,322,344

Average equalized valuation of taxable property	$ 3,720,107,448
School borrowing margin (4% of $3,720,107,448)	148,804,298
Bonded school debt as of June 30, 2010	-
School borrowing margin available	$ 148,804,298

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Debt limit	$ 52,692,647	$56,175,848	$ 61,077,788	$ 68,519,710	$ 79,256,006	$ 94,622,370	$113,661,038	$131,776,020	$144,745,249	$ 148,804,298
Total Net Debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal debt margin	$ 52,692,647	$56,175,848	$ 61,077,788	$ 68,519,710	$ 79,256,006	$ 94,622,370	$113,661,038	$131,776,020	$144,745,249	$ 148,804,298
Total net debt applicable to the limit as a % of debt limit	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Source: Annual Debt Statements

DEMOGRAPHIC AND ECONOMIC INFORMATION

Exhibit J-14

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

Year Ended December 31,	Population	Personal Income	Total Per Capita Income	Unemployment Rate
2001	67,049	2,005,837,884 *	29,916 *	8.40
2002	66,520	2,031,520,800 *	30,540 *	11.30
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	(1)	(1)	(1)	11.10

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.

Exhibit J-15

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

	2010			2006		
Employer	Employees	Rank (Optional)	Percentage of Total Municipal Employment	Employees	Rank (Optional)	Percentage of Total Municipal Employment
Union City Board of Education	1,592	1	5.68%	1,667	1	2.72%
City of Union City	616	2	2.20%	635	2	1.04%
Cristi Cleaning Service	475	3	1.70%	475	3	0.78%
Interim Healthcare Inc	250	4	0.89%	250	4	0.41%
Head Start North Hudson Community	105	5	0.37%	105	5	0.17%
Labor Ready Inc	100	6	0.36%			
EMCO	100	7	0.36%	100	6	0.16%
El Especial	73	8	0.26%	51	9	0.08%
IHOP	62	9	0.22%	54	7	0.09%
Mi Bandera	43	10	0.15%	43	10	0.07%
Freedom Healthcare				52	8	0.08%
	3,416		12.19%	3,432		5.60%

Sources: HCEDC, UEZ, District Records

Note: Data from 2001 was unavailable during time of audit. Data from 2006 was the earliest available during time of audit.

Exhibit J-16

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

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Instruction										
Regular	653	677	699	721	758	753	717	780	720	730
Special education	152	157	163	168	176	175	167	106	110	110
Other special education	82	85	88	90	95	95	90	106	89	100
Vocational	20	20	21	22	23	23	21	18	18	18
Adult/continuing education programs	14	14	15	15	16	16	15	10	11	11
Support Services:										
Student & instruction related services	84	87	89	92	97	96	92	110	101	105
General administration	35	36	37	39	41	40	38	28	45	46
School administrative services	88	91	94	97	102	102	97	47	38	39
Central services	79	82	85	87	92	91	86	84	28	28
Administrative Information Technology	17	17	18	18	19	19	19	20	21	23
Plant operations and maintenance	275	285	294	303	319	317	301	319	307	317
Pupil transportation	21	22	23	23	25	25	24	25	65	65
Total	1,520	1,573	1,626	1,675	1,763	1,752	1,667	1,653	1,553	1,592

Source: Human resources

OPERATING INFORMATION

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

Fiscal Year	Enrollment	Operating Expenditures [a]	Cost Per Pupil	Percentage Change	Teaching Staff [b]	Pupil/Teacher Ratio: Elementary	Pupil/Teacher Ratio: Middle School	Pupil/Teacher Ratio: Senior High School	Average Daily Enrollment (ADE) [c]	Average Daily Attendance (ADA) [c]	% Change in Average Daily Enrollment	Student Attendance Percentage
2002	10,693	$ 129,936,396	$ 12,152	-3.43%	953	13.00	N/A	11.00	10,693	10,017	2.91%	93.68%
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	11,150	185,615,230	16,647	-1.49%	1,020	11.16	11.60	11.70	11,429	10,888	0.97%	95.27%
2009	11,419	192,150,096	16,827	0.88%	948	11.19	10.6	11.35	11,373	10,843	0.48%	95.34%
2010	11,794	215,542,304	18,276	5.78%	969	(1)	(1)	(1)	10,214	9,697	-10.63%	94.94%

Sources: District records, school report cards

Note: Enrollment based on annual October district count. Data from 2001 was not available at time of audit.

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.

Exhibit J-18

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
District Building										
Elementa										
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	1,510	1,626	1,621	1,584	1,658	1,611	1,540	1,527	1,239	1,009
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	376	404	403	394	412	400	383	380	361	374
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	450	484	483	471	493	479	458	454	449	501
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	380	409	408	398	416	405	387	384	318	338
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	1,173	1,262	1,259	1,229	1,286	1,250	1,195	1,185	984	830
Columbus										
Square Feet	30,900	30,900	30,900	30,900	30,900	30,900	-	-	-	-
Capacity (students)	410	410	410	410	410	410	-	-	-	-
Enrollment	431	463	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	1,037	1,116	1,114	1,089	1,139	1,107	1,058	1,049	843	733
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	1,403	1,509	1,506	1,470	1,538	1,495	1,429	1,417	1,121	958
Woodrow Wilson										
Square Feet	-	-	-	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Capacity (students)	-	-	-	350	350	350	350	350	350	350
Enrollment	-	-	-	378	395	384	367	364	314	323
Veterans' Memorial										
Square Feet	-	-	-	-	-	58,068	58,068	58,068	58,068	84,314
Capacity (students)	-	-	-	-	-	600	600	600	600	600
Enrollment	-	-	-	-	-	574	548	543	439	485
Middle School										
Jose Marti Middle School										
Square Feet	-	-	-	-	-	-	102,754	102,754	102,754	132,000
Capacity (students)	-	-	-	-	-	-	700	700	700	700
Enrollment	-	-	-	-	-	-	647	640	547	583
Emerson Middle School										
Square Feet	-	-	-	-	-	-	-	-	-	110,200
Capacity (students)	-	-	-	-	-	-	-	-	-	1,100
Enrollment	-	-	-	-	-	-	-	-	-	824
Union Hill Middle School										
Square Feet	-	-	-	-	-	-	-	-	-	114,600
Capacity (students)	-	-	-	-	-	-	-	-	-	1,100
Enrollment	-	-	-	-	-	-	-	-	-	662
High School										
Emerson High School										
Square Feet	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200	110,200	-
Capacity (students)	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	-
Enrollment	1,423	1,533	1,528	1,574	1,644	1,717	1,687	1,673	1,352	-
Union Hill High School										
Square Feet	114,600	114,600	114,600	114,600	114,600	114,600	114,600	114,600	114,600	-
Capacity (students)	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	-
Enrollment	1,497	1,611	1,607	1,654	1,730	1,808	1,775	1,760	1,412	-

Exhibit J-18

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

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
District Building										
High School (Continued)										
Union City High School										
Square Feet	-	-	-	-	-	-	-	-	-	366,000
Capacity (students)	-	-	-	-	-	-	-	-	-	2,400
Enrollment	-	-	-	-	-	-	-	-	-	2,282
Early Childhood Center										
Hostos Center for Early Childhood										
Square Feet	-	-	-	-	-	-	-	-	41,000	41,000
Capacity (students)	-	-	-	-	-	-	-	-	316	316
Enrollment	-	-	-	-	-	-	-	-	313	313

Number of Schools at June 30, 2010
- Elementary = 10
- Middle School = 3
- Senior High School = 1
- Early Childhood Center = 1

Source: District Facilities Office

Exhibit J-19

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

UNDISTRIBUTED EXPENDITURES - REQUIRED MAINTENANCE FOR SCHOOL FACILITIES

* School Facilities	Project # (s)	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Emerson High School	5240060	$ -	$ 160,999	$ 231,007	$ 191,137	$ 224,434	$ 273,951	$ 279,786	$ 280,239	$ 330,143	$ 227,486
Union Hill High School	5240050	-	167,427	240,230	198,768	233,395	284,889	290,958	291,428	343,324	236,569
Edison	5240070	182,363	170,787	245,052	202,757	238,079	290,607	296,797	297,277	350,215	241,317
Gilmore	5240080	46,644	43,683	62,678	51,860	60,895	74,330	75,913	76,036	89,576	61,723
Hudson	5240090	58,032	54,348	77,981	64,522	75,762	92,477	94,447	94,600	111,446	76,792
Jefferson	5240100	58,188	54,494	78,190	64,695	75,965	92,726	94,701	94,854	111,745	76,999
Roosevelt	5240110	131,439	123,095	176,622	146,138	171,596	209,456	213,917	214,263	252,418	173,930
Columbus	5240115	-	-	-	-	-	-	78,452	78,579	92,572	63,787
Washington	5240120	143,988	134,847	193,484	160,090	187,979	229,453	234,340	234,719	276,517	190,535
Robert Waters	5240130	172,224	161,291	231,426	191,483	224,842	274,448	280,294	280,747	330,742	227,899
Woodrow Wilson	5240140	76,440	71,587	102,716	84,988	99,794	121,811	124,406	124,607	146,797	-
Veterans' Memorial	5240118	131,530	84,835	121,725	100,716	118,262	144,353	147,429	-	-	-
Jose Marti Middle School	5240105	205,920	150,120	215,398	178,222	209,270	255,440	-	-	-	-
Hostos Center for Early Childhood	5240145	639,599	598,996	-	-	-	-	-	-	-	-
Emerson Middle School	5240060	171,912	-	-	-	-	-	-	-	-	-
Union Hill Middel School	5240050	178,776	-	-	-	-	-	-	-	-	-
Union City High School	5240X07	570,959	-	-	-	-	-	-	-	-	-
Total School Facilities		2,768,014	1,976,509	1,976,509	1,635,376	1,920,273	2,343,941	2,211,440	2,067,349	2,435,495	1,577,037
Other Facilities		-	-	-	-	-	-	-	-	-	-
Grand Total		$ 2,768,014	$ 1,976,509	$ 1,976,509	$ 1,635,376	$ 1,920,273	$ 2,343,941	$ 2,211,440	$ 2,067,349	$ 2,435,495	$ 1,577,037

Source: District Records (GAAP Basis)

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

Exhibit J-20

CITY OF UNION CITY SCHOOL DISTRICT
INSURANCE SCHEDULE
JUNE 30, 2010
(UNAUDITED)

	Coverage		Deductible
New Jersey School Boards Association Insurance Group:			
Property:			
Blanket Real & Personal Property			
Blanket Extra Expense Property	$ 300,000,000	Occ.	$ 5,000
Blanket Valuable Papers & Records	50,000,000		5,000
Demolition and Increased Cost of Construction	10,000,000		5,000
Fire Department Service Charge	10,000,000	Occ.	
Arson Reward	10,000		
Pollutant Cleanup and Removal	10,000		
Flood Zones Prefix A & V	250,000		
All Other Flood Zones	10,000,000	Occ./Agg.	500,000
Earthquake	50,000,000	Occ./Agg.	10,000
Terrorism	1,000,000	Occ./Agg.	
Electric Data Processing	5,894,489	Occ.	1,000
Boiler and Machinery Coverage	100,000,000		1,000
Crime Coverage:			
Employee Dishonesty with Faithful Performance	25,000		1,000
Theft, Disappearance & Destruction Inside and Out	10,000		500
Forgery or Altercation	25,000		500
Surety bonds:			
Treasurer	650,000		1,000
Board Secretary	650,000		1,000
Comprehensive General Liability:			
Employee Benefit Liability	6,000,000		1,000
Annual Aggregate	17,000,000		
Comprehensive Automobile Liability:			
Uninsured & Underinsured Motorists	1,000,000		1,000
Combined Single Limit	6,000,000		

Source: District records

SINGLE AUDIT SECTION

DONOHUE, GIRONDA & DORIA

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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 Board of Education 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, 2010, and have issued our report thereon dated October 14, 2010. 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, Department of Education, State of New Jersey.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Union City Board of Education'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 Union City Board of Education's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Union City Board of Education'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.

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 Union City Board of Education'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.

This report is intended solely for the information and use of the audit committee, management, the Union City 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

DONOHUE, GIRONDA & DORIA
Certified Public Accountants

Matthew A. Donohue

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

Bayonne, New Jersey
October 14, 2010

DONOHUE, GIRONDA & DORIA

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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 Board of Education 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 Union City Board of Education's major federal and state programs for the fiscal year ended June 30, 2010. The Union City Board of Education'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 Union City Board of Education's management. Our responsibility is to express an opinion on the Union City Board of Education'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, 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 Union City Board of Education'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 Union City Board of Education's compliance with those requirements.

In our opinion, the Board of Education of the City of Union City School District, in the County of Hudson, State of New Jersey, 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, 2010.

Internal Control Over Compliance

The management of the Board of Education of the 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 Union City Board of Education'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 Union City Board of Education'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 Union City 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
October 14, 2010

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2010

	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR STATE PROJECT NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM	GRANT PERIOD TO	BALANCE AT JUNE 30, 2009
	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
	PASSED-THROUGH STATE DEPARTMENT OF HUMAN SERVICES:						
	Special Education Medicaid Initiative (SEMI)	93.778	*	$ 413,508	09/01/09	08/31/10	$ -
	American Recovery and Reinvestment Act:						
**	Education Stabilization Fund	84.394	*	25,203,226	09/01/09	08/31/10	-
**	Government Services Fund	84.397	*	975,655	09/01/09	08/31/10	-
	TOTAL GENERAL FUND						-
	U.S. DEPARTMENT OF EDUCATION						
	PASSED-THROUGH STATE DEPARTMENT OF EDUCATION:						
	American Recovery and Reinvestment Act:						
**	Title I - Part A Basic	84.389	ARRA__10	4,222,299	09/01/09	08/31/10	-
	Title I - School Improvement	84.388	ARRA__10	276,062	09/01/09	08/31/10	-
**	IDEA - Part B	84.391	ARRA__10	3,430,258	09/01/09	08/31/10	-
	IDEA - Preschool	84.392	ARRA__10	123,067	09/01/09	08/31/10	-
	No Child Left Behind:						
**	Title I - Part A Basic	84.010A	NCLB__10	5,802,432	09/01/09	08/31/10	(3,399,840)
	Title I - School Improvement	84.377A	NCLB__10	386,045	09/01/09	08/31/10	4,420
	Title II - Part A Teacher & Principal Training	84.367A	NCLB__10	926,953	09/01/09	08/31/10	(350,599)
	Title II - Part D Prevention & Intervention Programs	84.318X	NCLB__10	58,375	09/01/09	08/31/10	(19,702)
	Title III - Part A Bilingual	84.365A	NCLB__10	1,372,764	09/01/09	08/31/10	(763,816)
	Title IV - Part A Safe & Drug Free	84.186A	NCLB__10	81,997	09/01/09	08/31/10	(54,873)
	Title V - Part A Innovative Programs	84.298A	NCLB__09	40,000	09/01/08	08/31/09	3,695
	IDEA Part B	84.027	FT__10	2,724,880	09/01/09	08/31/10	-
	IDEA Part B	84.027	FT__09	2,809,717	09/01/08	08/31/09	(1,487,317)
	IDEA Part B	84.027	FT__08	2,776,739	09/01/07	08/31/08	193,109
	IDEA Part B	84.027	FT__07	2,682,751	09/01/06	08/31/07	34,283
	IDEA Preschool	84.173	FT__10	69,199	09/01/09	08/31/10	-
	P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	208,600	09/01/09	08/31/10	-
	P.L. 101-392 (Vocational Education) - Perkins	84.243A	*	194,111	09/01/08	08/31/09	(190,439)
	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
	21st Century Community Center of Learning	84.287C	*	535,000	09/01/09	08/31/10	-
	21st Century Community Center of Learning	84.287C	*	535,000	09/01/08	08/31/09	(50,794)
	21st Century Community Center of Learning	84.287C	*	535,000	09/01/07	08/31/08	781
	Adult Basic Skills	84.002A	*	728,134	09/01/09	08/31/10	-
	Adult Basic Skills	84.002A	*	619,077	09/01/08	08/31/09	(63,517)
	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	(17,137)
	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
	NJ Reading First	84.357A	04000157-01	647,858	09/01/08	08/31/09	(90,370)
	NJ Reading First	84.357A	04000157-01	1,002,850	09/01/07	08/31/08	5,265
	English Literacy	84.002	*	152,902	09/01/08	08/31/09	(18,147)
	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
	Small Learning Community Grant	84.287B	*	522,252	09/01/09	08/31/10	-
	Small Learning Community Grant	84.287B	*	484,284	09/01/08	08/31/09	(165,766)
	Small Learning Community Grant	84.287B	*	454,724	09/01/07	08/31/08	(99,347)
	U.S. DEPARTMENT OF JUSTICE						
	COPS - Secure our Schools	*	*	132,500	09/01/05	08/31/06	(132,500)
	TOTAL SPECIAL REVENUE FUND						(6,463,537)

(A) - These amount represents prior year encumbrances cancelled and reallocated.
(B) - These amounts represent cancellations of uncollectible accounts receivable.
(C) - These amounts represent transfer of prior year unspent school based budgeting funds.

* - Information Not Available
** - Denotes Major Program

CASH RECEIVED	BUDGETARY EXPEND-ITURES	ADJUST-EMENTS	BALANCE AT JUNE 30, 2010 (ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR
$ 413,508	$ (413,508)	$ -	$ -	$ -	$ -
25,203,226	(25,203,226)	-	-	-	-
975,655	(975,655)	-	-	-	-
26,592,389	(26,592,389)	-	-	-	-
-	(1,512,180)	-	(1,512,180)	-	-
-	(229,925)	-	(229,925)	-	-
-	(1,373,938)	-	(1,373,938)	-	-
-	(96,854)	-	(96,854)	-	-
4,719,918	(5,778,545)	(969,152) (A), (C)	(5,433,997)	-	6,378
16,856	(465,812)	7,466 (A)	(444,536)	-	7,466
470,671	(782,738)	54,313 (A)	(769,180)	-	160,827
40,087	(58,925)	(5,262) (A), (C)	(43,958)	-	156
948,369	(1,071,690)	(60,864) (A), (C)	(984,803)	-	36,802
81,670	(64,466)	(24,254) (A), (C)	(66,762)	-	4,839
39,213	(43,650)	742 (A)	(787)	-	787
-	(1,724,646)	-	(1,724,646)	-	-
787,894	(1,235,099)	-	(1,934,522)	-	-
-	(193,109)	-	-	-	-
-	-	(34,283) (B)	-	-	-
-	(69,199)	-	(69,199)	-	-
-	(197,384)	-	(197,384)	-	-
189,856	(2,802)	3,130 (A)	(255)	-	-
-	-	-	-	-	69,639
-	-	-	-	-	8,720
383,326	(520,927)	-	(151,674)	-	14,073
67,528	(16,734)	-	-	-	-
-	-	-	-	-	781
699,967	(695,425)	-	(28,167)	-	32,709
122,310	-	(55) (B)	-	-	58,738
-	-	-	-	-	34,541
24,446	-	-	-	-	7,309
-	-	-	-	-	31,200
-	-	-	-	-	34,000
89,697	-	73,995 (A)	-	-	73,322
-	-	-	-	-	5,265
42,775	-	(24,550) (B)	-	-	78
-	-	-	-	-	17,629
-	-	-	-	-	3,345
236,879	(308,908)	-	(72,029)	-	-
484,284	(318,518)	-	-	-	-
99,347	-	-	-	-	-
-	-	-	(132,500)	-	-
9,545,093	(16,761,474)	(978,774)	(15,267,296)	-	608,604

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
for the Fiscal Year Ended June 30, 2010

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR STATE PROJECT NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM	GRANT PERIOD TO	BALANCE AT JUNE 30, 2009
U.S. DEPARTMENT OF AGRICULTURE						
PASSED-THROUGH STATE DEPARTMENT OF EDUCATION:						
School Breakfast Program	10.553	*	$ 442,545	07/01/09	06/30/10	$ -
School Breakfast Program	10.553	*	471,771	07/01/08	06/30/09	(34,737)
National School Lunch Program	10.555	*	3,627,077	07/01/09	06/30/10	-
National School Lunch Program	10.555	*	3,038,201	07/01/08	06/30/09	(211,834)
Food Distribution Program	10.555	*	202,973	07/01/09	06/30/10	-
Fresh Fruit and Vegetables Program	10.582	*	33,243	07/01/09	06/30/10	-
American Recovery and Reinvestment Act:						
National School Lunch Program Equipment	10.579	*	16,960	07/01/09	06/30/10	-
TOTAL ENTERPRISE FUND						(246,571)
TOTAL FEDERAL FINANCIAL AWARDS						$ (6,710,108)

(A) - These amount represents prior year encumbrances cancelled and reallocated.
(B) - These amounts represent cancellations of uncollectible accounts receivable.
(C) - These amounts represent transfer of prior year unspent school based budgeting funds.

* - Information Not Available
** - Denotes Major Program

CASH RECEIVED	BUDGETARY EXPEND-ITURES	ADJUST-EMENTS	BALANCE AT JUNE 30, 2010 (ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR
The accompanying Notes to Schedules of Awards and Financial Assistance are an integral part of this schedule.					
$ 404,707	$ (442,545)	$ -	$ (37,838)	$ -	$ -
34,737	-	-	-	-	-
3,344,912	(3,627,077)	-	(282,165)	-	-
211,834	-	-	-	-	-
202,973	(202,973)	-	-	-	-
33,243	(33,243)	-	-	-	-
16,960	(16,960)	-	-	-	-
4,249,366	(4,322,798)	-	(320,003)	-	-
$ 40,386,848	$ (47,676,661)	$ (978,774)	$ (15,587,299)	$ -	$ 608,604

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, 2010

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM	GRANT PERIOD TO	BALANCE AT JUNE 30, 2009 DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	BALANCE AT JUNE 30, 2009 DUE TO GRANTOR	CARRYOVER (WALKOVER) AMOUNT
STATE DEPARTMENT OF EDUCATION							
GENERAL FUND							
** Equalization Aid	10-495-034-5120-078	$ 94,096,187	07/01/09	06/30/10	$ -	$ -	$ -
** Special Education Categorical Aid	10-495-034-5120-089	5,610,403	07/01/09	06/30/10	-	-	-
Adult Education Aid	10-495-034-5120-077	194,641	07/01/09	06/30/10	-	-	-
Adult Education Aid	10-495-034-5120-077	251,100	07/01/08	06/30/09	-	-	-
Extraordinary Aid	10-495-034-5120-044	490,989	07/01/09	06/30/10	-	-	-
On-behalf TPAF Non-Contributory Group Insurance	10-495-034-5095-007	222,533	07/01/09	06/30/10	-	-	-
On-behalf TPAF Post-Retirement Medical Contributions	10-495-034-5095-001	4,179,475	07/01/09	06/30/10	-	-	-
** Reimbursed TPAF Social Security Contributions	10-495-034-5095-002	4,642,355	07/01/09	06/30/10	-	-	-
TOTAL GENERAL FUND					-	-	-
SPECIAL REVENUE FUND							
** Preschool Education Aid	10-495-034-5120-086	24,162,774	07/01/09	06/30/10	-	-	922,496
** Preschool Education Aid	09-495-034-5120-086	20,107,404	07/01/08	06/30/09	922,496	-	(922,496)
N.J. Nonpublic Aid							
Nonpublic Textbooks	10-100-034-5120-064	71,024	07/01/09	06/30/10	-	-	-
Nonpublic Textbooks	09-100-034-5120-064	64,281	07/01/08	06/30/09	-	7,627	-
Nonpublic Nursing	10-100-034-5120-070	84,224	07/01/09	06/30/10	-	-	-
Nonpublic Nursing	09-100-034-5120-070	86,773	07/01/08	06/30/09	-	25,557	-
Nonpublic Auxiliary Services							
Nonpublic Compensation	10-100-034-5120-067	393,475	07/01/09	06/30/10	-	-	-
Nonpublic Compensation	09-100-034-5120-067	372,253	07/01/08	06/30/09	-	146,711	-
Nonpublic ESL	10-100-034-5120-067	59,698	07/01/09	06/30/10	-	-	-
Nonpublic ESL	09-100-034-5120-067	33,495	07/01/08	06/30/09	-	14,515	-
Nonpublic Transporation	10-100-034-5120-067	22,749	07/01/09	06/30/10	-	-	-
Nonpublic Handicapped Services							
Nonpublic Examination and Classification	10-100-034-5120-066	42,218	07/01/09	06/30/10	-	-	-
Nonpublic Examination and Classification	09-100-034-5120-066	50,231	07/01/08	06/30/09	-	15,161	-
Nonpublic Speech	10-100-034-5120-066	39,993	07/01/09	06/30/10	-	-	-
Nonpublic Speech	09-100-034-5120-066	34,410	07/01/08	06/30/09	-	4,185	-
Nonpublic Supplementary	10-100-034-5120-066	29,070	07/01/09	06/30/10	-	-	-
Nonpublic Supplementary	09-100-034-5120-066	23,128	07/01/08	06/30/09	-	7,847	-
Nonpublic Technology Initiative Aid	09-100-034-5120-373	44,960	07/01/08	06/30/09	-	23,334	-
Wraparound reimbursement	07-999-999-9999-967	172,239	07/01/09	06/30/10	327,922	-	-
Adult Education Aid	10-495-034-5120-077	251,100	07/01/08	06/30/09	251,100	-	-
Pass-through Division of Human Services:							
Family Friendly Center	FFEC21F	45,463	07/01/09	06/30/10	-	-	-
Family Friendly Center	FFEC21F	45,463	07/01/08	06/30/09	-	-	-
Pass-through Division of Youth and Family Services:							
School Based Youth	UCB23E	576,500	07/01/09	06/30/10	-	-	-
School Based Youth	UCB23E	576,234	07/01/08	06/30/09	38,778	-	-
School Based Youth	UCB23E	568,106	07/01/07	06/30/08	40,785	-	-
School Based Youth - Jose Marti	UCB24E	179,505	07/01/09	06/30/10	-	-	-
School Based Youth - Jose Marti	UCB24E	179,371	07/01/08	06/30/09	-	-	-
School Based Youth - Jose Marti	UCB24E	176,890	07/01/07	06/30/08	-	4,448	-
School Based Youth - PLP	UCB25E	213,316	07/01/09	06/30/10	-	-	-
School Based Youth - Pregnancy Prevention	APP103U	62,778	07/01/09	06/30/10	-	-	-
TOTAL SPECIAL REVENUE FUND					1,581,081	249,385	-
DEBT SERVICE FUND							
On-behalf Debt Service - Type I Debt Service	10-495-034-5120-017	2,377,335	07/01/09	06/30/10	-	-	-
TOTAL DEBT SERVICE FUND					-	-	-

(A) - These amount represents prior year encumbrances cancelled and reallocated.
(B) - These amounts represent cancellations of uncollectible accounts receivable.
(C) - These amounts represent cancellations of deferred revenue to general fund.

* - Information Not Available
** - Denotes Major Program

CASH RECEIVED	BUDGETARY EXPEND-ITURES	ADJUST-MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2010 (ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR	MEMO BUDGETARY RECEIVABLE	MEMO CUMULATIVE TOTAL EXPEND-ITURES
$ 94,096,187	$ (94,096,187)	$ -	$ -	$ -	$ -	$ -	$ 14,638,130	$ 94,096,187
5,610,403	(5,610,403)	-	-	-	-	-	561,040	5,610,403
194,641	(194,641)	-	-	-	-	-	19,464	194,641
-	(251,100)	251,100 (C)	-	-	-	-	-	251,100
490,989	(490,989)	-	-	-	-	-	49,099	490,989
222,533	(222,533)	-	-	-	-	-	-	222,533
4,179,475	(4,179,475)	-	-	-	-	-	-	4,179,475
4,642,355	(4,642,355)	-	-	-	-	-	-	4,642,355
109,436,583	(109,687,683)	251,100	-	-	-	-	15,267,733	
24,162,774	(22,757,846)	-	-	-	2,327,424	-	2,416,277	21,835,350
-	-	-	-	-	-	-	-	20,107,404
71,024	(63,867)	-	-	-	-	7,157	-	71,024
-	-	373 (A)	(7,627)	-	-	373	-	64,281
84,224	(83,553)	-	-	-	-	671	-	84,224
-	-	-	(25,557)	-	-	-	-	86,773
393,475	(316,125)	-	-	-	-	77,350	-	393,475
-	-	-	(146,711)	-	-	-	-	372,253
59,698	(43,748)	-	-	-	-	15,950	-	59,698
-	-	-	(14,515)	-	-	-	-	33,495
22,749	(22,749)	-	-	-	-	-	-	22,749
42,218	(34,180)	-	-	-	-	8,038	-	42,218
-	-	-	(15,161)	-	-	-	-	50,231
39,993	(32,281)	-	-	-	-	7,712	-	39,993
-	-	-	(4,185)	-	-	-	-	34,410
29,070	(19,193)	-	-	-	-	9,877	-	29,070
-	-	-	(7,847)	-	-	-	-	23,128
-	-	427 (A)	(23,334)	-	-	427	-	44,960
-	-	56,340 (A)	-	-	384,262	-	-	-
-	-	(251,100) (C)	-	-	-	-	-	-
42,510	(40,955)	2,953 (B)	-	-	-	4,508	-	45,463
-	-	300 (B)	-	-	-	300	-	45,463
573,541	(574,371)	2,959 (B)	-	-	-	2,129	-	576,500
-	-	(38,004) (C)	-	-	-	774	-	576,234
-	-	-	-	-	-	40,785	-	568,106
163,277	(162,822)	16,228 (B)	-	-	-	16,683	-	179,505
-	-	24,254 (B)	-	-	-	24,254	-	179,371
-	-	-	-	-	-	4,448	-	176,890
212,885	(213,316)	431 (B)	-	-	-	-	-	213,316
62,226	(62,690)	552 (B)	-	-	-	88	-	62,778
25,959,664	(24,427,696)	(184,287)	(244,937)	-	2,711,686	221,524	2,416,277	
2,377,335	(2,377,335)	-	-	-	-	-	-	-
2,377,335	(2,377,335)	-	-	-	-	-	-	

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, 2010

STATE GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	GRANT OR STATE PROGRAM NUMBER	PROGRAM OR AWARD AMOUNT	GRANT PERIOD FROM	GRANT PERIOD TO	BALANCE AT JUNE 30, 2009 DEFERRED REVENUE/ (ACCOUNTS RECEIVABLE)	BALANCE AT JUNE 30, 2009 DUE TO GRANTOR	CARRYOVER (WALKOVER) AMOUNT
CAPITAL PROJECTS FUND							
School Development Authority ("SDA")							
On-behalf SDA Administered Projects:							
47th Street Daycare	17-5240-x02	$ 52,465	04/29/02	Completion	$ -	$ -	$ -
Columbus School Health and Safety Improvements	17-5240-115	38,988	08/24/00	Completion	-	-	-
New Elementary School - Columbus School Replacement	17-5240-N03	63,176,820	12/12/01	Completion	-	-	-
Emerson High School Health and Safety Improvements	17-5240-050	624,807	08/24/00	Completion	-	-	-
High School #1 Demonstration Project	17-5240-x07	173,597,852	03/22/04	Completion	-	-	-
Hudson School Health and Safety Improvements	17-5240-090	242,709	08/24/00	Completion	-	-	-
Jose Marti Middle School	17-5240-n01	34,954,541	09/11/02	Completion	-	-	-
Robert Waters School Facilities Project	17-5240-130	384,872	10/22/02	Completion	-	-	-
Robert Waters School Health and Safety Improvements	17-5240-130	94,518	07/25/02	Completion	-	-	-
Roosevelt School Facilities Project	17-5240-110	33,900	07/02/08	Completion	-	-	-
Gilmore School Health and Safety Improvements	17-5240-080	155,064	08/24/00	Completion	-	-	-
Schlemm Early Childhood Center	17-5240-E01	22,076,634	05/22/01	Completion	-	-	-
Thomas A. Edison Health and Safety Improvements	17-5240-070	2,071,174	08/24/00	Completion	-	-	-
Union Hill High School Health and Safety Improvements	17-5240-060	401,866	08/24/00	Completion	-	-	-
Washington School Health and Safety Improvements	17-5240-120	1,240,243	08/24/00	Completion	-	-	-
Jefferson School Health and Safety Improvements	17-5240-100	202,617	08/24/00	Completion	-	-	-
Veteran's Memorial Elementary School Facilities Project	17-5240-118	539,789	07/11/05	Completion	-	-	-
TOTAL CAPITAL PROJECTS FUND					-	-	-
STATE DEPARTMENT OF AGRICULTURE							
ENTERPRISE FUND							
State School Lunch Aid	10-100-010-3350-023	137,849	07/01/09	06/30/10	-	-	-
State School Lunch Aid	10-100-010-3350-023	119,521	07/01/08	06/30/09	(8,319)	-	-
State School Breakfast Program	10-100-010-3350-021	26,794	07/01/09	06/30/10	-	-	-
State School Breakfast Program	10-100-010-3350-021	49,439	07/01/08	06/30/09	(2,159)	-	-
TOTAL ENTERPRISE FUND					(10,478)	-	-
GRAND TOTAL					$ 1,570,603	$ 249,385	$ -
LESS:							
On-behalf TPAF Non-Contributory Group Insurance	10-495-034-5095-007	222,533	07/01/09	06/30/10			
On-behalf TPAF Post-Retirement Medical Contributions	10-495-034-5095-001	4,179,475	07/01/09	06/30/10			
On-behalf Debt Service - Type I Debt Service	10-495-034-5120-017	2,377,335	07/01/09	06/30/10			
On-behalf SDA Adminsitered Projects	Various	299,888,859	Various	Various			
TOTAL STATE ASSISTANCE SUBJECT TO SINGLE AUDIT							

(A) - These amount represents prior year encumbrances cancelled and reallocated.
(B) - These amounts represent cancellations of uncollectible accounts receivable.
(C) - These amounts represent cancellations of deferred revenue to general fund.

* - Information Not Available
** - Denotes Major Program

CASH RECEIVED	BUDGETARY EXPEND-ITURES	ADJUST-MENTS/	REPAYMENT OF PRIOR YEARS' BALANCES	BALANCE AT JUNE 30, 2010 (ACCOUNTS RECEIVABLE)	DEFERRED REVENUE	DUE TO GRANTOR	MEMO BUDGETARY RECEIVABLE	MEMO CUMULATIVE TOTAL EXPEND-ITURES
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
33,787,686	(33,787,686)	-	-	-	-	-	-	-
65,036	(65,036)	-	-	-	-	-	-	-
163,344,229	(163,344,229)	-	-	-	-	-	-	-
91,231	(91,231)	-	-	-	-	-	-	-
6,100,201	(6,100,201)	-	-	-	-	-	-	-
(52,481)	52,481	-	-	-	-	-	-	-
(14,736)	14,736	-	-	-	-	-	-	-
33,674	(33,674)	-	-	-	-	-	-	-
101,064	(101,064)	-	-	-	-	-	-	-
22,029,363	(22,029,363)	-	-	-	-	-	-	-
468,216	(468,216)	-	-	-	-	-	-	-
169,866	(169,866)	-	-	-	-	-	-	#REF!
127,736	(127,736)	-	-	-	-	-	-	-
33,954	(33,954)	-	-	-	-	-	-	-
539,789	(539,789)	-	-	-	-	-	-	-
226,824,828	(226,824,828)	-	-	-	-	-	-	
127,150	(137,849)	-	-	(10,699)	-	-	-	137,849
8,319	-	-	-	-	-	-	-	119,521
24,512	(26,794)	-	-	(2,282)	-	-	-	26,794
2,159	-	-	-	-	-	-	-	49,439
162,140	(164,643)	-	-	(12,981)	-	-	-	
$ 364,760,550	(363,482,185)	$ 66,813	$ (244,937)	$ (12,981)	$ 2,711,686	$ 221,524	$ 17,684,010	
	222,533							
	4,179,475							
	2,377,335							
	226,824,828							
	$ (129,878,014)							

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

EXHIBIT K-5

CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF AWARDS AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

NOTE 1 - GENERAL

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance include federal and state award activity of the Board of Education of the City of Union City School District. The Board of Education is defined in Note 1 to the Board'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 Board'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.

CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF AWARDS AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

NOTE 3 - RELATIONSHIP TO BASIC FINANCIAL STATEMENTS (Continued)

The General Fund is presented in the accompanying schedules on the modified accrual basis with the exception of the revenue recognition of the last state aid payment in the current budget year, which is mandated pursuant to N.J.S.A. 18A:22-44.2. For GAAP purposes, that payment is not recognized until the subsequent budget year due to the state deferral and recording of the last state aid payment in the subsequent year. The Special Revenue Fund is presented in the accompanying schedules on the grant accounting budgetary basis which recognizes encumbrances as expenditures and also recognizes the related revenues, whereas the GAAP basis does not. The Special Revenue Fund also recognizes the last State aid payment in the current budget year, consistent with N.J.S.A. 18A:22-44.2.

The net adjustment to reconcile from the budgetary basis to the GAAP basis is ($127,109) for the General Fund and ($2,017,044) 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 Board's basic financial statements on a GAAP basis as follows:

	Federal	State	Total
General Fund	$26,592,389	$109,309,474	$ 135,901,863
Special Revenue Fund	16,030,350	23,141,776	39,172,126
Food Service Fund	4,322,798	164,643	4,487,441
Total Awards and Financial Assistance	$46,945,537	$132,615,893	$ 179,561,430

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.

EXHIBIT K-5

CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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 $222,533 reported as TPAF Pension Non-Contributory Group Insurance and $4,179,475 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, 2010. TPAF Social Security Contributions in the amount of $4,642,355 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, 2010. SDA Educational Facilities Construction and Financing Act on-behalf payments totaling $226,824,828 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, 2010. Type I debt service payments in the amount of $2,377,335 represent amounts paid by the City of Union City on behalf of the District for the year ended June 30, 2010.

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.

EXHIBIT K-5

CITY OF UNION CITY SCHOOL DISTRICT
NOTES TO THE SCHEDULES OF AWARDS
AND FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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:

Program	Total
Title I, Part A of ESEA	$ 1,988,420
Title I, Part A of ESEA - June 30, 2010 Deferred Revenue	975,530
Title II - Part A - Principal & Teacher Training	203,279
Title II - Part A - Principal & Teacher Training June 30, 2010 Deferred Revenue	106,514
Title II - Part D - Technology	21,690
Title II - Part D - Technology June 30, 2010 Deferred Revenue	5,418
Title III - Part A - English Language Acq.	322,843
Title III - Part A - English Language Acq. - June 30, 2010 Deferred Revenue	97,666
Title IV - Part A - Safe & Drug Free	33,617
Title IV - Part A - Safe & Drug Free - June 30, 2010 Deferred Revenue	24,254
	$ 3,779,231

EXHIBIT K-6

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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:

CFDA Number(s)	Name of Federal Program or Cluster
	American Recovery Reinvestment Act:
84.394	Education Stabilzation Fund
84.397	Government Services Fund
84.389	Title I - Part A Basic
84.391	IDEA - Part B
	No Child Left Behind:
84.010A	Title I - Part A Basic

H) Dollar threshold used to distinquish between Type A and Type B Programs.	$1,430,300	
I) Auditee qualified as low-risk auditee?	____ Yes	✓ No

EXHIBIT K-6

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Section 1 - Summary of Auditors' Results

State Awards Section

J) Dollar threshold used to distinquish 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:

State Grant/Project Number(s)	Name of State Program
10-495-034-5120-078	Equalization Aid
10-495-034-5120-089	Special Education Categorical Aid
10-495-034-5095-002	Reimbursed TPAF Social Security Contributions
10-495-034-5120-086	Preschool Education Aid

EXHIBIT K-6

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Section II - Financial Statement Findings

(This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the basic financial statements that are required to be reported in accordance with paragraphs 5.18 through 5.20 of *Government Auditing Standards.*)

NONE

EXHIBIT K-6

CITY OF UNION CITY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

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

EXHIBIT K-7

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, 2010

(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

Corrective action had been taken on all prior year findings.