

Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2014

COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON
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FINANCIAL STATEMENTS – REGULATORY BASIS – ALL FUNDS

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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2014



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Director and Members
of the Board of Chosen Freeholders
County of Union
Administration Building
Elizabeth, New Jersey 07207

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various individual funds and the account group of the County of Union, New Jersey, as of December 31, 2014 and 2013, the related statement of operations and changes in fund balance - regulatory basis for the years then ended, and the related statement of revenues - regulatory basis and statement of expenditures - regulatory basis of the various individual funds and the account group for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the regulatory basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these regulatory financial statements based on our audit. Except as discussed in the following paragraph, we conducted our audit in accordance with auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey (the "Division"), and the provisions of U.S. Office of Management and Budget (OMB) Circular 133, "Audits of States, Local Governments and Non-Profit Organizations" and State of New Jersey OMB Circular 04-04 "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid," and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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The financial activities of the County of Union's Division of Social Services are considered confidential by the New Jersey State Department of Human Services, Division of Economic Assistance and are subject to audit only by that Department.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the regulatory financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County of Union's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County of Union's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the regulatory financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles

As described in Note 1 of the regulatory financial statements, the regulatory financial statements are prepared by the County of Union on the basis of the financial reporting provisions prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of New Jersey.

The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds of the County of Union as of December 31, 2014 and 2013, or the results of its operations and changes in fund balance for the years then ended of the revenues or expenditures for the year ended December 31, 2014.

Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of such adjustments, as described in the fourth paragraph, if any, that might have been determined to be necessary had we been able to audit the financial activities of the Division of Social Services, the regulatory financial statements referred to above present fairly, in all material respects, the regulatory basis balances sheets of the various individual funds and the account group as of December 31, 2014 and 2013, the regulatory basis statement of operations and changes in fund balance for the years then ended and the regulatory basis statement of revenues and expenditures and changes in fund balance for the year ended December 31, 2014 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

SUPLEE, CLOONEY & COMPANY

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Union's regulatory financial statements. The information included in the Financial Data Section – Section 8 Housing Choice Voucher Program and the supplementary information and data listed in the table of contents as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the schedule of expenditures of state financial assistance as required by NJ OMB 04-04 are presented for purposes of additional analysis and are not a required part of the regulatory financial statements.

The supplemental information and schedules listed above and also listed in the table of contents are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the regulatory financial statements. Such information has been subjected to the auditing procedures applied in the audit of the regulatory financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory financial statements or to the regulatory financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Financial Data – Section 8 Housing Choice Voucher Program, the supplemental information listed and data in the table of contents, as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the schedule of expenditures of state financial assistance as required by NJ OMB 04-04 are fairly stated, in all material respects, in relation to the regulatory financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2015 on our consideration of the County of Union's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Union's internal control over financial reporting and compliance.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 27, 2015

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
Cash - Treasurer	A-4	\$ 106,277,653.24	\$ 60,164,385.61
Cash - Change Funds	A-5	2,450.00	4,435.00
		<u>\$ 106,280,103.24</u>	<u>\$ 60,168,820.61</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 968,908.79	\$ 682,637.13
Union County Improvement Authority		334,677.63	334,677.63
Due Grant Fund	A-16	18,230,935.41	
Due Trust Other Fund	A-4	5,984,989.23	4,289,754.83
Due General Capital Fund	A-4		1,300,000.00
		<u>\$ 25,519,511.06</u>	<u>\$ 6,607,069.59</u>
		<u>\$ 131,799,614.30</u>	<u>\$ 66,775,890.20</u>
Grant Fund:			
Cash	A-4	\$ 15,021,344.22	\$ 1,455,136.45
Due Trust Other Fund	A-4	12,395.04	
Grants Receivable	A-9	47,040,914.62	55,723,560.78
		<u>\$ 62,074,653.88</u>	<u>\$ 57,178,697.23</u>
		<u>\$ 193,874,268.18</u>	<u>\$ 123,954,587.43</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 25,048,216.46	\$ 19,144,827.77
Commitments Payable	A-3:A-11	22,008,946.78	7,782,961.43
Accounts Payable	A-7	500,629.03	6,236,290.87
Due General Capital Fund	A-4	6,023,048.33	
Reserve for:			
Medicare Peer Group - Appropriated	A-10	791,705.08	698,988.15
Sale of Assets	A-14	19,957,243.04	
Sheriff's Office Outstanding Checks	A-15		15,379.37
		<u>\$ 74,329,788.72</u>	<u>\$ 33,878,447.59</u>
Reserve for Receivable	A	25,519,511.06	6,607,069.59
Fund Balance	A-1	31,950,314.52	26,290,373.02
		<u>\$ 131,799,614.30</u>	<u>\$ 66,775,890.20</u>
Grant Fund:			
Due Current Fund	A-16	\$ 18,230,935.41	\$
Due Trust Other Fund	A-4		1,444,426.88
Due General Capital Fund	A-4		1,475,000.00
Due Open Space Preservation Trust Fund	A-4		2,975,000.00
Grants - Appropriated	A-12	26,786,875.69	37,624,132.60
Commitments Payable	A-12	16,991,616.82	13,591,590.66
Grants - Unappropriated	A-13	65,225.96	68,547.09
		<u>\$ 62,074,653.88</u>	<u>\$ 57,178,697.23</u>
		<u>\$ 193,874,268.18</u>	<u>\$ 123,954,587.43</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	\$ 20,000,000.00	\$	\$ 20,000,000.00	\$
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 1,858,500.00	\$	\$ 1,685,541.21	\$ (172,958.79)
Surrogate	A-8	190,000.00		210,530.96	20,530.96
Sheriff	A-8	1,000,000.00		606,840.13	(393,159.87)
Interest on Investments and Deposits	A-8	175,000.00		211,021.90	36,021.90
County Hospital Board of Pay Patients	A-8	35,000,000.00		34,884,537.84	(115,462.16)
Permits - County Road Department	A-8	110,000.00		111,926.55	1,926.55
Register - Realty Transfer Fees	A-8	3,550,000.00		3,339,615.80	(210,384.20)
Parks and Recreation Facilities Revenue	A-8	8,500,000.00		8,921,997.67	421,997.67
Rent - 921 Elizabeth Avenue	A-8	415,000.00		434,451.18	19,451.18
State Aid County College Bonds (N.J.S.A.18A:64A-22.6)	A-8	2,079,594.00		1,954,310.62	(125,283.38)
Division of Youth and Family Services	A-8	4,095,828.00		4,095,828.00	
Supplemental Social Security Income	A-8	1,045,714.00		985,057.00	(60,657.00)
Maintenance of Patients in State Institutions for Mental Diseases	A-8	8,934,501.00		8,934,501.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	23,652,904.00		23,652,904.00	
Older Americans Act Title III	A-9	3,036,381.00	66,866.00	3,103,247.00	
Program Income Nutrition	A-9	135,609.00		135,609.00	
US Department of Agriculture (USDA)	A-9	256,414.00		256,414.00	
Office on Aging - State Grant	A-9	58,000.00		58,000.00	
Community Homeless Assistance Program	A-9	359,782.00	720,925.00	1,080,707.00	
State/Community Partnership	A-9	429,069.00		429,069.00	
Home Health Care Title XX	A-9	100,000.00		100,000.00	
Community Care for the Elderly Title XX	A-9	468,042.00		468,042.00	
NJ Transit SCDR - Transportation Assistance Program	A-9	968,713.00		968,713.00	
NJ DOH Intox. Driver Resource Center	A-9	263,804.00		263,804.00	
Human Services Family Court	A-9	248,737.00		248,737.00	
Paratransit Elderly and Handicapped Trans. Title XX	A-9	142,524.00		142,524.00	
Paratransit Elderly and Handicapped Trans. Title XX-Program Income Fares	A-9	171,193.00	10,000.00	181,193.00	
Paratransit Elderly and Handicapped Trans. Title XX-Aging	A-9	112,026.00	54,721.00	166,747.00	
Hazard Mitigation Grant	A-9	187,500.00		187,500.00	
Respite Care	A-9	348,566.00		348,566.00	
Respite Care -Program Income	A-9	30,000.00		30,000.00	
Sexual Assault and Rape Care (SAARC)	A-9	25,941.00	9,090.00	35,031.00	
Medicare Reimbursement Program Logistics	A-9	80,000.00		80,000.00	
County Wide Comp. Alcohol Program	A-9	913,736.00		913,736.00	
Personal Attendant Program	A-9	82,000.00		82,000.00	
Alliance to Prevent Alcoholism and Drug Abuse	A-9	796,308.00	5,329.00	801,637.00	
Human Services Planning Advisory Council	A-9	68,163.00		68,163.00	
Gordon Street Bridge	A-9	750,000.00	4,963.00	754,963.00	
Ryan White I HIV Emergency Relief Grant	A-9	572,598.00	1,417,990.00	1,990,588.00	
Victim Witness Advocacy Program	A-9	252,460.00		252,460.00	
Care Givers	A-9	109,222.00		109,222.00	
Council on the Arts	A-9	137,917.00		137,917.00	
East Broad and Elm Streets	A-9	200,000.00		200,000.00	
Juvenile Accountability (JAIB)	A-9	22,159.00		22,159.00	
Senior Health Insurance Program (SHIP)	A-9	31,500.00	6,000.00	37,500.00	
Vauxhall Road Intersection	A-9	396,000.00		396,000.00	
Jail Division PILOT Program	A-9	70,728.00	66,950.00	137,678.00	
Community Service Block Grant	A-9	839,636.00	545,204.00	1,384,840.00	
Jersey Assistance Community Caregivers (JACC)	A-9	31,983.00		31,983.00	
Continuum of Prevention Services	A-9	250,000.00		250,000.00	
Rape Prevention Education Grant	A-9	15,294.00	37,401.00	52,695.00	
Low Income Heating Opportunity Program (LIHEOP)	A-9	17,292.00		17,292.00	
Urban Area Security Initiative Program UASI FFY 13	A-9	1,227,907.00	94,711.00	1,322,618.00	
Urban Area Security Initiative Program UASI FFY 14	A-9		1,675,627.00	1,675,627.00	
Law Enforcement Officers Training and Equipment Fund (LEOTF)	A-9	9,260.00	32,526.00	41,786.00	
CWA - Universal Service Grant	A-9	12,016.00		12,016.00	
Health Officials Grant (NACCHO)	A-9	3,500.00		3,500.00	
Recreational Opportunities for Individuals with Disabilities (DROID)	A-9	33,600.00	33,864.00	67,464.00	
Veterans Transportation Grant	A-9	22,000.00	12,000.00	34,000.00	
CCPED - Global Options	A-9	308,860.00		308,860.00	
Housing Opportunities Persons with Aids - HOPWA	A-9	585,290.00		585,290.00	
Work First New Jersey	A-9	28,000.00	2,731,288.00	2,759,288.00	
Insurance Fraud Reimbursement Program	A-9	250,000.00		250,000.00	
Juvenile Justice Innovations Grant	A-9	120,000.00		120,000.00	
Division of Developmental Disabilities	A-9	206,400.00		206,400.00	
CWA - Case Banking Equipment	A-9	52,000.00		52,000.00	
Residential Services for Undocumented Children (DUCS)	A-9		825,574.00	825,574.00	
Watchung Trail	A-9		24,000.00	24,000.00	
Gang, Gun, and Narcotics Task Force	A-9		151,932.00	151,932.00	
DNA Backlog Reduction Grant - Department of Justice	A-9		550,322.00	550,322.00	
Sexual Assault Nurse Examiner (SANE)	A-9		75,225.00	75,225.00	
Road Resurfacing Project	A-9		401,996.00	401,996.00	
Historical Commission	A-9		55,757.00	55,757.00	
NJTPA Subregional Transportation Planning	A-9		105,155.00	105,155.00	
Union County Transportation Planning	A-9		240,000.00	240,000.00	
Brownfield Development	A-9		600,000.00	600,000.00	
Passaic River Project	A-9		300,000.00	300,000.00	
Clean Communities	A-9		50,641.00	50,641.00	
Right to Know	A-9		16,401.00	16,401.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	<u>REF.</u>	<u>BUDGET</u>	<u>SPECIAL N.J.S.A. 40A:4-87</u>	<u>REALIZED</u>	<u>EXCESS OR (DEFICIT)</u>
Miscellaneous Revenues (Continued):					
County Environmental Health Act (CEHA)	A-9		303,005.00	303,005.00	
Recycling Enhancement	A-9		291,500.00	291,500.00	
Homeland Security	A-9		409,710.00	409,710.00	
Cancer and Chronic Diseases	A-9		39,830.00	39,830.00	
Local information Network Communications (LINCS)	A-9		411,499.00	411,499.00	
Body Armor	A-9		123,677.00	123,677.00	
Child Passenger Safety	A-9		38,192.00	38,192.00	
Senior Farmers Market	A-9		2,625.00	2,625.00	
Workforce Investment Act (WIA)	A-9		4,214,567.00	4,214,567.00	
NJ Department of Labor and Workforce Development - Workforce Learning Link	A-9		165,000.00	165,000.00	
NJ Department of Human Services - Transportation Block Grant	A-9		65,292.00	65,292.00	
Program Income WIA	A-9		19,820.00	19,820.00	
NJ Department of Labor and Workforce Development - Smart Steps	A-9		5,618.00	5,618.00	
Sexual Advocate Grant	A-9		20,226.00	20,226.00	
Rape Prevention Education Grant (SSBG)	A-9		32,500.00	32,500.00	
Preventative Health (PPHSSBG)	A-9		3,088.00	3,088.00	
HUD Supportive Housing	A-9		4,331,274.00	4,331,274.00	
FTA Section 5310	A-9		240,000.00	240,000.00	
State Facilities Education Act	A-9		130,500.00	130,500.00	
Jobs Access and Reverse Computer Program (JARC)	A-9		195,000.00	195,000.00	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):					
County Clerk	A-8	1,690,000.00		1,198,737.00	(491,263.00)
Surrogate	A-8	300,000.00		277,257.80	(22,742.20)
Sheriff	A-8	50,000.00		1,150,627.65	1,100,627.65
Reimbursement from Grant Programs:					
Fringe Benefits Expenditures	A-8	2,175,000.00		2,787,103.98	612,103.98
Indirect Costs	A-8	105,000.00		295,736.56	190,736.56
Medicare - Peer Group	A-8	983,282.00		948,064.73	(35,217.27)
Bail Forfeitures	A-8	220,000.00		186,419.50	(33,580.50)
New Jersey Reimbursement - State Prisoners	A-8	150,000.00		193,596.60	43,596.60
Educational Building Aid	A-8	450,000.00		659,541.00	209,541.00
New Jersey - Division of Economic Assistance Earned Grant	A-8	29,500,000.00		38,042,202.26	8,542,202.26
Service Fees - Courts	A-8	342,000.00		362,877.00	20,877.00
Capital Fund Balance	A-8	750,000.00		750,000.00	
Franchise Fee - Jersey Gardens	A-8	500,000.00		690,256.60	190,256.60
Title IVD - Facility Reimbursement	A-8	850,000.00		947,088.44	97,088.44
Debt Service - Open Space	A-8	4,639,826.00		4,639,826.00	
Leaf Composting	A-8	250,000.00		283,014.00	33,014.00
PILOTS	A-8	200,000.00		286,978.90	86,978.90
P.A.C.E. Agreement	A-8	576,553.00		576,553.00	
State Reimbursement Delaney Hall	A-8	1,250,000.00		1,190,077.76	(59,922.24)
Dispatch Services	A-8	240,000.00		413,088.50	173,088.50
Open Space	A-8	2,400,000.00		2,400,000.00	
Telephone Commissions	A-8	400,000.00		388,294.58	(11,705.42)
Division of Developmental Disabilities	A-8	550,000.00		618,722.85	68,722.85
Rental Income UC College/Trinitas Hospital Kellogg Building	A-8	180,000.00		183,333.37	3,333.37
Union County Utilities Authority	A-8	2,000,000.00		2,000,000.00	
ILSA Traffic Control Monitoring	A-8	586,968.00	447,845.47	1,034,813.47	
Weight and Measures	A-8	140,000.00		140,000.00	
Total Miscellaneous Revenue	A-1	\$ 157,923,800.00	\$ 22,413,226.47	\$ 190,476,786.41	\$ 10,139,759.94
Amount to be Raised by Taxation	A-1:A-6	<u>327,061,905.00</u>		<u>327,061,905.00</u>	
<u>Budget Totals</u>		\$ 504,985,705.00	\$ 22,413,226.47	\$ 537,538,691.41	\$ 10,139,759.94
Non-Budget Revenue	A-1:A-2			<u>7,161,784.51</u>	<u>7,161,784.51</u>
		\$ 504,985,705.00	\$ 22,413,226.47	\$ 544,700,475.92	\$ 17,301,544.45
	<u>REF.</u>	A-3	A-3		

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

<u>ANALYSIS OF NON-BUDGET REVENUE</u>	<u>REF.</u>		
Added County Taxes	A-6	\$	822,700.98
Revenue Accounts Receivable:			
Medical Examiner	A-8		2,790.00
Sale of Scrap and Purchasing Auction		\$	151,612.00
Lien Fees			9,089.68
Insurance Refunds			90,045.17
Workers Compensation			562,526.87
Planning Board			17,113.94
Department of Justice OCDEF			28,401.01
Health Officer Shared Service Plainfield			39,327.94
Telephone Commissions and Cellular Antenna Rental			128,178.19
Sale of Maps/Copies			2,418.79
Concession/Vending/ATM Machine			73,012.50
Welfare Refund SS			591.00
Lease North Broad Street			600.00
Miscellaneous Refunds and Cancellations			78,597.08
State Chancery Court			42,123.00
State Treasurer Title IV D Reimbursements			97,715.92
Data Processing Reimbursement			255.00
Jury Duty			311.78
Printing and Duplicate			70,384.17
State Criminal Alien Assistance Program (SCAAP)			402,378.00
Ambulance Services			698,683.83
Construction Board Appeal			1,900.00
Utilities Authority Interlocal Agreement			133,314.25
Check Fees			105.00
Refunds - Grants			554,480.10
Corrections Processing Fee			71,605.72
Site Plan Fees			57,627.50
Prosecutor Discovery			71,100.00
Psychiatric Institutions			11,259.99
Restitution			1,746.25
Interlocal Agreements Westfield			35,866.54
Motor Vehicles Refunds			404,792.90
Postage Reimbursement			7,415.14
Inmate Medical Co-Payment			10,539.04
Insurance Refunds - Hurricane Irene			69,357.64
Found Money			27.00
Fire Training Academy			23,600.00
Hurricane Sandy Reimbursement State Police			99,855.73
Vacation Purchase			67,812.24
SSA			40,000.00
Probation Fees			7,078.27
Park Police Fines			35,285.00
County Police Reimbursement			7,247.85
Child Nutrition			58,341.74
Jobs in Blue Administration			139,989.00
Prosecutor Federal Reimbursement			31,548.22
Liens Inglefield			6,300.00
Mental Health Director			6,000.00
Sheriff OT			17,000.00
Local Unit Bonds - Vocational School Share			101,689.00
Miscellaneous			820.00
Consumer Fraud Violations			20,650.00
ATM Commissions			4,589.27
Accrued Interest Bond Sale			55,680.15
Elections Clerk			79,731.68
Bergen County Juveniles			38,760.00
Reimburse Security - Park Madison UCIA			98,304.58
Towing License			17,820.00
Elections - Election Board			35,364.34
PARIS			778.25
Corizon Refunds			211,708.00
Web Service			9,500.00
Police Academy Training			163,545.00
Sale of Prudential Shares			547,855.61
Corrections			97,450.48
US Bank, Trustee - Unused Project Funds			343,756.67
Refund NJ Solar Renewal Certificates			28,078.00
	A-4		6,320,642.02
Cancellation of Sheriff's Office Outstanding Checks	A-15		15,651.51
	A-1:A-2	\$	<u>7,161,784.51</u>

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

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET						
GENERAL GOVERNMENT							
County Managers Office:							
Salaries and Wages	\$ 463,932.00	\$	463,932.00	459,157.74	\$	4,774.26	\$
Other Expenses:							
Special Studies and Initiatives	325,000.00		325,000.00	262,247.87	60,364.71	2,387.42	
Miscellaneous	122,000.00		122,000.00	53,330.73	10,867.92	57,801.35	
Board of Chosen Freeholders:							
Salaries and Wages	268,500.00		268,500.00	268,500.96		99.04	
Other Expenses:							
Annual Audit	194,750.00		194,750.00		194,750.00		
Other Accounting and Audit Fees	199,581.00		199,581.00	25,250.00	125,225.00	49,106.00	
Miscellaneous	63,500.00		63,500.00	50,996.34	2,774.44	9,729.22	
Clerk of the Board:							
Salaries and Wages	1,004,040.00		1,004,040.00	976,478.51		27,561.49	
Other Expenses:							
Miscellaneous	226,000.00		226,000.00	158,424.17	53,784.01	13,791.82	
Advisory Boards, Committees and Commissions	5,000.00		5,000.00			5,000.00	
Status of Women Advisory Board	500.00		500.00				
County Clerk:							
Salaries and Wages	1,965,944.00		1,965,944.00	1,784,462.33		181,481.67	
Other Expenses	158,000.00		158,000.00	85,888.87	12,296.37	59,814.76	
Board of Elections:							
Salaries and Wages	2,053,644.00		2,053,644.00	2,010,613.60	76,840.79	43,030.40	
Other Expenses	332,500.00		332,500.00	215,626.00		40,033.21	
Elections (County Clerk):							
Salaries and Wages	144,537.00		144,537.00	142,195.75		2,341.25	
Other Expenses	991,000.00		991,000.00	409,614.52	496,563.85	84,821.63	
Department of Finance:							
Office of Director:							
Salaries and Wages	259,686.00		259,686.00	259,193.21		492.79	
Other Expenses	175,000.00		175,000.00	51,521.94	12,788.63	110,689.43	
Public Obligations Registration Act P.L. 1983							
Ch. 243 Financial Administration:							
Other Expenses	200,000.00		200,000.00	130,425.07	16,712.50	52,862.43	
Division of Reimbursement:							
Salaries and Wages	261,878.00		261,878.00	218,839.52		43,038.48	
Other Expenses	2,700.00		2,700.00			2,700.00	
Division of the Treasurer:							
Salaries and Wages	392,368.00		392,368.00	243,276.65		149,091.35	
Other Expenses	52,300.00		52,300.00	984.07		51,315.93	
Division of the Comptroller:							
Salaries and Wages	841,036.00		841,036.00	738,390.03		102,645.97	
Other Expenses	16,900.00		16,900.00	6,902.38	707.97	9,289.65	
Division of Internal Audit:							
Salaries and Wages	181,017.00		181,017.00	124,408.64		56,608.36	
Other Expenses	1,800.00		1,800.00			1,800.00	
Aid to Union County Improvement Authority (UCIA)	600,000.00		600,000.00	476,159.18	68,760.39	55,080.43	

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

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
Department of Law:						
Office of County Counsel:						
Salaries and Wages	\$ 1,335,737.00	\$ 1,335,737.00	\$ 1,319,640.48	\$ 38,411.74	\$ 16,096.52	\$ 181,073.19
Other Expenses	321,750.00	321,750.00	102,265.07			
Division of County Adjuster:						
Salaries and Wages	322,910.00	322,910.00	322,126.54		783.46	
Other Expenses	3,000.00	3,000.00	2,671.68	218.70	109.62	
Department of Administrative Services:						
Office of Director:						
Salaries and Wages	443,523.00	443,523.00	425,824.66		17,698.34	
Other Expenses	75,000.00	75,000.00	63,326.51	409.73	11,263.76	
Division of Motor Vehicles:						
Salaries and Wages	1,734,506.00	1,734,506.00	1,707,604.93		26,901.07	
Other Expenses	4,382,000.00	4,382,000.00	3,524,546.98	663,684.39	193,768.63	
Division of Personnel Management and Labor Relations:						
Salaries and Wages	854,934.00	854,934.00	802,347.69		52,586.31	
Other Expenses	874,500.00	874,500.00	532,135.92	75,852.13	266,511.95	
Division of Purchasing:						
Salaries and Wages	663,397.00	673,397.00	671,659.74		1,737.26	
Other Expenses	228,000.00	228,000.00	177,314.03	38,982.76	11,703.21	
Board of Taxation:						
Salaries and Wages	241,693.00	241,693.00	239,380.32		2,312.68	
County Surrogate:						
Salaries and Wages	860,933.00	860,933.00	855,426.88		5,506.12	
Other Expenses	29,800.00	29,800.00	14,052.01	10.00	15,737.99	
Division of Engineering, Land and Facilities Planning:						
Salaries and Wages	440,881.00	455,881.00	454,908.35		972.65	
Other Expenses	57,000.00	57,000.00	48,764.78	5,544.17	2,691.05	
Division of Information Technologies:						
Salaries and Wages	711,742.00	716,742.00	710,184.23		6,557.77	
Other Expenses	1,730,900.00	1,730,900.00	1,088,952.95	336,238.38	305,708.67	
Department of Economic Development:						
Office of Director:						
Salaries and Wages	336,381.00	336,381.00	336,012.63		368.37	
Other Expenses	54,300.00	54,300.00	3,017.52	639.06	50,643.42	
Division of Community Development and Housing:						
Salaries and Wages	173,678.00	173,678.00	121,200.85	542.65	52,477.15	
Other Expenses	2,700.00	2,700.00	1,657.64		499.71	
Division of Strategic Planning and Intergovernment:						
Salaries and Wages	304,424.00	304,424.00	219,246.15		85,177.85	
Other Expenses	484,500.00	484,500.00	384,077.12	79,225.60	21,197.28	

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		PAID OR		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	CHARGED	COMMITMENTS PAYABLE	RESERVED		
GENERAL GOVERNMENT (CONTINUED)							
INSURANCE							
Group Insurance Plan for Employees	\$ 46,672,065.00	\$ 46,672,065.00	\$ 33,206,325.30	\$ 6,486,919.09	\$ 4,978,820.61	\$ 2,000,000.00	
Surety Bond Premiums	12,800.00	12,800.00	6,590.00		6,210.00		
Other Insurance Premiums	10,245,991.00	10,205,991.00	7,589,980.52	886,577.34	1,729,433.14	500,000.00	
Employees' Prescription Plan	11,631,262.00	11,631,262.00	10,216,243.10	542,113.03	372,905.87		
Dental Plan	925,000.00	925,000.00	686,604.20	35,664.88	202,730.92		
Disability Insurance	250,000.00	250,000.00	250,000.00				
Health Waivers	1,700,000.00	1,740,000.00	1,736,112.03		3,887.97		
	71,437,118.00	71,437,118.00	53,691,855.15	7,951,274.34	7,293,988.51	2,500,000.00	
TOTAL GENERAL GOVERNMENT	\$ 99,595,420.00	\$ 99,638,520.00	\$ 76,973,588.89	\$ 10,323,470.23	\$ 9,841,460.88	\$ 2,500,000.00	
PUBLIC SAFETY							
Sheriff's Office:							
Salaries and Wages	\$ 16,889,056.00	\$ 16,889,056.00	\$ 16,218,258.56	\$	\$ 670,797.44	\$	
Other Expenses	367,459.00	367,459.00	243,379.70	101,121.88	22,957.42		
Department of Public Safety:							
Office of Director:							
Salaries and Wages	223,819.00	224,819.00	224,094.52		724.48		
Other Expenses	4,050.00	4,050.00	1,043.56		3,006.44		
Division of Weights and Measures:							
Salaries and Wages	334,149.00	334,149.00	327,236.52		6,912.48		
Other Expenses	3,565.00	3,565.00			3,565.00		
Division of Medical Examiner:							
Salaries and Wages	514,814.00	534,814.00	531,619.50		3,194.50		
Other Expenses	364,500.00	364,500.00	261,257.91	88,611.39	14,630.70		
Division of Emergency Management:							
Salaries and Wages	546,480.00	542,980.00	499,189.58		43,790.42		
Other Expenses	226,100.00	226,100.00	209,942.19	14,968.84	1,188.97		
Emergency Medical Service:							
Salaries and Wages	338,500.00	338,500.00	326,845.77		11,654.23		
Other Expenses	50,000.00	63,500.00	42,779.69	8,663.36	12,056.95		
Division of Police:							
Salaries and Wages	7,952,510.00	7,947,510.00	7,752,204.95	16,189.12	195,305.05		
Other Expenses	199,600.00	204,600.00	180,449.45		7,961.43		
Division of Health:							
Salaries and Wages	45,900.00	35,900.00	33,538.17		2,361.83		
Other Expenses	81,000.00	81,000.00	47,086.65	21,030.48	12,882.87		
County Prosecutor's Office:							
Salaries and Wages	20,529,823.00	20,529,823.00	19,151,719.79	95,703.47	1,378,103.21		
Other Expenses	765,000.00	765,000.00	505,649.07		163,647.46		
Division of Corrections:							
Salaries and Wages	31,958,668.00	31,958,668.00	30,319,252.24		1,639,415.76		
Other Expenses	10,348,000.00	10,348,000.00	7,502,935.57	1,730,163.14	1,114,901.29		
Contribution to Soil Conservation District (N.J.S. 4:24-22 (l))	28,230.00	28,230.00	28,230.00				
TOTAL PUBLIC SAFETY	\$ 91,771,223.00	\$ 91,792,223.00	\$ 84,406,713.39	\$ 2,076,451.68	\$ 5,309,057.93	\$	

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

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET					
OPERATIONAL SERVICES							
Hospital Maintenance:							
Salaries and Wages	\$ 1,198,009.00	\$ 1,198,009.00	\$ 1,110,659.78	\$ 108,440.66	\$ 87,349.22	\$ 167,294.45	
Other Expenses	379,368.00	379,368.00	103,632.89				
Department of Engineering, Public Works and Facilities Management							
Office of Director:							
Salaries and Wages	30,422.00	31,422.00	31,029.70		392.30		
Other Expenses	22,000.00	22,000.00	5,576.30	885.57	15,538.13		
Division of Public Works:							
Salaries and Wages	1,931,760.00	1,931,760.00	1,899,366.63	2,087.90	32,393.37	82.46	
Other Expenses	52,600.00	52,600.00	50,429.64				
Division of Facilities Management							
Salaries and Wages	6,123,829.00	6,123,829.00	5,706,439.41	1,064,167.09	417,389.59		
Other Expenses	7,573,050.00	7,573,050.00	6,220,091.33	14,775.55	288,791.58	0.45	
Contribution for Flood Control	14,776.00	14,776.00	14,775.55				
Red Light Camera (40A-4-87 \$447,845.47)	586,968.00	1,034,813.47	740,765.50	289,297.97	4,750.00		
TOTAL OPERATIONAL SERVICES	\$ 17,912,782.00	\$ 18,361,627.47	\$ 15,882,766.73	\$ 1,464,879.19	\$ 1,013,981.55	\$	\$

TOTAL OPERATIONAL SERVICES

HEALTH AND WELFARE

Crippled Children							
Department of Runnells Specialized Hospital of Union County:							
Salaries and Wages	\$ 39,200.00	\$ 39,200.00	\$ 28,828.00	\$ 10,372.00	\$	\$	
Other Expenses	23,349,250.00	23,349,250.00	21,911,207.08	1,363,644.38	1,438,042.92	1,469,484.54	
Aid to Union County Unit of New Jersey -							
Adult Diagnostic Center:	9,000.00	9,000.00			9,000.00		
Other Expenses							
Psychiatric Treatment:							
Other Expenses	5,000.00	5,000.00			5,000.00		
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A.30:4-79)	12,468,335.00	12,468,335.00	12,458,335.00				
Maintenance of Patients in State Institutions for							
Mentally Retarded (N.J.S.A. 30:4-79)	23,652,904.00	23,652,904.00	23,652,904.00		48,000.00		
Maintenance of Patients in State Geriatric Center	48,000.00	48,000.00					
New Jersey Bureau of Children's Services (DYFS)	4,095,828.00	4,095,828.00	4,095,828.00				
Department of Human Services:							
Office of Director:							
Salaries and Wages	748,537.00	748,537.00	708,072.46	976,491.99	40,464.54		
Other Expenses	4,114,319.00	4,114,319.00	3,122,006.23		15,820.78		
Juvenile Detention:							
Salaries and Wages	5,051,231.00	5,019,231.00	4,456,564.64	94,012.72	562,666.36		
Other Expenses	939,950.00	971,950.00	851,371.02		26,566.26		
Division on Aging:							
Salaries and Wages	237,490.00	242,490.00	239,701.46	375,158.18	2,788.54		
Other Expenses	1,584,861.00	1,584,861.00	1,184,702.82		25,000.00		
Division of Youth Services:							
Salaries and Wages	512,749.00	512,749.00	485,651.38	20,104.19	27,097.62		
Other Expenses	71,500.00	71,500.00	45,949.84		5,445.97		
Employment and Training:							
Salaries and Wages	296,555.00	296,555.00	244,836.50		51,718.50		

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET					
HEALTH AND WELFARE (CONTINUED)							
Division of Social Services:							
Salaries and Wages	\$ 31,771,146.00	\$ 31,443,146.00	\$ 29,272,994.33	\$ 2,170,151.67	\$ 2,170,151.67	\$ 2,170,151.67	\$
Other Expenses	7,784,525.00	8,112,525.00	6,179,844.15	1,667,753.30	1,667,753.30	1,667,753.30	264,927.55
Division of Planning:							
Salaries and Wages	336,240.00	336,240.00	249,313.94	86,926.06	86,926.06	86,926.06	
Other Expenses	124,925.00	124,925.00	45,084.63	13,294.53	13,294.53	13,294.53	
Community Social Service-Medical Peer Group	916,500.00	916,500.00	916,500.00				
Division of Paratransit:							
Salaries and Wages	4,249.00	4,249.00	4,122.11	126.89	126.89	126.89	
TOTAL HEALTH AND WELFARE	\$ 130,616,493.00	\$ 130,621,493.00	\$ 119,784,887.67	\$ 4,574,082.60	\$ 4,574,082.60	\$ 4,574,082.60	\$ 6,262,522.73
RECREATIONAL							
Department of Parks and Recreation:							
Office of Director:							
Salaries and Wages	\$ 693,190.00	\$ 708,190.00	\$ 705,809.57	\$ 2,380.43	\$ 2,380.43	\$ 2,380.43	\$
Other Expenses	138,900.00	138,900.00	78,374.62	11,435.01	11,435.01	11,435.01	
Recreation Facilities:							
Salaries and Wages	1,276,194.00	1,276,194.00	1,276,112.23	81.77	81.77	81.77	
Other Expenses	7,515,520.00	7,915,520.00	7,222,102.71	388,691.04	388,691.04	388,691.04	304,726.25
Division of Planning and Environmental Services:							
Salaries and Wages	332,417.00	337,417.00	336,432.19	984.81	984.81	984.81	
Other Expenses	20,300.00	20,300.00	13,023.84	4,334.85	4,334.85	4,334.85	
Park Maintenance:							
Salaries and Wages	2,438,462.00	2,438,462.00	2,362,460.78	76,001.22	76,001.22	76,001.22	
Other Expenses	422,750.00	422,750.00	297,453.05	85,905.86	85,905.86	85,905.86	39,391.09
Cultural and Heritage Affairs:							
Salaries and Wages	51,686.00	51,786.00	51,772.59	13.41	13.41	13.41	
Other Expenses	8,000.00	8,000.00	4,139.94	1,598.22	1,598.22	1,598.22	2,261.84
TOTAL RECREATIONAL	\$ 12,897,419.00	\$ 13,317,519.00	\$ 12,347,681.52	\$ 529,620.34	\$ 529,620.34	\$ 529,620.34	\$ 440,217.14
EDUCATIONAL							
Office of County Superintendent of Schools:							
Salaries and Wages	\$ 214,718.00	\$ 219,718.00	\$ 219,520.69	\$ 197.31	\$ 197.31	\$ 197.31	\$
Other Expenses	12,500.00	12,500.00	3,264.29	8,907.13	8,907.13	8,907.13	
Vocational Schools	4,462,875.00	4,462,875.00	4,459,344.00	3,531.00	3,531.00	3,531.00	
Union County Extension Service in Agriculture, Home Economics and 4-H:							
Salaries and Wages	66,151.00	66,251.00	66,150.50	100.50	100.50	100.50	
Other Expenses	103,878.00	103,878.00	95,167.27	5,005.16	5,005.16	5,005.16	
Union County Community College System Scholarship Program	13,574,071.00	13,607,071.00	13,606,931.48	139.52	139.52	139.52	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges and Vocational Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)	190,000.00	190,000.00	112,317.50	77,682.50	77,682.50	77,682.50	
Educational Services Commission (N.J.S.A. 40:23-8.11) and (N.J.S.A. 18A:6-67)	217,000.00	217,000.00	215,795.87	1,204.13	1,204.13	1,204.13	
Other Expenses	70,000.00	70,000.00		70,000.00	70,000.00	70,000.00	
TOTAL EDUCATIONAL	\$ 18,911,193.00	\$ 18,949,293.00	\$ 18,778,491.60	\$ 85,387.17	\$ 85,387.17	\$ 85,387.17	\$ 85,414.23

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

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		BUDGET AFTER		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED		
	BUDGET		MODIFICATION			PAYABLE	RESERVED			
<u>UNCLASSIFIED</u>	\$	197,187.00	\$	197,187.00	\$	197,141.71	\$	43.00	\$	2.29
Prior Year Bills		1,927,461.00		899,161.00		1,750,000.00		899,161.00		
Salary Adjustment		1,250,000.00		1,750,000.00		5,674,554.74		2,952,542.70		
Sick Leave Payment		8,899,630.00		8,899,630.00						
Utilities										
	\$	12,274,278.00	\$	11,745,978.00	\$	7,621,696.45	\$	2,952,585.70	\$	1,171,693.56
<u>SUBTOTAL OPERATIONS</u>	\$	383,978,808.00	\$	384,426,653.47	\$	335,795,826.25	\$	22,006,476.91	\$	24,124,348.02
	\$		\$		\$		\$		\$	85,774.00
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>										
Matching Funds for Grants		488,504.00		85,774.00		58,000.00		3,103,247.00		64,853.00
Office on Aging - State Grant		58,000.00		58,000.00		3,103,247.00		135,609.00		142,524.00
Union County Older American's Act Title III (40A-4-87 \$66,866.00)		3,036,381.00		3,103,247.00		64,853.00		30,955.00		171,193.00
Match		64,853.00		64,853.00				166,747.00		10,000.00
Program Income Nutrition		135,609.00		135,609.00		135,609.00		100,000.00		100,000.00
Para transit-Elderly and Handicapped Transportation Title XX		142,524.00		142,524.00		142,524.00		100,000.00		100,000.00
Match		30,955.00		30,955.00		30,955.00		15,900.00		15,900.00
Paratransit-Elderly and Handicapped Transportation Program Income-Fares		171,193.00		171,193.00		171,193.00		1,384,840.00		1,384,840.00
Paratransit-Elderly and Handicapped Program Income - Aging (40A-4-87 \$54,721.00)		171,193.00		171,193.00		171,193.00		186,057.00		186,057.00
Paratransit Fares (40A-4-87 \$10,000.00)		112,026.00		112,026.00		166,747.00		263,804.00		263,804.00
Home Health Care-Title XX-New Jersey Division of Public Welfare		100,000.00		100,000.00		100,000.00		968,713.00		968,713.00
Union County Human Services Planning Advisory Council		68,163.00		68,163.00		100,000.00		137,678.00		137,678.00
Match		15,900.00		15,900.00		15,900.00		913,736.00		913,736.00
Community Service Block Grant (40A-4-87 \$545,204.00)		839,636.00		839,636.00		1,384,840.00		200,000.00		200,000.00
Community Care for the Elderly Title XX		488,042.00		488,042.00		488,042.00		248,737.00		248,737.00
Match		186,057.00		186,057.00		186,057.00		754,963.00		754,963.00
Intoxicated Driver Resource Center		263,804.00		263,804.00		263,804.00		396,000.00		396,000.00
Senior Citizen and Disabled Residents Transportation Assistance Program		968,713.00		968,713.00		968,713.00		200,000.00		200,000.00
Jail Diversion Pilot Program (40A-4-87 \$66,950.00)		70,728.00		70,728.00		137,678.00		248,737.00		248,737.00
Countywide Comprehensive Alcohol Program		913,736.00		913,736.00		913,736.00		187,500.00		187,500.00
Match		200,000.00		200,000.00		200,000.00		62,500.00		62,500.00
Human Services Family Court		248,737.00		248,737.00		248,737.00		429,069.00		429,069.00
Gordon Street Bridge (40A-4-87 \$4,963.00)		750,000.00		754,963.00		754,963.00		308,860.00		308,860.00
Vauxhall Road Intersection		396,000.00		396,000.00		396,000.00		80,000.00		80,000.00
East Broad and Elm Street		200,000.00		200,000.00		200,000.00		2,625.00		2,625.00
Hazardous Mitigation Grant		187,500.00		187,500.00		187,500.00		1,990,588.00		1,990,588.00
Match		62,500.00		62,500.00		62,500.00		801,637.00		801,637.00
State/Community Partnership Program		429,069.00		429,069.00		429,069.00		250,000.00		250,000.00
CCPED-Global Options		308,860.00		308,860.00		308,860.00		17,292.00		17,292.00
Medicare Reimbursement Program Logistics		80,000.00		80,000.00		80,000.00				
Senior Farmer's Market (40A-4-87 \$2,625.00)		82,000.00		82,000.00		82,000.00				
Personal Attendant Program		572,598.00		1,990,588.00		1,990,588.00				
Ryan White Title I HIV Emergency Relief Funds (40A-4-87 \$1,417,990.00)		796,308.00		801,637.00		801,637.00				
NJ Governor's Council on Alcoholism and Drug Abuse - Alliance to		250,000.00		250,000.00		250,000.00				
Prevent Alcoholism and Drug Abuse (40A-4-87 \$5,329.00)		17,292.00		17,292.00		17,292.00				
Continuum of Prevention Services										
LIHEOP										

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

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>					
Union County Transportation Plan NJIT (40A:4-87 \$240,000.00)	\$	\$	\$	\$	\$
Match					
Community Homeless Assistance	359,782.00	60,000.00	240,000.00		
Body Armor Grant (40A:4-87 \$123,677.00)		359,782.00	60,000.00		
DNA Backlog Reduction (40A:4-87 \$550,322.00)		123,677.00	123,677.00		
Senior Health Insurance Program-S.H.I.P/CHIME	31,500.00	550,322.00	550,322.00		
Senior Health Insurance Program-S.H.I.P (40A:4-87 \$6,000.00)		31,500.00	31,500.00		
Veterans Transportation Program (40A:4-87 \$12,000.00)	22,000.00	6,000.00	6,000.00		
Juvenile Accountability Incentive Block Grant (JAIBG)	22,159.00	34,000.00	34,000.00		
Match	2,462.00	22,159.00	22,159.00		
DFD-Transportation Block Grant TANF (40A:4-87 \$65,292.00)		2,462.00	2,462.00		
Social Service for the Homeless (SSH) (40A:4-87 \$720,925.00)	33,600.00	65,292.00	65,292.00		
Recreational Opportunities for Individuals with Disabilities (ROID) (40A:4-87 \$33,864.00)	8,400.00	720,925.00	720,925.00		
Match	9,260.00	67,464.00	67,464.00		
Law Enforcement Officers Training and Equipment Fund (40A:4-87 \$32,526.00)	3,500.00	16,536.00	16,536.00		
County Environmental Health Act (CEHA) (40A:4-87 \$303,005.00)	15,294.00	41,786.00	41,786.00		
NACCHO Health Officials Grant	206,400.00	303,005.00	303,005.00		
Rape Prevention Education Grant (40A:4-87 \$37,401.00)		3,500.00	3,500.00		
Local Information Network Communication System(LINC) (40A:4-87 \$290,474.00)		52,695.00	52,695.00		
Division of Developmental Disabilities		290,474.00	290,474.00		
Right to Know (40A:4-87 \$16,401.00)		206,400.00	206,400.00		
Continuum of Care COCR (40A:4-87 \$4,331,274.00)		16,401.00	16,401.00		
FTA Section 5310 (40A:4-87 \$240,000.00)		4,331,274.00	4,331,274.00		
Match		240,000.00	240,000.00		
Jersey Assistance Community Caregivers (JACC)	31,983.00	48,000.00	48,000.00		
Council on Arts-Special Projects	137,917.00	31,983.00	31,983.00		
Match	77,917.00	137,917.00	137,917.00		
Subregional Transportation Program (40A:4-87 \$105,155.00)		77,917.00	77,917.00		
Match		105,155.00	105,155.00		
Work First New Jersey (40A: 4-87 \$2,731,288.00)	28,000.00	26,289.00	26,289.00		
Workforce Learning Link Program (40A: 4-87 \$165,000.00)		2,759,288.00	2,759,288.00		
Work First NJ-Transit Program Income (40A:4-87 \$19,820.00)		165,000.00	165,000.00		
Workforce Investment Act (40A:4-87 \$4,214,567.00)		19,820.00	19,820.00		
Workforce Development Grant - Smart Steps (40A:4-87 \$5,618.00)		4,214,567.00	4,214,567.00		
Plainfield Paving Project (40A:4-87 \$401,966.00)		5,618.00	5,618.00		
Respite Care	348,566.00	401,996.00	401,996.00		
Match	47,088.00	348,566.00	348,566.00		
Respite Care - Program income	30,000.00	47,088.00	47,088.00		
Sexual Assault Nurse Examiner (SANE) (40A:4-87 \$75,225.00)		30,000.00	30,000.00		
Match		75,225.00	75,225.00		
Rape Prevention and Education (40A:4-87 \$32,500.00)		18,806.00	18,806.00		
Rape Care Sexual Assault Advocate Project (40A:4-87 \$20,226.00)		32,500.00	32,500.00		
Jobs Access and Reverse Computer Program (JARC) (40A:4-87 \$195,000.00)		20,226.00	20,226.00		
Match		195,000.00	195,000.00		
Clean Communities (40A:4-87 \$50,641.00)		195,000.00	195,000.00		
Recycling Grant (40A:4-87 \$291,500.00)		50,641.00	50,641.00		
Historical Commission Grant (40A:4-87 \$55,757.00)		291,500.00	291,500.00		
Match		55,757.00	55,757.00		
Central NJ Care Transitions Program	109,222.00	109,222.00	109,222.00		
State Facilities Education Act (40A:4-87 \$130,500.00)		130,500.00	130,500.00		

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

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		BUDGET AFTER		PAID OR		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET		BUDGET AFTER MODIFICATION		CHARGED	COMMITMENTS PAYABLE	RESERVED		
\$		\$		\$		\$		\$	
	25,941.00		39,830.00		39,830.00				
			35,031.00		35,031.00				
			6,742.00		6,742.00				
			600,000.00		600,000.00				
			409,710.00		409,710.00				
			3,088.00		3,088.00				
			151,932.00		151,932.00				
	585,290.00		585,290.00		585,290.00				
	120,000.00		120,000.00		120,000.00				
	250,000.00		250,000.00		250,000.00				
	256,414.00		256,414.00		256,414.00				
			825,574.00		825,574.00				
			24,000.00		24,000.00				
	12,016.00		121,025.00		121,025.00				
			12,016.00		12,016.00				
			38,192.00		38,192.00				
	26,995.00		26,995.00		26,995.00				
	8,998.00		8,998.00		8,998.00				
	225,465.00		225,465.00		225,465.00				
	56,366.00		56,366.00		56,366.00				
	52,000.00		52,000.00		52,000.00				
	1,227,907.00		2,998,245.00		2,998,245.00				
\$	17,088,130.00	\$	39,053,511.00	\$	38,967,737.00	\$	85,774.00	\$	
\$	50,000.00	\$	50,000.00	\$		\$	50,000.00	\$	
\$	401,116,938.00	\$	423,530,164.47	\$	374,763,563.25	\$	24,260,122.02	\$	2,500,002.29
\$	1,500,000.00	\$	1,500,000.00	\$	1,500,000.00	\$		\$	
\$	2,000,000.00	\$	2,000,000.00	\$	2,000,000.00	\$		\$	
\$	3,500,000.00	\$	3,500,000.00	\$	3,500,000.00	\$		\$	

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)

Cancer and Chronic Disease (40A-4-87 \$39,830.00)	
Rape Care Services(SAARC) (40A-4-87 \$9,090.00)	
Match	
Brownfield Assessment (40A-4-87 \$600,000.00)	
State Homeland Security (40A-4-87 \$409,710.00)	
Prevention Health (40A-4-87 \$3,088.00)	
Gang, Gun, and Narcotics Task Force (40A-4-87 \$151,932.00)	
Housing Opportunities for People with Aids (HOPWA)	
Juvenile Justice Innovations Grant	
Insurance Fraud Reimbursement Program	
Passaic River Project - Street Flood Control (40A-4-87 \$300,000.00)	
US Department of Agriculture-USDA	
UC Residential Services - Undocumented Children (40A-4-87 \$825,574.00)	
Watching Reservation Trails (40A-4-87 \$24,000.00)	
Sandy SSBG/CHIP (LINCS) (40A-4-87 \$121,025.00)	
CWA-Universal Service Grant	
Child Passenger Safety (40A-4-87 \$38,192.00)	
Victim Witness Advocacy Program	
Match	
Victim Witness Advocacy Program-Supplemental	
Match	
CWA Case Banking Equipment	
Urban Area Security Initiative Program (40A-4-87 \$1,770,338.00)	

TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE

CONTINGENT

TOTAL OPERATIONS INCLUDING CONTINGENT

CAPITAL IMPROVEMENTS	
Capital Improvement Fund	
Road Resurfacing	

TOTAL CAPITAL IMPROVEMENTS

COUNTY DEBT SERVICE

Payment of Bond Principal:	
County College Bonds	
State Aid-County College Bonds	
(N.J.S. 18A:64A-22.6)	
Vocational School Bonds	
Other Bonds	
Payment of Bond Anticipation Notes	
Interest on Bonds:	
County College Bonds	

State Aid-County College Bonds (N.J.S. 18A:64A-22.6)

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2014

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
\$	1,594,170.00	\$ 1,594,170.00	\$ 1,594,169.72	\$	\$	0.28
	11,833,428.00	11,833,428.00	11,454,703.61			378,724.39
	660,000.00	660,000.00	658,166.91			1,833.09
	11,565,865.00	11,565,865.00	9,554,119.54			2,011,745.46
	3,738,890.00	3,738,890.00	3,738,888.27			1.73
	209,540.00	209,540.00	209,539.99			0.01
	576,553.00	576,553.00	576,553.00			
\$	60,109,358.00	\$ 60,109,358.00	\$ 57,650,126.04	\$	\$	2,459,231.96

TOTAL COUNTY DEBT SERVICE

DEFERRED CHARGES AND STATUTORY EXPENDITURES

Deferred Charges to Future Taxation:
Deferred Charges to Future Taxation - Unfunded Ordinance 223 West Brook
Overexpenditure of Improvement Authorizations

Statutory Expenditures:

Contribution to:

Public Employees' Retirement System
Social Security System (O.A.S.I.)
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)
Sheriff Officers' Pension Fund
Police and Firemen's Retirement Fund of NJ
Defined Contribution Retirement Program

TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES

TOTAL BUDGET APPROPRIATIONS

REF.	A-2	A-1	A-A-1	A:A-1	
\$	504,985,705.00	\$ 527,398,931.47	\$ 475,182,533.98	\$ 22,008,946.78	\$ 5,159,234.25
A-3					
A-2	\$ 504,985,705.00				
A-4	22,413,226.47				
A-4:A-12		435,292,364.76			
A-5		1,164,226.00			
		5,932.22			
A-10		916,500.00			
A-12		37,803,511.00			
		\$ 475,182,533.98			

Budget

Emergency Appropriation 40A-4-47

Appropriation by 40A-4-87

Disbursed

Matching Funds for Miscellaneous Grants

Petty Cash

Reserve For:

Medicare Peer Group

Miscellaneous Grants

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TRUST FUND

COUNTY OF UNION

"B"

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>BALANCE DECEMBER 31, 2013</u>
Trust Other Fund:			
Cash	B-2	\$ 46,507,016.60	\$ 39,479,694.26
Accounts Receivable:			
Community Development Block Grants	B-3	7,550,234.01	7,684,567.86
Home Investment Partnership Program	B-4	5,035,773.54	6,215,332.44
Housing Assistance Voucher Program	B-5	4,892,327.02	1,038,556.72
Emergency Shelter Program	B-6	768,615.84	858,910.12
Due Grant Fund	B-21		1,444,426.88
		<u>\$ 64,753,967.01</u>	<u>\$ 56,721,488.28</u>
Open Space Preservation Trust Fund:			
Cash	B-2	\$ 7,046,694.99	\$ 4,860,015.26
Green Acres Grant Receivable (Briant Park Conservancy)	B-7	275,000.00	275,000.00
Taxes Receivable	B-8	28,731.45	21,206.22
Due Grant Fund	B-34		2,975,000.00
		<u>\$ 7,350,426.44</u>	<u>\$ 8,131,221.48</u>
		<u>\$ 72,104,393.45</u>	<u>\$ 64,852,709.76</u>

LIABILITIES, RESERVES AND FUND BALANCES

Trust Other Fund:			
Reserve for:			
Neighborhood Housing Services	B-9	\$ 60,484.52	\$ 60,484.52
Family Self Sufficiency Housing Program	B-10	25,360.45	25,360.45
Home Investment Partnerships Program - Unappropriated	B-11	655,147.00	655,147.00
Home Investment Partnerships Program - Appropriated	B-12	3,755,382.58	4,706,497.38
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	31,614.26	31,614.26
Home Investment Partnerships Recapture Funds - Appropriated	B-14	20,000.00	20,000.00
Community Development Block Grants - Unappropriated	B-15	47,369.92	47,369.92
Community Development Block Grants - Appropriated	B-16	1,618,385.16	1,889,825.88
Community Development Block Grants Project Income - Unappropriated	B-17	112,251.45	194,091.95
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	252,054.32	64,306.76
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	140.12	140.12
Miscellaneous Deposits	B-22	35,853,103.71	34,097,278.40
Motor Vehicle Fines	B-23	794,650.33	1,124,770.94
Commitments Payable	B-24	14,066,772.33	8,257,400.56
Multi Jurisdictional Housing Revolving Loan Fund	B-25	15,100.40	15,100.40
Rental Assistance - Appropriated	B-26	11,527.60	11,527.60
Housing Assistance Voucher Program - Appropriated	B-28	583,759.45	574,520.79
Emergency Shelter Program - Appropriated	B-30	401,741.51	271,146.83
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31	40,499.00	34,293.00
Community Development Block Grants Recaptured Funds - Unappropriated	B-35	411,238.63	350,856.69
Due Grant Fund	B-21	12,395.04	
Due Current Fund	B-37	5,984,989.23	4,289,754.83
		<u>\$ 64,753,967.01</u>	<u>\$ 56,721,488.28</u>
Open Space Preservation Trust Fund:			
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32	\$ 6,288,736.74	\$ 7,238,212.27
Commitments Payable	B-33	1,061,689.70	893,009.21
		<u>\$ 7,350,426.44</u>	<u>\$ 8,131,221.48</u>
		<u>\$ 72,104,393.45</u>	<u>\$ 64,852,709.76</u>

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

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-REGULATORY BASIS

	<u>REF.</u>	
Balance, December 31, 2013 and December 31, 2014	B	\$ <u>-0-</u>

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

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GENERAL CAPITAL FUND

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COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2014</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2013</u>
<u>ASSETS</u>			
Cash	C-2:C-4	\$ 66,025,808.83	\$ 50,675,723.68
Cash Held by Escrow Agent	C-17		41,738,522.82
Deferred Charges to Future Taxation:			
Funded	C-5	403,827,357.81	368,603,573.80
Unfunded	C-6	181,928,051.63	211,698,422.97
Overexpenditure of Ordinance Appropriation	C-2		610,000.00
Accounts Receivable:			
State of New Jersey	C-12	17,000,690.99	15,028,524.03
Federal Government	C-12	2,912,449.33	2,968,383.20
Due Current Fund	C-2	6,023,048.33	
Due Grant Fund	C-2		1,475,000.00
		<u>\$ 677,717,406.92</u>	<u>\$ 692,798,150.50</u>
<u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 397,100,000.00	\$ 360,778,000.00
Local Unit Refunding Bonds	C-11	4,280,000.00	5,220,000.00
Bond Anticipation Notes	C-14	77,000,000.00	88,000,000.00
New Jersey Dam Restoration Loan Program	C-16	2,447,357.81	2,605,573.80
Improvement Authorizations:			
Funded	C-8	21,175,976.63	20,505,423.44
Unfunded	C-8	85,594,084.69	90,187,656.05
Commitments Payable	C-9	73,948,378.80	72,891,676.96
Capital Improvement Fund	C-7	307,836.52	322,551.52
Reserve for Preliminary Improvement Costs	C-3	688.87	111,374.95
Reserve to Pay Serial Bonds	C-13	7,643,757.01	7,450,400.59
Reserve for Arbitrage	C-15	77,880.12	77,880.12
Reserve for Escrow Funds	C-18		41,738,522.82
Reserve for Runnels Hospital Debt	C-19	6,023,048.33	
Due Current Fund	C-2		1,300,000.00
Fund Balance	C-1	<u>2,118,398.14</u>	<u>1,609,090.25</u>
		<u>\$ 677,717,406.92</u>	<u>\$ 692,798,150.50</u>

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

COUNTY OF UNION

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>		
Balance, December 31, 2013	C		\$ 1,609,090.25
Increased by:			
Premium on Sale of Serial Bonds	C-2	\$ 446,211.41	
Premium on Sale of Notes	C-2	490,490.00	
Cancellation of Funded Improvement Authorizations	C-8	<u>322,606.48</u>	
			<u>1,259,307.89</u>
			\$ 2,868,398.14
Decreased by:			
Payment to Current Fund as Anticipated Revenue	C-2		<u>750,000.00</u>
Balance, December 31, 2014	C		<u>\$ 2,118,398.14</u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF UNION

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER <u>31, 2014</u>	BALANCE DECEMBER <u>31, 2013</u>
<u>FIXED ASSETS</u>		
Land	\$ 541,341,223.56	\$ 540,740,900.00
Buildings	284,220,864.40	310,425,544.00
Machinery and Equipment	18,244,859.24	17,600,422.58
Vehicles	<u>30,144,235.41</u>	<u>25,200,292.35</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 873,951,182.61</u>	<u>\$ 893,967,158.93</u>
<u>INVESTMENT IN FIXED ASSETS</u>	<u>\$ 873,951,182.61</u>	<u>\$ 893,967,158.93</u>

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF UNION

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014 AND 2013

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of Union is an instrumentality of the State of New Jersey established to function as a County. The Board Chosen Freeholders consists of nine elected officials and is responsible for the fiscal control of the County. Except as noted below, the financial statements of the County of Union include the County Treasurer and County Departments supported and maintained wholly or in part by funds appropriated by the County of Union, as required by N.J.S.A. 40A:5-5. Accordingly, the financial statements of the County of Union do not include the operations of autonomous County commissions, schools or boards.

B. Description of Funds

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB codification establishes the presentation of basic financial statements into three fund types, the governmental, proprietary and fiduciary funds, as well as government-wide financial reporting that must be used by general purpose governmental units when reporting financial position and results of operations in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

The accounting policies of the County of Union conform to the accounting principles applicable to municipalities which have been prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey. Such principles and practices are designed primarily for determining compliance with legal provisions and budgetary restrictions and as a means of reporting on the stewardship of public officials with respect to public funds. Under this method of accounting, the financial transactions and accounts of the County of Union are organized on the basis of funds and an account group which is different from the fund structure required by GAAP. A fund or account group is an accounting entity with a separate set of self-balancing accounts established to record the financial position and results of operation of a specific governmental activity. As required by the Division of Local Government Services the County accounts for its financial transactions through the following individual funds and account group:

Current Fund - resources and expenditures for governmental operations of a general nature, including federal and state grant funds.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

Trust Fund - receipts, custodianship and disbursements of funds in accordance with the purpose for which each reserve was created.

General Capital Fund - receipt and disbursement of funds for the acquisition of general capital facilities, other than those acquired in the Current Fund.

General Fixed Assets Account Group - utilized to account for property, land, buildings and equipment that have been acquired by other governmental funds.

C. Basis of Accounting

The accounting principles and practices prescribed for municipalities by the State of New Jersey differ in certain respects from generally accepted accounting principles applicable to local governmental units. The more significant accounting policies and differences in the State of New Jersey are as follows:

A modified accrual basis of accounting is followed with minor exceptions.

Revenues - are recorded when received in cash except for certain amounts which are due from other governmental units. Federal and state grants are realized as revenue when anticipated in the County's budget. Receivables for taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund; accordingly, such amounts are not recorded as revenues until collected. Other amounts that are due the County, which are susceptible to accrual, are also recorded as receivables with offsetting reserves and recorded as revenue when received. GAAP require revenues to be recognized in the accounting period when they become susceptible to accrual, reduced by an allowance for doubtful accounts.

Expenditures - are recorded on the "budgetary" basis of accounting. Generally expenditures are recorded when an amount is encumbered for goods or services through the issuances of a purchase order in conjunction with the Encumbrance Accounting System. Outstanding encumbrances at December 31 are reported as a cash liability in the financial statements and constitute part of the County's statutory Appropriation Reserve balance. Appropriation reserves covering unexpended appropriation balances are automatically created at December 31st of each year and recorded as liabilities, except for amounts which may be canceled by the governing body. Appropriation reserves are available, until lapsed at the close of the succeeding year, to meet specific claims, commitments or contracts incurred during the preceding fiscal year. Lapsed appropriation reserves are recorded as income. Appropriations for principal payments on outstanding general capital bonds and notes are provided on the cash basis; interest on general capital indebtedness is also on the cash basis.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Encumbrances - Contractual orders, at December 31, are reported as expenditures through the establishment of encumbrances payable. Under GAAP, encumbrances outstanding at year end are reported as reservations of fund balance because they do not constitute expenditures or liabilities.

Sale of Municipal Assets - The proceeds from the sale of municipal assets can be held in a reserve until anticipated as revenue in a future budget. GAAP requires such proceeds to be recorded as revenue in the year of sale.

Interfunds - Interfund receivables in the current fund are recorded with offsetting reserves which are created by charges to operations. Income is recognized in the year the receivables are liquidated. Interfund receivables in the other funds are not offset by reserves. GAAP does not require the establishment of an offsetting reserve.

General Fixed Assets - The provisions the New Jersey Administrative Code (N.J.A.C. 5:30-5.6) codify and continue the provisions of Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. General fixed assets are defined as nonexpendable personal and real property having a physical existence, a useful life of more than one year and as acquisition cost of \$5,000.00 or more per unit. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. General Fixed Assets that have been acquired and are utilized in a governmental fund operation are accounted for in the General Fixed Assets Account Group rather than in a governmental fund. No depreciation has been provided on general fixed assets or reported in the financial statements.

Inventories of Supplies - The cost of inventories of supplies for all funds are recorded as expenditures at the time individual items are purchased. The cost of inventories is not included on the various balance sheets. GAAP requires the cost of inventories to be reported as a current asset and equally offset by a fund balance reserve.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basic Financial Statements

The GASB codification also defines the financial statements of a governmental unit to be presented in the general purpose financial statements to be in accordance with GAAP. The County presents the financial statements listed in the table of contents of the "Requirements of Audit and Accounting Revision of 1987" as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and which differ from the financial statements required by GAAP.

NOTE 2: CASH AND CASH EQUIVALENTS

The County considers petty cash, change funds, cash in banks, deposits in the New Jersey Cash Management Fund and certificates of deposit as cash and cash equivalents.

A. Deposits

New Jersey Statutes permit the deposit of public funds in institutions which are located in New Jersey and which meet the requirements of the Governmental Unit Deposit Protection Act (GUDPA) or the State of New Jersey Cash Management Fund. GUDPA requires a bank that accepts public funds to be a public depository. A public depository is defined as a state bank, a national bank, or a savings bank, which is located in the State of New Jersey, the deposits of which are insured by the Federal Deposit Insurance Corporation. The statutes also require public depositories to maintain collateral for deposits of public funds that exceed certain insurance limits. All collateral must be deposited with the Federal Reserve Bank or a banking institution that is a member of the Federal Reserve System and has capital funds of not less than \$25,000,000.00.

The County of Union had the following cash and cash equivalents at December 31, 2014:

Type	Cash in Bank	Reconciling Items		Change Funds	Total
		Increases	Decreases		
Checking Accounts	\$ 271,847,487.20	\$ 3,939,692.68	\$ 34,933,662.00	\$	\$ 240,853,517.88
Investments	25,000.00				25,000.00
Cash on Hand				2,450.00	2,450.00
	<u>\$ 271,872,487.20</u>	<u>\$ 3,939,692.68</u>	<u>\$ 34,933,662.00</u>	<u>\$ 2,450.00</u>	<u>\$ 240,880,967.88</u>

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits, may not be returned. The County does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2014, based upon the coverage provided by FDIC and NJGUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank, \$1,775,000.00 was covered by Federal Depository Insurance and \$270,097,487.20 was covered under NJGUDPA.

B. Investments

The purchase of investments by the County is strictly limited by the express authority of the New Jersey Local Fiscal Affairs Law, N.J.S.A. 40A:5-15.1. Permitted investments include any of the following type of securities:

1. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
2. Government money market mutual funds which are purchased from an investment company or investment trust which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., and operated in accordance with 17 C.F.R. § 270.2a-7 and which portfolio is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. § 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. These funds are also required to be rated by a nationally recognized statistical rating organization.
3. Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
4. Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located.
5. Bonds or other obligations, having a maturity date not more than 397 days from date of purchase, approved by the Division of Investment of the Department of Treasury for investment by Local Units;

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization.
7. Deposits with the State of New Jersey Cash Management Fund established pursuant to Section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or
8. Agreements for the repurchase of fully collateralized securities if:
 - a. the underlying securities are permitted investments pursuant
 - b. the custody of collateral is transferred to a third party;
 - c. the maturity of the agreement is not more than 30 days;
 - d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:19-41); and
 - e. a master repurchase agreement providing for the custody and security of collateral is executed.

Based upon the limitations set forth by New Jersey Statutes 40A:5-15.1 and existing investment practices of the Investment Council of the New Jersey Cash Management Fund, the County is generally not exposed to credit risks, custodial credit risks, concentration of credit risks and interest rate risks for its investments nor is it exposed to foreign currency risk for its deposits and investments.

NOTE 3: LONG-TERM DEBT

The Local Bond Law, Chapter 40A:2, governs the issuance of bonds to finance general municipal capital expenditures. All bonds are retired in annual installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond Anticipation Notes, which are issued to temporarily finance capital projects, shall mature and be paid off within ten years or financed by the issuance of bonds.

NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2014</u>	<u>YEAR 2013</u>	<u>YEAR 2012</u>
Issued			
General			
Bonds and Notes - County	\$ 478,380,000.00	\$ 453,998,000.00	\$ 457,248,000.00
Bonds Guaranteed by			
County	79,605,000.00	81,255,000.00	104,075,000.00
Loans	<u>2,447,357.80</u>	<u>2,605,573.79</u>	<u>2,760,672.29</u>
	\$ <u>560,432,357.80</u>	\$ <u>537,858,573.79</u>	\$ <u>564,083,672.29</u>
Less:			
Cash on Hand to Pay:			
Bonds	\$ 7,643,527.44	\$ 7,450,400.59	\$ 2,320,450.22
Notes	577,722.91	611,977.91	960.00
Refunding Bonds	4,280,000.00	5,220,000.00	6,115,000.00
Due from State of New Jersey	3,816,500.00		
Bonds Issued by Another			
Public Body	\$ <u>79,605,000.00</u>	\$ <u>81,255,000.00</u>	\$ <u>104,075,000.00</u>
Total Deductions	\$ <u>95,922,750.35</u>	\$ <u>94,537,378.50</u>	\$ <u>112,511,410.22</u>
Net Debt Issued	\$ <u>464,509,607.45</u>	\$ <u>443,321,195.29</u>	\$ <u>451,572,262.07</u>
Authorized But Not Issued			
Bonds and Notes	\$ 105,505,544.97	\$ 124,310,400.88	\$ 110,346,033.89
Bonds Guaranteed by County	<u>22,775,000.00</u>	<u>22,775,000.00</u>	<u>25,905,000.00</u>
	\$ <u>128,280,544.97</u>	\$ <u>147,085,400.88</u>	\$ <u>136,251,033.89</u>
Less:			
Bonds Authorized by			
Another Public Body	\$ <u>22,775,000.00</u>	\$ <u>22,775,000.00</u>	\$ <u>25,905,000.00</u>
Net Authorized But Not Issued	\$ <u>105,505,544.97</u>	\$ <u>124,310,400.88</u>	\$ <u>110,346,033.89</u>
Net Bonds and Notes Issued			
And Authorized But Not Issued	\$ <u>570,015,152.42</u>	\$ <u>567,631,596.17</u>	\$ <u>561,918,295.96</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION
(ANNUAL DEBT STATEMENT)

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .883%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$ 560,432,357.80	\$ 95,922,750.35	\$ 464,509,607.45
Authorized But Not Issued:			
Bonds and Notes	<u>128,280,544.97</u>	<u>22,775,000.00</u>	<u>105,505,544.97</u>
	<u>\$ 688,712,902.77</u>	<u>\$ 118,697,750.35</u>	<u>\$ 570,015,152.42</u>

NET DEBT \$570,015,152.42 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.A. 40A:2-2 \$64,545,848,965.33 EQUALS .883%.

BORROWING POWER CALCULATION

Equalized Valuation Basis- December 31, 2014	\$ <u>64,545,848,965.33</u>
2% of Equalized Valuation Basis	\$ 1,290,916,979.31
Net Debt	<u>570,015,152.42</u>
Remaining Borrowing Power	\$ <u>720,901,826.89</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
SERIAL BONDS
2014

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$ 31,160,000.00	\$ 14,437,643.61	\$ 45,597,643.61
2016	29,905,000.00	13,033,262.50	42,938,262.50
2017	30,795,000.00	11,904,518.75	42,699,518.75
2018	31,155,000.00	10,691,250.00	41,846,250.00
2019	28,345,000.00	9,599,500.00	37,944,500.00
2020	28,352,000.00	8,629,582.50	36,981,582.50
2021	28,100,000.00	7,618,890.00	35,718,890.00
2022	29,048,000.00	6,539,595.00	35,587,595.00
2023	29,715,000.00	5,415,450.00	35,130,450.00
2024	25,435,000.00	4,388,100.00	29,823,100.00
2025	18,565,000.00	3,576,200.00	22,141,200.00
2026	18,565,000.00	2,872,750.00	21,437,750.00
2027	18,360,000.00	2,172,375.00	20,532,375.00
2028	18,360,000.00	1,472,100.00	19,832,100.00
2029	11,360,000.00	923,331.26	12,283,331.26
2030	10,975,000.00	529,306.25	11,504,306.25
2031	6,530,000.00	207,775.00	6,737,775.00
2032	2,375,000.00	41,562.50	2,416,562.50
	<u>\$ 397,100,000.00</u>	<u>\$ 104,053,192.37</u>	<u>\$ 501,153,192.37</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

The General Improvement and Refunding Bonds are comprised of the following issues:

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER <u>31, 2014</u>
\$83,726,000.00 General Improvement Bonds, dated February 20, 2008, due in remaining annual installments ranging between \$2,625,000.00 and \$7,000,000.00 beginning February 15, 2015 and ending February 15, 2028 with interest from 3.50% to 4.50%.	\$ 76,201,000.00
\$15,699,000.00 County Vocational School Bonds, dated February 20, 2008 due in remaining annual installments ranging between \$1,124,000.00 and \$1,125,000.00 beginning February 15, 2015 and ending February 15, 2022 with interest from 3.50% to 4.50%.	8,999,000.00
\$5,575,000.00 County Vocational School Bonds, dated February 20, 2008, due in remaining annual installments of \$550,000.00 beginning February 15, 2015 and ending February 15, 2018 with interest from 3.50% to 4.00%.	2,200,000.00
\$75,770,000.00 County Vocational School Bonds, dated March 1, 2009, due in remaining annual installments ranging between \$300,000.00 and \$10,945,000.00 beginning March 1, 2015 and ending March 1, 2018 with interest from 2.50% to 5.00%.	44,460,000.00
\$65,565,000.00 General Improvement Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$1,985,000.00 and \$3,970,000.00 beginning March 1, 2015 and ending March 1, 2031 with interest from 3.00% to 4.00%.	59,610,000.00
\$10,280,000.00 County Vocational School Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$540,000.00 and \$1,080,000.00 beginning March 1, 2015 and ending March 1, 2024 with interest from 3.00% to 4.00%.	8,660,000.00
\$3,000,000.00 Redevelopment Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$90,000.00 and \$180,000.00 beginning March 1, 2015 and ending March 1, 2031 with interest from 3.00% to 4.00%.	2,730,000.00
\$1,155,000.00 County College Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$90,000.00 and \$180,000.00 beginning March 1, 2015 and ending March 1, 2021 with interest from 3.00% to 4.00%.	885,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER <u>31, 2014</u>
\$62,165,000.00 General Improvement Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$3,450,000.00 and \$6,900,000.00 beginning March 1, 2015 and ending March 1, 2024 with interest at 3.00%.	\$ 55,265,000.00
\$23,190,000.00 County Vocational School Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$820,000.00 and \$1,640,000.00 beginning March 1, 2015 and ending March 1, 2032 with interest from 3.00% to 3.50%.	21,550,000.00
\$10,355,000.00 Redevelopment Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$370,000.00 and \$740,000.00 beginning March 1, 2015 and ending March 1, 2032 with interest from 3.00% to 3.50%.	9,615,000.00
\$2,353,000.00 County College Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$235,000.00 and \$238,000.00 beginning March 1, 2015 and ending March 1, 2022 with interest at 3.00%.	1,883,000.00
\$1,937,000.00 County College Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$240,000.00 and \$245,000.00 and ending March 1, 2029 with interest	1,457,000.00
\$36,620,000.00 General Improvement Refunding Bonds, dated July 25, 2013, due in remaining annual installments ranging between \$3,690,000.00 and \$3,855,000.00 beginning March 1, 2015 and ending March 1, 2023 with interest from 2.00% to 5.0%.	33,620,000.00
\$4,965,000.00 County Vocational School Bonds, dated July 25, 2013 due in remaining annual installments ranging between \$425,000.00 and \$580,000.00 beginning March 1, 2015 and ending March 1, 2023 with interest from 2.00% to 5.50%.	4,965,000.00
\$53,850,000.00 General Improvement Refunding Bonds, dated June 15, 2014, due in remaining annual installments ranging between \$2,200,000.00 and \$4,400,000.00 beginning March 1, 2015 and ending March 1, 2030 with interest from 2.00% to 3.25%.	53,850,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER <u>31, 2014</u>
\$2,460,000.00 County Vocational-Technical School Bonds, dated June 15, 2014, due in remaining annual installments of \$205,000.00 beginning March 1, 2015 and ending March 1, 2026 with interest from 2.00% to 3.00%.	\$ 2,460,000.00
\$5,750,000.00 County College Bonds Series A, dated June 15, 2014, due in remaining annual installments ranging between \$380,000.00 and \$385,000.00 beginning March 1, 2015 and ending March 1, 2029 with interest from 2.00% to 3.125%.	5,750,000.00
\$2,220,000.00 County College Bonds Series B, dated June 15, 2014, due in remaining annual installments ranging between \$275,000.00 and \$280,000.00 Beginning March 1, 2015 and ending March 1, 2022 with interest from 2.00% to 3.00%.	2,220,000.00
\$720,000.00 Redevelopment Bonds, dated June 15, 2014, due in remaining annual installments of \$45,000.00 beginning March 1, 2015 and ending March 1, 2030 with interest from 2.00% to 3.25%.	<u>720,000.00</u>
	\$ <u><u>397,100,000.00</u></u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
LOCAL UNIT BONDS
2014

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015	\$ 990,000.00	\$ 200,226.50	\$ 1,190,226.50
2016	1,040,000.00	146,533.00	1,186,533.00
2017	1,095,000.00	90,062.25	1,185,062.25
2018	<u>1,155,000.00</u>	<u>30,549.75</u>	<u>1,185,549.75</u>
	\$ <u>4,280,000.00</u>	\$ <u>467,371.50</u>	\$ <u>4,747,371.50</u>

The Local Unit Refunding Bonds are comprised of the following issue:

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2014</u>
\$12,870,000.00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$990,000.00 and \$1,155,000.00 beginning April 1, 2015 and ending April 1, 2018 with interest of 5.29%.	\$ <u>4,280,000.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
DAM RESTORATION LOANS
2014

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2015 \$	161,396.12 \$	48,144.19 \$	209,540.31
2016	164,640.19	44,900.12	209,540.31
2017	167,949.45	41,590.87	209,540.32
2018	171,325.23	38,215.07	209,540.30
2019	174,768.87	34,771.44	209,540.31
2020	178,281.73	31,258.59	209,540.32
2021	181,865.20	27,675.12	209,540.32
2022	185,520.69	24,019.64	209,540.33
2023	189,249.66	20,290.66	209,540.32
2024	193,053.57	16,486.75	209,540.32
2025	196,933.95	12,606.36	209,540.31
2026	200,892.32	8,647.99	209,540.31
2027	126,591.65	4,869.81	131,461.46
2028	102,744.88	2,586.61	105,331.49
2029	<u>52,144.30</u>	<u>521.44</u>	<u>52,665.74</u>
	\$ <u><u>2,447,357.81</u></u>	\$ <u><u>356,584.66</u></u>	\$ <u><u>2,803,942.47</u></u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2014, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2015, was as follows:

Current Fund	\$20,000,000.00
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NOTE 5: PENSION PLANS

Plan Descriptions

Substantially all eligible employees participate in the Public Employees' Retirement System (PERS), or the Police, Firemen's Retirement System (PFRS) or the Defined Contribution Retirement System (DCRP), which have been established by state statute and are administered by the New Jersey Division of Pensions and Benefits. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System, Police and Fireman's Retirement System and Consolidated Police and Firemen's Pension Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625 or are available online at www.nj.gov/treasury/pensions/annrprts.shtml.

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) 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 PERS 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 pension fund or local jurisdiction's pension fund.

Police and Fireman's Retirement System (PFRS) - The Police and Fireman's Retirement System (PFRS) was established as of July 1, 1944, under the provisions of N.J.S.A. 43:16A. to provide retirement, death, and disability benefits to its members. The PFRS is a cost-sharing multiple-employer plan. Membership is mandatory for substantially, all full-time county and municipal police or firemen or officer employees with police powers appointed after June 30, 1944.

Defined Contribution Retirement Program (DCRP) - The Defined Contribution Retirement Program (DCRP) was established July 1, 2007, under the provisions of Chapter 92, P.L. 2007 and Chapter 103, P.L. 2007, and was expanded under the provisions of Chapter 89, P.L. 2009. The DCRP provides eligible employees and their beneficiaries with a tax-sheltered, defined contribution retirement benefit, along with life insurance coverage and disability coverage.

Vesting and Benefit Provisions

The vesting and benefit provisions for PERS are set by N.J.S.A. 43:15A and 43:36. All benefits vest after ten years of service, except for medical benefits, which vest after 25 years of service. Members may seek early retirement after achieving 25 years of service credit or they may elect deferred retirement after achieving ten years of service credit, In which case, benefits would begin the first day of the month after the member attains normal retirement age.

NOTE 5: PENSION PLANS (CONTINUED)

Vesting and Benefit Provisions (Continued)

The vesting and benefit provisions for PFRS are set by N.J.S.A. 43:16A and 43:36. All benefits vest after ten years of service, except for disability benefits, which vest after four years of service. Retirement benefits for age and service are available at age 55. Members may seek special retirement after achieving 25 years of creditable service or they may elect deferred retirement after achieving ten years of service.

Newly elected or appointed officials that have an existing DCRP account, or are a member of another State-administered retirement system are immediately invested in the DCRP. For newly elected or appointed officials that do not qualify for immediate vesting in the DCRP, employee and employer contributions are held during the initial year of membership. Upon commencing the second year of DCRP membership, the member is fully invested. However, if a member is not eligible to continue in the DCRP for a second year of membership, the member may apply for a refund of the employee contributions from the DCRP, while the employer contributions will revert back to the employer. Employees are required to contribute 5.5% of their base salary and employers contribute 3.0%.

Funding Policy

The contribution policy is set by New Jersey State Statutes and contributions are required by active members and contributing employers. Plan members and employer contributions may be amended by State of New Jersey legislation. During 2014 PERS provides for employee contributions of 6.78% of employees' annual compensation. Employers are required to contribute at an actuarially determined rate. The actuarially determined contribution includes funding for cost-of-living adjustments, noncontributory death benefits, and post-retirement medical premiums.

The contribution policy for PFRS is set by N.J.S.A. 43: 16A and requires contributions by active members and contributing employers. Plan member and employer contributions *may* be amended by Slate of New Jersey legislation. Employers are required to contribute at an actuarially determined rate. The annual employer contribution includes funding for basic retirement allowances, cost-of-living adjustments and noncontributory death benefits. During 2014, members contributed at a uniform rate of 10.00% of base salary.

Certain portions of the costs are contributed by the employees. The County's share of pension costs, which is based upon the annual billings received from the State, amounted to \$26,921,890.81 for 2014, \$28,564,386.00 for 2013 and \$27,468,720 for 2012.

All contributions were equal to the required contributions for each of the three years, respectively.

Certain County employees are also covered by Federal Insurance Contribution Act.

The Sheriff's employees and Park Police Pension Funds are on a noncontributory basis with the expenses funded by the County. These expenses amounted to \$12,945.75 for 2012, \$ -0- for 2013 and \$ -0- for 2014.

NOTE 5: PENSION PLANS (CONTINUED)

Pension Contribution Deferral

The State of New Jersey has enacted Public Law 2009, C.19, which authorizes the State Department of Treasury, Division of Pensions and Benefits to provide non-state contributing employers the option of paying an amount that represents a fifty percent (50%) reduction of the normal and accrued liability payment of the required contributions to the Police and Fire Retirement System (PFRS) and the Public Employees Retirement System (PERS) which would have been due April 1, 2009. If the deferral is elected, the amount deferred must be repaid, with interest, over a period of fifteen years, beginning in April, 2012; however, the contributing employer is permitted to pay off the obligation at any time by contacting the Division of Pension and Benefits for a payoff amount. The County of Union has elected to defer a portion of its pension contributions as follows:

	<u>PFRS</u>	<u>PERS</u>	<u>Total</u>
2009 Required Contribution	\$ 10,866,091.00	\$ 6,871,247.00	\$ 17,737,338.00
2009 Actual Contribution	5,650,105.00	3,815,463.00	9,465,568.00
2012 Actual Contribution	347,732.00	203,719.00	551,451.00
2013 Actual Contribution	347,732.00	203,719.00	551,451.00
2014 Actual Contribution	<u>347,732.00</u>	<u>203,719.00</u>	<u>551,451.00</u>
Amount Deferred	<u>\$ 4,172,790.00</u>	<u>\$ 2,444,627.00</u>	<u>\$ 6,617,417.00</u>

NOTE 6: CAPITAL LEASES AND OTHER COMMITMENTS

Capital Leases:

The County of Union and the Union County Improvement Authority entered into agreements which:

- A. Leases a parcel of land owned by the County to the Authority upon which the Authority constructed a Correctional Facility Project. The Authority is to pay the sum \$1.00 per year to the County under the terms of the lease.
- B. Leases the Authority's Correctional Facility Project to the County. The lease requires the County to pay to the Authority a "basic" annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued Revenue Refunding Bonds dated January 15, 1992, June 1, 2002, June 1, 2003 and May 31, 2012 in order to refund a portion of the project bonds and, thereby, restructuring the County's basic annual rent. As additional rent, the County will pay the Authority an annual administrative fee and actual legal and accounting expenses incurred by the Authority.

NOTE 6: CAPITAL LEASES AND OTHER COMMITMENTS (CONTINUED)

Capital Leases (Continued):

- C. Leases certain items of equipment and projects to the County. The leases requires the County to pay to the Authority a "Basic" Annual rent equal to the debt service on the equipment and project Lease Revenue Bonds outstanding. As additional rent the County will pay the Authority administrative fees incurred by the Authority. The Union County Improvement Authority issued Lease Revenue Bonds for the equipment and projects as follows:

<u>PROJECT</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT ISSUED</u>
1. Park Madison Redevelopment	March 12, 2003	\$6,155,000.00
Park Madison Redevelopment Refunding Bonds	January 31, 2013	\$21,645,000.00
2. Juvenile Detention Center	December 15, 2004	\$8,900,000.00
3. Juvenile Detention Center	September 7, 2005	\$30,085,000.00
4. Prosecutor's Office	September 15, 2005	\$3,120,000.00
5. County College Facility	March 8, 2006	\$26,081,000.00
County College Facility Refunding Bonds	September 30, 2014	\$21,555,000.00

- D. Leases the Authority's Linden Theater Redevelopment Projects to the County. The leases require the County to pay to the Authority a basic annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued \$2,900,000.00 County Guaranteed Revenue Bonds on March 24, 2004 and \$1,425,000.00 County Guaranteed Revenue Bonds on November 14, 2006. As additional rent the County will pay the Authority administrative fees incurred by the Authority.

- E. Leases the acquisition of 10 Cherry Street Project to the County. The Lease requires the County to pay to the Authority a basic annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued \$1,230,000.00 County Guaranteed Bonds on May 17, 2007. As additional rent, the County will pay the Authority administrative fees incurred by the Authority.

- F. Leases the Child Advocacy Center Project to the County. The Lease requires the County to pay to the Authority a basic annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued \$2,575,000.00 County Guaranteed Bonds on September 28, 2013. As additional rent, the County will pay the Authority administrative fees incurred by the Authority.

- G. Leases the Family Court Building Project to the County. The Lease requires the County to pay to the Authority a basic annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued \$43,125,000.00 County Guaranteed Bonds on May 15, 2013.

COUNTY OF UNION
CAPITAL LEASES
DECEMBER 31, 2014

	TOTAL	CORRECTIONAL FACILITY	PARK MADISON	JUVENILE DETENTION CENTER 2004	JUVENILE DETENTION CENTER 2005	COUNTY PROSECUTOR'S OFFICE	UNION COUNTY COLLEGE EXPANSION	LINDEN THEATER REDEVELOPMENT	10 CHERRY STREET	CHILD ADVOCACY CENTER	FAMILY COURT
2015	\$ 13,684,612.00	\$ 843,125.00	\$ 1,963,821.00	\$ 366,525.00	\$ 2,043,767.50	\$ 285,712.50	\$ 5,842,996.50	\$ 223,952.00	\$ 149,300.00	\$ 223,375.00	\$ 1,742,037.50
2016	13,451,513.79	839,675.00	1,963,986.25	2,041,515.00	2,042,287.50	286,900.00	5,977,060.04	227,040.00	148,800.00	224,500.00	1,742,037.50
2017	12,991,009.77	844,050.00	1,962,324.50	2,042,287.50	2,040,300.00	287,400.00	5,509,666.27	224,744.00	153,000.00	225,500.00	1,742,037.50
2018	12,832,055.52	842,750.00	1,963,706.50	2,040,300.00	2,036,100.00	287,200.00	5,503,447.52	227,084.00		225,550.00	1,742,037.50
2019	12,807,654.27	835,925.00	1,963,000.50	2,036,100.00	2,035,600.00	286,600.00	5,494,541.27	224,000.00		225,450.00	1,742,037.50
2020	12,786,456.02	838,500.00	1,960,206.50	2,035,600.00	2,038,600.00	285,600.00	5,473,760.02	225,552.00		225,200.00	1,742,037.50
2021	12,465,264.52	840,325.00	1,951,197.50	2,027,750.00	2,027,750.00	285,600.00	5,441,712.52	226,592.00		224,800.00	1,742,037.50
2022	9,049,067.52	829,675.00	1,943,677.50	2,105,137.50	2,105,137.50	285,600.00	2,054,075.02	227,120.00		222,400.00	1,742,037.50
2023	8,693,197.89	402,900.00	1,943,677.50	2,097,300.00	2,097,300.00	285,600.00	2,047,509.39	227,136.00		224,800.00	1,742,037.50
2024	8,264,409.39		1,934,197.50	2,091,300.00	2,091,300.00	285,600.00	2,042,434.39	226,640.00		221,800.00	1,742,037.50
2025	9,946,882.64		1,932,447.50	2,082,000.00	2,082,000.00	285,600.00	2,041,365.64	225,632.00		223,600.00	3,432,537.50
2026	9,903,303.76		2,347,422.50	2,074,262.50	2,074,262.50	285,600.00	2,041,743.76			223,600.00	3,432,137.50
2027	8,506,026.26		2,343,282.50	2,062,950.00	2,062,950.00	285,600.00	650,218.76			223,600.00	3,438,262.50
2028	8,486,845.63		2,340,230.00	1,989,712.50	1,989,712.50	285,600.00	645,862.50			223,600.00	3,437,803.13
2029	8,399,900.01		2,338,012.50	2,222,537.50	2,222,537.50	285,600.00	635,437.50			223,600.00	3,436,737.51
2030	8,626,711.88		2,331,502.50	2,209,225.00	2,209,225.00	285,600.00	639,193.75			223,600.00	3,433,478.13
2031	8,609,853.13		2,330,450.00	2,191,237.50	2,191,237.50	285,600.00	637,237.50			223,600.00	3,432,940.63
2032	8,580,015.63		2,324,600.00	2,158,850.00	2,158,850.00	285,600.00	634,137.50			223,600.00	3,430,040.63
2033	8,540,662.50		2,324,000.00	2,132,062.50	2,132,062.50	285,600.00	635,212.50			223,600.00	3,422,600.00
2034	7,870,937.50		2,318,875.00			285,600.00				223,600.00	3,420,000.00
2035	3,418,700.00					285,600.00				223,600.00	3,418,700.00
2036	3,418,500.00					285,600.00				223,600.00	3,418,500.00
2037	3,414,300.00					285,600.00				223,600.00	3,414,300.00
2038	3,401,875.00					285,600.00				223,600.00	3,401,875.00
2039	3,400,225.00					285,600.00				223,600.00	3,400,225.00
2040	3,397,425.00					285,600.00				223,600.00	3,397,425.00
2041	3,393,200.00					285,600.00				223,600.00	3,393,200.00
2042	3,392,225.00					285,600.00				223,600.00	3,392,225.00
	\$ 231,732,829.63	\$ 7,116,925.00	\$ 42,482,950.25	\$ 366,525.00	\$ 41,722,495.00	\$ 1,719,412.50	\$ 53,947,612.35	\$ 2,485,472.00	\$ 451,100.00	\$ 2,466,975.00	\$ 78,973,362.53
Minimum Lease Payments											
Less: Amount Representing Interest and Fees	82,697,829.63	886,925.00	16,382,950.25	6,525.00	16,277,495.00	189,412.50	12,027,612.35	585,472.00	26,100.00	466,975.00	35,848,362.53
Present Value of Minimum Lease Payments	\$ 149,035,000.00	\$ 6,230,000.00	\$ 26,100,000.00	\$ 360,000.00	\$ 25,445,000.00	\$ 1,530,000.00	\$ 41,920,000.00	\$ 1,900,000.00	\$ 425,000.00	\$ 2,000,000.00	\$ 43,125,000.00

NOTE 6: CAPITAL LEASES AND OTHER COMMITMENTS (CONTINUED)

Other Commitments:

License Agreement dated November 05, 2009 between the County of Union, PACE QALICB, Inc., a non profit Corporation and the Parking Authority of the City of Elizabeth relating to the exclusive use of three hundred eighty-eight (388) parking spaces on property owned by the Parking Authority. The license in the amount of \$19,096,907.00 requires the County to pay to the parking authority a basic annual payment due and payable on each year commencing on October 1, 2013 and continuing for the duration of the license. The license payments amount to \$576,553.00 in 2015, \$711,713.00 from 2016 to 2040 and \$727,529.00 in 2041.

NOTE 7: COMPENSATED ABSENCES

The County has permitted employees to accumulate unused vacation and sick pay, which may be taken as time off or paid under certain circumstances. Management has estimated, at December 31, 2014 that the accumulated cost of such unpaid compensation would approximate \$ 1,194,000.00 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2014. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of \$612,981.59 for the payments of these obligations.

NOTE 8: LITIGATION

The County is involved in a number of legal proceedings, the resolution of which, in the opinion of County Counsel, could result in the aggregate \$4,500,000.00 in damages against the County. These potential liabilities under New Jersey reporting requirements will be reflected in the financial statements when paid. In addition, there are other pending lawsuits in which the County is involved. Many of these lawsuits are presently in the preliminary or discovery stages, with the probability of a successful defense unknown at this time and the amounts of eventual settlements cannot be accurately determined.

NOTE 9: DEFICIENCY AND GUARANTEE AGREEMENTS

The County has an agreement with the Union County Utilities Authority providing for the payment by the County for deficiencies in funds of the Authority which are needed to pay for, among other things, principal and interest on long-term bonds issued by the Authority:

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2014</u>
The County of Union Guaranteed Resource Recovery Facility Lease Revenue Refunding Bonds Series 2011A Bonds	November 22, 2011	\$ 115,730,000.00
The County of Union Guaranteed Resource Recovery Facility Lease Revenue Bonds Series 2011B Bonds	December 1, 2011	15,150,000.00
The County of Union Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011A Bonds	December 1, 2011	47,245,000.00
The County of Union Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011B Bonds	December 1, 2011	<u>19,385,000.00</u>
		<u>\$ 197,510,000.00</u>

The County has guarantee agreements with the Union County Improvement Authority in which the County agreed to guarantee the punctual payment of the principal and interest on the following Long-Term Bonds issued by the Authority:

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2014</u>
The County of Union Guaranteed Mortgage Revenue Bonds: Sheridan Gardens Project- Roselle Series 2003 (Callable)	July 1, 2003	\$ 1,315,000.00
The County of Union Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable)	March 1, 2004	1,900,000.00
The County of Union Guaranteed Lease Revenue Bonds: Acquisition of 10 Cherry Street Series 2007	May 17, 2007	425,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010	September 28, 2010	2,000,000.00
The County of Union Guaranteed Revenue Refunding Bonds: Oakwood Plaza-Elizabeth Project Series 2010 (Federally Taxable)	December 17, 2010	18,695,000.00
The County of Union Guaranteed Lease Revenue Bonds Renewable Energy Program Series 2011 (Federally Taxable)	May 4, 2011	12,145,000.00
The County of Union Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2012	May 15, 2012	<u>43,125,000.00</u>
		<u>\$ 79,605,000.00</u>

NOTE 10: DEFERRED COMPENSATION PLAN

The County offers its employees two deferred compensation plans created in accordance with Internal Revenue Code Sections 403 (b) and 457. The plans, available to all County employees, permit them to defer a portion of their salaries until future years. The County does not make any contribution to the plans. The deferred compensation is not available to employees until retirement, death, disability, termination or financial hardships.

In accordance with the requirements of the Small Business Job Protection Act of 1996 and the funding requirements of Internal Revenue Code Section 457(g), the County's Plan was amended to require that all amounts of compensation deferred under the Plan are held for the exclusive benefits of plan participants and beneficiaries. All assets and income under the Plan are held in trust, in annuity contracts or custodial accounts.

All assets of the plans are held by an independent administrator, Massachusetts Mutual Life Insurance Company ("MassMutual").

The accompanying financial statements do not include the County's Deferred Compensation Plan activities. The County's Deferred Compensation Plan financial statements are contained in a separate review report.

NOTE 11: CONTINGENT LIABILITIES

The County participates in federal and state financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreement and applicable regulations, including the expenditure of funds for eligible purposes. The state and federal grants received and expended in 2014 were subject to the Single Audit Act of 1996 and State of New Jersey OMB Circular 04-04, which mandates that grant revenues and expenditures be audited in conjunction with the County's annual audit. Findings and questioned costs, if any, relative to federal and state financial assistance programs will be discussed in detail in Part III, Comments and Recommendations section of the report. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2014, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2014, the County of Union provided operating or capital funding to the following Union County Governmental Units:

Union County College
Union County Vocational and Technical Schools
Union County Improvement Authority

All debt obligations of these units must be authorized by the Union County Board of Freeholders and are liabilities of the County, not the governmental units.

NOTE 13: RISK MANAGEMENT

The County established an insurance program in accordance with New Jersey Statute Chapter 40A:10. The County is currently self-insured for general liability, workers' compensation and drug prescription exposure. The County is covered through insurance policies and through membership in the New Jersey Counties Excess Joint Insurance Fund as follows:

- Public Officials Liability and Employment Practices Liability
- Crime
- Excess:
 - Automobile Liability
 - Commercial General Liability
 - Employers Liability
 - Law Enforcement Liability
 - Worker's Compensation and Employers' Liability
- Workers' Compensation Buffer Layer (difference between SIR and \$1,000,000.00)
- Excess Workers' Compensation
- Property
- Employed Lawyers

The above list of policies is intended to provide a brief summary and various limits are applicable to each of the policies and the members of the Joint Insurance Fund share the limits

Additionally the County maintains insurance policies as follows:

- Accident and Health Insurance for Watchung Stables
- Horse Accidental Death Police
- Group Accident Volunteers
- Public Official Accidental Travel Insurance
- Fire Boat Insurance
- Equipment Insurance (Electronic Specialty) Specialty
- Ambulance Emergency Transport (Terrorism Coverage)
- Ambulance Insurance
- Staff Doctors Medical Professional Liability
- Hospital General Liability and Professional Insurance
- Medical Director Liability Insurance
- Excess Hospital General Liability and Professional Insurance
- Third Party Administrators for General Liability
- Third Party Administrators for Workers' Compensation and Automobile

The County has retained two agencies as its insurance consultants.

The County appropriates annually as required to provide for claims in the year payment is made.

NOTE 14: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2014:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Current Fund	\$ 24,215,924.64	\$ 6,023,048.33
Grant Fund	12,395.04	18,230,935.41
Trust Other Fund		5,997,384.27
Capital Fund	<u>6,023,048.33</u>	
	<u>\$ 30,251,368.01</u>	<u>\$ 30,251,368.01</u>

All balances resulted from the time lag between the dates that short-term loans were disbursed and payments between funds were made.

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 45, "Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pension." This statement requires the County to disclose in the notes to the financial statements the present value of the estimated future cost of the other post employment benefits (OPEB). OPEB obligations are non-pension benefits that the County has contractually or otherwise agreed to provide employees once they have retired and in most instances, will be for retirement health and prescription coverage.

Under current New Jersey budget and financial reporting requirements, the County is not required to fund any amounts in excess of their current costs on a pay-as-you-go basis. Additionally, the County is not required to recognize any long-term obligations resulting from OPEB on their balance sheets; however, OPEB obligations are required to be disclosed in the notes to the financial statements.

Plan Description

The County of Union provides Post-Retirement Benefits to eligible employees in accordance with terms of their various labor agreements or in accordance with County ordinance. Their post-employment benefits include medical health and prescription drug coverage obtained from CIGNA. The County of Union does not provide life insurance, death, dental or vision benefits to eligible retirees.

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Continued)

Eligibility for post-employment medical health and prescription drug benefits is based upon the employment service of the retirees who meets the following criteria:

Law Enforcement Employees covered by Collective Bargaining Agreement (effective January 1, 2005 for employees hired prior to December 31, 2009):

- Retire with at least 25 years of service in the New Jersey Police and Firemen's Retirement System (NJPFERS) and at least 10 years of service with the County; or
- Retire with at least 15 years of service with the County, with benefits commencing on or after age 62; or
- Retire under a disability retirement from the NJPFERS: Ordinary - 4 years of service; Accidental - no service requirement

Assistant Prosecutors covered by Collective Bargaining Agreement (effective January 1, 2006 for employees hired prior to December 31, 2010):

- Retire with at least 25 years of service in New Jersey Public Employees' Retirement System (NJPERS) and at least 10 years of service with the County; or
- Retire with at least 15 years of service with the County, with benefits commencing on or after age 62; or
- Retire with a disability retirement from NJPERS: Ordinary - 10 years of service; Accidental - no service requirement

Constitutional Officer, Department Director or Equivalent, or Division Head or Equivalent (effective January 1, 2008):

- Retire with at least 25 years of service in the NJPFERS or NJPERS with at least 5 years of service with the County; or
- Retire after attainment of age 62 with at least 15 years of service in the NJPFERS or NJPERS and at least 5 years of service with the County; or
- Retire with a disability pension from either NJPFERS or NJPERS

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Continued)

All Other Employees:

- Retire with at least 25 years of service with the County, with benefits commencing after attainment of age 55; or
- Retire after attainment of age 62 with at least 15 years of service; or
- Retire with a disability pension from the New Jersey Public Employees' Retirement System (NJPERs): Ordinary – 10 years of service; accidental - no service requirement

The surviving spouse and dependents of a deceased retiree are eligible for continued health benefits. Benefits continue for the surviving spouse until death or remarriage, if earlier. Benefits generally continue for dependents until age 26.

The County of Union will pay for eligible retirees the full cost of coverage for post-retirement benefits based upon the following classifications:

- Employees who retired under the County 2002/2003 Early Retirement Incentive Program receive medical and prescription drug coverage through a fully-insured PPO plan with CIGNA
- Employees who retired under the State of New Jersey 2004 Early Retirement Incentive Program receive medical and prescription drug coverage from the New Jersey State Health Benefits Plan
- Employees who retired under the County 2006/2007 Early Retirement Incentive Program receive medical coverage through a fully-insured PPO plan with GIGNA and receive prescription drug coverage through a self-insured arrangement with MEDCO
- Law Enforcement and Assistant Prosecutor employees who retire after January 1, 2006. Medical benefits are provided under a fully-insured PPO plan through CIGNA and prescription drug benefits are provided through a self-insured plan with MEDCO
- Employees holding the position Department Head or equivalent and Division Head or equivalent
- Pursuant to the 2008 Collective Bargaining process, employees covered by Council 8, HPAE Local 5112 and the Park Foremen Association
- Pursuant to the 2009 Collective Bargaining process, employees covered by CWA Local1080, PBA 203, Teamsters Primary Supervisors, Teamsters Secondary Supervisors and the Teamsters Jail Professionals
- Accidental disability pension retirees will receive full retiree health benefits
- Any other employees not described above and retired from 1995 to present, receive medical and prescription drug coverage through fully-insured plans with CIGNA the County pays a flat dollar amount per month toward the cost of the coverage.

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Continued)

The County of Union also pays a flat dollar amount per month toward the cost of coverage to any other employees not described above who meet the eligibility criteria. The flat dollar amount is based upon the date of retirement.

The County will pay \$5,000 annually to an eligible Free-for-Life retiree if they voluntarily opt out of either Family or Husband/Wife coverage or \$1,800 per year for single coverage. Eligible retirees opting out shall retain the right to reenter the County's health benefit plan.

Medical benefits coordinate with Medicare primary and the County of Union, New Jersey Plans are secondary for retirees eligible for Medicare. Medicare eligible retirees and dependents are required to enroll in Medicare Parts A and B. The County does not reimburse retirees for Medicare Part B premiums. The County receives a subsidy from Medicare for providing prescription drug coverage to retirees. The Medicare Part D subsidy is not considered in this valuation.

Funding Policy

The County is not required to nor does it contribute the annual required contribution (ARC) per N.J.S.A. 40A:4-1 *et. seq.* There is currently no provision under State statute for the County to accrue funds, create a trust or issue debt to finance their other post employment benefit ("OPEB") liability. However, the County has made provision from budget appropriations and has reserved on its balance sheet the amount of \$11,502,746.5 for future OPEB obligations.

Currently, there are no contribution requirements of active plan members; however, certain retired plan members make contributions.

To summarize, the County provides eligible retirees with medical and prescription drug benefits. As noted above, benefits vary depending on the date of retirement, collective bargaining agreements and participation in Early Retirement Incentive Programs. Some retirees have costs fully paid by the county, and some receive a partial subsidy and have to pay the difference between the premium and the county subsidy

On June 18, 2011, P.L. 2011 c.78 (Chapter 78) was enacted. Chapter 78 contained many changes to the retirement and health plans offered to employee and retirees of New Jersey State and Local government. Among these changes is the requirement for certain retirees to pay a varying portion of postretirement healthcare costs. Most future retirees will receive 100% county paid health care benefits, which were bargained for in lieu of future salary increases for one or two years depending on the collective bargaining unit. County management believes that these foregone salary increases produce a contribution requirement that, on average, equals or exceeds the Chapter 78 change. Therefore, no provision for Chapter 78 has been reflected in the following actuarial valuations:

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

SUMMARY OF VALUATION RESULTS

	December 31		
	<u>2007</u>	<u>2011</u>	<u>2013</u>
1. Present Value of Future Benefits			
(a) Retirees	\$ 126,787,000	\$ 135,711,093	\$ 206,532,132
(b) Active Employees	<u>494,385,000</u>	<u>903,692,549</u>	<u>683,022,159</u>
(c) Total Retiree and Active	\$ 621,172,000	\$ 1,039,403,642	\$ 889,554,291
2. Actual Accrued Liability			
(a) Retirees	\$ 126,787,000	\$ 135,711,093	\$ 206,532,132
(b) Active Employees	<u>294,482,000</u>	<u>611,288,748</u>	<u>470,228,592</u>
(c) Total Retiree and Active	\$ 421,269,000	\$ 746,999,841	\$ 676,760,724
3. Market-Related Value of Assets	<u>2,285,000</u>	<u>7,931,450</u>	<u>9,459,746</u>
4. Unfunded Actuarial Accrued Liability: (2c) - (3)	\$ <u>418,984,000</u>	\$ <u>739,068,391</u>	\$ <u>667,300,978</u>
5. Normal Cost	\$ <u>18,629,000</u>	\$ <u>31,201,315</u>	\$ <u>23,343,947</u>
6. Discount Rate	4.5%	4.5%	4.5%

The Market-Related Value of Assets represents contractual post-retirement health care contributions accumulated by the county in the Trust Fund.

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

ANNUAL REQUIRED CONTRIBUTION, ANNUAL OPEB COST
AND NET OPEB OBLIGATION

	December 31		
	<u>2007</u>	<u>2011</u>	<u>2013</u>
1. Actuarial Accrued Liability			
(a) Retirees	\$ 126,787,000	\$ 135,711,093	\$ 206,532,132
(b) Active Employees	<u>294,482,000</u>	<u>611,288,748</u>	<u>470,228,592</u>
(c) Total Retiree and Active	\$ <u>421,269,000</u>	\$ <u>746,999,841</u>	\$ <u>676,760,724</u>
2. Market-Related Value of Assets	<u>2,285,000</u>	<u>7,931,450</u>	<u>9,459,746</u>
3. Unfunded Actuarial Accrued Liability (UAAL): (1c) - (2)	\$ 418,984,000	\$ 739,068,391	\$ 667,300,978
4. Amortization of UAAL (Amortized Over 30 Years)	\$ 23,520,000	\$ 41,585,696	\$ 37,831,116
5. Normal Cost	\$ 18,629,000	\$ 31,201,315	\$ 23,343,947
6. Annual Required Contribution (ARC): (4) + (5)	\$ 42,149,000	\$ 72,787,011	\$ 61,175,063
7. Net OPEB Obligation, Beginning of Year	\$ -0-	\$ 143,531,281	\$ 143,531,281
8. Interest on (7)	\$ -0-	\$ 6,458,908	\$ 6,458,908
9. Adjustment to ARC (Amortized Over 30 Years)	\$ -0-	\$ 8,811,607	\$ 8,811,607
10. Annual OPEB Cost: (6) + (8) - (9)	\$ 42,149,000	\$ 70,434,312	\$ 58,822,364
Net OPEB Obligation			
11. Net OPEB Obligation, Beginning of Year	\$ -0-	\$ 143,531,281	\$ 188,891,645
12. Annual OPEB Cost:	\$ 42,149,000	\$ 70,434,312	\$ 58,822,364
13. Employer Contributions *	\$ 6,585,000	\$ 13,417,785	\$ 13,456,957
14. Net OPEB Obligation, End of Year: (11) + (12) - (13)	\$ 355,564,000	\$ 200,547,808	\$ 234,257,052

* Estimate Based on Expected Claims

NOTE 16: SUBSEQUENT EVENTS

The County has evaluated subsequent events occurring after the financial statement date through July 27, 2015, which is the date the financial statements were available to be issued. The County has determined the following subsequent events need to be disclosed.

Issuance of Debt

The County refunded \$64,850,000.00 General Improvement Bonds and \$4,400,000.00 of County Vocational-technical School Bonds (New Jersey School Bond reserve Act) for Bonds originally issued in 2008. The 2015 refunding series are dated March 26, 2015 with variable interest rates ranging from 2.00% to 5.00% and maturing annually through 2028.

The Union County Improvement Authority issued refunding bonds of \$24,690,000.00 of County of Union General Obligation Lease Revenue Refunding Bonds, Series 2015 A for the Juvenile Detention Center Facility Project originally issued in 2005. The 2015 refunding series are dated April 21, 2015 with variable interest rates ranging from 3.6% to 5.5% and maturing annually through 2034.

On June 18, 2015 the County issued \$130,000,000 in bond anticipation notes to finance various capital projects.

Authorization of Debt

On June 18, 2015, the County introduced a bond ordinance authorizing the issuance of not exceeding \$ 37,194,790.00 aggregate principal amount of bonds and notes.

Refunding of Debt

On February 26, 2015, the County adopted resolution 2015-162 which authorizes the refund and defeasance of \$4,300,000 aggregate principal amount of various bonds from the proceeds of the sale of Runnells Hospital.

Guaranty Ordinances

On February 26, 2015, the County adopted resolution 2015-161 cancelling unissued bond balances remaining in the guaranty ordinances for the Child Advocacy Project under Ordinance 2010-705 cancelling remaining balance of \$785,000 and the Ferry Project under Ordinance 2004-558 cancelling full balance of \$14,000,000.

On June 18, 2015, the County introduced a guaranty ordinance regarding the payment principal of and interest on certain county guaranteed revenue bonds, series 2015 (Oak Wood Plaza-Elizabeth) of the Union County Improvement Authority in an aggregate principal amount not exceeding \$2,200,000.

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COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2014

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

REF.		CURRENT FUND	GRANT FUND
A	Balance, December 31, 2013	\$ 60,164,385.61	\$ 1,455,136.45
	Increased by Receipts:		
A-2	Miscellaneous Revenue Not Anticipated	\$ 6,320,642.02	\$
A-5	Petty Cash and Change Funds Returned	6,442.78	
A-6	Taxes Receivable	327,884,605.98	
A-8	Revenue Accounts Receivable	152,676,065.41	
A-9	Miscellaneous Grants Receivable		31,644,322.20
A-12	Matching Funds for Miscellaneous Grants		1,164,226.00
A-13	Reserve for Grants Unappropriated		65,225.96
A-14	Sale of Runnells Hospital	19,957,243.04	
A-15	Sheriff's Office Outstanding Checks	272.14	
A	Due Current Fund		20,166,326.41
A	Due Trust Other Fund	1,026,755.88	
A	Due General Capital Fund	7,323,048.33	
		\$ 515,195,075.58	\$ 53,040,100.57
		\$ 575,359,461.19	\$ 54,495,237.02
	Decreased by Disbursements:		
A-1	Refund of Prior Year Revenue	\$ 48,045.70	
A-3	2014 Appropriations	435,292,364.76	
A-3	Matching Funds for Miscellaneous Grants	1,164,226.00	
A-5	Imprest and Change Funds Advanced	12,575.00	
A-7	Accounts Payable	1,174,576.11	
A-10	Reserve for Medicare Peer Group-Appropriated	823,783.07	
A-11	2013 Appropriation Reserves	7,677,920.62	
A-12	Reserve for Miscellaneous Grants-Net		33,567,070.88
A-16	Due Grant Fund	20,166,326.41	
A	Due Trust Other Fund	2,721,990.28	1,456,821.92
A	Due Open Space Preservation Trust Fund		2,975,000.00
A	Due General Capital Fund		1,475,000.00
		\$ 469,081,807.95	\$ 39,473,892.80
A	Balance, December 31, 2014	\$ 106,277,653.24	\$ 15,021,344.22

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DEPARTMENTAL IMPREST
PETTY CASH FUNDS AND CHANGE FUNDS

	<u>REF.</u>	<u>PETTY CASH FUNDS</u>	<u>CHANGE FUNDS</u>
Balance, December 31, 2013	A	\$ -0-	\$ 4,435.00
Increased by:			
Cash Advanced	A-4	12,275.00	300.00
		<u>\$ 12,275.00</u>	<u>\$ 4,735.00</u>
Decreased by:			
Funds Returned	A-4	\$ 6,342.78	100.00
Adjustment - Funds Returned in Prior Year	A-1		2,185.00
Charges to 2014 Appropriations	A-3	5,932.22	
		<u>\$ 12,275.00</u>	<u>2,285.00</u>
Balance, December 31, 2014	A	<u>\$ -0-</u>	<u>\$ 2,450.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2014

Surrogate	\$ 250.00
Division of Parks and Recreation	1,650.00
County Clerk	200.00
Clerk of the Board	50.00
Tax Board	300.00
	<u>\$ 2,450.00</u>

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

	<u>REF.</u>	
Amount to be Raised by Taxation	A-2:A-6	\$ 327,061,905.00
Added Taxes Per Chapter 397, P.L. 1941	A-2	<u>822,700.98</u>
		<u>\$ 327,884,605.98</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2013</u>	<u>LEVIED</u>	<u>ADDED PER</u> <u>CHAPTER 397</u> <u>P.L. 1941</u>	<u>COLLECTED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2014</u>
Berkeley Heights	\$ 33,648.85	\$ 16,212,379.85	\$ 38,874.40	\$ 16,246,028.70	\$ 38,874.40
Clark		12,071,892.81	72,625.73	12,144,518.54	
Cranford	63,237.65	19,164,086.89	95,708.38	19,227,324.54	95,708.38
Elizabeth	58,662.52	33,012,915.88	168,154.93	33,071,578.40	168,154.93
Fanwood	8,119.39	5,574,231.76	8,457.35	5,590,808.50	
Garwood	1,263.15	3,306,489.21	1,651.86	3,307,752.36	1,651.86
Hillside	6,326.33	8,553,299.09	12,072.59	8,559,625.42	12,072.59
Kenilworth	22,796.34	7,129,318.80	20,492.98	7,172,608.12	
Linden	21,908.09	26,810,707.33	74,230.08	26,832,615.42	74,230.08
Mountainside	19,959.34	8,531,026.88	21,551.38	8,550,986.22	21,551.38
New Providence	36,540.63	12,673,898.14	45,183.14	12,710,438.77	45,183.14
Plainfield	17,708.48	13,222,292.00	14,016.37	13,240,000.48	14,016.37
Rahway	16,033.88	13,825,556.60	57,691.68	13,841,590.48	57,691.68
Roselle	786.03	6,555,860.31	10,772.31	6,556,646.34	10,772.31
Roselle Park	4,104.50	5,183,050.49	4,005.10	5,187,154.99	4,005.10
Scotch Plains		19,719,206.60	38,487.79	19,757,694.39	
Springfield	37,545.36	12,860,832.87	19,934.44	12,898,378.23	19,934.44
Summit	111,107.79	34,500,480.98	136,094.90	34,611,588.77	136,094.90
Union	42,946.19	31,354,989.40	70,679.06	31,397,935.59	70,679.06
Westfield	179,942.61	36,714,542.42	198,288.17	36,894,485.03	198,288.17
Winfield		84,846.69		84,846.69	
TOTAL	\$ <u>682,637.13</u>	\$ <u>327,061,905.00</u>	\$ <u>1,108,972.64</u>	\$ <u>327,884,605.98</u>	\$ <u>968,908.79</u>
<u>REF.</u>	A	A-6		A-4	A

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2013	A	\$ 6,236,290.87
Increased by:		
Transferred from 2013 Appropriation Reserves	A-11	<u>1,886,033.74</u>
		\$ 8,122,324.61
Decreased by:		
Cancelled	A-1	\$ 6,447,119.47
Payments	A-4	<u>1,174,576.11</u>
		<u>7,621,695.58</u>
Balance, December 31, 2014	A	\$ <u><u>500,629.03</u></u>

COUNTY OF UNIONCURRENT FUNDSCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>ACCRUED</u> <u>2014</u>	<u>COLLECTED</u>
Fees:			
County Clerk	A-2	\$ 1,685,541.21	\$ 1,685,541.21
Surrogate	A-2	210,530.96	210,530.96
Sheriff	A-2	606,840.13	606,840.13
Realty Transfer	A-2	3,339,615.80	3,339,615.80
Medical Examiner	A-2	2,790.00	2,790.00
Interest on Deposits and Investments	A-2	211,021.90	211,021.90
Pay Patients-Runnells Specialized Hospital of Union County	A-2	34,884,537.84	34,884,537.84
Permits:			
County Road Department	A-2	111,926.55	111,926.55
Parks and Recreation Facilities Revenue	A-2	8,921,997.67	8,921,997.67
Rent 921 Elizabeth Avenue	A-2	434,451.18	434,451.18
State Aid-County College Bonds (N.J.S.A.18A:64A-22.6)	A-2	1,954,310.62	1,954,310.62
Social and Welfare Services:			
Division of Youth and Family Services	A-2	4,095,828.00	4,095,828.00
Supplemental Social Security Income	A-2	985,057.00	985,057.00
Maintenance of Patients in State Institutions for Mental Diseases	A-2	8,934,501.00	8,934,501.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	23,652,904.00	23,652,904.00
Increased Fees:			
County Clerk	A-2	1,198,737.00	1,198,737.00
Surrogate	A-2	277,257.80	277,257.80
Sheriff	A-2	1,150,627.65	1,150,627.65
Reimbursement From Grant Programs:			
Fringe Benefit Expenditures	A-2	2,787,103.98	2,787,103.98
Indirect Costs	A-2	295,736.56	295,736.56
Medicare-Peer Group	A-2	948,064.73	948,064.73
Bail Forfeitures	A-2	186,419.50	186,419.50
Reimbursement Plan For State Prisoners	A-2	193,596.60	193,596.60
Educational Building Aid	A-2	659,541.00	659,541.00
New Jersey Division of Economic Assistance Earned Grant	A-2	38,042,202.26	38,042,202.26
Service Fees - Courts	A-2	362,877.00	362,877.00
Capital Fund Balance	A-2	750,000.00	750,000.00
Franchise Fee - Jersey Gardens	A-2	690,256.60	690,256.60
Title IVD Facility Reimbursement	A-2	947,088.44	947,088.44
Debt Service - Open Space	A-2	4,639,826.00	4,639,826.00
Leaf Composting	A-2	283,014.00	283,014.00
Payments in Lieu of Taxes (PILOTS)	A-2	286,978.90	286,978.90
P.A.C.E. Agreement	A-2	576,553.00	576,553.00
State Reimbursements Delaney Hall	A-2	1,190,077.76	1,190,077.76
Dispatch Services	A-2	413,088.50	413,088.50
Open Space	A-2	2,400,000.00	2,400,000.00
Telephone Commissions	A-2	388,294.58	388,294.58
Division of Development Disabilities	A-2	618,722.85	618,722.85
Rental Income UC College/Trinitas Hospital Kellogg Building	A-2	183,333.37	183,333.37
Union County Utilities Authority	A-2	2,000,000.00	2,000,000.00
ILSA Traffic Control Monitoring	A-2	1,034,813.47	1,034,813.47
Weight and Measures	A-2	140,000.00	140,000.00
		<u>\$ 152,676,065.41</u>	<u>\$ 152,676,065.41</u>

REF.

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2013	BALANCE DECEMBER 31, 2014	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2014
<u>GRANT/PROGRAM</u>					
Ryan White I HIV Emergency Relief Grant	\$ 1,365,889.39	\$ 1,990,588.00	\$ 1,780,021.19	\$	\$ 1,576,456.20
Housing Opportunities for Persons with Aids (HOPWA)	574,055.14	585,290.00	458,858.11	27,269.71	673,217.32
Economic Development Program	54,436.00				54,436.00
Union County Re-Entry Program	150,800.00	825,574.00	28,159.30	12,769.29	109,871.41
Residential Services for Undocumented Children (DUCS)	275,192.00		1,067,471.00		33,295.00
Handicapped Recreation Program	7,157.82	67,464.00	39,437.14		35,184.68
Deserted Village	15,426.02			15,426.02	
Masher's Barn	7,362.50				7,362.50
Echo Lake Project	139,362.89				139,362.89
Archival Visual Preservation Program	3,000.00			3,000.00	
Wetlands Mitigation	50,000.00			35,551.55	14,448.45
Sperry Park Easement	30,000.00			30,000.00	
Green Acres Program - Glenside	1,500,000.00			1,500,000.00	
Watchung Trails		24,000.00			24,000.00
Victim Witness Assistance Grant (VWAG)	228,240.00	225,465.00	228,240.00		225,465.00
Gang, Gun and Narcotics	177,479.00	151,932.00	137,871.00	20.00	191,520.00
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00		250,000.00
Victim Witness Advocacy	37,561.00	26,995.00	37,561.00		26,995.00
DNA Backlog Reduction Grant	1,332,960.00	550,322.00	900,000.00		983,282.00
Sexual Assault Nurse Examiner Response Team (SANE/SART) Project	209,426.00	75,225.00	48,883.00		235,768.00
Megan's Law	13,946.00		8,253.00		5,693.00
Law Enforcement Program - LEOTEF	40,322.00	41,786.00	41,786.00		4,966.55
Cordell Forensic Lab - Prosecutor's Office	5,579.00		35,355.45		1,158.00
Jail Diversion PILOT Program	20,000.00	137,678.00	61,371.00	70,728.00	
Union County Auto Theft Task Force	35,347.00			20,000.00	
Victim Witness Advocacy - DV Advocate (VAWA)	1,062,652.00		35,347.00		
Signs and Markings	266,048.00		193,495.00	1,062,652.00	
Summit Transfer Station	587,000.00			72,553.00	
Plainfield Paving Project		200,000.00			587,000.00
East Broad And Elm		754,963.00			200,000.00
Gordon Street Bridge		396,000.00			754,963.00
Vauxhall Road Project		401,996.00			396,000.00
Road Resurfacing - Plainfield		137,917.00	120,519.00		401,996.00
Council on Arts	17,081.00	55,757.00	55,757.00		34,479.00
Historical Commission	27,878.50		4,243.00		27,878.50
Local Staffing - Arts Program	4,243.00				
Sub-Regional Transportation Planning	140,075.78	105,155.00	138,534.70	346.50	106,349.58
Union County Transportation Plan		240,000.00			240,000.00
Intermodal 2006	5,695.64				5,695.64
Morris and Erie Railroad Project	24,258.71				24,258.71
Route #27 Corridor Study	16,371.73				301.69
Together North Jersey	110,000.00		35,488.81	16,070.04	74,511.19
MUTCD Traffic Sign Inventory and Assessment Program	3,998.37			1,022.15	2,976.22
2007 Rail Project	2,196,723.95				2,196,723.95
Staten Island Railroad	79,281.92				79,281.92
Post Sandy Planning Grant (PSPG)	30,000.00				30,000.00
Passaic River Flood Control		300,000.00			300,000.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE	2014	RECEIVED	TRANSFERS/ CANCELLED	BALANCE
	DECEMBER 31, 2013	BUDGET			DECEMBER 31, 2014
	\$	6,343.61	\$	\$	
Brownfield Development Project	50,000.00	600,000.00		6,343.61	600,000.00
Conrail Project	103,880.82				50,000.00
North Atlantic Corridor Intersection-NACI Project	9,500,000.00			70,248.81	33,632.01
Elizabethtown Ferry Project	1.67			9,500,000.00	
Clean Communities	8,200.50	50,641.00	50,640.05	2.62	
New Jersey Department of Health - Right to Know	24,150.78	16,401.00	16,401.00		8,200.50
Raritan Water Shed	1,106,134.00			24,150.78	
Justice Assistance Grant (JAG)	333,257.33	411,499.00	583,683.41		522,450.59
Local Core Capacity for Public Health Emergency Preparedness (LINCS)	39,830.00	258,464.00	258,464.00		486,292.33
Chronic Disease	249,177.68	39,830.00	22,104.35		57,555.65
County Environmental Health Act (CEHA)		303,005.00	248,116.83		304,065.85
Solid Waste/Recycling		291,500.00	291,500.00		
Hazardous Waste		187,500.00			187,500.00
Body Armor Grant	2.69	123,677.00	123,675.60	4.09	
Homeland Security Grant Phase II-FY 2006	0.07			0.07	
Homeland Security Grant Phase II-FY 2007	180.76			180.76	
State Homeland Security Grant-FY 2008	835.43			835.43	
State Homeland Security Grant-FY 2009	254.38				254.38
State Homeland Security Grant-FY 2010	1,094.37				1,094.37
State Homeland Security Grant-FY 2011	280,041.42				8,104.31
State Homeland Security Grant-FY 2012	221,438.87				1,319.68
State Homeland Security Grant-FY 2013	357,671.00				281,264.57
State Homeland Security Grant-FY 2014		409,710.00	76,406.43		409,710.00
NJ CEED	36,000.00		21,951.60		14,048.40
Urban Area Security Initiative - NIMS (UASI)	37,164.87				37,164.87
ARRA JAG	1,976.96			1,976.96	
NAACHO		3,500.00			
Urban Area Security Initiative (UASI)	3,294,819.96	2,998,245.00	2,554,585.68	139,705.82	3,598,773.46
Underground Storage Tank Removal Program	88,277.00			88,277.00	
Urban Area Security Initiative (UASI)	40,790.56				40,790.56
Port Authority of NY and NJ - Patrol Boats	49,979.00				552.35
NJHOA Mass Vaccination Exercise Mini Grant	8,572.34		49,426.65		8,572.34
Chemical Buffer Zone Protection Program Grant	34,022.40				34,022.40
State and Local All Hazard Emergency Operations	20,000.47				
Law Enforcement Terrorism Grant	40,559.36				20,000.47
Port Authority NY and NJ Hazmat	93,750.00				40,559.36
Emergency Management Performance Grant (EMPG) Open Initiative	45,533.00				93,750.00
Port Authority NY and NJ Laptops	91,879.48		75,268.34		45,533.00
Port Authority NY and NJ Marine Port	24,000.00				16,611.14
Emergency Operations Center Grant	354,069.96				24,000.00
Comprehensive Traffic Safety Program	64,338.43		353,865.34		24,000.00
Drunk Driving Enforcement	0.07				64,338.43
Child Passenger Safety	65,233.45				0.07
Union County Alliance Grant	89,250.00				46,892.00
Port Security Grant	395,084.00		26,175.00		30,358.45
Port Authority Safe Boat	13,981.20		304,890.22		89,250.00
CDBG - Hurricane Irene - ARC	27,961.00				27,961.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2013	BALANCE DECEMBER 31, 2014	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2014
<u>GRANT/PROGRAM (CONTINUED)</u>	\$	\$	\$	\$	\$
ARRA Neighborhood Stabilization Program HUD	758,903.19	758,903.19	758,903.19		284,096.00
Community Care Elderly Title XX	79,985.00	468,042.00	263,931.00		28,115.36
U.S. Department of Agriculture - Nutrition Program	79,660.63	135,609.00	119,322.46	67,831.81	1,732,522.00
Older American Act Title III	295,839.00	3,102,870.00	1,666,187.00		528,874.00
U.S. Department of Agriculture	273,270.00	256,791.00	310,987.00	1,187.00	67,212.00
Respite Care Program	48,715.00	348,566.00	24,701.98	19,082.00	24,379.66
Respite Care Program - Income (Co-Payments)	57,938.43	30,000.00	47,617.00	38,856.79	12,500.00
State Health Insurance Assistance Program (SHIP)	22,635.00	37,500.00	58,000.00	18.00	22,923.00
Office on Aging - State Grant	216,460.00	109,222.00	44,446.00	205,866.00	75,368.00
Central NJ Care Transitions - Visiting Nurses		206,400.00			206,400.00
Division of Developmental Disabilities (DDD)	135,435.00	308,860.00	257,735.00	98,535.00	88,025.00
Global Options/Community Care Persons Elderly and Disabled (CCPED)	3,055.00	31,983.00	31,983.00	3,055.00	
Jersey Assistance for Community Caregiving (JACC)	228,928.65	100,000.00	95,882.50	128,928.65	104,117.50
Home Health Care Title XX	39,470.00			39,470.00	
NJ Ease Program	2,625.00	2,625.00	2,625.00		2,625.00
Senior Farmers Market	13,177.52			13,177.52	
Mercer Case - Supportive Assistance (SAIF)	6,836.00				6,836.00
Temporary Assistance for Needy Families (TANF)	4,354,247.33	4,214,567.00	3,056,248.00	1.00	5,512,565.33
Workforce Investment Program DOL WIA	351,877.54	165,000.00	248,621.00		268,256.54
Workforce Learning Link Program	526,061.00	644,052.00	631,296.00	(840.00)	539,657.00
Work First New Jersey - GA SNAP	297,175.67	41,507.00			338,882.67
Work First New Jersey - WFNJ/CAVP	316,952.33	316,061.00	289,622.00	11,604.00	331,787.33
Work First New Jersey - WFNJ Administration	492,556.35	80,856.00	122,597.00	(180.00)	450,995.35
Work First New Jersey - WFNJ GA/FS	126,755.00	80,856.00	113,940.00	(180.00)	93,851.00
Work First New Jersey - SNAP		1,549,256.00	1,364,692.00	(4,800.00)	2,025,292.11
Work First New Jersey - WFNJ TANF	1,835,928.11	19,820.00	19,820.00		
Work First New Jersey - Program Income	52,641.00	46,700.00	46,700.00	(5,604.00)	58,245.00
Work First New Jersey-Tank Vert	1.00			1.00	
Hurricane Sandy National Emergency Grant	252.00				252.00
Workforce Development Partnership Program	11,235.00	5,618.00	4,500.00		12,353.00
Smart Steps	272,263.89			272,263.89	
Green Skills Equals Green Jobs Grant	2,622.00				2,622.00
Business Development Interdepartmental Funds	57,176.00				73,501.00
Special Initiatives (Transportation Block Grant) TANF					
CWA Universal Services					
CWA Banking Services					
CWA Low Income Heating - LIHEOP Grant					
Human Services Planning Advisory Council (HSPAC)					
Continuum Partnership Services	30,252.97			17,620.04	12,676.93
Intoxicated Drivers					
County Wide Comprehensive Alcohol Program (CWCAP)	24,950.00	250,000.00	250,000.00		
Alliance to Prevent Alcoholism and Drug Abuse	499,812.85	263,804.00	263,804.00	24,950.00	584,812.85
Rape Crisis Program	569,346.75	913,736.00	724,418.00	104,318.00	589,772.09
Rape Counseling Program	5,109.54	801,637.00	552,070.12	229,141.54	4,871.85
Rape Prevention Education	8,805.69			237.69	8,805.69
Social Services for the Homeless (SSH)	408,930.00	1,080,707.00	853,704.00	45,640.00	590,293.00
SHRAP - Hurricane Sandy	2,127,900.00		288,142.00		1,839,758.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2013	2014 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2014
GRANT/PROGRAM (CONTINUED)	\$	\$	\$	\$	\$
Sexual Violence - 12 - VAWA-50	9,002,600.61	4,331,274.00	22,328.00		9,235,820.64
Supportive Housing Program - McKinney Vento Homeless Supportive Housing Program	50,725.00		4,098,053.97		50,725.00
YMCA - McKinney-Vento	1,101,229.00				1,101,229.00
Personal Attendant Program	330,254.49	82,000.00	74,821.00	330,600.15	6,833.34
Rape (SSBG)	57,522.00	32,500.00	78,411.00		11,611.00
ARRA - WIA Social Services/Food Stamps	88,970.00			88,970.00	
Community Services Block Grant (CSBG)	775,271.00	1,384,840.00	775,268.00		1,384,843.00
Sexual Violence Services Project 10VAWA-94		20,226.00			20,226.00
Preventative Health (PPHSSBG)		3,088.00			
Human Services Family Court-Youth Services	170,817.20	248,737.00	3,088.00		
State Community Partnership Program	509,163.97	429,069.00	241,111.13	21,287.87	157,155.20
State Facility Education Act (SFEA)	72,000.00	130,500.00	458,958.19	42,568.72	436,706.06
Juvenile Accountability Incentive Block Grant	142,215.56	22,159.00	137,250.00		65,250.00
Juvenile Justice Innovation Grant	120,000.00	120,000.00	17,289.98		147,084.58
Job Access and Reverse Compute (JARC)	204,598.39	195,000.00	94,902.33		145,097.67
New Jersey Transit Transportation Assistance Program	79,588.63	968,713.00	204,598.39		195,000.00
Paratransit Medical Transportation for Elderly Title XIX	0.15		862,981.46	0.15	185,320.17
Elderly Transportation Program Title XX					
Veterans Paratransit Program	142,524.00		142,524.00		
Paratransit Fares	7,000.00	34,000.00	34,000.00		7,000.00
FTA Section 5310	4,466.06	181,193.00	181,192.37	1.13	4,465.56
Paratransit/Aging Maintenance/Repairs		240,000.00			240,000.00
Medical Reimbursement Program Logistics	100.00	166,747.00	156,252.72	136.28	10,458.00
Co-Payments-Paratransit Donations	23,679.00	80,000.00	71,861.00		31,818.00
	<u>7,734.03</u>			<u>7,734.03</u>	
	\$ 55,723,560.78	\$ 37,803,511.00	\$ 31,712,869.29	\$ 14,773,287.87	\$ 47,040,914.62

REF A A-13 A-4 Reserve for Grants - Unappropriated Cash Receipts

A-12 A Reserve for Grants - Appropriated Due from Current Fund

\$ 68,547.09
31,644,322.20
\$ 31,712,869.29
\$ 12,837,896.87
1,935,391.00
\$ 14,773,287.87

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE
PEER GROUP-APPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2013	A	\$ 698,988.15
Increased by:		
2014 Budget Appropriation	A-3	<u>916,500.00</u>
		\$ <u>1,615,488.15</u>
Decreased by:		
Disbursements	A-4	<u>823,783.07</u>
Balance, December 31, 2014	A	\$ <u><u>791,705.08</u></u>

COUNTY OF UNION
CURRENT FUND

SCHEDULE OF 2013 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2013		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
SALARIES AND WAGES	\$	\$	\$	\$	\$	\$	\$
County Managers Office	10,550.92	6,499.06		10,550.92			10,550.92
Board of Chosen Freeholders	6,499.06	12,036.74		6,499.06			6,499.06
Clerk of the Board	12,036.74	143,295.66		12,036.74			12,036.74
County Clerk	143,295.66	88,923.49		143,295.66	15,914.97		127,380.69
Board of Elections	88,923.49	19,074.79		88,923.49			88,923.49
Elections (County Clerk)	19,074.79	16,494.44		19,074.79	763.27		18,311.52
Department of Finance:							
Office of Director	16,494.44	1,200.52		16,494.44			16,494.44
Division of Reimbursement	1,200.52	98,775.33		1,200.52			1,200.52
Division of Treasurer	98,775.33	116,313.56		98,775.33			98,775.33
Division of Comptroller	116,313.56	65,000.16		116,313.56	925.64		115,387.92
Division of Internal Audit	65,000.16	18,546.44		65,000.16			65,000.16
Department of Law:							
Office of County Counsel	18,546.44	3,615.64		18,546.44			18,546.44
Division of County Adjuster	3,615.64	10,790.43		3,615.64	2,195.83		1,419.81
Department of Administrative Services:							
Office of Director	10,790.43	25,733.98		10,790.43			10,790.43
Division of Motor Vehicles	25,733.98	18,981.75		25,733.98	14,463.33		11,270.65
Division of Personnel Management and Labor Relations	18,981.75	56,026.67		18,981.75			18,981.75
Division of Purchasing	56,026.67	51,013.78		56,026.67	634.09		55,392.58
Division of Engineering, Land and Facilities Planning	51,013.78	3,147.64		51,013.78	317.32		50,696.46
Board of Taxation	3,147.64	34,973.00		3,147.64	1,728.61		1,419.03
County Surrogate	34,973.00	23,170.72		34,973.00	5,576.66		29,396.34
Department of Parks and Community Renewal:							
Office of Director	23,170.72	97,819.60		23,170.72	7,376.71		15,794.01
Division of Planning and Community Development	97,819.60	10,419.94		97,819.60	65.70		97,753.90
Division of Cultural and Heritage Affairs	10,419.94	30,418.09		10,419.94	307.07		10,112.87
Division of Information Technologies	30,418.09	1,000.44		30,418.09			30,418.09
Division of Golf Operations	1,000.44	3,319.06		1,000.44			1,000.44
Division of Planning and Environmental Services	3,319.06	161,623.45		3,319.06	1,863.95		1,455.11
Sheriff's Office	161,623.45	1,000.02		161,623.45	108,883.84		52,739.61
Department of Public Safety:							
Office of Director	1,000.02	7,723.00		1,000.02			1,000.02
Division of Weights and Measurers	7,723.00	10,519.49		7,723.00	686.50		7,036.50
Division of Medical Examiner	10,519.49	8,683.49		10,519.49	2,572.40		7,947.09
Division of Emergency Management	8,683.49	128,364.58		8,683.49	1,461.00		7,222.49
Division of Police	128,364.58	66,076.91		128,364.58	4,950.74		123,413.84
Division of Health	66,076.91			66,076.91			66,076.91

COUNTY OF UNION
CURRENT FUND

SCHEDULE OF 2013 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2013		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
SALARIES AND WAGES (CONTINUED))							
County Prosecutor	\$	\$ 819,279.49	\$	\$ 819,279.49	\$ 438,947.49	\$	\$ 380,332.00
Division of Corrections		1,479,910.26		1,479,910.26	145,404.12		1,334,506.14
Hospital Maintenance		58,441.77		58,441.77	8,482.38		49,959.39
Department Engineering, Public Works and Facilities Management:							
Office of Director		999.70		999.70			999.70
Division of Public Works		89,673.21		89,673.21	19,008.10		70,665.11
Division of Facilities Management		311,056.14		311,056.14	49,715.34		261,340.80
Division of Park Maintenance		218,258.67		218,258.67	21,001.95		197,256.72
Runnells Specialized Hospital		486,972.92		486,972.92	165,924.43		321,048.49
Department of Human Services:							
Office of Director		669,566.77		669,566.77	46,177.39		623,389.38
Division of Aging		23,299.33		23,299.33			23,299.33
Division of Youth Services		148,362.59		148,362.59			148,362.59
Division of Social Services		246,074.74	(133,000.00)	113,074.74	1,635.36		111,439.38
Division of Planning		3,630.34		3,630.34	656.46		2,973.88
Office of County Superintendent of Schools		2,199.74		2,199.74	1,350.99		848.75
County Extension Service in Agriculture and Home Economics and 4-H		1,000.38		1,000.38			1,000.38

OTHER EXPENSES

County Managers Office:							
Special Studies and Initiatives	37,125.00	61,350.00		98,475.00	32,187.50	4,937.50	61,350.00
Miscellaneous	1,773.29	87,770.70		89,543.99	507.46	1,265.83	87,770.70
Board of Chosen Freeholders:							
Annual Audit	188,950.00			188,950.00	188,950.00		
Other Accounting and Audit Fees	122,725.00			122,725.00	109,475.00	13,250.00	
Miscellaneous	6,125.03	22,826.62		28,951.65	5,918.29	23.16	23,010.20
Clerk of the Board:							
Miscellaneous	42,762.63	23,480.61		66,243.24	10,493.84	10,035.38	45,714.02
Advisory Boards, Committees and Commissions		5,000.00		5,000.00			5,000.00
County Clerk	9,130.70	71,810.12		80,940.82	7,600.55	2,484.46	70,855.81
Board of Elections	40,055.43	63,525.24		103,580.67	2,052.75	13,150.39	88,377.53
Elections (County Clerk)	7,450.08	393,908.85		401,358.93	463.50	7,113.58	393,781.85
Department of Finance:							
Office of Director	20,223.90	36,233.59		56,457.49	11,673.99	8,549.91	36,233.59
Public Obligations Registration Act P. L. 1983 Ch. 243		98,101.20		98,101.20	86,473.75		11,627.45
Division of Reimbursement		2,561.56		2,561.56			2,561.56
Division of Treasurer	450.00	1,733.81		2,183.81	450.00		1,733.81

COUNTY OF UNION
CURRENT FUND

SCHEDULE OF 2013 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2013		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
OTHER EXPENSES (CONTINUED)							
Department of Engineering Public Works and Facilities Management:							
Office of Director	\$ 1,013.20	\$ 11,742.51	\$	\$ 12,755.71	\$ 19.00	\$ 22.00	\$ 12,714.71
Division of Public Works	786.97	55.25		842.22	15.94	731.18	95.10
Division of Facilities Management	936,660.70	363,424.27		1,300,084.97	392,295.16	351,003.73	556,786.08
Division of Park Maintenance	137,432.77	26,467.11		163,899.88	87,443.81	3,124.72	73,331.35
Contribution for Flood Control		582.72		582.72			582.72
Red Light	110,213.59	24,665.67		134,879.26	97,828.00	12,385.59	24,665.67
Crippled Children	17,907.00			17,907.00	10,472.00	7,435.00	0.00
Runnells Specialized Hospital	1,455,503.99	297,277.02		1,752,781.01	938,466.64	161,185.74	653,128.63
Adult Diagnostic Center		9,000.00		9,000.00			9,000.00
Psychiatric Treatment		5,000.00		5,000.00			5,000.00
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79)		40,735.48		40,735.48	6,109.95		34,625.53
Department of Human Services:							
Office of Director	414,002.79	622,490.32		1,036,493.11	457,727.88	153,946.75	424,818.48
Division on Aging	58,040.50			58,040.50	54,020.50	4,020.00	0.00
Division of Youth Services	2,707.22	44,540.64		47,247.86	2,500.00	76.18	44,671.68
Division of Social Services	143,491.79	583,248.00	133,000.00	859,739.79	832,514.30	25,670.73	1,554.76
Division of Planning	533.45	2,021.76		2,555.21	167.50	134.64	2,253.07
Office of County Superintendent of Schools	263.73	9,402.56		9,666.29		263.73	9,402.56
Vocational Schools							
Union County Extension Services in Agriculture, Home Economics and 4-H							
Scholarship Program		2,199.27		2,199.27			2,199.27
Two-Year Colleges and Vocational Technical Schools		59,181.00		59,181.00	43,397.50		15,783.50
N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4		16,882.10		16,882.10	10,141.82		6,740.28
Educational Services Commission N.J.S.A. 40:23-8.11 and N.J.S.A. 18A:6-67							
Utilities	935,661.73	25,354.22	350,000.00	1,311,015.95	1,085,423.00	90,263.34	135,329.61
Matching Funds for Grants		11,307.00		11,307.00			11,307.00
Contingent	50,000.00	50,000.00		50,000.00			50,000.00
Public Employees' Retirement System		49,102.26		49,102.26			49,102.26
Social Security System		265,512.96		265,512.96	1,686.16		263,826.80
Sheriff Officers' Pension Fund		27,500.00		27,500.00			27,500.00
Police and Firemen's Retirement Fund of N.J.		50,000.00		50,000.00			50,000.00
Defined Contribution Retirement Program		10,566.64		10,566.64	5,957.99		4,608.65
TOTAL	\$ 7,782,961.43	\$ 19,144,827.77	\$ 0.00	\$ 26,927,789.20	\$ 7,677,920.62	\$ 1,886,033.74	\$ 17,363,834.84

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COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2013	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2014
Ryan White HIV-Aids	\$ 604,868.41	\$ 1,990,588.00	\$ 1,848,375.00	\$	\$ 695,563.50	\$ 51,517.91
Housing Opportunities for People With Aids (HOPWA)	87,927.28	585,290.00	551,093.98		31,626.75	90,496.55
UC Residential Services for Undocumented Children (DUCS)	275,192.00	825,574.00	1,078,045.38		22,706.60	14.02
Union County Re-Entry Prisoner Program	138,031.71		56,454.80		43,545.20	38,031.71
Green Acres Grant	1,500,000.00			(1,500,000.00)		
Recreational Opportunities for Individuals with Disabilities	4,230.96	67,464.00	36,373.68		25.12	35,296.16
Deserted Village	189,175.00		173,748.25	(15,426.75)		
Green Communities Grant	3,000.00					3,000.00
Echo Lake Grant	102,248.02					102,248.02
Master Gardens Greenhouse	13,000.00		13,000.00			
Sperry Park Easement	30,000.00			(30,000.00)		
Warinanco Park Lagoon	13,220.66		13,220.66			(0.00)
Wetlands Mitigation	14,448.45					14,448.45
Parkland Boundaries	29,543.60		29,543.60			(0.00)
Watchung Trail		24,000.00			24,000.00	
Victim Assistance Grant	76,361.85	225,465.00	185,207.74		775.00	115,844.11
Gang Gun and Narcotics	130,053.99	151,932.00	150,995.59	(20.00)	36,226.97	94,743.43
Child Advocacy Expansion	26,587.54				0.04	26,587.50
Megan's Law	9,860.00		4,167.04			5,692.96
Insurance Fraud Grant		250,000.00	241,726.36			8,273.64
Law Enforcement Program	59,411.85	41,786.00	31,288.75		21,580.77	48,328.33
Victim and Witness Advocacy	23,180.50		6,288.50			16,892.00
Jail Diversion Program	33.47	137,678.00	66,434.11	(70,728.00)		549.36
DNA Backlog Reduction Grant	752,179.36	550,322.00	339,845.04		141,666.04	820,990.28
Cordell Forensic Lab	4,966.55					4,966.55
Sexual Assault - Nurses Examiner (SANE)	217,088.48	75,225.00	67,487.68		6,900.25	217,925.55
Auto Theft	20,152.00					20,152.00
Narcotics Commanders Training	1,760.00		1,760.00			
Victim Witness Advocacy -DV Advocate (VAWA)	18,882.36	26,995.00	38,105.48			7,771.88
Union County Auto Theft Task Force	19,191.85					19,191.85
Sign Shop Grant	9,800.17				5,668.47	4,131.70
Summit Transfer Station	173,103.06		100,549.79	(72,553.27)		
Local Safety Program - 7th Avenue, Plainfield	26,706.72					26,706.72
East Broad and Elm		200,000.00				200,000.00
Plainfield Paving Project	587,000.00					587,000.00
Road Resurfacing Project		401,996.00	130,990.43		271,005.57	
Gordon Street Bridge		754,963.00			754,962.69	0.31

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2013	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2014
Vauxhall Road	\$	\$ 396,000.00	\$	\$	\$	\$ 396,000.00
Council on the Arts	31,305.67	137,917.00	154,078.69		14,125.00	1,018.98
Historical Commission Grant	46,575.83	55,757.00	67,976.34		16,375.00	17,981.49
Elizabeth Ferry Project	9,500,000.00			(9,500,000.00)		
Sub-Regional Transportation Planning	117,129.23	105,155.00	138,559.90			83,724.33
union County Transportation Planning		240,000.00				240,000.00
Senior Citizen Art Show/Arts Staffing	4,003.44		4,003.44			0.00
Route 27 Corridor Study	301.89					301.89
Port Authority/Rail Study Program	70,248.81					70,248.81
Staten Island/Raritan Valley Railroad	100.00					100.00
NACI Project	1,377.11					1,377.11
Morristown and Erie Railroad	2,045,940.91				2,043,281.69	2,659.22
Brownfield Development Program	6,343.61	600,000.00		(6,343.61)		600,000.00
MUTCD	2,976.22					2,976.22
Together New Jersey	95,800.11		60,800.11			35,000.00
Post Sandy Planning Grant PSPG	30,000.00		29,763.79		236.21	(0.00)
Passaic River Project		300,000.00			78,543.00	221,457.00
Clean Communities Program	42,424.41	50,641.00	55,063.19		2,000.00	36,002.22
Right to Know Project	5,768.65	16,401.00	18,046.34			4,123.31
County Environmental Health Act (CEHA)	221,062.86	303,005.00	380,185.49			143,882.37
Solid Waste Service Grant	236.73		74.22		72.34	90.17
Recycling Enhancement Grant	755,196.55	291,500.00	189,267.37		67,184.47	790,244.71
Scrap Tire	3,979.15		1,039.40		1,881.10	1,058.65
Emergency Management Planning Grant Open Initiative	1,665.00					1,665.00
Emergency Management Performance Grant - EMPG	80,000.00					80,000.00
UASI - Urban Area Security Initiative	10.72					10.72
UASI - Urban Area Security Initiative - FFY 07	85,126.01			(85,126.01)		
Urban Area Security Initiative - FFY 08	126.14				0.16	125.98
Urban Area Security Initiative - Fire Decontamination	3,719.17					3,719.17
Urban Area Security Initiative - Neptune Projects	0.88					0.88
Urban Area Security Initiative - Chemical Buffer Zone	14,047.40					14,047.40
Urban Area Security Initiative - FFY 09	82,261.53					82,261.53
Urban Area Security Initiative - FFY 10	344,775.21				422.26	344,352.95
Urban Area Security Initiative - FFY 11	1,007,815.24		745,488.01	(54,578.00)	2,996.21	204,753.02
Urban Area Security Initiative - FFY 12	1,133,119.96		973,728.28			159,391.68
Urban Area Security Initiative - FFY 13		1,322,618.00	527,760.23		359,431.13	435,426.64
Urban Area Security Initiative - FFY 14		1,675,627.00				1,675,627.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2013	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2014
Homeland Security 04	\$ 1,853.50	\$	\$	\$	\$	\$ 1,853.50
Homeland Security Grant	733,636.72	409,710.00	458,137.69		156,126.39	529,082.64
Chronic Disease Grant	45,834.00	39,830.00	20,030.75		350.00	65,283.25
Underground Storage Tank	109,937.00		21,660.00	(88,277.00)		
State/Local Hazard Emergency (SLAHEOP)	48,936.00		28,935.53	(20,000.47)		
Local Information Network Communications (LINCS) - State Grant	351,323.73	411,499.00	389,288.88		68,219.97	305,313.88
Justice Assistance Grant JAG	685,941.04		362,382.45		245,641.05	77,917.54
Port Authority - Port Security Grant	8,326.02					8,326.02
NAACHO - UC Medical Reserve Corp.	14,646.39	3,500.00				18,146.39
Emergency Operations Center (EOC)	204.62			(204.62)		(0.00)
Hazardous Mitigation Plan		187,500.00	131,482.12		56,017.88	
Port Authority - Port Security Grant	64,247.05					64,247.05
Port Authority	5,636.18					5,636.18
NJ Mass Vaccinations Grant	12,291.92				3,719.58	8,572.34
Body Armor Grant	80,699.29	123,677.00	26,959.10		24,202.37	153,214.82
Port Authority NY and NJ Laptops	89,848.90		89,307.91		540.99	(0.00)
Port Authority NY and NJ Marine Port	51.12					51.12
Port Authority NY and NJ Hazmat Port	6,260.00					6,260.00
NJ Cancer Education and Early Detection (NJCEED)	35,569.26		21,820.73			13,748.53
911 Program	35,841.04		7,869.33		22,788.63	5,183.08
Child Passenger Program	54,483.35	38,192.00	24,231.00	(15,153.13)		53,291.22
Union County Alliance Grant	35,731.18			(35,731.18)		
Help Americans Vote Act (HAVA)	82.78		82.78			(0.00)
Comprehensive Traffic Safety Program	36,984.47			(15,031.25)		21,953.22
9 1 1 Consolidation	10,100.00					10,100.00
Municipal Storm Water Program	20,000.00		20,000.00			
Drunk Driving	1,614.00		(2,400.00)			4,014.00
CDBG- R Hurricane Irene ARC Project	27,961.00			(27,961.00)		
Neighborhood Stabilization Program (NSP)	217,832.57		217,831.36			1.21
Energy, Efficiency and Conservation Grant - Department of Energy	9,600.00				9,600.00	
Community Care Program for the Elderly Title XX	53,901.24	468,042.00	470,691.34		21,193.62	30,058.28
Older Americans Act Title III	1,348,404.04	3,495,270.00	3,476,504.58		686,994.73	680,174.73
Respite Care Program	103,714.62	378,566.00	278,594.38		118,612.30	85,073.94
CHIME/SHIP Program	22,635.75	37,500.00	34,074.61		20,042.26	6,018.88
State Aging Program	5,722.15	58,000.00	59,800.40			3,921.75
Senior Farmers Market Grant		2,625.00	2,625.00			
CCPED Program Global Options	316,753.90	308,860.00	236,230.55	(98,535.00)	11,709.42	279,138.93

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2013	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2014
Jersey Assistance for Community Caregivers (JACC)	\$ 41,254.00	\$ 31,983.00	\$ 37,388.90	\$ (3,055.00)	\$	\$ 32,793.10
Home Health Care	53,094.63	100,000.00	75,621.00	(27,509.87)	42,617.50	7,346.26
Visiting Nurses-Central NJ Care Transitions	218,446.00	109,222.00	38,217.77	(205,868.00)	1,431.04	82,151.19
Division of Developmental Disabilities(DDD)		206,400.00				206,400.00
Department of Labor - Workforce Investment Act	3,958,579.80	4,214,567.00	2,679,968.98		2,176,777.02	3,316,400.80
Department of Labor - Workforce Learning Link	309,078.56	165,000.00	224,176.73			249,901.83
Department of Labor and Workforce Development WFNJ	3,366,395.39	2,759,288.00	2,608,030.89		908,321.75	2,609,330.75
Workforce Development partnership Program WFPP	252.77					252.77
Department of Health and Human Services Special Initiatives	43,068.15	65,292.00	34,858.86			73,501.29
Program Income WIA	2,510.00	19,820.00	2,509.39			19,820.61
Disability Navigator	0.60					0.60
Business Development Funds	2,621.95					2,621.95
NJ Builders Utilization	1,309.36		784.18			525.18
Dislocated Workers - TANK	6,836.04					6,836.04
SuperStorm Sandy (National Emergency Grant)	533.43		533.43			(0.00)
Smart Steps	11,235.00	5,618.00	4,500.00			12,353.00
Case Management - Mercer/Union	139,063.93		125,886.41	(13,177.52)		0.00
Green Skills = Green Jobs	272,263.89			(272,263.89)		0.00
CWA - Universal service Grant	31,904.00	12,016.00				43,920.00
HEA CWA Grant	85,055.00	17,292.00				102,347.00
CWA - Case Banking		52,000.00	48,142.11		3,852.50	5.39
Human Services Planning Council	25,807.49	68,163.00	66,099.30	(12,500.00)	3,682.70	11,688.49
Continuum Approval Prevention Plan	59,823.86	250,000.00	217,203.50		88,716.88	3,903.48
Aid to Homeless	222,688.27	1,080,707.00	714,007.90		559,869.22	29,518.15
Sandy Homeowner/Rental Assistance	2,611,257.35		829,777.09		666,703.71	1,114,776.55
Intoxicated Driver Resource Center	189,183.85	263,804.00	207,465.87	(24,950.00)	884.14	219,687.84
Alcohol Program	277,145.33	913,736.00	800,906.65	(104,317.80)	220,134.58	65,522.30
Governor's Alliance to Prevent Alcoholism	479,968.50	801,637.00	480,445.74	(144,129.37)	524,377.47	132,652.92
Sexual Assault Nurse Examiner/Response Team (SANE/SART)	20,264.51	20,226.00	21,203.63			19,286.88
Sexual Assault, Abuse and Rape Care Program (SAARC)	5,068.97		14.22			5,054.75
Rape Prevention and Education (RPE)		52,695.00	42,695.13		358.40	9,641.47
Rape Counseling Program	906.51	35,031.00	20,484.42		4,567.53	10,885.56
Rape Prevention and Education (SSBG Funds)	49,488.41	32,500.00	77,520.42		54.32	4,413.67
Preventative Health(PPHSSBG)		3,088.00				3,088.00
HUD Emergency Shelter Program (ESP)	247.83					247.83
HUD Supportive Housing Program	9,934,630.97	4,331,274.00	4,476,199.92		4,717,374.10	5,072,330.95
Personal Attendant Demonstration Program	330,896.15	82,000.00	77,367.17	(330,600.15)	751.67	4,177.16

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2013	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2014
Community Service Block Grant	\$ 656,136.95	\$ 1,384,840.00	\$ 815,568.79	\$	\$ 131,567.54	\$ 1,093,840.62
Violence Against Women	3.00					3.00
Juvenile Detention Center Supplemental	0.04				0.04	
Juvenile Justice Innovations Grant	66,636.85	120,000.00	156,351.11		30,285.74	
FTA Section 5310		240,000.00				240,000.00
Youth Services/ Family Court	53,302.54	248,737.00	248,067.52	(21,287.87)	11,598.83	21,085.32
Community Partnership Grant	158,877.85	429,069.00	431,371.32	(42,568.11)	108,106.84	5,900.58
Paratransit Fares	181,134.36	181,193.00	139,826.94		144,690.36	77,810.06
Juvenile Accountability (JAIBG) Grant	51,663.08	22,159.00	22,159.00			51,663.08
Juvenile Justice Education Program	138,000.00	130,500.00	181,500.00		87,000.00	
State Incentive Program	2.40					2.40
Senior Citizen Transportation Program	2,267.00	968,713.00	970,327.14		1.00	651.86
Elderly Transportation - Title XX	11,873.17	142,524.00	142,476.17		11,921.00	
Transportation for Elderly Title XIX	84,505.89		81,854.61		14.40	2,636.88
Veterans Paratransit Program	12,000.00	34,000.00	23,000.00			23,000.00
Disability Grant	7,064.92		7,064.92			
Job Access and Reverse Compute Program (JARC)	204,598.39	195,000.00	204,598.39		91,000.00	104,000.00
Medical Reimbursement (Logistics)	214,370.92	80,000.00	38,779.77		2,536.51	253,054.64
Paratransit - Aging Program	10,132.68	166,747.00	66,812.84		30,893.11	79,173.73
UC Paratransit Funding - Kessler	25,000.00		25,000.00			
ARRA - WIA Youth Program	0.54					0.54
ARRA - WIA Admin Program	0.01					0.01
ARRA - Social Services - Food Stamps	222.65					222.65
ARRA - Neighborhood Stabilization Program (NSP)	0.01					0.01
ARRA - Community Service Block Grant	0.08					0.08
ARRA - Justice Assistance Program	404,099.61		307,434.54		96,665.07	
ARRA - Gang, Guns and Narcotics	311.46					311.46
ARRA - Recycling Grant Bonus	76,669.27		17,642.92			59,026.35
ARRA - BSF Forestry Grant	7,000.00		7,000.00			
Victim Witness Assistance Grant - Match	57,060.00	56,366.00				113,426.00
Handicapped Persons Program - Match	479.53	16,536.00	8,477.79		6.28	8,531.46
Council on the Arts - Match	1,926.52	77,917.00	77,917.00			1,926.52
Historical Commission-Match	23,905.96	39,757.00	41,988.68		249.00	21,425.28
Subregional Transportation - Match	20,518.15	26,289.00	25,597.92			21,209.23
Union County Transportation Plan - Match		60,000.00	933.45			59,066.55
Sexual Assault - Nurses Examiner (SANE) - Match	23,844.70	18,806.00	15,396.40		4,751.20	22,503.10
Port Security - Match	8,856.04					8,856.04

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2013	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2014
Emergency Management Performance Grant (EMPG) Open Initiative-Match	\$ 1,665.00	\$	\$	\$	\$	\$ 1,665.00
Hazardous Mitigation - Match		62,500.00	651.00		32,850.00	28,999.00
Emergency Performance Management Grant - Match	80,000.00					80,000.00
ARRA - Victim Witness Advocacy DV Advocate - Match	22,404.00	8,998.00	21,368.69			10,033.31
Job Access and Reverse Compute Program-Match	204,598.39	195,000.00	204,598.39		91,000.00	104,000.00
Community Care Elderly Title XX - Match	7,181.28	186,057.00	188,098.96			5,139.32
Home Delivered Meals - Match	22,298.00	17,544.00	24,482.50			15,359.50
Human Services Planning Advisory Council - Match	121.54	15,900.00	15,545.94			475.60
Alcohol Program - Match	54,691.84	200,000.00	150,468.33		24,612.00	79,611.51
Safe Housing Program- Match	26,570.89	47,309.00	52,009.15		20,922.64	948.10
Juvenile Accountability Incentive Block Grant (JAIBG) - Match	3,198.00	2,462.00	5,660.00			
Transportation for the Elderly - Match	30,955.00	30,955.00			61,910.00	
Respite Care - Match	4,379.14	47,088.00	48,353.94			3,113.20
Sexual Assault, Abuse and Rape Care - Match	9,546.00					9,546.00
Sexual Advocate - Match	3,520.00	6,742.00				10,262.00
FTA Section 5310 - Match		48,000.00				48,000.00
	<u>\$ 51,215,723.26</u>	<u>\$ 38,967,737.00</u>	<u>\$ 33,567,070.88</u>	<u>\$ (12,837,896.87)</u>	<u>\$ 16,991,616.82</u>	<u>\$ 26,786,875.69</u>
			A-4	A-9	A	A
Federal and State Grants	A	\$ 13,591,590.66				
Commitments Payable	A	<u>37,624,132.60</u>				
		<u>\$ 51,215,723.26</u>				
Federal and State Grants	A-3	\$ 37,803,511.00				
Matching Funds for Grants	A-3:A-4	<u>1,164,226.00</u>				
		<u>\$ 38,967,737.00</u>				

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

<u>GRANT</u>	BALANCE DECEMBER 31, 2013	RECEIPTS	UTILIZED AS ANTICIPATED	BALANCE DECEMBER 31, 2014
Para Transit Fares	\$ 5,087.37	\$ 2,150.96	\$ 5,087.37	\$ 2,150.96
Veterans Paratransit	11,000.00		11,000.00	
Paratransit - Aging - Maintenance	16,482.72		16,482.72	
Jersey Assistance for Community Caregivers (JAAC)	3,815.00	477.00	3,815.00	477.00
Intoxicated Drivers Resource Center	32,162.00	31,238.00	32,162.00	31,238.00
Rehabilitation of ARC (State CDBG Disaster Recovery Plan)		27,961.00		27,961.00
Rape Prevention - Education		3,399.00		3,399.00
	<u>\$ 68,547.09</u>	<u>\$ 65,225.96</u>	<u>\$ 68,547.09</u>	<u>\$ 65,225.96</u>
<u>REF.</u>	A	A-4	A-9	A

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR SALE OF ASSETS

	<u>REF.</u>	
Increased by:		
Proceeds from Sale of Runnells Hospital	A-4	\$ <u>19,957,243.04</u>
Balance, December 31, 2014	A	\$ <u><u>19,957,243.04</u></u>

"A-15"

SCHEDULE OF RESERVE FOR SHERIFF'S OFFICE OUTSTANDING CHECKS

Balance, December 31, 2013	A	\$ 15,379.37
Increased by:		
Received	A-4	\$ <u>272.14</u>
		\$ <u>15,651.51</u>
Decreased by:		
Cancelled	A-2	\$ <u><u>15,651.51</u></u>

"A-16"

SCHEDULE OF DUE GRANT FUND

Increased by:		
Disbursements	A-4	\$ 20,166,326.41
Decreased by:		
Cancelled Grants Accounts Receivable	A-1	<u>1,935,391.00</u>
Balance, December 31, 2014	A	\$ <u><u>18,230,935.41</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF TRUST CASH

	<u>REF.</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2013	B	\$ 39,479,694.26	\$ 4,860,015.26
Increased by Receipts:			
Housing and Community Development Act	B-3	4,239,873.85	
Home Investment Partnerships Program	B-4	2,045,806.90	
Housing Assistance Voucher Program	B-5	3,736,104.70	
Emergency Shelter Program	B-6	430,695.28	
Open Space Preservation Taxes	B-8		9,676,772.92
Refunds-Community Development Block Grants	B-16	8,445.02	
Community Development Block Grants - Project Income	B-17	182,087.50	
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	187,747.56	
Miscellaneous Deposits	B-22	30,912,690.17	
Motor Vehicle Fines	B-23	7,061,778.69	
Refunds-Motor Vehicles	B-23	21,494.96	
Housing Assistance Voucher Program - Appropriated	B-28	24,832.50	
Housing Assistance Voucher Program - Unappropriated	B-31	6,206.00	
Due Grant Fund	B-21:B-34	1,456,821.92	2,975,000.00
Due Current Fund	B-37	1,695,234.40	
Community Development Block Grants Recaptured Funds	B-35	221,597.00	
		<u>\$ 52,231,416.45</u>	<u>\$ 12,651,772.92</u>
Decreased by Disbursements:			
Payment to Current Fund as Anticipated Revenue:			
Motor Vehicles	B-23	\$ 1,034,813.47	\$
Weights and Measures	B-22	140,000.00	
Open Space Preservation Trust	B-32		2,400,000.00
Commitments Payable	B-24:B-33	44,029,280.64	8,065,093.19
		<u>\$ 45,204,094.11</u>	<u>\$ 10,465,093.19</u>
Balance, December 31, 2014	B	<u>\$ 46,507,016.60</u>	<u>\$ 7,046,694.99</u>

"B-3"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR HOUSING AND
COMMUNITY DEVELOPMENT ACT FUND

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 7,684,567.86
Increased by:		
Authorized Funding	B-15	<u>4,105,540.00</u>
		\$ 11,790,107.86
Decreased by:		
Receipts	B-2	<u>4,239,873.85</u>
Balance, December 31, 2014	B	<u><u>\$ 7,550,234.01</u></u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2013	B	\$ 6,215,332.44
Increased by:		
Authorized Funding - 2014	B-11	<u>866,248.00</u>
		\$ 7,081,580.44
Decreased by:		
Receipts	B-2	<u>2,045,806.90</u>
Balance, December 31, 2014	B	<u><u>\$ 5,035,773.54</u></u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 1,038,556.72
Increased by:		
Authorized Funding	B-27	<u>7,589,875.00</u>
		\$ <u>8,628,431.72</u>
Decreased by:		
Receipts	B-2	<u>3,736,104.70</u>
Balance, December 31, 2014	B	\$ <u><u>4,892,327.02</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2013	B	\$ 858,910.12
Increased by:		
Authorized Funding	B-29	<u>340,401.00</u>
		\$ <u>1,199,311.12</u>
Decreased by:		
Cash Receipts	B-2	<u>430,695.28</u>
Balance, December 31, 2014	B	\$ <u><u>768,615.84</u></u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES GRANT RECEIVABLE

REF.

Balance, December 31, 2013
and December 31, 2014

B

\$ 275,000.00

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2013</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2014</u>
Berkeley Heights	\$ 1,046.47	\$ 478,620.94	\$ 1,143.68	\$ 479,667.41	\$ 1,143.68
Clark		356,734.92	2,109.12	358,844.04	
Cranford	1,941.87	567,255.02	2,811.45	569,196.89	2,811.45
Elizabeth	1,861.23	985,438.01	5,053.95	987,299.24	5,053.95
Fanwood	250.70	163,689.04	246.05	163,939.74	246.05
Garwood	38.68	97,193.12	47.68	97,231.80	47.68
Hillside	202.16	252,912.59	353.05	253,114.75	353.05
Kenilworth	685.97	208,923.23	586.82	210,196.02	
Linden	662.40	789,165.28	2,117.78	789,827.68	2,117.78
Mountainside	621.16	251,602.07	629.81	252,223.23	629.81
New Providence	1,141.25	373,962.33	1,338.52	375,103.58	1,338.52
Plainfield	564.37	389,701.37	412.63	390,265.74	412.63
Rahway	503.37	407,982.49	1,698.65	408,485.86	1,698.65
Roselle	25.96	194,199.31	318.81	194,225.27	318.81
Roselle Park	134.19	152,660.98	116.54	152,789.17	122.54
Scotch Plains		578,912.51	1,121.37	580,033.88	
Springfield	1,143.52	379,367.32	585.81	380,500.84	585.81
Summit	3,449.76	1,015,173.46	3,965.51	1,018,623.22	3,965.51
Union	1,331.39	920,690.63	2,064.99	922,022.02	2,064.99
Westfield	5,601.77	1,085,096.18	5,820.54	1,090,697.95	5,820.54
Winfield		2,484.59		2,484.59	
	<u>\$ 21,206.22</u>	<u>\$ 9,651,755.39</u>	<u>\$ 32,542.76</u>	<u>\$ 9,676,772.92</u>	<u>\$ 28,731.45</u>

REF.

B

B-32

B-32

B-2

B

"B-9"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR NEIGHBORHOOD
HOUSING SERVICES FUND

REF.

Balance, December 31, 2013
and December 31, 2014

B

\$ 60,484.52

"B-10"

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY
HOUSING PROGRAM

Balance, December 31, 2013
and December 31, 2014

B

\$ 25,360.45

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 655,147.00
Increased by:		
Authorized Funding - 2014	B-4	<u>866,248.00</u>
		\$ <u>1,521,395.00</u>
Decreased by:		
Contracts Awarded	B-12	<u>866,248.00</u>
Balance, December 31, 2014	B	\$ <u><u>655,147.00</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2013	B	\$ 4,706,497.38
Increased by:		
Contracts Awarded	B-11	<u>866,248.00</u>
		\$ <u>5,572,745.38</u>
Decreased by:		
Commitments Payable	B-24	<u>1,817,362.80</u>
Balance, December 31, 2014	B	\$ <u><u>3,755,382.58</u></u>

"B-13"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIPS RECAPTURE FUNDS (UNAPPROPRIATED)

	<u>REF.</u>	<u>TOTAL</u>	<u>RECAPTURE FUNDS</u>	<u>INTEREST</u>
Balance, December 31, 2013 and December 31, 2014	B	\$ <u>31,614.26</u> \$	<u>30,503.42</u> \$	<u>1,110.84</u>

"B-14"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIPS RECAPTURE FUNDS (APPROPRIATED)

Balance, December 31, 2013 and December 31, 2014	B		\$ <u>20,000.00</u>	
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"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 47,369.92
Increased by:		
Funding Authorized	B-3	4,105,540.00
		<u>\$ 4,152,909.92</u>
Decreased by:		
Contracts Awarded	B-16	4,105,540.00
		<u>4,105,540.00</u>
Balance, December 31, 2014	B	<u>\$ 47,369.92</u>

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2013	B	\$ 1,889,825.88
Increased by:		
Refunds	B-2	\$ 8,445.02
Contracts Awarded	B-15	<u>4,105,540.00</u>
		<u>4,113,985.02</u>
		<u>\$ 6,003,810.90</u>
Decreased by:		
Commitments	B-24	4,385,425.74
		<u>4,385,425.74</u>
Balance, December 31, 2014	B	<u>\$ 1,618,385.16</u>

"B-17"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS
PROJECT INCOME (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 194,091.95
Increased by:		
Receipts	B-2	<u>182,087.50</u>
		\$ 376,179.45
Decreased by:		
Contracts Awarded	B-18	<u>263,928.00</u>
Balance, December 31, 2014	B	<u><u>\$ 112,251.45</u></u>

"B-18"

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS
PROJECT INCOME (APPROPRIATED)

Increased by:		
Contracts Awarded	B-17	\$ <u>263,928.00</u>
Decreased by:		
Commitments Payable	B-24	\$ <u><u>263,928.00</u></u>

"B-19"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
PROGRAM INCOME PORTION ADMINISTRATION (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 64,306.76
Increased by:		
Receipts	B-2	<u>187,747.56</u>
Balance, December 31, 2014	B	<u>\$ 252,054.32</u>

"B-20"

SCHEDULE OF RESERVE FOR MULTI JURISDICTIONAL
REHABILITATION LOAN REPAYMENTS (UNAPPROPRIATED)

Balance, December 31, 2013 and December 31, 2014	B	\$ <u>140.12</u>
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"B-21"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE GRANT FUND

	<u>REF.</u>		
Balance, December 31, 2013 (Due from)	B	\$	1,444,426.88
Decreased by:			
Cash Receipts	B-2		<u>1,456,821.92</u>
Balance, December 31, 2014 (Due to)	B	\$	<u><u>12,395.04</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2013	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2014
United States Savings Bonds	\$ 3,151.39	\$	\$	\$	\$ 3,151.39
Public Employees' Retirement System	954,604.78		10,378,819.82	10,292,534.87	1,040,889.73
PERS Contributory Group Insurance	109,759.05		534,261.07	528,024.19	115,995.93
PERS Supplemental Annuity	43,759.91		50,213.70	48,774.00	45,199.61
Police and Firemen's Retirement System	608,410.62		7,437,894.34	7,696,879.58	349,425.38
Police and Fire SA	731.97				731.97
Employee Disability Insurance	489,837.46	(40,000.00)	414,190.19	309,245.31	554,782.34
Income Protection	2,260.81			2,260.81	
State Unemployment Tax	1,591,909.21		1,488,690.56	602,659.16	2,477,940.61
Third Party Sick Pay C.N.A	8.80			8.80	
Disability Insurance	8,425.62	40,000.00	14,513.04	27,837.10	35,101.56
Provident Life Disability	20,627.16		10,782.00	24,289.29	7,119.87
Flex Benefits - Health	(115.26)				(115.26)
Flex Benefits - Dependent	27,704.67		109,740.92	108,179.41	29,266.18
Prosecutor Justice Dept-Salaries	13,777.40				13,777.40
Weights and Measures Salaries	974.50	49,207.35		50,181.85	
Tax Board Salaries		15,348.00		15,348.00	
Recreation Salaries		15,141.30		15,141.30	
Jobs in Blue Salaries		927,860.60		927,860.60	
Environmental Quality Enforcement Fund-Salaries		225,285.81	5,730.00	231,015.81	
Due to Prisoners	90,918.33			90,918.33	
Due to Employees	412,986.40				412,986.40
Due C.E.T.A. Employees	15,788.50			15,788.50	
Road Opening Permits	213,787.54		175,354.25	103,328.75	285,813.04
Security Deposit Account-Principal	50,711.15			2,497.45	48,213.70
Dr. Watson B. Morris Bequest	3,000.76		125.69		3,126.45
Sheriff-Fees	196,703.28		20,779.23		217,482.51
Sheriff-State Forfeiture	23,315.47	(5.11)	4,437.81		27,748.17
County Clerk	2,099,120.91		181,833.60	182,787.33	2,098,167.18
Confiscated Moneys	8,140.52				8,140.52
Union County Prosecutor Office-Seized Asset Trust	2,199,076.50		970,862.87	720,938.45	2,449,000.92
Union County Prosecutor Office-Law Enforcement Trust	828,569.27		539,988.34	395,567.66	972,989.95
Prosecutor-Police Academy Training	108,577.90		220,595.24	272,409.98	56,763.16
Prosecutor-Forensic Lab Fees	62,904.73		85,429.93	144,999.04	3,335.62
Prosecutor-Justice Department	715,044.54		421,624.69	28,047.60	1,108,621.63
Division of Weights and Measures	243,061.98	(49,207.35)	197,565.40	141,616.87	249,803.16
Union County Tax Board-Tax Appeals	140,497.62	(15,348.00)	89,940.32	53,063.34	162,026.60
Security Deposits	136,469.32				136,469.32
Recreational Activities	64,841.32	(82,214.16)	87,608.04	65,484.02	4,751.18
Trailside Museum	63,733.67		63,268.11	19,711.71	107,290.07
Summer Arts Festival	10,074.70		8,150.00	7,000.00	11,224.70
Cultural Heritage Commission Advisory Board	78,277.24		36,093.00	41,636.47	72,733.77
Recreational Trust-Pools		10,286.00			10,286.00
Recreational Trust-Ice Rink		10,062.00	8,827.50	5,926.50	12,963.00
Recreational Trust-Stables		22,960.00	2,912.81		25,872.81
Recreational Trust-Archery		3,900.00	1,040.00		4,940.00
Recreational Trust-Park Events		14,724.86	4,786.50	1,173.75	18,337.61
Union County Prosecutors-Asset Maintenance Account	244,429.70		718.02	14,797.07	230,350.65
Union County Prosecutors-Federal Forfeited Fund	1,407,058.96		515,900.89	556,070.68	1,366,889.17
Recreational Trust-Recreation Activities for the Disabled		5,140.00	747.00		5,887.00
Donations-Child Advocacy	13,227.53				13,227.53
Park Improvements	30,871.85		5,456.30	5,942.37	30,385.78
Self Insurance Liability	3,356,591.85		200,922.00	615,522.16	2,941,991.69
Accumulated Absences	40,719.50		1,750,000.00	1,177,737.91	612,981.59

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2013	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2014
Sheriff-Special Services Lifesaver	\$ 29,680.00	\$	\$ 3,390.00	\$ 3,120.00	\$ 29,950.00
Surrogate -Trust	251,639.28		42,013.83	29,845.16	263,807.95
Sheriff - Federal Forfeitures	29,800.89		4,146.02	15,000.00	18,946.91
Security Deposit - Interest	11.58		45.45	48.00	9.03
Jobs in Blue	110,372.90	(927,860.60)	1,066,233.22	126,187.95	122,557.57
Police - Federal Forfeitures	6,180.61		33.12	2,457.80	3,755.93
Police-Special Enforcement	101,417.65		16,770.96	27,003.69	91,184.92
Rape Crisis Center	8,308.29		250.00	1,456.70	7,101.59
Drunk Driving	13,699.26			10,141.00	3,558.26
Donations	69,727.37	1,132.44		1,930.00	68,929.81
Inmate Welfare Account	229,886.67		158,752.57	132,430.00	256,209.24
Employee Recreation Program	2,552.84			2,552.84	
Repair Escrow	27,407.84		57.69		27,465.53
Correction Law Enforcement	6,483.18		16.10	6,488.90	10.38
Personal Attendant Program	12,088.67		7,049.83		19,138.50
Environmental Quality Enforcement Fund	104,459.93	(226,418.25)	172,223.42		50,265.10
GIGNA Health Insurance	2,062,726.34				2,062,726.34
Donation - 150 Anniversary	2,000.00				2,000.00
Union County Police - Auction Revenue	104,702.03		11,278.55	115,980.58	
Waste Flow Enforcement	2,298.22		4,500.00		6,798.22
Donation - Cinderella's Closet	200.00				200.00
Wheeler Park Diversion	500.00				500.00
Donations - 9/11 Memorial	10,073.93				10,073.93
Kids Recreation - Scholarships	1,738,794.32		154,164.00	73,430.10	1,819,528.22
Kids Recreation - Equipment	109,847.19			24,569.01	85,278.18
Kids Recreation - Improvements	1,725,700.67		1,038,984.06	2,443,898.55	320,786.18
Sheriff	56,972.98	5.11			56,978.09
County Clerk	128,417.50		319.64		128,737.14
Security Deposit Account-Interest	998.98				998.98
Insurance Reimbursement-Water Damage Courthouse	19,170.00			19,170.00	
Donations-Pistol Range	26,873.30		15,335.00	3,224.50	38,983.80
County Clerk Homeless Trust Fund	522,245.65		121,236.16	209,527.00	433,954.81
Gun Safety Awareness for Youth	2,800.00			2,800.00	
Contractual Obligations Prosecutor	1,261,230.79	(1,261,230.79)			
Contractual Obligations Law Enforcement	4,407,219.70	(4,407,219.70)			
Contractual Obligations Exclusionary	3,791,295.28	(3,791,295.28)			
Union County Civil War Trust	407.49			400.00	7.49
First Alert	2,237.68				2,237.68
Interest on Contractual Obligations	21,128.63		12,560.00	78.79	33,609.84
Escrow for Sublease Smith Motors Property	361,391.63		526.64	361,918.27	
Other Post Employment Benefits		9,459,745.77	2,043,000.73		11,502,746.50
	<u>\$ 34,097,278.40</u>	<u>\$</u>	<u>\$ 30,912,690.17</u>	<u>\$ 29,156,864.86</u>	<u>\$ 35,853,103.71</u>

REF. B B-2 B

Paid to Current Fund - Weights and Measures	B-2	\$ 140,000.00
Commitments Payable	B-24	<u>29,016,864.86</u>
		<u>\$ 29,156,864.86</u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF.</u>		
Balance, December 31, 2013	B		\$ 1,124,770.94
Increased by:			
Receipts:			
Municipalities	B-2	\$ 7,061,778.69	
Refunds	B-2	21,494.96	
Cancelled Encumbrances	B-24	<u>343,355.74</u>	
			<u>7,426,629.39</u>
			\$ 8,551,400.33
Decreased by:			
Commitments Payable	B-24	\$ 6,721,936.53	
Transfer to Current Fund as Anticipated Revenue	B-2	<u>1,034,813.47</u>	
			<u>7,756,750.00</u>
Balance, December 31, 2014	B		<u><u>\$ 794,650.33</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2013	B		\$ 8,257,400.56
Increased by Commitments:			
Home Investment Partnership Program	B-12	\$ 1,817,362.80	
Community Development Block Grants	B-16	4,385,425.74	
Community Development Block Grants - Project Income	B-18	263,928.00	
Miscellaneous Deposits	B-22	29,016,864.86	
Motor Vehicle Fines	B-23	6,721,936.53	
Housing Assistance Voucher Program Appropriated	B-28	7,605,468.84	
Emergency Shelter Program	B-30	209,806.32	
Community Development Block Grants - Recaptured Funds	B-36	<u>224,504.00</u>	
			<u>50,245,297.09</u>
			\$ <u>58,502,697.65</u>
Decreased by:			
Disbursements	B-2	\$ 44,029,280.64	
Cancelled - Motor Vehicle Fines	B-23	343,355.74	
Cancelled - Community Development Block Grants - Recaptured Funds	B-36	<u>63,288.94</u>	
			<u>44,435,925.32</u>
Balance, December 31, 2014	B		\$ <u><u>14,066,772.33</u></u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2013
and December 31, 2014

B

\$ 15,100.40

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2013
and December 31, 2014

B

\$ 11,527.60

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM UNAPPROPRIATED

REF.

Increased by:			
Authorized Funding	B-5		\$ <u>7,589,875.00</u>
Decreased by:			
Contracts Awarded	B-28		\$ <u><u>7,589,875.00</u></u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2013	B		\$ 574,520.79
Increased by:			
Refunds (Port Ins)	B-2	\$ 24,832.50	
Contracts Awarded	B-27	<u>7,589,875.00</u>	
			<u>7,614,707.50</u>
			\$ <u>8,189,228.29</u>
Decreased by:			
Commitments	B-24		<u>7,605,468.84</u>
Balance, December 31, 2014	B		\$ <u><u>583,759.45</u></u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by:		
Authorized Funding	B-6	\$ <u>340,401.00</u>
Decreased by:		
Contracts Awarded	B-30	\$ <u><u>340,401.00</u></u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2013	B	\$ 271,146.83
Increased by:		
Contracts Awarded	B-29	<u>340,401.00</u>
		\$ <u>611,547.83</u>
Decreased by:		
Commitments	B-24	<u>209,806.32</u>
Balance, December 31, 2014	B	\$ <u><u>401,741.51</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 34,293.00
Increased by:		
Receipts	B-2	<u>6,206.00</u>
Balance, December 31, 2014	B	<u><u>\$ 40,499.00</u></u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE, RECREATION, FARMLAND AND
AND HISTORIC PRESERVATION EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2013	B		\$ 7,238,212.27
Increased by:			
2014 Tax Levy	B-8	\$ 9,651,755.39	
2014 Added Taxes	B-8	<u>32,542.76</u>	
			9,684,298.15
			<u>\$ 16,922,510.42</u>
Decreased by:			
Commitments	B-33	\$ 8,233,773.68	
Payment to Current Fund as Anticipated Revenue	B-2	<u>2,400,000.00</u>	
			<u>10,633,773.68</u>
Balance, December 31, 2014	B		<u>\$ 6,288,736.74</u>

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2013	B		\$ 893,009.21
Increased by:			
Commitments Payable	B-32		<u>8,233,773.68</u>
			<u>\$ 9,126,782.89</u>
Decreased by:			
Disbursements	B-2		<u>8,065,093.19</u>
Balance, December 31, 2014	B		<u>\$ 1,061,689.70</u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF DUE GRANT FUND

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ <u>2,975,000.00</u>
Decreased by:		
Cash Receipts	B-2	\$ <u><u>2,975,000.00</u></u>

"B-35"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS
RECAPTURED FUNDS (UNAPPROPRIATED)

	<u>REF.</u>		
Balance, December 31, 2013	B		\$ 350,856.69
Increased by:			
Receipts	B-2	\$ 221,597.00	
Cancelled Appropriated Reserve	B-36	<u>142,427.28</u>	
			<u>364,024.28</u>
			\$ <u>714,880.97</u>
	B-36		<u>303,642.34</u>
	B		\$ <u><u>411,238.63</u></u>
			\$ 296,498.86
			11,487.81
			<u>103,251.96</u>
			\$ <u><u>411,238.63</u></u>

"B-36"

SCHEDULE OF RESERVE FOR COMMUNITY DEVELOPMENT BLOCK GRANTS
RECAPTURED FUNDS (APPROPRIATED)

Increased by:			
Contracts Awarded	B-35	\$ 303,642.34	\$
Cancelled Commitments	B-24	<u>63,288.94</u>	
			<u>366,931.28</u>
Decreased by:			
Commitments Payable	B-24	\$ 224,504.00	
Cancelled	B-35	<u>142,427.28</u>	
			\$ <u><u>366,931.28</u></u>

"B-37"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Balance, December 31, 2013	B	\$ 4,289,754.83
Increased by:		
Cash Receipts	B-2	<u>1,695,234.40</u>
Balance, December 31, 2014	B	<u><u>\$ 5,984,989.23</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2013	C		\$ 50,675,723.68
Increased by Receipts:			
Due Grant Fund	C	\$ 1,475,000.00	
Premium on Sale of Serial Bonds	C-1	446,211.41	
Premium on Sale of Notes	C-1	490,490.00	
State Aid - Deferred Unfunded		42,721.18	
Budget Appropriations:			
Improvement Costs - Deferred Unfunded		125,000.00	
Overexpenditure of Ordinance Appropriation	C	610,000.00	
Capital Improvement Fund	C-7	1,500,000.00	
Serial Bonds	C-10	65,000,000.00	
Miscellaneous Receivable - State Government	C-12	901,461.13	
Reserve to Pay Serial Bonds - State Aid	C-13	193,356.42	
Reserve for Runnels Hospital Debt	C-19	6,023,047.33	
Bond Anticipation Notes	C-14	<u>77,000,000.00</u>	
			<u>153,807,287.47</u>
			\$ 204,483,011.15
Decreased by Disbursements:			
Due Current Fund	C	\$ 7,323,047.33	
Capital Fund Balance to Current Fund	C-1	750,000.00	
Preliminary Improvement Costs	C-3	110,686.08	
Commitments Payable	C-9	42,273,468.91	
Bond Anticipation Notes	C-14	<u>88,000,000.00</u>	
			<u>138,457,202.32</u>
Balance, December 31, 2014	C		\$ <u>66,025,808.83</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR PRELIMINARY IMPROVEMENT COSTS

	<u>REF.</u>	
Balance, December 31, 2013	C	\$ 111,374.95
Decreased by:		
Disbursed	C-2	<u>110,686.08</u>
Balance, December 31, 2014	C	<u><u>\$ 688.87</u></u>

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2014

Fund Balance	\$	2,118,398.14
Capital Improvement Fund		307,836.52
Commitments Payable		73,948,378.80
Reserve for Preliminary Improvement Costs		688.87
Reserve to Pay Serial Bonds		7,643,757.01
Reserve for Arbitrage		77,880.12
Reserve for Runnells Hospital Debt		6,023,048.33
Due From State of New Jersey		(17,000,690.99)
Due From Federal Government		(2,912,449.33)
Due from Current Fund		(6,023,048.33)
Improvement Authorizations Funded as set forth on "C-8"		21,175,976.63
Improvement Authorizations Expended as set forth on "C-6"		(20,421,721.38)
Cash on hand to Pay Notes as set forth on "C-6"		577,722.91
Unexpended Proceeds of Bond Anticipation Notes as set forth on "C-6"		<u>510,031.53</u>
	\$	<u>66,025,808.83</u>

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2013	C		\$ 368,603,573.80
Increased by:			
Sale of Serial Bonds	C-10		<u>65,000,000.00</u>
			\$ 433,603,573.80
Decreased by:			
2014 Budget Appropriation to Pay Bonds	C-10	\$ 28,678,000.00	
2014 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11	940,000.00	
2014 Budget Appropriation to Pay Dam Restoration Loans	C-16	<u>158,215.99</u>	
			<u>29,776,215.99</u>
Balance, December 31, 2014	C		\$ <u><u>403,827,357.81</u></u>

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2014	ANALYSIS OF BALANCE DECEMBER 31, 2014		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
233 A	7/11/1985	West Brook Channel	\$ 361,161.62	\$	\$ 361,161.62	\$
480 O	7/23/1998	Communication and Signal Equipment	79,300.00	116,200.00	79,300.00	
516 E	10/11/2000	Seniors in Motion	116,200.00			
540 A	10/25/2001	Loan U.C.I.A	20,000.00			20,000.00
555 P	8/22/2002	Improvement to Building	750.00			750.00
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	55,555.67		55,555.67	
578 L	8/21/2003	Operational Services - Improvement to Buildings	95,750.00			95,750.00
578 P	8/21/2003	Parks and Recreation Improvements	870.00			870.00
578 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	32,387.00		2,103.27	30,283.73
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	34.00			34.00
601 G	8/19/2004	Repair of Various Bridges	115.83			115.83
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,097,118.00	999,196.00	0.29	97,921.71
601 I	8/19/2004	County Voc Tech Schools - Various Improvements	11,250.00	11,250.00		
601 O	8/19/2004	Various Improvements to Public Buildings	400.00			400.00
601 P	8/19/2004	Various Improvements to Public Buildings	29,950.00			
601 T	8/19/2004	Various Improvements - Parks and Recreation	7,162.00		7,162.00	
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	21,945.00			
616 E	8/18/2005	Human Services - Equipment and Machinery	4,811.00			4,811.00
616 F	8/18/2005	Engineer - Replace Bridges	424,372.35	424,372.00	0.35	
616 G	8/18/2005	Engineer - Culvert Repair	1,203,267.00	540,631.00	0.11	662,635.89
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	352.00			352.00
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	587.00			587.00
616 P	8/18/2005	Park and Recreation Improvements	429,189.00			
616 X	8/18/2005	Surrogate's Office - Furnishings	303,150.00		6.27	
632 AA	8/1/2006	College - Equipment and Machinery	32,289.00		21,415.56	10,873.44
632 B	8/1/2006	Economic Development-Professional Services	32,209.00	9,709.00		
632 BB	8/1/2006	Vocational - Renovations and Improvements	119,345.00	34,237.00	22,122.95	377.05
632 C	8/1/2006	Runnells - Renovate Long Term Units	35,250.00	35,250.00	0.99	
632 E	8/1/2006	Engineering - Culvert Repairs	143,637.72	126,691.00	16,946.72	
632 G	8/1/2006	Engineering - Environmental Monitoring	499,894.78			499,894.78
632 H	8/1/2006	Engineering - West Brook Flood Control	512.00		512.00	
632 I	8/1/2006	Engineering - Resurface County Roads	30,500.00	30,500.00		
632 K	8/1/2006	Park Improvements	977,519.51	976,847.00	672.51	
632 O	8/1/2006	Parks - Facilities-Improvement to Buildings	50.00		50.00	
632 R	8/1/2006	Parks - Facilities-Furniture, Carpets	789,025.00	709,525.00		79,500.00
632 T	8/1/2006	Human Services - Vehicles, Equipment	550.00			550.00
632 U	8/1/2006	Various Departments - Vehicles	243,067.00	78,906.00	7,500.00	156,661.00
632 W	8/1/2006	Sheriff-Firearms Range	802.00			802.00
632 X	8/1/2006	Prosecutor - Equipment and Machinery	227.00			227.00
653 C	8/23/2007	Runnells - Call System, Wall Guards and Equipment	7,547.00		7,522.51	24.49
653 D	8/23/2007	Engineering - Repair or Replace Bridges	142,813.85	128,664.00	14,149.85	
653 H	8/23/2007	Engineering - Repair or Replace Dams	940,231.44	940,231.00	0.44	
653 M	8/23/2007	Parks - Vehicles	151,970.00	151,610.00		360.00
653 N	8/23/2007	Facilities Management - Improvements to Buildings	47,814.00			47,814.00
653 Q	8/23/2007	Public Works - Equipment and Machinery	162,925.00	30,620.96		132,304.04
653 Q	8/23/2007	Public Works - Equipment and Machinery	16,650.00			16,650.00

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2014	ANALYSIS OF BALANCE DECEMBER 31, 2014		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
653 U	8/23/2007	Public Safety - Equipment and Machinery	\$ 32,448.00	\$ 28,820.00	\$ 628.00	\$ 3,000.00
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	88,952.00	83,606.00	0.37	5,345.63
665 A	2/28/2008	Additional Construction-Veneri Building-Westfield	9,000.00		9,000.00	
670 A	7/24/2008	Public Safety - Fire Academy	1,187,500.00			1,187,500.00
671 A	10/9/2008	Information Tech - Tech and Communications Equipment	450.00			450.00
671 C	10/9/2008	Runnells - Improvements and Equipment	61,919.09	61,919.09		
671 D	10/9/2008	Engineering - Traffic Signal Rehabilitation	1,038,613.93	1,024,773.00	13,840.93	34,939.68
671 F	10/9/2008	Engineering - Info Tech Equip	47,500.00	12,560.00	0.32	562,500.00
671 H	10/9/2008	Facilities - Improvement to Buildings	733,875.00	171,375.00		500.00
671 I	10/9/2008	Facilities - Fire Safety Upgrades	500.00			500.00
671 J	10/9/2008	Parks - Park and Recreation Improvements	749.00			749.00
671 K	10/9/2008	Parks - Recreation Equipment	400.00			400.00
671 L	10/9/2008	Public Works - Equipment and Machinery	18,600.00			18,600.00
671 M	10/9/2008	Various - Automotive Vehicles	512.00			512.00
671 N	10/9/2008	Human Services - Equipment and Machinery	37,665.00			37,665.00
671 O	10/9/2008	Police - Equipment and Machinery	150.00			150.00
671 Q	10/9/2008	Corrections Security Fencing	244,625.00			244,625.00
671 R	10/9/2008	Clerk - Index Records Preservation	132,730.00	66,986.00	7,182.50	58,561.50
687 A	7/30/2009	Parks - IT Equip	374.00			374.00
687 C	7/30/2009	Runnells Hospital - Upgrade Elevators, Etc.	160,548.65	142,200.00	18,348.65	
687 D	7/30/2009	Engineering - Traffic Signals	3,236,878.00	3,236,875.00	3.00	
687 E	7/30/2009	Engineering Resurface Roads	581,100.00	581,100.00		
687 F	7/30/2009	Engineering - Inspect and Rehab Dams	33,250.00	33,250.00		
687 H	7/30/2009	Engineering - Equipment and Machinery	345.00			345.00
687 I	7/30/2009	Engineering - Facilities - Improve Buildings	3,004,335.15	2,598,800.00	23,618.62	381,916.53
687 L	7/30/2009	Engineering - Park and Recreation Improvements	1,038,809.00	42,000.00		996,809.00
687 M	7/30/2009	Park and Recreation Improvements	210,150.00	199,650.00		10,500.00
687 P	7/30/2009	Various - New Automotive Vehicles	298.00			298.00
687 Q	7/30/2009	Human Services - Equipment and Machinery	54,250.00	15,919.00	125.02	38,205.98
687 R	7/30/2009	Public Safety-Police - Equipment and Machinery	152,607.00	144,717.00		7,890.00
687 S	7/30/2009	Public Safety - Police Furnishings	79,995.00	1,941.00	0.76	78,053.24
687 U	7/30/2009	Corrections - Communications and Signal Equipment	101,868.00	82,733.00	8,875.10	10,259.90
687 V	7/30/2009	Public Safety Emergency Management - Equipment	130,853.00	60,311.00	40,776.60	29,765.40
687 W	7/30/2009	Clerk - Equipment and Machinery	18,878.00	7,287.00	5,787.64	5,803.36
687 Y	7/30/2009	Prosecutor - IT Equipment	443.00			443.00
687 Z	7/30/2009	Prosecutor - Communication Equipment	808.00			808.00
691 A	9/9/2009	Easement - Parking Garage	199,700.00	1,420.60		198,279.40
713 A	12/8/2010	Parks and Community Renewal - IT Acquisition of IT Equip	183,321.00	172,291.00	0.99	11,029.01
713 AA	12/8/2010	Vocational School - Renovations and Improvements	221,256.00	199,383.00		21,873.00
713 B	12/8/2010	Parks and Community Renewal - IT Acquisition of Comm. Equip	489,250.00	489,250.00		
713 BB	12/8/2010	Vocational School - IT Equipment	497,799.00	239,104.00	0.44	258,694.56
713 C	12/8/2010	Runnells Hospital - Replacement of Elevators, Etc.	230,450.00	223,484.00		6,966.00
713 CC	12/8/2010	College - Renovations and Improvements	928,439.00	689,653.00	0.83	238,785.17
713 D	12/8/2010	Runnells - Replacement of Equipment and Machinery	61,750.00		7,784.00	53,966.00
713 DD	12/8/2010	College - Equipment and Machinery	1,430,320.00	1,430,320.00		

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2014	ANALYSIS OF BALANCE DECEMBER 31, 2014		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
713 F	12/8/2010	Engineering - Improvements to Dams	\$ 308,841.00	\$ 290,841.00	\$	\$ 18,000.00
713 G	12/8/2010	Engineering - Facilities - Improvements to Buildings	1,459,000.00	784,557.00	246,250.82	428,192.18
713 H	12/8/2010	Engineering - Facilities - Fire Alarm Systems	391,400.00	21,400.00		370,000.00
713 I	12/8/2010	Engineering - Facilities - Fire Safety Renovations	978,500.00			978,500.00
713 J	12/8/2010	Engineering - Facilities - Furniture, Carpets	154,817.00	71,636.00		83,181.00
713 K	12/8/2010	Engineering - Facilities - Engineering Services	237,500.00	227,500.00		10,000.00
713 L i	12/8/2010	Engineering - Park Maintenance - Park and Recreation Improvements	993,178.00	963,178.00		30,000.00
713 L ii	12/8/2010	Engineering - Park Maintenance - Park and Recreation Improvements	2,431,572.00	1,351,925.00		1,079,647.00
713 M	12/8/2010	Parks and Community Renewal - Admin - Park and Recreation Improvements	3,264,492.00	3,264,492.00		
713 N	12/8/2010	Parks and Community Renewal - Admin - Park and Recreation Equipment	82,650.00	10,683.00	9,383.40	62,583.60
713 P	12/8/2010	Various - New Automotive Vehicles	2,454,887.00	1,812,438.00	436,805.01	205,643.99
713 Q	12/8/2010	Human Services - Equipment and Machinery	25,802.00		0.25	25,801.75
713 R	12/8/2010	Public Safety - Police - Equipment and Machinery	97,712.00	88,441.00		9,271.00
713 S	12/8/2010	Corrections - Furnishings and Equipment	22,447.00	22,400.00	0.26	46.74
713 T	12/8/2010	Corrections - Equipment and Machinery	23,750.00		7,725.00	16,025.00
713 U	12/8/2010	Public Safety - Emergency Management - Equipment and Machinery	1,755,125.00	1,712,624.00	0.70	42,500.30
713 V	12/8/2010	Sheriff - Communication Equipment	103,064.00	46,720.00		56,344.00
713 W	12/8/2010	Sheriff - Equipment and Machinery	34,884.06	33,344.00	0.06	1,540.00
713 X	12/8/2010	Sheriff - IT Equipment	58,710.00	53,217.00	0.12	5,492.88
713 Y	12/8/2010	Prosecutor - IT Equipment	41,994.00	40,000.00		1,994.00
713 Z	12/8/2010	Prosecutor - Comm. Equipment	97,261.00	10,500.00	54,016.93	32,744.07
723 A	8/25/2011	PCR - Info Tech-IT and Telecom Equipment	281,259.00	235,527.00	0.91	25,731.09
723 AA	8/25/2011	Sheriff - IT Equipment	281,290.00	8,945.00	26,153.49	246,191.51
723 B	8/25/2011	Runnells - A/C Units-Equipment and Machinery	12,600.00			12,600.00
723 BB	8/25/2011	Prosecutor - IT Equipment	1,920.00	1,920.00		
723 C	8/25/2011	Runnells - Equipment and Machinery	47,500.00	22,497.00	0.50	25,002.50
723 CC	8/25/2011	Prosecutor - Equipment and Machinery	95,790.00	16,950.00	21,447.70	57,392.30
723 DD	8/25/2011	Vocational - Renovate and improve Buildings	1,250,000.00	1,213,753.00	8,029.16	28,217.84
723 EE	8/25/2011	Vocational - Furnishings	50,000.00	4,452.00		45,548.00
723 FF	8/25/2011	College - Renovation and Construction	1,000,000.00	799,858.00	58,380.14	141,761.86
723 G	8/25/2011	Engineering - Engineering Services	533,281.00	489,990.00	1,187.87	42,103.13
723 GG	8/25/2011	College - Renovation and Improvements	1,137,614.00	576,868.00	133,666.42	427,079.58
723 H	8/25/2011	Engineering - Improvement to Dams	1,957,000.00	1,957,000.00		
723 HH	8/25/2011	College - Equipment and Machinery	587,800.00	9,930.00	577,870.00	
723 I	8/25/2011	Engineering - Environmental Monitoring	195,700.00			195,700.00
723 II	8/25/2011	College - IT, Communication Equipment and Vehicles	990,000.00	990,000.00		
723 J	8/25/2011	Engineering - Facilities - Improve Buildings	5,283,900.00	3,642,738.00	135,096.49	1,506,065.51
723 K	8/25/2011	Engineering - Facilities - Fire Alarm Systems	293,550.00	978,500.00	948,500.00	209,000.00
723 L	8/25/2011	Engineering - Facilities - Fire Safety Renovations	489,250.00			30,000.00
723 M	8/25/2011	Engineering - Facilities - Furniture, Carpets	237,500.00	236,750.00		750.00
723 N	8/25/2011	Engineering - Engineering Services	15,064,109.26	8,854,923.00	5,364,447.18	844,739.08
723 O	8/25/2011	Parks - Park and Recreation Improvements	551,579.00	390,879.00	4,450.50	156,249.50
723 P	8/25/2011	Parks - Recreational Equipment	2,789,725.00	2,161,921.00	85,500.46	541,303.54
723 Q	8/25/2011	Engineering - Park and Recreation Improvements	1,323,852.00	938,885.00	35,429.46	349,537.54
723 R	8/25/2011	Engineering - Park Maintenance - Recreation Equipment				

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2014	ANALYSIS OF BALANCE DECEMBER 31, 2014		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
723 S	8/25/2011	Various - New Automotive Vehicles	\$ 1,869,028.00	\$ 869,194.00	\$ 6,150.84	\$ 993,683.16
723 T	8/25/2011	Public Safety - Police - Equipment and Machinery	138,700.00	132,700.00		6,000.00
723 U	8/25/2011	Corrections - Furnishings and Equipment	24,700.00	20,190.00	0.15	4,509.85
723 V	8/25/2011	Corrections - Equipment and Machinery	14,250.00			14,250.00
723 W	8/25/2011	Public Safety - Emergency Management - Communications Equipment	1,107,189.00	892,991.00	30,445.44	183,752.56
723 X	8/25/2011	Public Safety - Emergency Management - IT Equipment	23,750.00		4,414.86	19,335.14
723 Y	8/25/2011	Sheriff - Equipment and Machinery	655,025.00	250,470.00	0.83	404,554.17
723 Z	8/25/2011	Sheriff - Equipment and Machinery	131,527.00	30,152.00		101,375.00
740 A	9/13/2012	Parks and Community Renewal-Info.Tech.-IT and Comm. Equipment	586,387.00	511,387.00		75,000.00
740 AA	9/13/2012	Vocational - Covered Walkways	623,631.00	175,463.00	134,754.60	313,413.40
740 AB	9/13/2012	Parks and Community Renewal-Info.Tech.-Comm. and Signal Equipment	342,475.00			342,475.00
740 AC	9/13/2012	College-Renovation of Plainfield Campus	43,356.00	3,000.00		26,340.36
740 AD	9/13/2012	Runnells Hospital - Equipment and Machinery	37,110.00		12,110.00	25,000.00
740 AE	9/13/2012	College - Renovation of Facilities	4,042,750.00	3,682,678.00		360,072.00
740 AF	9/13/2012	Engineering, Public Works-Engineering Road and Bridge	686,850.00	623,850.00		63,000.00
740 AG	9/13/2012	College - Equipment and Machinery	798,868.00	113,495.00	123,968.66	561,404.34
740 AH	9/13/2012	Engineering, Public Works-Engineering Architectural	1,425,000.00	1,425,000.00		
740 AI	9/13/2012	College - Acquisition of Property - Plainfield	1,287,500.00	1,152,977.00	36,441.72	98,081.28
740 AJ	9/13/2012	Engineering, Public Works-Facilities-Improve Buildings	2,446,250.00	121,250.00	2,935.00	2,322,065.00
740 AK	9/13/2012	Engineering, Public Works-Facilities-Fire Alarms	489,250.00			489,250.00
740 AL	9/13/2012	Engineering, Public Works-Facilities-Vehicles	71,250.00	71,250.00		
740 AM	9/13/2012	Finance - IT Equipment	97,850.00	97,850.00		
740 AN	9/13/2012	Parks and Community Renewal-Parks-Park and Recreation Improvements	2,177,162.00	2,085,153.00	72,541.00	19,468.00
740 AO	9/13/2012	Parks and Community Renewal-Parks-Furnishings and Equipment	1,410,497.33	1,246,176.00	14,549.84	149,771.49
740 AP	9/13/2012	Engineering, Public Works-Park Maintenance-Park and Recreation Improvement	3,267,857.00	1,585,355.00	8,700.55	1,673,801.45
740 AQ	9/13/2012	Engineering, Public Works-Park Maintenance-Playground Equipment	1,149,167.00	253,986.00	133,471.39	761,709.61
740 AR	9/13/2012	Various-Acquisition of Vehicles	2,091,171.00		58,690.58	2,032,480.42
740 AS	9/13/2012	Public Safety-Police-Equipment and Machinery	266,266.00	143,092.00	0.83	123,173.17
740 AT	9/13/2012	Public Safety-Police-Comm. and Signal Equipment	489,250.00	343,936.00		15,000.00
740 AU	9/13/2012	Public Safety-Emergency Management-Radio Equipment	146,775.00		6,811.35	139,963.65
740 AV	9/13/2012	Public Safety-Emergency Maintenance-Ambulance	171,237.00	165,987.00		5,250.00
740 AW	9/13/2012	Human Services-Equipment and Machinery	146,775.00		94,349.30	52,425.70
740 AX	9/13/2012	Sheriff-Comm and Signal Equipment	23,750.00	23,750.00		
740 AY	9/13/2012	Sheriff-Comm and Signal Equipment	26,019.71	26,019.00	0.71	
740 AZ	9/13/2012	Sheriff-IT Equipment and Vehicles	197,571.00		20,520.21	177,050.79
745 A	2/2/2013	Prosecutor-IT Equipment and Machinery	126,226.00	122,330.00	0.81	3,895.19
750 A	6/25/2013	Finance-Retuning Bonds	146,775.00	81,214.00	33,414.07	32,146.93
752 A	8/22/2013	Acq. of Property-Smith Cadillac	2,798.03		2,798.03	
752 AA	8/22/2013	Acq. of Info Technologies and Telecomm. Equipment	3,617,628.65	3,598,258.00		1,178,861.23
752 AB	8/22/2013	Acq. of New Additional or Replacement Equipment and Machinery	1,320,261.00	141,399.00	0.77	2,015.00
752 AC	8/22/2013	Upgrading Various Fuel Sites	65,559.00	63,544.00		391,400.00
752 AD	8/22/2013	Voc. - Construction of addition to West Hall	391,400.00			5,684,234.86
752 AE	8/22/2013	Voc. - Technology/Asset Management System	10,300,000.00	131,919.00	4,483,846.14	5,684,234.86
752 AF	8/22/2013	New Info. Technology/Asset Management System	73,387.00	70,804.00	0.26	2,582.74
752 AG	8/22/2013	Voc. - Various Renovations and Imp. to Facilities, New Replace. Equip., Instr. and Noninstr. Equip.	1,442,000.00	38,144.00	43,782.50	1,360,073.50
752 AH	8/22/2013	UC College - Renovation of Lessner Building	385,000.00	61,858.00		323,142.00

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2014	ANALYSIS OF BALANCE DECEMBER 31, 2014		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
752 E	8/22/2013	Acq. of New Machinery, Equip. and Info Technology	\$ 21,425.00	\$	\$	21,425.00
752 F	8/22/2013	Various Roads, Intersection, Bridges, Culverts	364,230.00			364,230.00
752 G	8/22/2013	Various Engineering and Architectural Services	1,425,000.00	654,863.00	619,526.91	150,610.09
752 H	8/22/2013	Improvements to Various Dams	2,446,250.00	1,791,301.00	0.15	654,948.85
752 I	8/22/2013	Environmental Monitoring, Storage Tanks Incl. Removal	195,700.00			195,700.00
752 J	8/22/2013	ADA Upgrades and Replace A/C Units	1,467,750.00			1,467,750.00
752 K	8/22/2013	UC Master Plan, Golf Improve., Eng. Services, Trails Resurfacing and Park Amenities	3,568,532.00	184,018.00	405,987.42	2,978,526.58
752 L	8/22/2013	Syn.Turf Fields, Stream Bank Stabilization, Dredging and Hydro-Raking of Lakes, Park Amenities, Fencing	4,149,790.00		81,590.00	4,069,200.00
752 M	8/22/2013	Acq. of Playground Equip. and Paving and Curbing Improvements	904,542.00			904,542.00
752 N	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment	1,577,607.00	13,351.00	104,432.45	1,459,823.55
752 O	8/22/2013	Acq. New Equip. and Machinery, Info Tech. Equip., Video System, Mobile Data, Firearms and Radar Units	229,377.00	75,664.00	0.17	153,712.83
752 P	8/22/2013	Acq. Info Technology and Telecommunication equipment	244,625.00		237,125.00	7,500.00
752 Q	8/22/2013	Install Prefabricated Storage Building (Westfield), New Equip. and Machinery	147,392.00		17,627.00	129,765.00
752 R	8/22/2013	Acq. New Additional or Replacement Equipment	22,800.00			22,800.00
752 S	8/22/2013	Acq. New Communication and Signal Systems/Radio Equipment	2,641,950.00	2,164,574.00	181,532.92	295,843.08
752 T	8/22/2013	Acq. New Additional or Replacement Equipment	122,312.00		118,562.00	3,750.00
752 U	8/22/2013	Acq. New Additional or Replacement Equip., Signal Systems, Video Conf. and In-House Camera System	55,337.00			55,337.00
752 V	8/22/2013	Acq. of New Communication and Signal Systems-Security Cameras	489,250.00			489,250.00
752 W	8/22/2013	Acq. New Additional or Replacement Equipment	59,375.00			59,375.00
752 X	8/22/2013	Acq. New Communication and Replacement Equipment	126,350.00		3,398.04	122,951.96
752 Y	8/22/2013	Acq. of New Info Technology Equipment	33,250.00			33,250.00
752 Z	8/22/2013	Acq. New Info Tech. Equip. and New Additional or Replace Equip.	193,182.00	154,832.00		38,350.00
758 A	8/14/2014	Various Roads, Intersections, Bridges, Culverts	3,326,900.00			3,078,000.00
758 B	8/14/2014	Synthetic Turf Fields.	3,078,000.00		2,152,058.86	1,174,841.14
759 A	9/14/2014	Acq. of New Info Technology Equipment - Various County Departments	292,837.00			292,837.00
759 AA	9/14/2014	Acq. of New Equipment - Video/Audio Enhancement Forensic Capture System.	46,732.00			46,732.00
759 B	9/14/2014	Info Tech Equip. Consisting of Asset Management System and Computer Equip.	61,750.00		21,274.34	40,475.66
759 BB	9/14/2014	Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Meeting Room	978,500.00		5,800.00	972,700.00
759 C	9/14/2014	New Info. Tech. Equip.-Digital Media System Freeholders Conference Room	94,425.00		11,377.87	83,047.13
759 CC	9/14/2014	Fire Safety and Security Upgrades	463,500.00			463,500.00
759 D	9/14/2014	Acq. of Real Property in Scotch Plains for Park Purposes	410,970.00			410,970.00
759 DD	9/14/2014	Campus Wide Upgrades	5,008,830.00		721,272.80	4,285,557.20
759 E	9/14/2014	Various Roads, Intersections, Bridges, Culverts	6,706,791.00			6,706,791.00
759 EE	9/14/2014	Fire Alarm System Cranford and Instructional and Non-instructional Equipment.	1,445,296.00		51,655.29	1,393,640.71
759 F	9/14/2014	Various Engineering and Architectural Services	1,900,000.00			1,900,000.00
759 FF	9/14/2014	College Wide Technology Upgrades	2,193,900.00			2,193,900.00
759 G	9/14/2014	Improvements to Various Dams	244,625.00			244,625.00
759 H	9/14/2014	Remediation/Removal of Underground Storage Tanks	195,700.00			195,700.00
759 I	9/14/2014	Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Generators	1,761,300.00			1,761,300.00
759 J	9/14/2014	Upgrades to Fire Alarm Systems and Sprinklers	195,700.00			195,700.00
759 K	9/14/2014	Acq. New Furniture, Carpet, Window Treatments	489,250.00			489,250.00
759 L	9/14/2014	Renovations to UC Justice Complex	195,700.00			195,700.00
759 M	9/14/2014	Equipment for Print Shop	38,000.00			38,000.00
759 N	9/14/2014	Acq. of New Info Technology Computers and Equipment.	332,500.00			332,500.00
759 O	9/14/2014	Various Engineering and Architectural Services	200,000.00		132,500.00	28,500.00
759 P	9/14/2014	Rehabilitation Wainrance Multi-Use Center, Irrigation Chatfield Garden	4,118,582.00		74,703.00	4,043,879.00

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2014	ANALYSIS OF BALANCE DECEMBER 31, 2014		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
759 Q	9/14/2014	Technology Upgrades at Trailside Nature and Science Center	\$ 122,312.00	\$	\$	122,312.00
759 R	9/14/2014	Mobile Track Lift, Installation of Wash Station to Comply with NJDEP Regulations	665,237.00			665,237.00
759 S	9/14/2014	Replacement of Playground Equipment	97,850.00			97,850.00
759 T	9/14/2014	New Info. Tech. Equipment License Plate Reader, Docking Stations	415,862.00			415,862.00
759 U	9/14/2014	New Additional/Replace Equip. - Mobile Processing/Field Operations Equipment	48,925.00			48,925.00
759 V	9/14/2014	New Additional/Replace Equip. - Locks and Computer Equipment	19,000.00			19,000.00
759 W	9/14/2014	New Communication and Signal Systems Equipment - Radio Enhancement Systems	3,928,677.00	945,274.56		2,983,402.44
759 X	9/14/2014	Air Curtains for Meals on Wheels Building and Wheelchair Lift	224,149.00			224,149.00
759 Y	9/14/2014	Oven Aging Program and Security Enhancements for Juvenile Detention Center	397,001.00			397,001.00
759 Z	9/14/2014	Replacement of Equipment and Computers	57,570.00			57,570.00
			<u>\$ 181,928,051.63</u>	<u>\$ 76,422,277.09</u>	<u>\$ 20,421,721.38</u>	<u>\$ 85,084,053.16</u>
			C	C-4		C-6
			REF.			
		Bond Anticipation Notes	C-14	\$ 77,000,000.00		
		Less Cash on Hand to Pay Notes:				
		671C		70,245.91		
		623BB		507,477.00		
			C-4	<u>577,722.91</u>		
				\$		
		Improvement Authorizations - Unfunded	C-8		\$	85,594,084.69
		Less: Unexpended Proceeds of Bond Anticipation Notes:				
		601 P			23,122.82	
		671 C			486.00	
		713 C			11,034.00	
		713 H			2,206.68	
		713 J			8,045.02	
		713 K			24,600.00	
		713 L			1,075.91	
		713 V			18,535.07	
		723 BB			1,920.00	
		723 N			3,335.00	
		740 DD			199,717.65	
		740 F			14,847.77	
		740 I			71,250.00	
		740 J			67,997.61	
		752 DD			61,858.00	
			C-4			<u>510,031.53</u>
			C-6			<u>\$ 85,084,053.16</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2013	C		\$ 322,551.52
Increased by:			
2014 Budget Appropriation	C-2	\$ 1,500,000.00	
Improvement Authorizations Cancelled	C-8	<u>37,650.00</u>	
			<u>1,537,650.00</u>
			\$ <u>1,860,201.52</u>
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8		<u>1,552,365.00</u>
Balance, December 31, 2014	C		\$ <u><u>307,836.52</u></u>

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2013		2014 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2014	
				FUNDED	UNFUNDED				FUNDED	UNFUNDED
				\$	\$				\$	\$
316A	Public Safety - Corrections	8/3/1989	\$ 3,000,000.00	\$ 988.41	\$				\$ 988.41	\$
325C	Improvements to Bridges	6/21/1990	4,290,000.00	20,631.75					20,631.75	
325D	Flood Control Projects	6/21/1990	5,490,000.00	309,341.19					309,341.19	
326A/347A	Correctional Facilities	6/28/1990; 10/24/1991	3,810,000.00	25,251.39			24,991.59		259.80	
348H	Road and Bridge Improvements	10/24/1991	7,082,000.00	1,526,623.76			1,526,623.76			
377A	Resurface of County Roads and Construction of Storm Water Sewers	6/17/1993	2,275,000.00	87,539.18						
377H	Architectural and Engineering for the Improv. of Galloping Hill Service Yard	6/17/1993	200,000.00	167,480.22					167,480.22	
403-17	Inmate Property System	8/17/1995	666,750.00	11,509.86					11,509.86	
455B	Acquisition of Furnishing and Replacement of Sidewalks	10/16/1997	255,000.00	0.01					0.01	
455E	Improvements to Railway and Wheeler Pools	10/16/1997	2,756,000.00	11,130.05					0.05	
455V	Section 20 Costs	10/16/1997	257,322.00							
480D	Oak Ridge Golf Course	7/23/1998	3,060,000.00	168.71	200.00		632.71		151,843.53	
480F	Replacement of Pedestrian Bridge	7/23/1998	561,000.00						(264.00)	
480M	Various Parks and Recreation Improvements	7/23/1998	2,911,800.00	5,331.29					8,059.15	
480Q	Acquisition of New Communication and Signal Systems	7/23/1998	968,000.00		79,297.78				0.29	
501D	Telecommunications and Info Systems	7/23/1998	2,001,000.00							
501H	Improvements of County Police and Forensic Laboratory Complex	7/22/1999	16,000,000.00	30,121.77					2,766.00	
501I	Acquisition of Automotive Vehicles - Various Departments	7/22/1999	1,005,950.00	101,223.96					30,121.77	
501L	Various Improvements to Public Buildings - Buildings Services	7/22/1999	2,745,600.00	52,408.30					101,223.96	
501Z	Acquisition of New Automotive Vehicles - Public Works	7/22/1999	646,800.00	50,869.96					52,408.30	
516F	Computer Equipment-Surrogate's Office	7/22/1999	55,550.00	11,855.34					50,869.96	
518 Q	Replacement of Bridges	12/14/2000	4,871,288.00	32,445.02					3,489.94	
518W	Improvement to Park Facilities	12/14/2000	1,535,000.00	5,244.27					5,244.27	
518Z	Equipment and Machinery - Surrogate	12/14/2000	97,318.00	1,753.39					1,753.39	
538E	Loan - U.C.I.A. - College - Land	12/14/2000	520,000.00	20,000.00						
538K	Railway River Flood Control	8/28/2001	800,000.00							
538P	Various Park and Recreation Improvements	8/28/2001	3,490,000.00	68,450.65					2,505.00	
540A	Various Improvements - Union County College	8/28/2001	3,000,000.00	274,117.00					68,450.00	
548 A	Loan - U.C.I.A	10/25/2001	1,000,000.00	200,000.00	20,000.00				96,478.00	20,000.00
555A	Replace Vauxhall Road Bridge	2/28/2002	2,400,000.00	50,518.34					200,000.00	
555P	Communication and Signal Equipment	8/22/2002	1,635,000.00	36,626.33						
555Q	Improvement to Building	8/22/2002	1,785,000.00	5,782.94	750.00					
555R	Furniture and Carpets	8/22/2002	285,000.00	15,000.00					36,724.33	
555S	Equipment, Machinery and Motor Vehicles	8/22/2002	2,425,000.00	15,889.72					2,706.45	750.00
555V	Parks and Recreation Improvements	8/22/2002	4,680,000.00	131,793.61					15,000.00	
558W	Clerk - Equipment and Machinery	8/22/2002	159,600.00	5,000.00					10,268.11	
558X	Surrogate - Furnishings and Equipment	8/22/2002	22,000.00	3,917.78					5,000.00	
558Y	College - Equipment and Machinery	8/22/2002	3,250,000.00	4,639.20					3,917.78	
576A	Bridge and Culvert Improvements	5/29/2003	4,715,000.00	20,023.49						
578B	Communication and Signal Equipment	8/21/2003	2,622,500.00	94,228.30						
578E	Operational Services - Engineering Services	8/21/2003	660,000.00	2,645.60					94,228.30	
578F	Operational Services - Environmental Monitoring	8/21/2003	150,000.00	10,385.00					8,044.88	
578G	Operational Services - Traffic Studies	8/21/2003	700,000.00						480.00	
578L	Parks and Recreation Improvements to Building	8/21/2003	5,025,000.00	133,130.25	95,750.00				2,732.21	95,750.00
578P	Parks and Recreation Improvements	8/21/2003	1,394,600.00	4,286.15	870.00				86,334.37	870.00
578R	Parks Equipment, Machinery and Vehicles	8/21/2003	1,531,714.00	72,939.00					4,286.15	
578S	Public Safety - Security and Facility Infrastructure	8/21/2003	929,000.00	124,745.70					11,608.39	
578T	Police - Equipment and Machinery	8/21/2003	99,500.00	14,594.89					3,500.00	

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		BALANCE DECEMBER 31, 2013		2014 AUTHORIZATIONS		NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2014	
			\$		FUNDED	UNFUNDED	\$				FUNDED	UNFUNDED
632D	Engineering-Bridges	8/17/2006	\$	1,905,500.00	\$	119,889.55	\$	119,889.55	\$		\$	
632E	Engineering-Culverts	8/17/2006		1,287,500.00		318,806.60		318,806.60			58,825.80	499,894.78
632F	Engineering-Traffic Signals	8/17/2006		3,584,400.00		377,632.40		499,894.78			1,971.34	
632G	Engineering Various Projects	8/17/2006		772,500.00				(818.74)			818.74	
632H	West Brook Flood Control Phase 4	8/17/2006		1,030,000.00		969,500.00		30,500.00				
632K	Ash Brook and Galloping Hill	8/17/2006		1,339,000.00		15,444.00		50.00				
632L	Ash Brook Club House, Stables	8/17/2006		339,900.00				9,900.00				
632M	Parks Equipment and Machinery	8/17/2006		206,000.00				9,629.12				
632M2	Parks Equipment and Machinery	8/17/2006		1,328,689.00								
632N	Parks-Vehicles	8/17/2006		853,870.00		82,178.03		68,015.54				
632O	Improvements to Various Buildings	8/17/2006		2,729,500.00				79,500.00				79,500.00
632P	Upgrade Fire Detection System	8/17/2006		1,081,500.00				31,500.00				
632Q	Construction New Building Westfield	8/17/2006		8,240,000.00		107,120.00						
632R	Furniture Carpets	8/17/2006		309,000.00		41,103.35		550.00				550.00
632S	Equipment and Vehicles	8/17/2006		710,700.00		54,448.00						
632T	New Vehicles	8/17/2006		271,405.00				164,161.00				156,661.00
632U	Public Safety-New Equipment	8/17/2006		608,215.00		29,926.50		802.00				802.00
632V	Sheriff-Firearm Range, Equipment	8/17/2006		932,150.00		473.50		454,171.57				227.00
632W	Prosecutor-Equipment	8/17/2006		324,450.00				7,502.49				24.49
632X	Clerk-Equipment	8/17/2006		256,746.00								
632Y	Surrogate-Equipment	8/17/2006		17,845.00								
648A	Restoration of Lakes	5/10/2007		5,281,609.00		6,060.00						
653A	Info Tech IT and Tele Equipment	9/6/2007		758,080.00		5,406.00						
653B	Engineering-Repair or Replace Bridges	9/6/2007		6,400,000.00		37,357.95						
653C	Engineering-Culvert Repairs	9/6/2007		1,000,000.00		611,492.28						
653F	Engineering-Traffic Signals	9/6/2007		2,850,000.00		178,150.00						
653G	Engineering-Environmental Monitoring	9/6/2007		2,098,000.00		885.00						
653H	Engineering-Inspect and Rehabilitate Dams	9/6/2007		580,000.00								
653I	Parks - Park Improvements	9/6/2007		834,300.00				22,945.00				360.00
653J	Parks - Park and Recreation Improvements	9/6/2007		1,241,150.00				55,067.36				0.36
653K	Parks - Information Technology Equipment	9/6/2007		61,800.00				229,954.88				9,753.54
653L	Parks - Equipment and Machinery	9/6/2007		226,600.00				8,618.20				360.00
653M	Parks - Vehicles	9/6/2007		1,504,434.00				65,868.86				13,642.88
653N	Facilities - Improve Buildings	9/6/2007		4,171,500.00		105,524.55		47,814.00				47,814.00
653O	Facilities - Improve Buildings	9/6/2007		689,500.00				45,224.96				19,500.00
653P	Facilities - Furniture and Carpets	9/6/2007		309,000.00				167,777.19				148,467.55
653Q	Public Works - Equipment, Machinery and Vehicles	9/6/2007		571,650.00				16,650.00				16,650.00
653R	Human Services - Equipment and Machinery	9/6/2007		418,714.00				37,469.87				37,469.87
653S	Various - Equipment, Machinery and Vehicles	9/6/2007		703,490.00				230,302.42				209,747.34
653T	Public Safety - Equipment and Machinery	9/6/2007		393,130.00				46,843.89				35,713.89
653U	Public Safety - Equipment and Machinery	9/6/2007		103,000.00				3,625.74				3,000.00
653V	Emergency Management - Equipment and Machinery	9/6/2007		265,650.00		7,650.00						7,650.00
653W	Emergency Management - Equipment and Machinery	9/6/2007		72,100.00		9,149.87						7,629.87
653X	Sheriff - Firearms Range, Equipment and Machinery	9/6/2007		257,500.00								120,563.78
653Y	Prosecutor - Equipment and Machinery	9/6/2007		159,167.00				5,345.63				5,345.63
655A	Additional Construction-Veniet Bldg - Westfield	2/28/2008		3,000,000.00		351,032.71						360,032.71

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SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		BALANCE DECEMBER 31, 2013		2014 AUTHORIZATIONS		NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2014	
		\$		FUNDED	UNFUNDED	\$				FUNDED	UNFUNDED
669A Engineering Services	5/29/2008	\$	750,000.00	\$	637.32	\$		\$		637.32	\$
669E Vocational-Construction-Performing Arts Program	5/29/2008		20,000,000.00							87,560.53	
670A Public Safety-Fire Academy	7/24/2008		1,250,000.00		1,187,500.00					62,500.00	1,187,500.00
671A Information Tech-Tech and Communications Equipment	10/9/2008		911,000.00		3,083.10			(55.69)		3,138.79	450.00
671B Communications-Communication and Signal Equipment	10/9/2008		258,020.00		75,413.56			71,393.56		4,020.00	486.00
671C Runnels-Improvements and Equipment	10/9/2008		815,550.00		92,141.00			91,655.00			
671D Engineering-Traffic Signal Rehabilitation	10/9/2008		2,639,890.00		13,120.47			13,120.47			
671E Engineering-Lenape Park Bike Trail	10/9/2008		550,000.00		47,500.00			50,000.00			
671F Engineering-Info Tech Equip	10/9/2008		50,000.00		34,939.68						34,939.68
671G Facilities-Improvement to Buildings	10/9/2008		2,317,500.00		96,686.49			22,516.61		74,169.88	562,500.00
671H Facilities-Improvement to Buildings	10/9/2008		772,500.00		562,500.00					89,500.00	500.00
671I Facilities-Fire Safety Upgrades	10/9/2008		15,090,000.00		89,500.00			56,796.48		1,168,675.83	749.00
671J Parks-Park and Rec. Improvements	10/9/2008		4,120,000.00		1,225,472.31					11,600.00	400.00
671K Parks-Recreation Equipment	10/9/2008		412,000.00		400.00					5,013.00	18,600.00
671L Public Works-Equipment and Machinery	10/9/2008		748,000.00		18,600.00			179,085.04		36,302.90	512.00
671M Various-Automotive Vehicles	10/9/2008		1,224,750.00		215,387.94			500.00		36,216.95	37,665.00
671N Human Services-Equipment and Machinery	10/9/2008		460,700.00		36,716.95			84,717.77		14,850.00	150.00
671O Police-Equipment and Machinery	10/9/2008		577,000.00		99,567.77					8,100.00	8,100.00
671P Police-Technology Equipment	10/9/2008		123,600.00		8,100.00					10,875.00	244,625.00
671Q Corrections Security Fencing	10/9/2008		257,500.00		244,625.00			6,207.48		9,750.26	58,561.50
671R Clerk-Index Records Preservation	10/9/2008		154,500.00		64,768.98					370.51	
671S Sheriff-Reconstruct Firearms Range	10/9/2008		334,750.00		9,750.26					1,283,428.01	374.00
671T Vocational-Improvements to Facilities	10/9/2008		1,624,000.00		18,950.61			18,580.10		7,451.55	
684A Construct Park Stamford Drive BH	2/28/2009		6,000,000.00		147,994.79		1,200,000.00	64,566.78		21,913.85	
687A Parks-IT Equipment	7/30/2009		282,500.00		7,390.75		374.00	(80.80)		70,165.91	
687B Parks-Communications-Equipment	7/30/2009		116,500.00		9,774.26		80,486.93	(12,139.59)			
687BB College-IT and Communications Equipment	7/30/2009		680,000.00		80,486.93		400,000.00	10,321.02			
687C Runnels Hospital-Upgrade Elevators, etc.	7/30/2009		699,200.00		699,200.00					400,000.00	
687E Engineering-Resurface Roads	7/30/2009		4,120,000.00		4,120,000.00		261,871.12	261,871.12			
687G Engineering-Engineering Services	7/30/2009		1,200,000.00		25,382.18			25,382.18		4,755.00	345.00
687H Engineering-Equipment and Machinery	7/30/2009		175,100.00		4,755.00			62,552.52		23,465.90	381,916.53
687I Engineering-Facilities-Improve Buildings	7/30/2009		15,450,000.00		15,450,000.00			106,132.65		150,000.00	
687J Engineering-Facilities-Fire Alarm Systems	7/30/2009		515,000.00		515,000.00			42,000.00			
687K Engineering-Facilities-Fire Safety Renovations	7/30/2009		5,150,000.00		150,000.00						
687L Engineering-Park and Recreation Improvements	7/30/2009		1,442,000.00		1,038,809.00						996,809.00
687M Park and Recreation Improvements	7/30/2009		400,500.00		10,500.00					10,500.00	
687N Parks-Recreational Equipment	7/30/2009		385,050.00		11,125.34					11,125.34	
687O Parks-Club House Galloping Hill GC	7/30/2009		4,120,000.00		6,603.03					6,603.03	
687P Various- New Automotive Vehicles	7/30/2009		2,121,367.00		560,083.85			2,989.00		560,083.85	298.00
687Q Human Services-Equipment and Machinery	7/30/2009		123,421.00		41,174.98			39,726.21		7,890.00	38,205.98
687R Public Safety-Police-Equipment and Machinery	7/30/2009		355,890.00		47,616.21					78,053.24	78,053.24
687S Public Safety-Police-Furnishings	7/30/2009		87,550.00		78,053.24						
687T Corrections-Furnishings and Equipment	7/30/2009		26,000.00		235.26					235.26	
687U Corrections-Communications and Signal Equipment	7/30/2009		141,500.00		19,134.90			8,875.00			10,259.90
687V Public Safety-Emergency Management - Equipment	7/30/2009		180,950.00		70,541.50			40,776.10			29,765.40
687W Clerk-Equipment and Machinery	7/30/2009		22,300.00		15,583.66			9,780.30			5,803.36
687Y Prosecutor-IT Equipment	7/30/2009		161,520.00		443.00			35,330.12		4,001.78	443.00
687Z Prosecutor - Communications Equipment	7/30/2009		228,220.00		808.00			22,195.96		60,559.91	808.00
688A Acquisition of Property-Child Advocacy Center	7/30/2009		2,400,000.00		121,242.32					121,242.32	

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		2013		2014		NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE	
		\$		DECEMBER 31, 2013		2014				DECEMBER 31, 2014	
				FUNDED	UNFUNDED	AUTHORIZATIONS	UNFUNDED			FUNDED	UNFUNDED
691A Easement-Parking Garage	9/9/2009	\$ 14,700,000.00	\$	\$ 588,279.40	\$	\$	\$	\$	\$ 400,000.00	\$	\$ 188,279.40
700A Engineering-Rehabilitate and Replace Bridges	2/11/2010	3,000,000.00		44,207.30						44,207.30	
700C Engineering-Road Resurfacing Projects	2/11/2010	5,853,380.00		1,843,221.67						1,843,221.67	
702A Construct Bunkers Galloping Hill	4/22/2010	200,000.00		30,217.93						30,217.93	
713A Parks and Community Renewal-IT Acquisition of IT Equipment	12/8/2010	354,000.00		60,737.04			(3,026.39)				11,029.01
713AA Vocational School-Renovations and Improvements	12/8/2010	900,000.00		21,872.40			49,708.03				19,342.40
713BB Vocational School-IT Equipment	12/8/2010	500,000.00		258,694.56			2,530.00				258,694.56
713C Rumlles Hospital-Replacement of Elevators, etc.	12/8/2010	618,000.00		374,650.00				358,650.00			18,000.00
713CC College-Renovations and Improvements	12/8/2010	1,868,000.00		238,785.17							238,785.17
713D Rumlles-Replacement of Equipment and Machinery	12/8/2010	65,000.00		53,966.00							53,966.00
713F Engineering-Improvements to Dams	12/8/2010	618,000.00		345,840.88			345,840.88				18,000.00
713G Engineering-Facilities-Improvements to Buildings	12/8/2010	5,459,000.00		200,945.85			182,945.85				428,192.18
713H Engineering-Facilities-Fire Alarm Systems	12/8/2010	412,000.00		780,872.12			352,679.94				372,206.68
713I Engineering-Facilities-Fire Safety Renovations	12/8/2010	1,030,000.00		370,000.00		51,500.00	(2,206.68)			51,500.00	978,500.00
713J Engineering-Facilities- Furniture, Carpets	12/8/2010	309,000.00		151,104.56			59,878.54				91,226.02
713K Engineering-Facilities-Engineering Services	12/8/2010	250,000.00					(34,600.00)				34,600.00
713L Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	1,030,000.00		294,151.00			264,151.00				30,000.00
713LI Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	2,575,000.00		1,079,641.50			(1,081.41)				1,080,722.91
713N Parks and Community Renewal-Admin-Park and Recreation Equipment	12/8/2010	87,000.00		71,966.40			9,382.80				62,583.60
713P Various-New Automotive Vehicles	12/8/2010	3,392,820.00		1,498,179.21			1,292,535.22				205,643.99
713Q Human Services-Equipment and Machinery	12/8/2010	67,500.00		25,801.75			25,801.75				25,801.75
713R Public Safety-Police-Equipment and Machinery	12/8/2010	361,299.00		60,679.59			51,408.59				9,271.00
713S Corrections-Furnishings and Equipment	12/8/2010	26,000.00		46.74							46.74
713T Corrections-Equipment and Machinery	12/8/2010	25,000.00		23,750.00		1,250.00	8,975.00				16,025.00
713U Public Safety-Emergency Management-Equipment and Machinery	12/8/2010	1,847,500.00		42,500.00			(0.30)				42,500.30
713V Sheriff-Communication Equipment	12/8/2010	128,000.00		74,879.07							74,879.07
713W Sheriff-Equipment and Machinery	12/8/2010	132,868.00		1,540.00			1,540.00				1,540.00
713X Sheriff-IT Equipment	12/8/2010	61,800.00		5,492.88			5,492.88				5,492.88
713Y Prosecutor-IT Equipment	12/8/2010	152,950.00		1,994.00							1,994.00
713Z Prosecutor-Communication Equipment	12/8/2010	131,200.00		86,760.40			54,016.33				32,744.07
723A PCR-Info Tech-IT and Telecom Equipment	8/25/2011	275,010.00		25,731.09							25,731.09
723AA Sheriff-IT Equipment	8/25/2011	297,225.00		272,340.84			26,149.33				246,191.51
723B Rumlles-A/C Units-Equipment and Machinery	8/25/2011	548,000.00		520,600.00		1,199.96		508,000.00		1,199.96	12,600.00
723BB Prosecutor-IT Equipment	8/25/2011	128,720.00		1,920.00							1,920.00
723C Rumlles-Equipment and Machinery	8/25/2011	50,000.00		25,002.50							25,002.50
723CC Prosecutor-Equipment and Machinery	8/25/2011	103,400.00		78,838.90			21,446.60				57,392.30
723DD Vocational-Renovate and improve Buildings	8/25/2011	1,250,000.00		36,246.59			8,028.75				28,217.84
723E Engineering-Culvert	8/25/2011	381,000.00				9,367.84		9,367.84			
723EE Vocational-Furnishings	8/25/2011	50,000.00		45,548.00							45,548.00
723F Engineering-Raymond Avenue Bridge	8/25/2011	1,000,000.00		1,000,000.00			1,000,000.00				
723FF College-Renovate and Construction	8/25/2011	1,000,000.00		321,578.74			179,816.88				141,761.86
723G Engineering-Engineering Services	8/25/2011	1,000,000.00		58,371.14			16,268.01				42,103.13
723GG College-Renovate and Improvements	8/25/2011	1,214,000.00		834,924.08			407,844.50				427,079.58
723H Engineering-Improvement to Dams	8/25/2011	2,060,000.00		1,957,000.00			2,060,000.00				
723HH College-Equipment and Machinery	8/25/2011	587,800.00		554,752.94			554,752.94				
723I Engineering-Environmental Monitoring	8/25/2011	206,000.00		195,700.00						4,300.00	195,700.00
723II College-IT, Communication Equipment and Vehicles	8/25/2011	990,000.00		69,401.82			69,401.82				
723J Engineering-Facilities-Improve Buildings	8/25/2011	5,562,000.00		2,063,381.93			557,316.42				1,506,065.51

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	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		BALANCE DECEMBER 31, 2013		2014 AUTHORIZATIONS		NET EXPENDITURES	AUTHORIZATIONS		BALANCE DECEMBER 31, 2014	
			\$		FUNDED	UNFUNDED	\$			CANCELLED		FUNDED	UNFUNDED
752BB	Voc. - Construction of Addition to West Hall	8/22/2013	10,300,000.00		10,300,000.00				4,615,765.14				5,684,234.86
752C	New Info. Technology/Asset Management System	8/22/2013	77,250.00		10,060.00				7,477.26				2,582.74
752CC	Voc. - Various Renovation and Improvements	8/22/2013	1,442,000.00		1,442,000.00				81,926.50				1,360,073.50
752D	Renovations (1 and 2 East and West)Machinery and Equip.	8/22/2013	1,133,000.00		1,076,350.00					1,100,000.00		33,000.00	385,000.00
752DD	UC College - Renovation of Lessner Building	8/22/2013	4,635,000.00		4,622,735.00				178,698.62			4,059,036.38	21,425.00
752E	Acq. of New Machinery, Equipment and Info Technology	8/22/2013	101,500.00		96,425.00				3,840.80			3,840.80	364,230.00
752F	Various Roads, Intersection, Bridges, Culverts	8/22/2013	5,871,000.00		364,230.00				4,700,000.00			214,727.00	150,610.09
752G	Various Engineering and Architectural Services	8/22/2013	1,500,000.00		34,400.00				1,308,789.91				654,948.85
752H	Improvements to Various Dams	8/22/2013	2,575,000.00		128,750.00				1,920,051.15				195,700.00
752I	Environmental Monitoring, Storage Tanks Incl. Removal	8/22/2013	206,000.00		10,300.00				300,000.00				2,978,526.58
752J	ADA Upgrades and Replace A/C Units	8/22/2013	1,545,000.00		77,250.00				777,823.42			10,300.00	1,467,750.00
752K	Park Improvements	8/22/2013	3,756,350.00		187,818.00				3,000,000.00				4,068,200.00
752L	Park Improvements	8/22/2013	4,368,200.00		218,410.00				300,000.00				904,542.00
752M	Park Improvements	8/22/2013	952,150.00		47,608.00				25,385.00			47,608.00	1,459,823.55
752N	Acq. New Automotive Vehicles and Replacement Equipment	8/22/2013	1,660,640.00		83,033.00				200,816.45				153,712.83
752O	Acq. New Machinery and Equipment	8/22/2013	241,450.00		250.00				75,914.17				7,500.00
752P	Acq. Info Technology and Telecommunication Equipment	8/22/2013	257,500.00		244,625.00				250,000.00				129,765.00
752Q	New Equipment and Machinery	8/22/2013	155,150.00		147,392.00				25,385.00				22,800.00
752R	Acq. New Additional or Replacement Equipment	8/22/2013	24,000.00		1,200.00				1,200.00				285,843.08
752S	Acq. New Communication and Signal Systems/Radio Equipment	8/22/2013	2,781,000.00		505,787.08				209,944.00				3,750.00
752T	Acq. New Additional or Replacement Equipment	8/22/2013	128,750.00		122,312.00				125,000.00				55,337.00
752U	Acq. New Additional or Replacement Equipment	8/22/2013	58,250.00		55,337.00				2,913.00				489,250.00
752V	Acq. of New Communication and Signal Systems Security Cameras	8/22/2013	62,500.00		489,250.00				3,125.00				59,375.00
752W	Acq. New Additional or Replacement Equipment	8/22/2013	133,000.00		126,350.00				10,048.04				122,951.96
752X	Acq. of New Info Technology Equipment	8/22/2013	35,000.00		33,250.00								33,250.00
752Y	Acq. New Info Tech. Equip. and New Additional or Replace Equip.	8/22/2013	203,350.00		1,750.00				1,750.00				38,350.00
752Z	Various Roads, Intersections, Bridges, Culverts	8/14/2014	3,502,000.00		3,502,000.00			3,502,000.00	2,327,158.86				1,174,841.14
758A	SyntheticTurf Fields	8/14/2014	3,240,000.00		3,240,000.00				1,261.54				3,078,000.00
759A	Acq. of New Info Technology Equipment - Various County Departments	9/14/2014	308,250.00		308,250.00			308,250.00					292,837.00
759AA	Acq. of New Equip.-Video/Audio Enhancement Forensic Capture System	9/14/2014	49,192.00		49,192.00			49,192.00					46,732.00
759B	Info Tech Equip., Consisting of Asset Mgmt System and Computer Equip.	9/14/2014	65,000.00		65,000.00			65,000.00	24,524.34				40,475.66
759BB	Sewer Elect. Pits, West Hall, Upgrades to Fitness Center, Meeting Room	9/14/2014	978,500.00		978,500.00			978,500.00	5,800.00				972,700.00
759C	New Info. Tech. Equip.-Digital Media System Freeholders Conference Room	9/14/2014	99,395.00		99,395.00			99,395.00	16,347.87				83,047.13
759CC	Fire Safety and Security Upgrades	9/14/2014	463,500.00		463,500.00			463,500.00					463,500.00
759D	Acq. of Real Property in Scotch Plains for Park Purposes	9/14/2014	432,600.00		432,600.00			432,600.00					410,970.00
759DD	Campus Wide Upgrades	9/14/2014	5,006,830.00		5,006,830.00			5,006,830.00	721,272.80				4,285,557.20
759E	Various Roads, Intersections, Bridges, Culverts	9/14/2014	11,459,780.00		11,459,780.00			11,459,780.00	4,752,989.00				6,706,791.00
759EE	Fire Alarm System Cranford and Instructional and Non-Instructional Equip.	9/14/2014	1,445,296.00		1,445,296.00			1,445,296.00	51,655.29				1,393,640.71
759F	Various Engineering and Architectural Services	9/14/2014	2,000,000.00		2,000,000.00			2,000,000.00					1,900,000.00
759FF	College Wide Technology Upgrades	9/14/2014	2,193,900.00		2,193,900.00			2,193,900.00					2,193,900.00
759G	Improvements to Various Dams	9/14/2014	257,500.00		257,500.00			257,500.00					244,625.00
759H	Remediation/Removal of Underground Storage Tanks	9/14/2014	206,000.00		206,000.00			206,000.00					195,700.00
759I	Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Generators	9/14/2014	1,854,000.00		1,854,000.00			1,854,000.00					1,761,300.00
759J	Upgrades to Fire Alarm Systems and Sprinklers.	9/14/2014	206,000.00		206,000.00			206,000.00					195,700.00
759K	Acq. New Furniture, Carpet, Window Treatments	9/14/2014	515,000.00		515,000.00			515,000.00					489,250.00
759L	Renovations to UC Justice Complex	9/14/2014	206,000.00		206,000.00			206,000.00					195,700.00
759M	Equipment for Print Shop	9/14/2014	40,000.00		40,000.00			40,000.00					38,000.00
759N	Acq. of New Info Technology Computers and Equipment.	9/14/2014	30,000.00		30,000.00			30,000.00					28,500.00

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	BALANCE DECEMBER 31, 2013		2014 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2014	
		FUNDED	UNFUNDED				FUNDED	UNFUNDED
		APPROPRIATION						
7590 Various Engineering and Architectural Services	9/14/2014	\$ 350,000.00	\$	\$ 350,000.00	\$ 150,000.00	\$	\$	\$ 200,000.00
759P Rehabilitation Warinanco Multi-Use Center, Irrigation Chatfield Garden	9/14/2014	4,335,350.00		4,335,350.00	291,471.00			4,043,879.00
759Q Technology Upgrades at Trailside Nature and Science Center	9/14/2014	128,750.00		128,750.00	425.00		6,013.00	122,312.00
759R Mobile Track Lift, Install. of Wash Station to Comply with NJDEP Regulations	9/14/2014	700,250.00		700,250.00			35,013.00	665,237.00
759S Replacement of Playground Equipment.	9/14/2014	103,000.00		103,000.00			5,150.00	97,850.00
759T New Info. Tech. Equipment License Plate Reader, Docking Stations	9/14/2014	437,750.00		437,750.00			21,888.00	415,862.00
759U New Add'l/Replace. Equip. - Mobile Processing/Field Operations Equipment	9/14/2014	51,500.00		51,500.00	848.17		1,726.83	48,925.00
759V New Additional/Replace. Equip. - Locks and Computer Equipment	9/14/2014	20,000.00		20,000.00			1,000.00	19,000.00
759W New Comm. and Signal Systems Equip.-Radio Enhancement Systems	9/14/2014	4,135,450.00		4,135,450.00	1,152,047.56		8,301.00	2,983,402.44
759X Air Curtains for Meals on Wheels Building and Wheelchair Lift	9/14/2014	235,947.00		235,947.00	3,497.00		14,999.00	224,149.00
759Y Over Aging Prog. and Security Enhancements for Juvenile Detention Center	9/14/2014	417,896.00		417,896.00	5,896.00		3,030.00	397,001.00
759Z Replacement of Equipment and Computers	9/14/2014	60,600.00		60,600.00				57,570.00
		\$ 20,505,423.44	\$ 90,187,656.05	\$ 45,535,236.00	\$ 43,330,170.75	\$ 6,128,083.42	\$ 21,175,976.63	\$ 85,594,064.69
		REF.	C	C	C-9	C-C4	C-C6	
Deferred Charges to Future Taxation-Unfunded Fund Balance				\$ 39,562,871.00		\$ 4,185,521.16		
Capital Improvement Fund				1,552,365.00		322,606.48		
Miscellaneous Receivable - State Government				4,400,000.00		37,650.00		
Miscellaneous Receivable - Federal Government						1,526,371.91		
						55,933.87		
				\$ 45,535,236.00		\$ 6,128,083.42		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2013	C	\$ 72,891,676.96
Increased by:		
Expenditures	C-8	<u>43,330,170.75</u>
		\$ <u>116,221,847.71</u>
Decreased by:		
Disbursed	C-2	<u>42,273,468.91</u>
Balance, December 31, 2014	C	\$ <u><u>73,948,378.80</u></u>

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2013	INCREASED	DECREASED	BALANCE DECEMBER 31, 2014
			DATE	AMOUNT					
County Vocational School	12/15/1997	\$ 5,158,000.00				\$ 308,000.00	\$ 308,000.00		\$
County College	6/1/2002	7,935,000.00				870,000.00	870,000.00		
General Improvement	3/1/2004	70,277,000.00				3,958,000.00	3,958,000.00		
County Vocational School	3/1/2004	11,261,000.00				600,000.00	600,000.00		
County College	3/1/2004	362,000.00				37,000.00	37,000.00		
General Improvement	2/20/2008	83,726,000.00	2/15/2015-17	2,625,000.00	3.50%				
			2/15/2018	2,825,000.00	4.00%				
			2/15/2019-20	5,875,000.00	4.00%				
			2/15/2021	5,875,000.00	4.50%				
			2/15/2022	5,876,000.00	4.50%				
			2/15/2023-28	7,000,000.00	4.50%				
County Vocational School	2/20/2008	15,699,000.00	2/15/2015-17	1,125,000.00	3.50%				
			2/15/2018	1,125,000.00	4.00%				
			2/15/2019-20	1,125,000.00	4.00%				
			2/15/2021	1,125,000.00	4.50%				
			2/15/2022	1,124,000.00	4.50%	10,124,000.00	1,125,000.00		8,999,000.00
County College	2/20/2008	5,575,000.00	2/15/2015-17	550,000.00	3.50%				
			2/15/2018	550,000.00	4.00%	2,750,000.00	550,000.00		2,200,000.00
Refunding Bonds	3/1/2009	75,770,001.00	3/1/2015	300,000.00	2.50%				
			3/1/2015	3,900,000.00	3.00%				
			3/1/2015	7,335,000.00	4.00%				
			3/1/2016	10,345,000.00	5.00%				
			3/1/2017	325,000.00	2.75%				
			3/1/2017	10,945,000.00	5.00%				
			3/1/2018	1,410,000.00	3.00%				
			3/1/2018	9,900,000.00	5.00%				
General Improvement	7/1/2011	65,565,000.00	3/1/2015-17	1,985,000.00	3.00%				
			3/1/2018	2,045,000.00	3.00%				
			3/1/2019	3,970,000.00	3.00%				
			3/1/2020	3,970,000.00	3.25%				
			3/1/2021-31	3,970,000.00	4.00%	61,595,000.00	1,985,000.00		59,610,000.00
County Vocational School	7/1/2011	10,280,000.00	3/1/2015-17	540,000.00	3.00%				
			3/1/2018	560,000.00	3.00%				
			3/1/2019	1,080,000.00	3.00%				
			3/1/2020	1,080,000.00	3.25%				
			3/1/2021-24	1,080,000.00	4.00%	9,200,000.00	540,000.00		8,660,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2013	INCREASED	DECREASED	BALANCE DECEMBER 31, 2014
			DATE	AMOUNT					
Redevelopment	7/1/2011 \$	3,000,000.00	3/1/2015-17	\$ 90,000.00	3.00%				
			3/1/2018	120,000.00	3.00%				
			3/1/2019	180,000.00	3.00%				
			3/1/2020	180,000.00	3.25%				
			3/1/2021-31	180,000.00	4.00%	2,820,000.00	90,000.00	90,000.00	2,730,000.00
County College	7/1/2011	1,155,000.00	3/1/2015-17	90,000.00	3.00%				
			3/1/2018	90,000.00	3.00%				
			3/1/2019	165,000.00	3.00%				
			3/1/2020	180,000.00	3.25%				
			3/1/2021	180,000.00	4.00%	975,000.00	90,000.00	90,000.00	885,000.00
General Improvement	6/15/2012	62,165,001.00	3/1/2015	3,450,000.00	3.00%				
			3/1/2016-17	3,470,000.00	3.00%				
			3/1/2018	3,475,000.00	3.00%				
			3/1/2019-24	6,900,000.00	3.00%	58,715,000.00	3,450,000.00	3,450,000.00	55,265,000.00
County Vocational School	6/15/2012	23,190,001.00	3/1/2015-21	820,000.00	3.00%				
			3/1/2022	890,000.00	3.00%				
			3/1/2023-24	900,000.00	3.00%				
			3/1/2025-27	1,640,000.00	3.00%				
			3/1/2028-29	1,640,000.00	3.25%				
			3/1/2030-32	1,640,000.00	3.50%	22,370,000.00	820,000.00	820,000.00	21,550,000.00
Redevelopment	6/15/2012 \$	10,355,000.00	3/1/2015-24	370,000.00	3.00%				
			3/1/2025-27	740,000.00	3.00%				
			3/1/2028-29	740,000.00	3.25%				
			3/1/2030-32	740,000.00	3.50%				
			3/1/2015-21	235,000.00	3.00%	9,985,000.00	370,000.00	370,000.00	9,615,000.00
			3/1/2022	238,000.00	3.00%	2,118,000.00	235,000.00	235,000.00	1,883,000.00
County College, Series B	6/15/2012	1,937,000.00	3/1/2015-16	240,000.00	3.00%				
			3/1/2017-19	245,000.00	3.00%				
			3/1/2020	242,000.00	3.00%	1,697,000.00	240,000.00	240,000.00	1,457,000.00
			3/1/2021	242,000.00	3.00%				
General Improvement Refunding	7/25/2013	33,620,000.00	3/1/2015	3,815,000.00	2.00%				
			3/1/2016	3,740,000.00	2.00%				
			3/1/2017	3,705,000.00	4.00%				
			3/1/2018-19	3,710,000.00	4.00%				
			3/1/2020	3,700,000.00	4.00%				
			3/1/2021	3,690,000.00	4.00%				
			3/1/2022	3,695,000.00	5.00%	33,620,000.00			33,620,000.00
			3/1/2023	3,855,000.00	5.00%				

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2013	INCREASED	DECREASED	BALANCE DECEMBER 31, 2014	
			DATE	AMOUNT						
County Vocational School Refunding	7/25/2013	\$ 4,965,000.00	3/1/2015	\$ 580,000.00	2.00%	\$	\$	\$		
			3/1/2016	570,000.00	2.00%					
			3/1/2017-21	565,000.00	4.00%					
			3/1/2022	565,000.00	5.00%					
			3/1/2023	425,000.00	5.00%	4,965,000.00			4,965,000.00	
General Improvement	6/15/2014	53,850,000.00	3/1/2015-16	2,200,000.00	2.00%					
			3/1/2017-21	2,200,000.00	3.00%					
			3/1/2022	3,250,000.00	3.00%					
			3/1/2023-28	4,400,000.00	3.00%					
			3/1/2029	4,400,000.00	3.125%					
			3/1/2030	4,400,000.00	3.25%	53,850,000.00				53,850,000.00
County Vocational School	6/15/2014	2,460,000.00	3/1/2015-16	205,000.00	2.00%					
			3/1/2017-26	205,000.00	3.00%					2,460,000.00
County College, Series A	6/15/2014	5,750,000.00	3/1/2015-16	380,000.00	2.00%					
			3/1/2017-19	380,000.00	3.00%					
			3/1/2020-28	385,000.00	3.00%					
			3/1/2029	385,000.00	3.125%	5,750,000.00				5,750,000.00
County College, Series B	6/15/2014	2,220,000.00	3/1/2015-16	280,000.00	2.00%					
			3/1/2017-19	280,000.00	3.00%					
			3/1/2020-22	275,000.00	3.00%	2,220,000.00				2,220,000.00
Redevelopment	6/15/2014	720,000.00	3/1/2015-16	45,000.00	2.00%					
			3/1/2017-28	45,000.00	3.00%					
			3/1/2029	45,000.00	3.125%					
			3/1/2030	45,000.00	3.25%		720,000.00		720,000.00	
						\$ 360,778,000.00	\$ 65,000,000.00	\$ 28,678,000.00	\$ 397,100,000.00	
						REF	C	C-2-C-5	C-5	C
<u>SUMMARY</u>										
County College		\$ 8,447,000.00		\$ 7,970,000.00		\$ 2,022,000.00		\$ 14,395,000.00		
County Vocational School		42,602,000.00		2,460,000.00		3,393,000.00		41,669,000.00		
General County Improvements		203,094,000.00		53,850,000.00		12,018,000.00		244,926,000.00		
Refunding Bonds		93,830,000.00				10,785,000.00		83,045,000.00		
Redevelopment		12,805,000.00		720,000.00		460,000.00		13,065,000.00		
						\$ 360,778,000.00	\$ 65,000,000.00	\$ 28,678,000.00	\$ 397,100,000.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2013	DECREASED	BALANCE DECEMBER 31, 2014
			DATE	AMOUNT				
Unfunded E.R.I.P Liability	4/1/03	\$ 12,870,000.00	4/1/2015	\$ 990,000.00	5.29%	\$	\$	
			4/1/2016	1,040,000.00	5.29%			
			4/1/2017	1,095,000.00	5.29%			
			4/1/2018	1,155,000.00	5.29%	5,220,000.00	940,000.00	4,280,000.00
						\$ 5,220,000.00	\$ 940,000.00	\$ 4,280,000.00

REF.

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COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF.</u>	<u>FEDERAL GOVERNMENT</u>	<u>STATE OF NEW JERSEY</u>
Balance, December 31, 2013	C	\$ 2,968,383.20	\$ 15,028,524.03
Increased by:			
Improvement Authorizations	C-8		4,400,000.00
		\$ 2,968,383.20	\$ 19,428,524.03
Decreased by:			
Cash Receipts	C-2		901,461.13
Improvement Authorizations Cancelled	C-8	55,933.87	1,526,371.91
Balance, December 31, 2014	C	\$ <u>2,912,449.33</u>	\$ <u>17,000,690.99</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2014

<u>Description</u>	<u>Ordinance Number</u>		
U. S. Marshals Service	347-A	\$ 381,673.53	\$
Department of Transportation	653-A	691,227.86	
Department of Transportation	601-I	9,098.40	
Department of Transportation	480-M		106,000.00
Department of Transportation	671-D		250,000.00
Department of Transportation	687-E		735,146.40
Department of Transportation	700-A		2,250,000.00
American Recovery and Reinvestment Act of 2009	700-C	1,830,449.54	
Department of Transportation	723-E		21,944.59
Department of Transportation	723-F		250,000.00
Department of Transportation	740-E		3,500,000.00
Department of Transportation	752-F1		4,487,000.00
Department of Transportation	752-F2		1,000,000.00
Department of Transportation	759-E		4,400,000.00
		\$ <u>2,912,449.33</u>	\$ <u>17,000,090.99</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

	<u>REF.</u>	
Balance, December 31, 2013	C	\$ 7,450,400.59
Increased by:		
State Aid on Funded Ordinances	C-2	<u>193,356.42</u>
Balance, December 31, 2014	C	<u>\$ 7,643,757.01</u>

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2013	INCREASED	DECREASED	BALANCE DECEMBER 31, 2014
516	11/11/2000	Seniors in Motion	06/28/2013	06/28/2013	06/27/2014	0.75%	\$ 116,200.00	\$ 116,200.00	\$	\$ 116,200.00
516	11/11/2000	Seniors in Motion	06/28/2013	06/27/2014	06/26/2015	0.75%	257,000.00	257,000.00	257,000.00	116,200.00
552	05/09/2002	Vocational - Construct Building	06/29/2012	06/28/2013	06/27/2014	0.75%	284,250.00	284,250.00	284,250.00	116,200.00
578	8/21/2003	Multipurpose	06/29/2012	06/28/2013	06/27/2014	0.75%	254,907.00	254,907.00	254,907.00	116,200.00
601	8/19/2004	Multipurpose	07/01/2011	06/28/2013	06/27/2014	0.75%	921,518.58	921,518.58	921,518.58	116,200.00
601	8/19/2004	Multipurpose	06/29/2012	06/28/2013	06/27/2014	0.75%	755,200.00	755,200.00	755,200.00	116,200.00
601	8/19/2004	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	396,318.00	396,318.00	396,318.00	116,200.00
601	8/19/2004	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	644,078.00	644,078.00	644,078.00	116,200.00
616	8/18/2005	Multipurpose	07/01/2011	06/28/2013	06/27/2014	0.75%	345,111.00	345,111.00	345,111.00	116,200.00
616	8/18/2005	Multipurpose	06/29/2012	06/28/2013	06/27/2014	0.75%	41,511.00	41,511.00	41,511.00	116,200.00
616	8/18/2005	Multipurpose	06/28/2013	06/28/2013	06/27/2014	0.75%	303,150.00	303,150.00	303,150.00	116,200.00
616	8/18/2005	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	303,150.00	303,150.00	303,150.00	116,200.00
616	8/18/2005	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	986,948.00	986,948.00	986,948.00	116,200.00
632	8/17/2006	Multipurpose	07/01/2011	06/28/2013	06/27/2014	0.75%	2,062,347.57	2,062,347.57	2,062,347.57	116,200.00
632	8/17/2006	Multipurpose	07/01/2011	06/27/2014	06/26/2015	0.75%	44,668.00	44,668.00	44,668.00	116,200.00
632	8/17/2006	Multipurpose	06/29/2012	06/28/2013	06/27/2014	0.75%	1,293,561.00	1,293,561.00	1,293,561.00	116,200.00
632	8/17/2006	Multipurpose	06/28/2013	06/28/2013	06/27/2014	0.75%	3,891,103.00	3,891,103.00	3,891,103.00	116,200.00
632	8/17/2006	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	743,476.00	743,476.00	743,476.00	116,200.00
653	9/6/2007	Multipurpose	07/01/2011	06/28/2013	06/27/2014	0.75%	532,870.00	532,870.00	532,870.00	116,200.00
653	9/6/2007	Multipurpose	06/29/2012	06/28/2013	06/27/2014	0.75%	187,800.00	187,800.00	187,800.00	116,200.00
653	9/6/2007	Multipurpose	06/28/2013	06/28/2013	06/27/2014	0.75%	192,585.00	192,585.00	192,585.00	116,200.00
653	9/6/2007	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	2,774,874.00	2,774,874.00	2,774,874.00	116,200.00
653	9/6/2007	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	1,037,545.00	1,037,545.00	1,037,545.00	116,200.00
669	6/26/2008	Multipurpose	07/01/2011	06/28/2013	06/27/2014	0.75%	1,037,545.00	1,037,545.00	1,037,545.00	116,200.00
670	7/24/2008	Open Space - Hungarian Club	07/01/2011	06/28/2013	06/27/2014	0.75%	1,037,545.00	1,037,545.00	1,037,545.00	116,200.00
671	10/9/2008	Multipurpose	07/01/2011	06/28/2013	06/27/2014	0.75%	1,037,545.00	1,037,545.00	1,037,545.00	116,200.00
671	10/9/2008	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	238,149.00	238,149.00	238,149.00	116,200.00
671	10/9/2008	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	1,200,000.00	1,200,000.00	1,200,000.00	116,200.00
684	5/28/2009	County Park at Stanford Drive	07/01/2011	06/28/2013	06/27/2014	0.75%	10,245,645.18	10,245,645.18	10,245,645.18	116,200.00
687	7/30/2009	Multipurpose	07/01/2011	06/28/2013	06/27/2014	0.75%	10,437,523.67	10,437,523.67	10,437,523.67	116,200.00
687	7/30/2009	Multipurpose	06/29/2012	06/28/2013	06/27/2014	0.75%	6,933,134.00	6,933,134.00	6,933,134.00	116,200.00
687	7/30/2009	Multipurpose	06/28/2013	06/28/2013	06/27/2014	0.75%	6,933,134.00	6,933,134.00	6,933,134.00	116,200.00
687	7/30/2009	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	171,649.00	171,649.00	171,649.00	116,200.00
687	7/30/2009	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	721,420.00	721,420.00	721,420.00	116,200.00
691	9/9/2009	Parking Garage Easement	12/08/2009	06/28/2013	06/27/2014	0.75%				116,200.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2013	INCREASED	DECREASED	BALANCE DECEMBER 31, 2014
713	12/8/2010	Multipurpose	07/01/2011	06/28/2013	06/27/2014	0.75%	\$ 5,559,143.00	\$	5,559,143.00	\$
713	12/8/2010	Multipurpose	06/29/2012	06/28/2013	06/27/2014	0.75%	16,987,195.00		16,987,195.00	
713	12/8/2010	Multipurpose	06/29/2012	06/27/2014	06/26/2015	0.75%		23,484.00		23,484.00
713	12/8/2010	Multipurpose	06/28/2013	06/28/2013	06/27/2014	0.75%	7,308,660.00		7,308,660.00	
713	12/8/2010	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%		7,307,609.00		7,307,609.00
723	8/25/2011	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	2,834,312.00		2,834,312.00	
723	8/25/2011	Multipurpose	06/29/2012	06/27/2014	06/27/2014	0.75%		22,497.00		22,497.00
723	8/25/2011	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	7,863,795.00		7,863,795.00	
723	8/25/2011	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%		7,863,795.00		7,863,795.00
723	8/25/2011	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	1,869,495.00		1,869,495.00	
740	9/13/2012	Multipurpose	06/28/2013	06/28/2013	06/27/2014	0.75%		17,370,668.00		17,370,668.00
740	9/13/2012	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%		1,869,495.00		1,869,495.00
740	9/13/2012	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%		12,185,703.00		12,185,703.00
750	6/25/2013	Acq. of Property - Smith Cadillac	06/27/2014	06/27/2014	06/26/2015	0.75%		3,598,258.00		3,598,258.00
752	8/22/2013	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%		5,546,271.00		5,546,271.00
							\$ 88,000,000.00	\$ 77,000,000.00	\$ 88,000,000.00	\$ 77,000,000.00

Ref.

C

C-2

C-2

C

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

	<u>REF.</u>	
Balance, December 31, 2013 and December 31, 2014	C	\$ <u><u>70,035.52</u></u>

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

Balance, December 31, 2013	C	\$ 2,605,573.80
Decreased by:		
Loans Paid	C-5	<u>158,215.99</u>
Balance, December 31, 2014	C	\$ <u><u>2,447,357.81</u></u>

"C-17"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH HELD BY ESCROW AGENT

	<u>REF.</u>	
Balance, December 31, 2013	C	\$ 41,738,522.82
Increased by:		
Received	C-18	25,836.51
		<u>\$ 41,764,359.33</u>
Decreased by:		
Disbursed	C-18	\$ <u>41,764,359.33</u>

"C-18"

SCHEDULE OF RESERVE FOR ESCROW FUNDS

Balance, December 31, 2013	C	\$ 41,738,522.82
Increased by:		
Received	C-17	25,836.51
		<u>\$ 41,764,359.33</u>
Decreased by:		
Disbursed	C-17	\$ <u>41,764,359.33</u>

"C-19"

SCHEDULE OF RESERVE FOR RUNNELLS HOSPITAL DEBT

Increased by:		
Received	C-2	\$ <u>6,023,048.33</u>
Balance, December 31, 2014	C	\$ <u>6,023,048.33</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE of ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2014</u>
223 A	7/11/1985	Improve West Brook Channel	\$ 361,161.62
480 O	7/23/1998	Communication and Signal Equipment	79,300.00
540 A	10/25/2001	Loan U.C.I.A	20,000.00
555 P	8/22/2002	Improvement to Building	750.00
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	55,555.67
578 L	8/21/2003	Operational Services - Improvement to Buildings	95,750.00
578 P	8/21/2003	Parks and Recreation Improvements	870.00
578 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	32,387.00
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	34.00
601 G	8/19/2004	Repair of Various Bridges	115.83
601 H	8/19/2004	Engineering Services and Culvert Repairs	97,922.00
601 O	8/19/2004	Various Improvements to Public Buildings	400.00
601 T	8/19/2004	Various Improvements - Parks and Recreation	7,162.00
616 E	8/18/2005	Human Services - Equipment and Machinery	4,811.00
616 F	8/18/2005	Engineer - Replace Bridges	0.35
616 G	8/18/2005	Engineer - Culver Repair	662,636.00
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	352.00
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	587.00
616 P	8/18/2005	Park and Recreation Improvements	126,039.00
616 X	8/18/2005	Surrogate's Office - Furnishings	32,289.00
632 AA	8/1/2006	College-Equipment and Machinery	22,500.00
632 B	8/1/2006	Economic Development-Professional Services	85,108.00
632 C	8/1/2006	Runnells - Renovate Long-term Units	16,946.72
632 E	8/1/2006	Engineering-Culvert Repairs	499,894.78
632 G	8/1/2006	Engineering-Environmental Monitoring	512.00
632 I	8/1/2006	Engineering-Resurface County Roads	672.51
632 K	8/1/2006	Park Improvements	50.00
632 O	8/1/2006	Parks - Facilities-Improvement to Buildings	79,500.00
632 R	8/1/2006	Parks - Facilities-Furniture, Carpets	550.00
632 T	8/1/2006	Human Services-Vehicles, Equipment	164,161.00
632 U	8/1/2006	Various Departments-Vehicles	802.00
632 W	8/1/2006	Sheriff-Firearms Range	227.00
632 X	8/1/2006	Prosecutor-Equipment and Machinery	7,547.00
653 C	8/23/2007	Runnells - Call System, Wall Guards, Equipment	14,149.85
653 D	8/23/2007	Engineering-Repair or Replace Bridges	0.44
653 H	8/23/2007	Engineering-Inspect Dams	360.00
653 M	8/23/2007	Parks-Vehicles	47,814.00
653 N	8/23/2007	Facilities Management-Improvements to Buildings	162,925.00
653 Q	8/23/2007	Public Works - Equipment and Machinery	16,650.00
653 U	8/23/2007	Public Safety - Equipment and Machinery	3,628.00
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	5,346.00
665 A	2/28/2008	Additional Construction-Venieri Building-Westfield	9,000.00
670 A	7/24/2008	Public Safety-Fire Academy	1,187,500.00
671 A	10/9/2008	Information Tech-Tech and Communications Equipment	450.00
671 D	10/9/2008	Engineering-Traffic Signal Rehabilitation	13,840.93
671 F	10/9/2008	Engineering-Info Tech Equipment	34,940.00
671 H	10/9/2008	Facilities-Improvement to Buildings	562,500.00
671 I	10/9/2008	Facilities-Fire Safety Upgrades	500.00
671 J	10/9/2008	Parks-Park and Rec. Improvements	749.00
671 K	10/9/2008	Parks-Recreation Equipment	400.00
671 L	10/9/2008	Public Works-Equipment and Machinery	18,600.00
671 M	10/9/2008	Various-Automotive Vehicles	512.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE of ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>		<u>BALANCE DECEMBER 31, 2014</u>
671 N	10/9/2008	Human Services-Equipment and Machinery	\$	37,665.00
671 O	10/9/2008	Police-Equipment and Machinery		150.00
671 Q	10/9/2008	Corrections Security Fencing		244,625.00
671 R	10/9/2008	Clerk-Index Records Preservation		65,744.00
687 A	7/30/2009	Parks-IT Equip		374.00
687 C	7/30/2009	Runnells Hospital-Upgrade Elevators, etc.		18,348.65
687 D	7/30/2009	Engineering-Traffic Signals		3.00
687 H	7/30/2009	Engineering-Equipment and Machinery		345.00
687 I	7/30/2009	Engineering-Facilities-Improve Buildings		405,535.15
687 L	7/30/2009	Engineering-Park and Recreation Improvements		1,038,809.00
687 M	7/30/2009	Park and Recreation Improvements		10,500.00
687 P	7/30/2009	Various-New Automotive Vehicles		298.00
687 Q	7/30/2009	Human Services-Equipment and Machinery		38,331.00
687 R	7/30/2009	Public Safety-Police-Equipment and Machinery		7,890.00
687 S	7/30/2009	Public Safety-Police Furnishings		78,054.00
687 U	7/30/2009	Corrections-Communications and Signal Equipment		19,135.00
687 V	7/30/2009	Public Safety Emergency Management-Equipment		70,542.00
687 W	7/30/2009	Clerk-Equipment and Machinery		11,591.00
687 Y	7/30/2009	Prosecutor-IT Equipment		443.00
687 Z	7/30/2009	Prosecutor-Communication Equipment		808.00
691 A	9/9/2009	Easement-Parking Garage		199,700.00
713 A	12/8/2010	Parks and Community Renewal-IT Acquisition of IT Equipment		11,030.00
713 AA	12/8/2010	Vocational School-Renovations and Improvements		21,873.00
713 BB	12/8/2010	Vocational School-IT Equipment		258,695.00
713 C	12/8/2010	Runnells Hospital-Replacement of Elevators, etc.		6,966.00
713 CC	12/8/2010	College-Renovations and Improvements		238,786.00
713 D	12/8/2010	Runnells-Replacement of Equipment and Machinery		61,750.00
713 F	12/8/2010	Engineering-Improvements to Dams		18,000.00
713 G	12/8/2010	Engineering-Facilities-Improvements to Buildings		674,443.00
713 H	12/8/2010	Engineering-Facilities-Fire Alarm Systems		370,000.00
713 I	12/8/2010	Engineering-Facilities-Fire Safety Renovations		978,500.00
713 J	12/8/2010	Engineering-Facilities- Furniture, Carpets		83,181.00
713 K	12/8/2010	Engineering-Facilities-Engineering Services		10,000.00
713 L i	12/8/2010	Engineering-Park Maintenance-Park and Recreation Improvements		30,000.00
713 L ii	12/8/2010	Parks and Community Renewal-Admin-Park and Rec Improvements		1,079,647.00
713 N	12/8/2010	Parks and Community Renewal-Admin-Park and Rec Equipment		71,967.00
713 P	12/8/2010	Parks and Community Renewal-Admin-Park and Rec New Club House-GH		642,449.00
713 Q	12/8/2010	Human Services-Equipment and Machinery		25,802.00
713 R	12/8/2010	Public Safety-Police-Equipment and Machinery		9,271.00
713 S	12/8/2010	Corrections-Furnishings and Equipment		47.00
713 T	12/8/2010	Corrections- Equipment and Machinery		23,750.00
713 U	12/8/2010	Public Safety-Emergency Management- Equipment and Machinery		42,501.00
713 V	12/8/2010	Sheriff-Communication Equipment		56,344.00
713 W	12/8/2010	Sheriff-Equipment and Machinery		1,540.06
713 X	12/8/2010	Sheriff-IT Equipment		5,493.00
713 Y	12/8/2010	Prosecutor-IT Equipment		1,994.00
713 Z	12/8/2010	Prosecutor-Comm. Equipment		86,761.00
723 A	8/25/2011	PCR-Info. Tech-Equipment		25,732.00
723 AA	8/25/2011	Sheriff-Info. Tech Equipment		272,345.00
723 B	8/25/2011	Runnells-Equip and Machinery		12,600.00
723 C	8/25/2011	Runnells-Equip and Machinery		25,003.00
723 CC	8/25/2011	Prosecutor-Equipment and Machinery		78,840.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE of ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2014</u>
723 DD	8/25/2011	Vocational-Renovate and Improve Buildings	\$ 36,247.00
723 EE	8/25/2011	Vocational-Furnishings	45,548.00
723 FF	8/25/2011	College-Renovation and Construction Lessner	200,142.00
723 G	8/25/2011	Engineer-Engineering Services	43,291.00
723 GG	8/25/2011	College-Renovations and Improvements	560,746.00
723 HH	8/25/2011	College- Equipment and Machinery	577,870.00
723 I	8/25/2011	Engineering-Environmental Monitoring	195,700.00
723 J	8/25/2011	Engineering-Facilities-Improve Buildings	1,641,162.00
723 K	8/25/2011	Engineering-Facilities-Fire Alarm Systems	293,550.00
723 L	8/25/2011	Engineering-Facilities-Fire Safety Renovations	978,500.00
723 M	8/25/2011	Engineering-Facilities-Furniture, Carpets	489,250.00
723 N	8/25/2011	Engineering-Facilities-Engineering Services	750.00
723 O	8/25/2011	Parks and Community Renewal-Park Improvements	6,209,186.26
723 P	8/25/2011	Parks and Community Renewal-Recreational Equipment	160,700.00
723 Q	8/25/2011	Engineering-Park Maintenance-Park and Recreation Improvements	626,804.00
723 R	8/25/2011	Engineering-Park Maintenance-Playground Equipment	384,967.00
723 S	8/25/2011	Various-Automotive Vehicles	999,834.00
723 T	8/25/2011	Public Safety-Police-Equipment and Machinery	6,000.00
723 U	8/25/2011	Corrections-Furnishings and Equipment	4,510.00
723 V	8/25/2011	Corrections-Equipment and Machinery	14,250.00
723 W	8/25/2011	Public Safety-Emergency Management- Equipment and Machinery	214,198.00
723 X	8/25/2011	Public Safety-Emergency Management-Info Tech Equipment	23,750.00
723 Y	8/25/2011	Sheriff-Renovation of Classrooms	404,555.00
723 Z	8/25/2011	Sheriff-Equipment and Machinery	101,375.00
740 A	9/13/2012	Parks and Community Renewal-InfoTech.-IT and Comm. Equipment	75,000.00
740 AA	9/13/2012	Vocational-Covered Walkways	448,168.00
740 B	9/13/2012	Parks and Community Renewal-InfoTech.-Comm and Signal Equipment	342,475.00
740 CC	9/13/2012	College-Renovation of Plainfield Campus	40,356.00
740 D	9/13/2012	Runnells Hospital-Equipment and Machinery	37,110.00
740 DD	9/13/2012	College-Renovation of Facilities	360,072.00
740 E	9/13/2012	Engineering, Public Works-Engineering Road and Bridge	63,000.00
740 EE	9/13/2012	College-Equipment and Machinery	685,373.00
740 FF	9/13/2012	College-Acquisition of Property-Plainfield	134,523.00
740 G	9/13/2012	Engineering, Public Works-Facilities-Improve Buildings	2,325,000.00
740 H	9/13/2012	Engineering, Public Works-Facilities-Fire Alarms	489,250.00
740 K	9/13/2012	Parks and Community Renewal-Parks-Park and Rec. Improvements	92,009.00
740 L	9/13/2012	Parks and Community Renewal-Parks-Furnishings and Equipment	164,321.33
740 M	9/13/2012	Engineering, Public Works-Park Maintenance-Park and Rec. Improvements	1,682,502.00
740 N	9/13/2012	Engineering, Public Works-Park Maintenance-Playground Equipment	895,181.00
740 O	9/13/2012	Various-Acquisition of Vehicles	2,091,171.00
740 P	9/13/2012	Public Safety-Police-Equipment and Machinery	123,174.00
740 Q	9/13/2012	Public Safety-Police-Comm. and Signal Equipment	145,314.00
740 S	9/13/2012	Public Safety-Emergency Mgmt.-Radio Equipment	146,775.00
740 T	9/13/2012	Public Safety-Emergency Mgmt.-Ambulance	5,250.00
740 U	9/13/2012	Human Services-Equipment and Machinery	146,775.00
740 W	9/13/2012	Sheriff-Comm and Signal Equipment	0.71
740 X	9/13/2012	Sheriff-IT Equipment and Vehicles	197,571.00
740 Y	9/13/2012	Prosecutor-IT Equipment	3,896.00
740 Z	9/13/2012	Prosecutor-IT Equipment and Machinery	65,561.00
745 A	2/2/2013	Finance-Refunding Bonds	2,798.03
750 A	6/25/2013	Acq. of Property-Smith Cadillac	19,370.65
752 A	8/22/2013	Acq. of Info Technologies and Telecomm. Equipment	1,178,862.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE of ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2014</u>
752 AA	8/22/2013	Acq. of New Additional or Replacement Equipment and Machinery	\$ 2,015.00
752 B	8/22/2013	Upgrading Various Fuel Sites	391,400.00
752 BB	8/22/2013	Voc. - Construction of Addition of West Hall	10,168,081.00
752 C	8/22/2013	New Info. Technology/Asset Management System	2,583.00
752 CC	8/22/2013	Voc. - Various Renovations and Improvements to Facilities, New Replacement Equipment, instructional and Non-instructional Equipment	1,403,856.00
752 DD	8/22/2013	UC College - Renovation of Lessner Building	323,142.00
752 E	8/22/2013	Acq. of New Machinery, Equip. and Info Technology	21,425.00
752 F	8/22/2013	Various Roads, Intersection, Bridges, Culverts	364,230.00
752 G	8/22/2013	Various Engineering and Architectural Services	770,137.00
752 H	8/22/2013	Improvements to Various Dams	654,949.00
752 I	8/22/2013	Environmental Monitoring, Storage Tanks Including Removal	195,700.00
752 J	8/22/2013	ADA Upgrades and Replace A/C Units	1,467,750.00
752 K	8/22/2013	UC Master Plan, Golf Improve., Eng. Services, Syn. Surfacing and Trails Resurfacing and Park Amenities	3,384,514.00
752 L	8/22/2013	Synthetic Turf Fields, Stream Bank Stabilization, Dredging and Hydro-Raking of Lakes, Installation of Various Park Amenities, Fencing	4,149,790.00
752 M	8/22/2013	Acq. of Playground Equipment and Paving and Curbing Improvements	904,542.00
752 N	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment	1,564,256.00
752 O	8/22/2013	Acq. New Equipment and Machinery, Info Tech. Equipment, Video System, Mobile Data, Firearms and Radar Units	153,713.00
752 P	8/22/2013	Acq. Info Technology and Telecommunication Equipment	244,625.00
752 Q	8/22/2013	Install Prefabricated Storage Building (Westfield), New Equipment and Machinery	147,392.00
752 R	8/22/2013	Acq. New Additional or Replacement Equipment	22,800.00
752 S	8/22/2013	Acq. New Communication and Signal Systems/Radio Equipment	477,376.00
752 T	8/22/2013	Acq. New Additional or Replacement Equipment	122,312.00
752 U	8/22/2013	Acq. New Additional or Replacement Equipment, Signal Systems Equipment, Video Conference Equipment and In-House Camera System	55,337.00
752 V	8/22/2013	Acq. of New Communication and Signal Systems-Security Cameras	489,250.00
752 W	8/22/2013	Acq. New Additional or Replacement Equipment	59,375.00
752 X	8/22/2013	Acq. of New Info Technology Equipment	126,350.00
752 Y	8/22/2013	Acq. of New Info Technology Equipment	33,250.00
752 Z	8/22/2013	Acq. New Info Tech. Equip. and New Additional or Replace Equipment	38,350.00
758 A	8/14/2014	Various Roads, Intersection, Bridges, Culverts	3,326,900.00
758 B	8/14/2014	Synthetic Turf Fields.	3,078,000.00
759 AA	9/11/2014	Acq. of New Equipment - Video/Audio Enhancement Forensic Capture System.	46,732.00
759 A	9/11/2014	Acq. of New Info Technology Equipment - Various County Departments	292,837.00
759 B	9/11/2014	Info Tech Equip. Consisting of Asset Management System and Computer Equip.	61,750.00
759 BB	9/11/2014	Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Construction Meeting Room West Hall.	978,500.00
759 C	9/11/2014	New info. Tech. Equip. - Digital Media System Freeholders Conference Room	94,425.00
759 CC	9/11/2014	Fire Safety and Security Upgrades and Acq. of New Additional Replacement Equipment	463,500.00
759 D	9/11/2014	Acq. of Real Property in Scotch Plains for Park Purposes	410,970.00
759 DD	9/11/2014	Fitness Center Cranford, Kellogg Building Bookstore, Thul Property in Plainfield and Replacement of HVAC Cranford.	5,006,830.00
759 E	9/11/2014	Various Roads, Intersection, Bridges, Culverts	6,706,791.00
759 EE	9/11/2014	Fire Alarm System Cranford and Instructional and Non-Instructional Equipment	1,445,296.00
759 F	9/11/2014	Various Engineering and Architectural Services	1,900,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE of ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2014</u>
759 FF	9/11/2014	Fire Alarm System Cranford and Instructional and Non-instructional Equip.	\$ 2,193,900.00
759 G	9/11/2014	Improvements to Various Dams.	244,625.00
759 H	9/11/2014	Undertaking of Environmental Monitoring and Remediation/Removal of Underground Storage Tanks	195,700.00
759 I	9/11/2014	Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Generators, Electrical, ADA Compliance, Mech. Doors and Security Systems	1,761,300.00
759 J	9/11/2014	Upgrades to Fire Alarm Systems and Sprinklers.	195,700.00
759 K	9/11/2014	Acq. New Furniture, Carpet, Window Treatments.	489,250.00
759 L	9/11/2014	Renovations to UC Justice Complex	195,700.00
759 M	9/11/2014	Equipment for Print Shop	38,000.00
759 N	9/11/2014	Acq. of New Info Technology Computers and Equipment.	28,500.00
759 O	9/11/2014	Various Engineering and Architectural Services.	332,500.00
759 P	9/11/2014	Rehabilitation Warinanco Multi-Use Center, Irrigation Chatfield Garden, Various Engineering, Architectural Services Park Projects.	4,118,582.00
759 Q	9/11/2014	Technology Upgrades at Trailside Nature and Science Center	122,312.00
759 R	9/11/2014	Mobile Track Lift, Installation of Wash Station to Comply with NJDEP Regulations, Park Amenities, Replacement of Fencing.	665,237.00
759 S	9/11/2014	Replacement of Playground Equipment.	97,850.00
759 T	9/11/2014	New Info. Tech. Equipment License Plate Reader, Docking Stations	415,862.00
759 U	9/11/2014	New Additional/Replace. Equip. - Mobile Processing/Field Operations Equipment	48,925.00
759 V	9/11/2014	New Additional/Replace. Equip. - Locks and Computer Equipment	19,000.00
759 W	9/11/2014	New Communication and Signal Systems Equip.-Radio Enhancement Systems	3,928,677.00
759 X	9/11/2014	Acq. of New Additional or Replacement Equip.-Air Curtains and Wheelchair Lift	224,149.00
759 Y	9/11/2014	Oven Aging Program and Security Enhancements for Juvenile Detention Center	397,001.00
759 Z	9/11/2014	New Info. Technology Equipment and Replacement Equipment	57,570.00
			<u>\$ 105,505,774.54</u>

COUNTY OF UNION

PART II

SINGLE AUDIT SECTION

REPORTS 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

REPORTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL AND STATE FINANCIAL
PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR NO. A-133
AND NEW JERSEY OMB CIRCULAR 04-04

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINANCIAL DATA SCHEDULE – SECTION 8 HOUSING
CHOICE VOUCHER PROGRAM



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable Director and Members
Of the Board of Chosen Freeholders
County of Union
Administration Building
Elizabeth, New Jersey 07207

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory financial statements of the various individual funds and the account group of the County of Union, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated July 27, 2015. Our report disclosed that, as described in Note 1 to the financial statements, the County of Union prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. In addition, we did not audit the financial activities of the County of Union's Division of Social Services. These activities are considered confidential and are only subject to audit by the New Jersey Department of Human services .

Internal Control Over Financial Reporting

In planning and performing our audit of the regulatory financial statements, we considered the County's control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

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A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We noted other matters in the internal control, which are discussed in Part III, General Comments and Recommendations Section of the audit report.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Union's financial statements - regulatory basis are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs. However, we noted other instances of noncompliance which are discussed in Part III, General Comments and Recommendations Section of this report.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 27, 2015



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133 AND NEW JERSEY OMB CIRCULAR 04-04**

The Honorable Director and Members
Of the Board of Chosen Freeholders
County of Union
Administration Building
Elizabeth, New Jersey 07207

Report on Compliance for Each Major Federal and State Program

We have audited the County of Union's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the County of Union's major federal and state programs for the year ended December 31, 2014. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Union's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and New Jersey OMB 04-04. Those standards, OMB Circular A-133 and New Jersey OMB 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 County of Union's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

SUPLEE, CLOONEY & COMPANY

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County of Union's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County of Union complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2014. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2014-01 through 2014-03.

Report on Internal Control Over Compliance

Management of the County of Union is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Union's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and New Jersey OMB 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 County of Union's internal control over compliance.

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

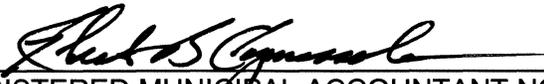
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 2014-01 through 2014-03.

SUPLEE, CLOONEY & COMPANY

The County of Union's response to the findings identified in our audit will be described in the County's Corrective Plan on file in the Clerk of the Board's Office. We did not audit the County's response and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and New Jersey OMB 04-04. Accordingly, this report is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 27, 2015

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO				
<u>United State Department of Housing and Urban Development:</u>									
<u>Direct Programs:</u>									
14.218	Community Development Block Grant		B-00-UC-34-0106	8/1/14	7/31/15	\$ 4,105,540.00	\$	\$ 302,816.58	\$ 302,816.58
14.218	Community Development Block Grant		B-00-UC-34-0106	8/1/13	7/31/14	4,190,127.00		3,157,418.02	3,457,575.14
14.218	Community Development Block Grant		B-00-UC-34-0106	8/1/12	7/31/13	4,295,574.29		441,485.31	4,270,802.90
							\$ 4,239,873.85	\$ 3,901,719.91	\$ 8,031,194.62
14.256	ARRA-Neighborhood Stabilization Program			8/1/10	7/31/11	1,574,051.00	\$ 758,903.19	\$ 217,831.57	\$ 1,574,049.79
<u>Title II National Affordable Housing Act:</u>									
14.239	Home Investment Partnership Program		M-00-DC-34-0222	9/20/14	9/20/15	866,248.00	\$	\$ 21,242.79	\$ 21,242.79
14.239	Home Investment Partnership Program		M-00-DC-34-0222	9/20/13	9/20/14	832,195.00		193,588.93	214,268.05
14.239	Home Investment Partnership Program		M-00-DC-34-0222	9/20/12	9/20/13	846,147.00		449,179.45	523,569.08
14.239	Home Investment Partnership Program		M-00-DC-34-0222	9/20/11	9/20/12	1,331,822.00		729,544.00	1,819,733.06
14.239	Home Investment Partnership Program		M-00-DC-34-0222	9/20/10	9/20/11	1,508,634.00		58,226.44	913,897.63
14.239	Home Investment Partnership Program		M-09-DC-34-0222	9/20/09	9/20/10	1,519,355.00		117,500.00	2,094,603.33
14.239	Home Investment Partnership Program		M-07-DC-34-0222	9/20/07	9/20/08	1,418,153.00		37,500.00	603,945.28
14.239	Home Investment Partnership Program		M-05-DC-34-0222	9/20/05	9/20/06	1,506,302.00	\$ 2,045,806.90	\$ 1,804,281.61	\$ 7,351,330.48
14.231	Emergency Food and Shelter		S-00-UC-34-0021	8/1/14	7/31/15	340,401.00	\$	\$ 464.98	\$ 464.98
14.231	Emergency Food and Shelter		S-00-UC-34-0021	8/1/13	7/31/14	290,857.00		300.00	11,791.00
14.231	Emergency Food and Shelter		S-00-UC-34-0021	8/1/12	7/31/13	421,685.00		201,265.00	530,872.29
14.231	Emergency Food and Shelter		S-00-UC-34-0021	8/1/10	7/31/11	235,253.00		1,341.94	236,482.94
14.231	Emergency Food and Shelter		S-09-UC-34-0021	8/1/09	7/31/10	232,582.00		3,115.50	233,969.50
14.231	Emergency Food and Shelter		S-08-UC-34-0021	8/1/08	7/31/09	233,047.00		24,186.82	249,876.20
14.231	Emergency Food and Shelter		S-07-UC-34-0021	8/1/07	7/31/08	231,967.00	\$ 430,695.28	\$ 23,427.70	\$ 253,509.70
							\$ 254,101.94	\$ 4,476,199.92	\$ 14,433,871.13
14.235	Supportive Housing Program			5/1/13	4/30/14	4,281,998.00	\$ 1,056,953.47	\$ 1,157,640.88	\$ 1,157,640.88
14.235	Supportive Housing Program			5/1/12	4/30/13	3,722,284.00	2,518,765.71	2,772,687.95	2,809,849.73
14.235	Supportive Housing Program			5/1/11	4/30/12	3,879,544.00	261,577.12	238,312.98	2,828,055.53
14.235	Supportive Housing Program			5/1/10	4/30/11	3,966,244.00	197,582.06	265,575.48	3,194,637.70
14.235	Supportive Housing Program			5/1/09	4/30/10	3,161,935.00	34,427.78	41,982.63	2,206,936.33
14.235	Supportive Housing Program			5/1/08	4/30/09	2,985,020.00	28,747.83	2,236,750.96	2,236,750.96
							\$ 4,098,053.97	\$ 4,476,199.92	\$ 14,433,871.13
14.871	Section 8 Housing Choice Voucher Program			1/1/15	12/31/15	3,676,000.00	\$	\$	\$
14.871	Section 8 Housing Choice Voucher Program			1/1/14	12/31/14	5,235,813.00		3,646,376.85	3,656,676.85
14.871	Section 8 Housing Choice Voucher Program			1/1/13	12/31/13	3,882,204.00		38,707.50	994,945.10
14.871	Section 8 Housing Choice Voucher Program			1/1/12	12/31/12	4,624,220.06		3,685,084.35	4,522,050.46
							\$ 3,736,104.70	\$ 3,685,084.35	\$ 9,173,072.41

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
	United State Department of Housing and Urban Development (Continued):							
	<u>Direct Programs:</u>							
14,241	(HOPWA I)			1/01/14 12/31/14	\$ 585,290.00	\$	\$ 551,093.98	\$ 551,093.98
14,241	(HOPWA I)			1/01/13 12/31/13	558,540.00	458,858.11	551,093.98	544,473.17
14,241	(HOPWA I)			1/01/12 12/31/12	541,679.00	458,858.11	551,093.98	523,421.60
								1,618,988.75
14,703	Sustainable Communities Regional Planning Grant			7/1/13 10/15/14	110,000.00	35,488.81	60,800.11	75,000.00
14,218	Post Sandy Planning Assistance Grant Program			1/01/13 3/4/15	30,000.00		29,763.79	29,763.79
	<u>Total Department of Housing and Urban Development</u>					\$ 15,803,784.81	\$ 14,980,877.18	\$ 43,804,237.58
	<u>United State Department of Transportation</u>							
	<u>Pass-Through State of New Jersey Department of Transportation:</u>							
20,205	Vauxhall Road - Valley Street	078-6300-480-GES	HSP-7549 (102)		227,923.00	193,126.85	22,793.01	227,923.00
20,205	Gordon Street Bridge	078-6320-480-AKL	HSP-7542(102) FD	5/7/14 5/7/16	754,963.00			
20,205	Vauxhall Road		HSP-7549(103) FD		396,000.00			
20,205	East Broad Street and Elm Street		HSP-7565(106) FD		200,000.00			
20,205	Union County Transportation Plan			7/1/2014 6/30/2016	240,000.00	193,126.85	22,793.01	227,923.00
20,219	<u>Pass-Through New Jersey Department of Environmental Protection:</u>							
	<u>National Recreational Trails:</u>							
	Watchung Reservation Trails Improvement Project 13-2001-1		100-04248-7205	4/10/14 4/10/16	24,000.00			
20,505	<u>Pass-Through North Jersey Transportation Planning Authority:</u>							
	Transportation, Engineering and Sub-Regional Transportation Planning Work Program	6200-218-022361-36		7/1/14 6/30/15	105,155.00		22,767.72	22,767.72
20,505	Transportation, Engineering and Sub-Regional Transportation Planning Work Program	6200-218-022361-36		7/1/13 6/30/14	105,155.00	103,960.42	81,217.90	104,301.33
20,505	Transportation, Engineering and Sub-Regional Transportation Planning Work Program	6200-218-022361-36		7/1/12 6/30/13	105,155.00	34,574.28	34,574.28	105,046.72
						138,534.70	138,559.90	232,115.77

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO				
20.516	United State Department of Transportation (Continued):			1/1/14	12/31/14	\$ 195,000.00	\$	\$	\$
20.516	Pass-Through New Jersey Transit Corporation:			1/1/13	12/31/13	195,000.00	195,000.00	195,000.00	195,000.00
20.516	Job Access and Reverse Commute (JARC)			1/1/12	12/31/12	9,598.39	9,598.39	9,598.39	125,000.00
						\$ 204,598.39	\$ 204,598.39	\$ 204,598.39	\$ 320,000.00
20.513	2013 Federal Transit Administration FTA Section 5310 Grant			1/1/15	12/31/15	240,000.00	\$	\$	\$
20.616	Pass-Through State of New Jersey Department of Law and Public Safety:			10/1/13	9/30/14	38,192.00	\$	\$	\$
20.616	Child Passenger Program	066-1160-100-155		10/1/12	9/30/13	39,892.00	26,175.00	24,231.00	24,807.00
						\$	\$ 26,175.00	\$ 24,231.00	\$ 24,807.00
	Total Department of Transportation					\$ 562,434.94	\$ 390,182.30	\$ 804,845.77	
	United States Department of Labor:								
	Pass-Through State of New Jersey Department of Labor and Workforce Development:								
17.258	Workforce Investment Act	062-4545-767-003		7/1/14	6/30/15	1,291,825.00	166,234.00	199,967.40	199,967.40
17.258	Workforce Investment Act	062-4545-767-003		7/1/13	6/30/14	1,133,144.00	635,505.00	361,702.79	800,292.23
17.258	Workforce Investment Act	062-4545-767-003		7/1/12	6/30/13	1,110,311.00	184,445.00	395,516.29	1,110,311.00
						\$	\$ 986,184.00	\$ 957,186.48	\$ 2,110,570.63
17.277	Hurricane Sandy Disaster National Emergency Grant			10/29/12	4/29/13	583,691.00	\$	533.43	583,690.67
17.259	Workforce Investment Act	062-4545-100-249		7/1/14	6/30/15	1,274,617.00	159,882.00	191,615.42	191,615.42
17.259	Workforce Investment Act	062-4545-100-249		7/1/13	6/30/14	1,105,940.00	246,222.00	(26,493.18)	342,004.36
17.259	Workforce Investment Act	062-4545-100-249		7/1/12	6/30/13	1,041,274.00	486,941.00	486,941.18	1,041,274.00
						\$	\$ 893,045.00	\$ 652,063.42	\$ 1,574,893.78
17.278	Workforce Investment Act	062-4545-100-105		7/1/14	6/30/15	1,648,125.00	217,084.00	259,376.68	259,376.68
17.278	Workforce Investment Act	062-4545-100-105		7/1/13	6/30/14	1,527,955.00	366,154.00	191,747.60	694,573.09
17.278	Workforce Investment Act	062-4545-100-105		7/1/12	6/30/13	1,392,174.00	593,781.00	619,594.80	1,392,174.00
						\$	\$ 1,177,019.00	\$ 1,070,719.08	\$ 2,346,123.77
	Total Department of Labor					\$ 3,056,248.00	\$ 2,680,502.41	\$ 6,615,278.85	
16.741	United States Department of Justice:								
16.741	NIJ's FY 2014 DNA Backlog Reduction Program		2014-DN-BX-0044	10/1/14	3/31/15	457,622.00	\$	\$	\$
16.741	NIJ's FY 2013 DNA Backlog Reduction Program		2013-DN-BX-0044	10/1/13	3/31/14	92,700.00	900,000.00	326,379.83	920,625.68
16.741	NIJ's FY 2012 DNA Backlog Reduction Program		2012-DN-BX-0044	10/1/12	3/31/13	1,332,960.00	900,000.00	13,465.21	90,000.00
16.741	NIJ's FY 2011 DNA Backlog Reduction Program		2012-DN-BX-K470	10/1/11	9/30/12	90,000.00	900,000.00	339,845.04	1,010,625.68

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS THROUGH _GRANTOR/PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO				
16.738	United States Department of Justice (Continued):								
16.738	Pass-Through State of New Jersey Department of Law and Public Safety:								
16.738	Gang, Gun and Narcotics	066-1020-100-364	JAG1-20TF-09	1/1/14	12/31/14	\$ 151,932.00	\$	\$ 36,545.09	\$ 36,545.09
	Gang, Gun and Narcotics	066-1020-100-364	JAG1-20TF-09	1/1/13	12/31/13	174,858.00	135,810.00	105,600.41	159,631.27
	Gang, Gun and Narcotics	066-1020-100-364	JAG1-20TF-09	1/1/12	12/31/12	188,475.00	2,061.00	8,850.09	188,475.00
							<u>137,871.00</u>	<u>150,995.59</u>	<u>384,651.36</u>
16.803	ARRA-Narcotics Commanders Association Training Initiative			7/1/11	6/30/12	26,928.00	\$	1,760.00	26,928.00
16.803	ARRA-Edward Byrne Memorial Justice Assistance			7/1/09	12/31/09	1,315,718.00	\$	307,434.54	1,219,052.93
16.575	Justice Assistance Program	1020-100-066-1020-143-YCJS-6010	2012-DJ-BX-0982	1/1/12	12/31/12	217,820.00	\$	72,530.87	72,530.87
16.575	Justice Assistance Program	1020-100-066-1020-143-YCJS-6010	2011-DJ-BX-0982	1/1/11	12/31/11	269,863.00		203,157.82	225,749.12
16.575	Justice Assistance Program	1020-100-066-1020-143-YCJS-6010	2010-DJ-BX-0982	1/1/10	12/31/10	308,957.00	274,189.41		206,691.97
16.575	Justice Assistance Program	1020-100-066-1020-143-YCJS-6010	2009-DJ-BX-0982	1/1/09	12/31/09	309,494.00	309,494.00		277,603.45
16.575	Justice Assistance Program	1020-100-066-1020-143-YCJS-6010	2008-DJ-BX-0982	1/1/08	12/31/08	64,052.00		23,382.30	64,052.00
16.575	Justice Assistance Program	1020-100-066-1020-143-YCJS-6010	2007-DJ-BX-0982	1/1/07	12/31/07	257,081.00		33,466.54	257,081.00
16.575	Justice Assistance Program	1020-100-066-1020-143-YCJS-6010	2006-DJ-BX-1164	1/1/06	12/31/06	163,497.00		29,844.92	163,497.00
						<u>\$ 583,683.41</u>	<u>\$ 583,683.41</u>	<u>\$ 362,382.45</u>	<u>\$ 1,267,205.41</u>
16.575	Victim Assistance Program	1020-100-066-1020-143-YCJS-6010	V-20-09	10/1/12	9/30/13	225,465.00	\$	199,506.42	199,506.42
16.575	Victim Assistance Program	1020-100-066-1020-143-YCJS-6010	V-20-09	10/1/11	9/30/12	228,240.00	228,240.00	(14,298.69)	206,691.61
							<u>228,240.00</u>	<u>185,207.74</u>	<u>406,198.03</u>
16.588	Victim Witness DV Advocacy Program	066-1020-100-246	10VAWA-74	7/1/14	6/30/15	26,995.00	\$	19,223.12	19,223.12
16.588	Victim Witness DV Advocacy Program	066-1020-100-246	10VAWA-74	7/1/13	6/30/14	35,347.00	35,347.00	17,847.05	35,347.00
16.588	Victim Witness DV Advocacy Program	066-1020-100-246	10VAWA-74	7/1/12	6/30/13	31,867.00		1,035.31	31,867.00
						<u>\$ 35,347.00</u>	<u>\$ 35,347.00</u>	<u>\$ 38,105.48</u>	<u>\$ 86,437.12</u>

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
				FROM	TO				
<u>United States Department of Justice (Continued):</u>									
16.588	Sexual Assault Advocate Project	066-1020-100-246	2012-WF-AX-0022	10/1/13	9/30/14	\$ 22,328.00	\$ 22,328.00	\$ 20,265.19	\$ 22,328.00
16.588	Victim Witness Advocacy-VWA	066-1020-100-246	2014-WF-AX-0022	10/1/14	9/30/15	20,226.00	22,328.00	938.44	938.44
								21,203.63	23,266.44
16.742	FY 2011 Paul Coverdell Forensic Science Improvement Grant	066-1200-100-905		10/1/11	9/30/12	40,322.00	35,355.45		35,355.45
<u>Pass Through New Jersey Department of Justice:</u>									
16.812	Second Chance Prisoner Reentry Initiative	026-710-100-107				100,000.00	28,159.30	56,454.80	56,454.80
16.812	Second Chance Prisoner Reentry Initiative	026-710-100-107				100,000.00	28,159.30	61,968.29	61,968.29
								56,454.80	118,423.09
16.738	Megan's Law	1020-100-066-1020-261-YOPR-6010		1/1/13	12/31/13	13,946.00	8,253.00	4,167.04	8,253.04
<u>Pass Through New Jersey Department of Law and Public Safety:</u>									
16.523	Juvenile Accountability Incentive Program	066-1500-100-121		1/1/14	12/31/14	22,159.00		22,159.00	22,159.00
16.523	Juvenile Accountability Incentive Program	066-1500-100-121		1/1/13	12/31/13	28,783.00	17,289.98	28,783.00	28,783.00
16.523	Juvenile Accountability Incentive Program	066-1500-100-121		1/1/02	12/31/02	220,404.00		201,779.31	201,779.31
16.523	Juvenile Accountability Incentive Program	066-1500-100-121		1/1/00	12/31/00	283,126.00	17,289.98	22,159.00	250,087.61
									502,808.92
								1,489,715.31	5,089,205.47
<u>Total United States Department of Justice</u>									
							1,996,527.14	1,489,715.31	5,089,205.47
<u>United States Department of Health and Human Services:</u>									
	Administration for Children and Families - Office of Refugee Resettlement - Discretionary								
93.676	Union County Residential Services for Unaccompanied Alien Children (USDHS, ACF, ORR, DUCS)	N/A	412(c)(1)(A) of INS Act	10/1/13	9/30/16	1,100,766.00	1,067,471.00	1,078,045.38	1,078,045.38
<u>Pass Through State of New Jersey Department of Health and Senior Services:</u>									
93.044	Older Americans Act Title III	100-046-4144-262-J004-6110		1/1/14	12/31/14	2,355,172.00	1,098,651.00	1,976,468.98	1,976,468.98
93.044	Older Americans Act Title III	100-046-4144-262-J004-6110		1/1/13	12/31/13	2,914,842.00	1,18,632.00	377,474.23	2,489,730.05
93.044	Older Americans Act Title III	100-046-4144-262-J004-6110		1/1/12	12/31/12	3,625,556.00	(18,487.00)	14,850.00	3,397,524.33
93.044	Older Americans Act Title III	100-046-4144-262-J004-6110		1/1/11	12/31/11	3,497,588.00		14,600.00	3,434,578.49
									11,298,301.85

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2014

FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
			FROM	TO				
<u>FEDERAL GRANTOR/PASS THROUGH</u> <u>GRANTOR/PROGRAM TITLE</u> United States Department of Health and Human Services (Continued): <u>Pass-Through State of New Jersey Department of Children and Families (DCF)- Division on Women:</u> Rape Prevention and Education Rape Prevention and Education								
93.095	016-1630-100-059		9/1/14	6/30/15	\$ 32,500.00	\$ 20,889.00	\$ 28,032.17	\$ 28,032.17
93.095	016-1630-100-059		9/1/13	6/30/14	57,522.00	57,522.00	49,488.25	57,521.84
						\$ 78,411.00	\$ 77,520.42	\$ 85,554.01
Preventative Health Social Service Block Grant Rape Prevention and Education								
93.758	016-1630-100-075		10/1/14	9/30/15	3,088.00	3,088.00		
93.991	016-1630-100-048		10/1/13	9/30/14	8,240.00	8,240.00	8,240.00	8,240.00
<u>Pass-Through State of New Jersey Department of Human Services:</u> Transportation of Elderly Title XIX Transportation of Elderly Title XIX								
93.667	7570-100-054-7570-048-LLLL-6130		1/1/14	12/31/14	139,728.00	129,270.00	73,067.34	73,067.34
93.667	7570-100-054-7570-048-LLLL-6130		1/1/13	12/31/13	105,996.00	20,698.00	(6,935.81)	69,572.58
93.667	7570-100-054-7570-048-LLLL-6130		1/1/12	12/31/12	91,547.00	6,284.72	650.81	84,719.46
93.667	7570-100-054-7570-048-LLLL-6130		1/1/11	12/31/11	86,862.00		1,530.50	86,834.03
93.667	7570-100-054-7570-048-LLLL-6130		1/1/10	12/31/10	611,795.00		5,861.21	609,016.47
93.667	7570-100-054-7570-048-LLLL-6130		1/1/09	12/31/09	500,000.00		74,493.40	500,000.00
					\$	\$ 156,252.72	\$ 148,667.45	\$ 1,423,209.88
Elderly Handicapped Transportation Title XX Elderly Handicapped Transportation Title XX								
93.667	5120-100-034-5120-131-H370-6130		1/1/14	12/31/14	142,524.00	142,524.00	130,647.00	130,647.00
93.667	5120-100-034-5120-131-H370-6130		1/1/13	12/31/13	142,524.00		11,829.17	142,480.00
						\$ 142,524.00	\$ 142,476.17	\$ 273,127.00
Home Health Care - Title XX Home Health Care - Title XX								
93.667			1/1/14	12/31/14	100,000.00		57,382.50	57,382.50
93.667			1/1/13	12/31/13	100,000.00		18,238.50	95,882.50
						\$ 95,882.50	\$ 75,621.00	\$ 153,265.00
<u>Pass-Through State of New Jersey Department of Human Services</u> <u>Division of Family Development:</u> Social Services Disaster Relief Grant								
93.667		2013G99WREE	1/1/2013	9/30/2015	2,837,200.00	288,142.00	829,777.09	1,055,719.74
<u>Pass-Through State of New Jersey</u> <u>Department of Labor and Workforce Development:</u> TANF Work Verification TANF Work Verification								
93.558	062-4545-100-344		7/1/14	6/30/15	46,700.00			\$
93.558	062-4545-100-344		7/1/13	6/30/14	46,700.00		16,121.36	46,700.00
						\$ 46,700.00	\$ 16,121.36	\$ 46,700.00

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO				
Department of Community Affairs:							
Handicapped Person's Recreational Program	022-8050-100-035	1/1/14	12/31/14	\$ 67,464.00	\$ 31,684.80	\$ 32,955.80	\$ 32,955.80
Handicapped Person's Recreational Program	022-8050-100-035	1/1/13	12/31/13	20,000.00	7,752.34	955.35	19,186.92
Handicapped Person's Recreational Program	022-8050-100-035	1/1/09	12/31/09	18,900.00		2,462.53	18,900.00
					\$ 39,437.14	\$ 36,373.68	\$ 71,042.72
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/14	12/31/14	58,000.00	\$ 58,000.00	\$ 54,078.27	\$ 54,078.27
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/13	12/31/13	58,000.00		5,722.13	58,000.00
					\$ 58,000.00	\$ 59,800.40	\$ 112,078.27
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/14	12/31/14	37,500.00	25,000.00	11,457.77	11,457.77
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/13	12/31/13	38,000.00	22,617.00	22,616.84	38,000.00
					\$ 47,617.00	\$ 34,074.61	\$ 49,457.77
2013 Universal Service Fund CWA Administration							
2013 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/13	6/30/14	12,016.00	\$ 12,016.00	\$	\$
2012 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/12	6/30/13	11,557.00			
2011 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/11	6/30/12	10,110.00			
		7/1/10	6/30/11	10,237.00			
					\$ 12,016.00	\$ 0.00	\$ 0.00
Heat Energy Assistance (HEA CWA)							
Heat Energy Assistance (HEA CWA)	022-8050-100-182	6/1/14	9/30/14	17,292.00	\$ 17,292.00	\$	\$
Heat Energy Assistance (HEA CWA)	022-8050-100-182	6/1/12	9/30/12	17,336.00			
Heat Energy Assistance (HEA CWA)	022-8050-100-182	06/01/11	09/30/11	19,012.00			
Heat Energy Assistance (HEA CWA)	022-8050-100-182	06/01/10	09/30/10	15,367.00			
Heat Energy Assistance (HEA CWA)	022-8050-100-182	06/01/09	09/30/09	46,101.00			
					\$ 17,292.00	\$ 0.00	\$ 0.00
Farmers Market							
Farmers Market	LIHEAP CWA 07-1699	6/1/14	9/30/14	2,625.00	\$ 2,625.00	\$ 2,625.00	\$ 2,625.00
Farmers Market	LIHEAP CWA 07-1699	6/1/13	9/30/13	2,625.00		2,625.00	2,625.00
					\$ 2,625.00	\$ 2,625.00	\$ 5,250.00
Child Advocacy Expansion							
Child Advocacy Expansion	016-1610-100-016	1/1/07	12/31/07	500,000.00			473,412.46
					\$ 176,987.14	\$ 132,873.69	\$ 711,241.22
Total Department of Community Affairs							
Department of Children and Families:							
Continuum Partnership Services	016-1630-100-024	7/1/14	6/30/15	250,000.00	\$ 250,000.00	\$ 165,925.21	\$ 165,925.21
Continuum Partnership Services	016-1630-100-024	7/1/13	6/30/14	125,000.00		51,278.29	121,236.41
Continuum Partnership Services	016-1630-100-024	7/1/12	6/30/13	250,000.00			245,218.02
					\$ 250,000.00	\$ 217,203.50	\$ 532,379.64
					\$ 250,000.00	\$ 217,203.50	\$ 532,379.64
Total Department of Children and Families							
Department of State:							
New Jersey State Council on the Arts:							
Cultural Projects Block Grants	074-2530-100-032	1/1/14	12/31/14	137,917.00	\$ 103,438.00	\$ 123,792.00	\$ 123,792.00
Cultural Projects Block Grants	074-2530-100-032	1/1/13	12/31/13	137,917.00	17,081.00	29,177.19	137,917.00
Cultural Projects Block Grants	074-2530-100-032	1/1/10	12/31/10	127,701.00		187.50	127,701.00
Cultural Projects Block Grants	074-2530-100-032	1/1/09	12/31/09	170,268.00		922.00	170,268.00
					\$ 120,519.00	\$ 154,078.69	\$ 559,678.00

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO				
<u>Department of State (Continued):</u>							
Senior Arts Contest		7/1/12	11/30/12	\$ 4,243.00	\$	2,954.00	\$ 4,243.00
Senior Arts Contest		7/1/11	11/30/11	4,243.00		22.73	4,243.00
Senior Arts Contest		7/1/10	11/30/10	4,466.00		355.45	4,466.00
Senior Arts Contest		7/1/09	11/30/09	4,060.00		671.26	4,060.00
					\$ 4,243.00	4,003.44	\$ 17,012.00
<u>Total Department of State</u>				\$	\$ 124,762.00	158,082.13	\$ 576,690.00
<u>Department of Health and Senior Services:</u>							
<u>Sex Assault Abuse and Rape Care/Coordinated Rape Care</u>							
	1020-100-066-1020-143-YC-JS-6010	11/1/11	10/31/12	42,912.00		14.22	\$ 41,081.99
Global Options /Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/14	12/31/14	543,428.00	\$	198,639.28	\$ 198,639.28
Global Options /Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/13	12/31/13	732,975.00	\$	24,829.74	\$ 568,459.60
Global Options /Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/12	12/31/12	794,040.00	\$	50,350.43	\$ 739,535.00
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/10	12/31/10	722,823.37	\$	273,619.45	\$ 655,459.15
					\$ 289,718.00	273,619.45	\$ 2,162,093.03
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/14	12/31/14	468,042.00	\$	443,677.14	\$ 443,677.14
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/13	12/31/13	469,725.00	\$	27,014.20	\$ 469,725.00
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/12	12/31/12	535,228.00	\$	78,301.00	\$ 535,227.73
					\$ 263,931.00	470,691.34	\$ 1,448,629.87
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/14	12/31/14	913,736.00	\$	690,450.65	\$ 690,450.65
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/13	12/31/13	937,373.00	\$	110,456.00	\$ 875,001.82
					\$ 724,418.00	800,906.65	\$ 1,565,452.47
Right to Know Program	4230-100-046-4742-105-J002-6110	1/1/14	12/31/14	16,401.00	\$	12,277.69	\$ 12,277.69
Right to Know Program	4230-100-046-4742-105-J002-6110	1/1/13	12/31/13	16,401.00	\$	5,768.65	\$ 16,401.00
Right to Know Program	4230-100-046-4742-105-J002-6110	1/1/12	12/31/12	16,401.00	\$	8,200.50	\$ 16,401.00
					\$ 16,401.00	18,046.34	\$ 45,079.69
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/14	12/31/14	378,566.00	\$	339,389.70	\$ 303,747.56
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/13	12/31/13	378,566.00	\$	(3,700.72)	\$ 408,337.61
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/12	12/31/12	377,178.00	\$	344,763.95	\$ 284,708.16
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/11	12/31/11	344,763.95	\$	0.00	\$ 996,793.33

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR/DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
<u>Department of Health and Senior Services (Continued):</u>						
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/14 8/31/15	\$ 411,499.00	\$ 73,491.00	\$ 142,066.07	\$ 142,066.07
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/13 8/31/14	463,857.00	184,973.00	247,222.81	419,835.37
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/12 8/31/13	367,764.00	\$ 258,464.00	\$ 389,288.88	\$ 312,133.67
						\$ 874,035.11
Chronic Disease Coalition Grant		7/1/14 6/30/15	39,830.00	\$	\$ 12,721.80	\$ 12,721.80
Chronic Disease Coalition Grant		7/1/13 6/30/14	39,830.00	22,104.35	7,308.95	21,875.69
Chronic Disease Coalition Grant		7/1/12 6/30/13	39,830.00	\$ 22,104.35	\$ 20,030.75	\$ 19,259.26
						\$ 53,856.75
				\$ 1,910,725.33	\$ 1,972,597.63	\$ 7,187,022.24
<u>Total Department of Health:</u>						
<u>Department of Human Services:</u>						
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/14 12/31/14	536,201.00	\$ 12,454.89	\$ 30,208.44	\$ 30,208.44
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/13 12/31/13	796,308.00	539,615.23	450,237.30	645,270.17
				\$ 552,070.12	\$ 480,445.74	\$ 675,478.61
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	016-1630-100-014	1/1/14 12/31/14	35,031.00	\$ 35,031.00	\$ 20,484.42	\$ 20,484.42
Family Court Services	066-1506-100-021	1/1/14 12/31/14	248,737.00	\$ 91,581.80	\$ 216,095.60	\$ 216,095.60
Family Court Services	066-1506-100-021	1/1/13 12/31/13	252,748.00	149,529.33	31,971.92	252,748.00
				\$ 241,111.13	\$ 248,067.52	\$ 468,843.60
Human Services Planning Advisory Council	016-1610-100-039	1/1/14 12/31/14	68,163.00	\$ 68,119.00	\$ 63,084.68	\$ 63,084.68
Human Services Planning Advisory Council	016-1610-100-039	1/1/13 12/31/13	68,163.00	3,014.25	3,014.25	66,636.97
Human Services Planning Advisory Council	016-1610-100-039	1/1/12 12/31/12	80,663.00	\$	0.37	79,287.09
				\$ 68,119.00	\$ 66,099.30	\$ 209,008.74
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/14 12/31/14	82,000.00	\$ 75,166.66	\$ 77,071.17	\$ 77,071.17
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/13 12/31/13	81,654.34	(345.66)	296.00	81,654.34
				\$ 74,821.00	\$ 77,367.17	\$ 158,725.51
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/14 12/31/14	1,080,707.00	501,527.00	502,432.83	502,432.83
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/13 12/31/13	685,078.00	352,177.00	211,575.07	681,218.40
				\$ 853,704.00	\$ 714,007.90	\$ 1,183,651.23
Area Agencies on Aging (AAA) Area Plan Contract (APC)	13-100-054-7530-058-6110-13	1/1/14 12/31/14	1,004,489.00	\$ 490,823.00	\$ 868,501.62	\$ 868,501.62
Area Agencies on Aging (AAA) Area Plan Contract (APC)	13-100-054-7530-058-6110-13	1/1/13 12/31/13	1,020,311.00	58,798.00	114,432.41	1,008,688.99
Area Agencies on Aging (AAA) Area Plan Contract (APC)	13-100-054-7530-058-6110-13	1/1/12 12/31/12	3,182,141.00	\$ 82,230.00	\$ 982,934.03	\$ 3,125,762.85
				\$ 467,391.00	\$ 982,934.03	\$ 5,002,953.46

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
Department of Human Services (Continued):						
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/14 6/30/15	\$ 65,292.00	\$	\$	\$
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/13 6/30/14	65,292.00		34,858.86	65,290.04
					34,858.86	65,290.04
CWA Case Banking Equipment Grant	CW14020	3/15/14 6/30/14	52,000.00	\$	\$	\$ 48,142.11
Total for Department of Human Services:				\$ 2,344,247.25	\$ 2,624,264.94	\$ 7,832,577.72
Department of Law and Public Safety:						
Comprehensive Traffic Safety Program						
Law Enforcement Training	066-1020-100-314	7/1/14 6/30/15	41,786.00	\$	\$	\$
Law Enforcement Training	066-1020-100-314	7/1/13 6/30/14	12,345.00			
Law Enforcement Training	066-1020-100-314	7/1/12 6/30/13	34,113.00		21,785.25	21,785.25
Law Enforcement Training	066-1020-100-314	7/1/11 6/30/12	30,405.00		9,419.55	26,964.65
				\$ 41,786.00	\$ 31,204.80	\$ 48,739.90
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/13 10/31/14	75,225.00	\$	\$	\$
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/12 10/31/13	74,765.00		27.50	27.50
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/11 10/31/12	74,860.00		65,867.96	132,769.08
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/10 10/31/11	41,000.00		1,592.22	29,674.90
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/09 10/31/10	67,655.00		67,448.58	28,448.58
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/08 10/31/09	124,710.00		43,218.99	43,218.99
				\$ 48,883.00	\$ 67,487.68	\$ 234,139.05
Body Armor Replacement Fund	066-1020-718-001	1/1/14 12/31/14	52,949.00	\$	\$	\$
Body Armor Replacement Fund	066-1020-718-001	1/1/13 12/31/13	70,728.00		2,341.45	2,341.45
Body Armor Replacement Fund	066-1020-718-001	1/1/12 12/31/12	56,379.00		20,624.25	22,016.00
Body Armor Replacement Fund	066-1020-718-001	1/1/11 12/31/11	54,744.00		3,993.40	47,309.90
				\$ 123,675.60	\$ 26,959.10	\$ 71,667.35
Insurance Fraud	066-1020-100-305	1/1/14 12/31/14	250,000.00	\$	\$	\$
Insurance Fraud	066-1020-100-305	1/1/13 12/31/13	250,000.00		241,726.36	241,726.36
				\$ 250,000.00	\$ 241,726.36	\$ 491,726.36
Drunk Driving Enforcement Program	6400-100-078-6400-VVVV	1/1/12 12/31/12	6,064.00	\$	\$ (2,400.00)	\$ 2,050.00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/14 12/31/14	429,069.00	\$	\$	\$
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/13 12/31/13	452,098.00		315,162.98	315,162.98
				\$ 346,515.65	\$ 116,208.34	\$ 451,997.21
				\$ 458,958.19	\$ 431,371.32	\$ 767,160.19
Pass Through State of New Jersey Office of Emergency Management: Public Assistance for Presidential Declared Disasters:						
Hurricane Sandy	078-6300-480-616	1/1/13 12/31/13	1,531,648.26	\$	\$	\$ 1,531,648.26
State Facilities Education Act	066-1500-100-032	1/1/14 12/31/14	130,500.00	\$	\$	\$
State Facilities Education Act	066-1500-100-032	1/1/13 12/31/13	207,000.00		43,500.00	43,500.00
				\$ 72,000.00	\$ 138,000.00	\$ 207,000.00
				\$ 137,250.00	\$ 181,500.00	\$ 250,500.00

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO				
Juvenile Justice Innovations Grant	066-1500-100-237	1/1/14	12/31/14	\$ 120,000.00	\$ 6,000.00	\$ 96,743.16	\$ 96,743.16
Juvenile Justice Innovations Grant	066-1500-100-237	1/1/13	12/31/13	120,000.00	85,902.33	59,607.95	112,971.10
					\$ 94,902.33	\$ 156,351.11	\$ 209,714.26
Help Americans Vote Act (HAVA)		1/1/08	12/31/08	16,650.00	\$	\$ 82.78	\$ 16,650.00
State/Local All Hazard Emergency Op. (SLAHEOP)	066-1200-100-821	1/1/04	12/31/04	28,935.53	\$	\$ 28,935.53	\$ 28,935.53
Victim Assistance Program	066-1020-100-093	12/1/12	11/30/13	37,561.00	\$	\$ 6,288.50	\$ 37,561.00
Victim Assistance Program	066-1020-100-093	10/1/09	9/30/10	60,547.00	\$	\$	\$ 60,547.00
Victim Assistance Program	066-1020-100-093	10/1/08	9/30/09	71,640.00	\$	\$ 6,288.50	\$ 54,748.00
					\$ 37,561.00	\$ 6,288.50	\$ 152,856.00
Total for Department of Law and Public Safety				\$ 1,292,871.85	\$ 1,169,507.18	\$ 3,815,964.37	\$ 3,815,964.37
Department of Labor							
NJ Builders Utilization Initiative for Labor Diversity		7/15/11	1/15/13	7,500.00	\$	\$ 784.18	\$ 6,974.82
Smart Steps	062-4545-780-005	7/1/14	6/30/15	5,618.00	\$	\$	\$
Smart Steps	062-4545-780-005	7/1/13	6/30/14	8,025.00	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
					\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
Business Development Initiative		7/1/11	6/30/12	11,764.00	\$	\$	\$ 9,142.05
Workforce Learning Link	062-4545-767-003	7/1/14	6/30/15	165,000.00	\$ 46,500.00	\$ 55,394.66	\$ 55,394.66
Workforce Learning Link	062-4545-767-003	7/1/13	6/30/14	134,000.00	127,413.00	94,782.07	133,535.48
Workforce Learning Link	062-4545-767-003	7/1/12	6/30/13	226,000.00	74,708.00	74,000.00	223,404.91
					\$ 248,621.00	\$ 224,176.73	\$ 412,335.05
Work First New Jersey	062-4545-100-(313-322)	7/1/14	6/30/15	2,684,588.00	\$ 611,869.00	\$ 764,269.61	\$ 764,269.61
Work First New Jersey	062-4545-100-(313-322)	7/1/13	6/30/14	2,661,838.00	1,772,428.00	1,827,639.92	2,280,521.63
Work First New Jersey	062-4545-100-(313-322)	7/1/12	6/30/13	2,546,202.00	137,850.00		2,307,822.15
					\$ 2,522,147.00	\$ 2,591,909.53	\$ 5,352,613.39
Total for Department of Labor				\$ 2,775,268.00	\$ 2,821,370.44	\$ 5,785,565.31	\$ 5,785,565.31

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
		FROM	TO				
<u>Other State Agencies:</u>							
<u>New Jersey Transit</u>							
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/14	12/31/14	\$ 968,713.00	\$ 782,253.66	\$ 968,241.14	\$ 968,241.14
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/13	12/31/13	1,192,775.00	80,727.80	2,086.00	1,192,774.00
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/12	12/31/12	1,355,906.00			1,355,726.00
<u>Veterans-Paratransit</u>							
Veterans-Paratransit	067-3610-100-058	7/1/14	6/30/15	12,000.00	4,000.00		12,000.00
Veterans-Paratransit	067-3610-100-058	7/1/13	6/30/14	23,000.00	19,000.00	12,000.00	23,000.00
Veterans-Paratransit	067-3610-100-058	7/1/12	6/30/13	23,000.00	11,000.00	23,000.00	35,000.00
<u>New Jersey Historical Commission:</u>							
Historical Block Grant	074-2540-100-105	1/1/14	12/31/14	55,757.00	27,878.50	21,775.51	21,775.51
Historical Block Grant	074-2540-100-105	1/1/13	12/31/13	55,757.00	27,878.50	24,770.97	55,757.00
Historical Block Grant	074-2540-100-105	1/1/10	12/31/10	66,467.00		0.86	66,467.00
Historical Block Grant	074-2540-100-105	1/1/09	12/31/09	60,358.00	21,429.00	67,976.34	60,358.00
<u>Office of Information Technology:</u>							
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/08	6/30/09	25,000.00			19,374.18
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/07	6/30/08	25,000.00			18,900.52
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/06	6/30/07	100,000.00			89,900.00
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/06	6/30/07	25,000.00			13,871.72
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/05	6/30/06	25,000.00			24,560.88
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/01	6/30/02	25,000.00		7,869.33	20,320.99
<u>Total for Office of Information Technology:</u>							
				\$	0.00	7,869.33	186,928.29
<u>Total for Other State Agencies</u>							
				\$	952,738.46	1,069,172.81	3,943,026.94
<u>Department of Environmental Protection:</u>							
2013 Recreational Trails Program		7/1/14	7/1/15	24,000.00			
2003 State Flood Control Projects/ Passaic River Project	14-573-042-4895-004	5/1/14	5/1/16	300,000.00			
Nonpoint Source Management - Echo Lake		1/1/05	12/31/05	206,000.00			103,751.98
HDSRF/Summit Transfer Station		1/1/09	12/31/09	193,494.73	193,495.00	100,549.79	193,494.73
Wainanco Park Lake and Lagoon Restoration		7/1/01	6/30/02	99,000.00		13,220.66	99,000.00
Wet Lands Mitigation		1/1/02	12/31/02	50,000.00			35,551.55
Green Acres Open Space and Recreation Plan	2000-01-050			11,475,000.00			7,511,572.93

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
<u>Department of Environmental Protection (Continued):</u>						
County Environmental Health Act and Air Pollution	042-4855-100-075	1/1/14	\$ 303,005.00	\$ 539.00	\$ 207,956.94	\$ 207,956.94
County Environmental Health Act and Air Pollution	042-4855-100-075	1/1/13	484,933.00	247,577.83	121,387.66	436,098.69
County Environmental Health Act and Air Pollution	042-4855-100-075	1/1/12	302,762.95	50,840.99	50,840.99	302,762.95
				\$ 248,116.83	\$ 380,185.49	\$ 946,818.58
Solid Waste Services	042-4900-752-008	1/1/13	291,500.00	\$ 291,500.00	\$	\$
Solid Waste Services	042-4900-752-008	1/1/12	264,000.00			
Solid Waste Services	042-4900-752-008	1/1/11	298,100.00		32,514.66	89,135.99
Solid Waste Services	042-4900-752-008	1/1/10	630,000.00		156,752.71	544,217.11
Solid Waste Services	042-4900-752-008	1/1/09	372,276.34		74.22	365,094.06
Solid Waste Services	042-4900-752-008	1/1/08	335,310.00			335,202.49
Solid Waste Services	042-4900-752-008	1/1/07	320,183.00		189,341.59	320,128.00
			\$ 291,500.00	\$ 291,500.00	\$ 189,341.59	\$ 1,653,777.65
Clean Communities	042-4900-765-005	1/1/14	50,641.00	\$ 50,640.05	13,594.16	13,594.16
Clean Communities	042-4900-765-005	1/1/13	53,821.00		28,217.62	53,615.62
Clean Communities	042-4900-765-005	1/1/12	45,958.00			45,958.00
Clean Communities	042-4900-765-005	1/1/11	46,602.00			46,602.00
Clean Communities	042-4900-765-005	1/1/10	47,477.00			47,477.00
Clean Communities	042-4900-765-005	1/1/09	45,752.00			45,002.00
Clean Communities	042-4900-765-005	1/1/08	35,759.00		967.60	35,759.00
Clean Communities	042-4900-765-005	1/1/07	35,679.00		1,047.50	35,679.00
Clean Communities	042-4900-765-005	1/1/06	25,836.00		4,354.50	25,836.00
Clean Communities	042-4900-765-005	1/1/05	27,612.00		6,881.81	27,612.00
			\$ 50,640.05	\$ 50,640.05	\$ 55,063.19	\$ 377,134.78
Brownfield Development Program	2530-100-074-2530-032-S003-6130	1/1/14	600,000.00	\$	\$	\$
Brownfield Development Program	2530-100-074-2530-032-S003-6130	1/1/01	193,656.39			193,656.39
			\$ 600,000.00	\$	\$	\$ 193,656.39
Municipal Stormwater Program	1200-100-066-1200-875-AAAC-6110	1/1/05	20,000.00		20,000.00	20,000.00
Parkland Boundaries		1/1/05	90,000.00		29,543.60	90,000.00
Underground Storage Tanks		1/1/04	21,660.00		21,660.00	21,660.00
Scrap Tire		1/1/01	58,920.00		1,039.40	55,980.25
Bonus Recycling Grant		1/1/09	237,800.00		17,642.92	178,773.65
			\$ 783,751.88	\$ 828,246.64	\$ 11,481,172.49	

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

FOR THE YEAR ENDED DECEMBER 31, 2014

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2014 FUNDS RECEIVED	2014 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2014
Department of Transportation: State Aid Highway Projects: Summit Ave./Springfield Ave. and Summit Ave./Broad Street Intersection improvements	078-6300-480-EC2	11/24/09 11/24/12	\$ 303,900.99	\$ 42,950.75	\$	\$ 303,900.99
Road, Intersection, Bridge and Culvert Improvements Projects at Various Locations	078-6320-480-AKL		359,055.51	151,461.13	\$	359,055.41
Road, Intersection, Bridge and Culvert Improvements Projects at Various Locations	078-6320-480-AKW		1,000,000.00	750,000.00	662,322.02	662,322.02
Road, Intersection, Bridge and Culvert Improvements Projects at Various Locations			4,487,600.00	\$	\$	\$
Road, Intersection, Bridge and Culvert Improvements Projects at Various Locations			1,000,000.00	\$	\$	\$
Traffic Signals Rehab			250,000.00	\$	\$	\$
Road, Intersection, Bridge and Culvert Improvements Projects at Various Locations			4,400,000.00	\$	\$	\$
Totals for Department of Transportation			\$ 944,411.88	\$ 662,322.02	\$ 662,322.02	\$ 1,325,278.42
GRAND TOTAL			\$ 11,555,763.79	\$ 11,655,640.98	\$ 11,655,640.98	\$ 43,190,918.35

COUNTY OF UNION

NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2014

NOTE 1. GENERAL

The accompanying schedules of expenditures of Federal Awards and State Financial Assistance present the activity of all federal and state financial assistance programs of the County of Union, New Jersey. All federal and state financial assistance received directly from federal or state agencies, as well as federal financial assistance passed through other government agencies is included on the Schedule of Expenditures of Federal and State Awards.

NOTE 2. BASIS OF ACCOUNTING

The accompanying schedules of expenditures of Federal Awards and State Financial Assistance are presented on the prescribed basis of accounting, modified accrual basis with certain exceptions, prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the budget laws of New Jersey, which is a comprehensive basis of accounting, other than generally accepted accounting principles. The basis of accounting, with exception, is described in Note 1 to the County's financial statements - regulatory basis.

NOTE 3. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4. RELATIONSHIP TO FINANCIAL STATEMENTS - REGULATORY BASIS

Amounts reported in the accompanying schedules agree with amounts reported in the County's regulatory basis financial statements. These amounts are reported in either the Grant Fund, General Capital Fund or Trust Other Fund.

Revenues:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 20,380,750.53	10,805,763.79	457,807.88	31,644,322.20
Trust Other Fund	10,452,480.73			10,452,480.73
General Capital Fund	<u>236,077.60</u>	<u>750,000.00</u>		<u>986,077.60</u>
	<u>\$ 31,069,308.86</u>	<u>\$ 11,555,763.79</u>	<u>\$ 457,807.88</u>	<u>\$ 43,082,880.53</u>

Expenditures:

Grant Fund	\$ 20,288,791.74	\$ 10,993,318.96	\$ 1,922,748.68	\$ 33,204,859.38
Trust Other Fund	9,645,187.81			9,645,187.81
General Capital Fund	<u>22,793.01</u>	<u>662,322.02</u>		<u>685,115.03</u>
	<u>\$ 29,956,772.56</u>	<u>\$ 11,655,640.98</u>	<u>\$ 1,922,748.68</u>	<u>\$ 43,535,162.22</u>

NOTE 5. OTHER

Matching contributions expended by the County in accordance with terms of the various grants are not reported in the accompanying schedules.

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|--|----------|
| (1) Type of Auditor Report Issued: | Modified |
| (2) Internal Control Over Financial Reporting: | |
| (a) Material weakness identified? | Yes |
| (b) Significant deficiencies identified that are not considered to be material weaknesses? | No |
| (3) Noncompliance material to the financial statements noted during the audit? | Yes |

Federal Program(s)

- | | |
|---|------------|
| (1) Internal Control Over Major Federal Programs: | |
| (a) Material weakness identified? | No |
| (b) Significant deficiencies identified that are not considered To be material weaknesses? | Yes |
| (2) Type of Auditor's Report issued on compliance for major federal program(s)? | Unmodified |
| (3) Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133 and listed in Section III of this schedule? | Yes |

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Section I - Summary of Auditor's Results (Continued)

Federal Programs (Continued)

(4) Identification of Major Federal Programs:

<u>Grant Program</u>	<u>CFDA</u>
HOME Investment Partnership Program	14.239
Section 8 Housing Choice Voucher Program	14.871
Justice Assistance Program	16.575
Victim Assistance and Victim Witness	16.588
Gang, Gun and ARRA Narcotics Task Force	16.738
ARRA Edward Byrne Memorial Justice Assistance	16.803
WIA - Adults	17.258
WIA - Youth	17.259
WIA - Dislocated Workers	17.278
Transportation, Engineering and Sub-Regional	20.205
Job Access and Reverse Commute (JARC)	20.516
Community Service Block Grant	93.569
Ryan White Title I HIV	93.915
Urban Area Security Initiative	97.008
Urban Area Security Initiative	97.067
Homeland Security	97.073
Hazard Mitigation Plan Update	97.039

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$898,703.18

Type B Federal Program Threshold <= \$898,703.18

(6) Auditee qualified as a low-risk auditee under OMB Circular A-133? No

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Section I - Summary of Auditor's Results (Continued)

State Program(s)

(1) Internal Control Over Major State Programs:

- | | |
|--|-----|
| (a) Material Weaknesses identified? | No |
| (b) Significant deficiencies identified that are not considered to be material weaknesses? | Yes |

(2) Type of Auditor's Report issued on compliance for major state program(s)? Unmodified

(3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04 and listed in Section III of this schedule? Yes

(4) Identification of Major State Program(s):

<u>Grant Program</u>	<u>State Account Number</u>
Comprehensive Substance Abuse Treatment and Prevention Services	N/A 4240-100-046-4252-024-J002-6110
LINCS - Health Service Grant	4230-100-046-4798-315-6120
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010
Work First New Jersey - DOL	062-4545-100-(313-322)
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available
County Environmental Health Act and Air Pollution	042-4855-100-075
Solid Waste Services	042-4900-752-008
Work First Learning Link	Not Available

(6) Program Threshold Determination:

Type A State Program Threshold > \$349,669.23

Type B State Program Threshold <=\$349,669.23

(7) Auditee qualified as a low-risk auditee under NJ OMB Circular 04-04? No

Section II - Financial Statement Audit - Reported Findings Under Government Auditing Standards

N/A

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

Section III - Findings and Questioned Costs Relative to Major Federal and State Programs

Federal and State Programs

2014-01

Workforce Investment Act - Youth 17.258

Workforce Investment Act - Youth 17.259

Workforce Investment Act - Dislocated Worker 17.278

Community Service Block Grant 93.569

Ryan White 93.915

Finding: The County of Union is responsible for determining that the expenditures of federal and state monies passed through to sub recipients are utilized in accordance with applicable laws and regulations. This can be accomplished by reviewing the sub recipients' audit reports and/or through periodic site visits by responsible County staff. Our audit disclosed that several sub recipients were not monitored and the required audit reports were not on file.

There are other awards, where the grant agreements require the sub recipient to provide matching funds. In performing site visits of sub grantees, the County did not document in its monitoring reports, how the required match was met.

Criteria: The federal and state award compliance requirements.

Effect: The County of Union is not in compliance with the federal and state award compliance requirements.

Cause: The County has instituted a process of documenting the status of their monitoring of sub-grantees; however, there is no penalty to the sub-grantees for non-compliance.

Recommendation:

We recommend that the County institute additional procedures to ensure sub-grantee compliance and to expand the monitoring process to include documentation on how sub-grantees are satisfying their required match.

Management's Response:

Management agrees with the finding and will address the matter as part of their corrective action plan.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

**Section III - Findings and Questioned Costs Relative to Major Federal and State Programs
(Continued)**

Federal and State Programs (Continued)

2014-02

Justice Assistance Program 16.575

Victim Assistance and Victim Witness Programs 16.588

Gang Guns and Narcotics Task Force 16.738

ARRA Narcotics Commanders 16.803

ARRA Edward Byrne Memorial Justice Assistance 16.803

Urban Area Security Initiative 97.008 & 97.067

Homeland Security 97.073

LINCS (State)

County Environmental Health Act (State)

Finding: Various financial and/or progress reports filed with federal grantor agencies were not always available for audit. Various financial reports filed included costs that had not yet been disbursed whereas the award is on a reimbursement basis. Various financial and/or progress reports were not timely filed.

Criteria: The federal award compliance requirements.

Effect: The County of Union is not in compliance with the federal award compliance requirements.

Cause: The employees are required to report through an online reporting system and after they complete and submit the report online, they are not printing a copy for their records. The expenditure reports for allowable costs were not correctly prepared.

Recommendation:

We recommend that all federal and state grant expenditure reports be made available for audit and there be a review process for reimbursements prior to submission.

Management's Response:

Management agrees with the finding and will address the matter as part of their corrective action plan.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014

**Section III - Findings and Questioned Costs Relative to Major Federal and State Programs
(Continued)**

Federal and State Programs (Continued)

2014-03

County Environmental Health Act (State)

Finding: The grantor agency provided 100% of the approved fiscal awards in an advance payment for the award periods 2012, 2008, 2007 and 2006. These funds were expended currently and not within actual award period.

Criteria: The federal and state award compliance requirements.

Effect: The County of Union is not in compliance with the federal and state award compliance requirements.

Cause: The County of Union did not return unexpended funds to the grantor agency.

Recommendation:

We recommend that the County of Union reimburse the respective grantor agencies as required and institute procedures to monitor and track advance payments going forward.

Management's Response:

Management agrees with the finding and will address the matter as part of their corrective action plan.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2014

Federal Programs and State Programs

Finding #2014-01 is a repeat prior year finding.

Finding #2014-02 is a repeat prior year finding; however, the County of Union has instituted a new approval and submission process where all vouchers are reviewed by a second responsible party prior to submission.

Finding #2014-03 is a repeat prior year finding; however, the County of Union has made progress with the quarterly reconciliations and all except for the two listed in #2014-03 were provided.

Finding #2013-04 appears to have been corrected.

Finding #2013-05 appears to have been corrected.

COUNTY OF UNION
 SUPPLEMENTARY INFORMATION
 FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2014

Line Item No.	Description	Total Programs	14.871 Housing Choice Vouchers
Balance Sheet			
111	Cash-unrestricted	\$ 422,921	\$ 422,921
113	Cash-other restricted	\$ -	
100	Total Cash	\$ 422,921	\$ 422,921
124	Accounts Receivable - Other Government	\$ 57,551	\$ 57,551
120	Total Receivables, Net of Allowance for Doubtful Accounts	\$ 57,551	\$ 57,551
142	Prepaid Expenses and Other Assets	\$ -	
150	Total Current Assets	\$ 480,472	\$ 480,472
190	Total Assets	\$ 480,472	\$ 480,472
312	Accounts payable <= 90 days	\$ 64,388	\$ 64,388
331	Accounts Payable - HUD PHA Programs	\$ 87,046	\$ 87,046
342	Deferred Revenues	\$ -	\$ -
310	Total Current Liabilities	\$ 151,434	\$ 151,434
300	Total Liabilities	\$ 151,434	\$ 151,434
511.1	Restricted Net Assets	\$ -	
512.1	Unrestricted Net Assets	\$ 329,038	\$ 329,038
513	Total Equity/Net Assets	\$ 329,038	\$ 329,038
600	Total Liabilities and Equity/Net assets	\$ 480,472	\$ 480,472
Income Statement			
70600	HUD PHA operating grants	\$ 3,717,396	\$ 3,717,396
71400	Fraud recovery	\$ 6,206	\$ 6,206
71500	Other revenue	\$ 250,640	\$ 250,640
70000	Total Revenue	\$ 3,974,242	\$ 3,974,242
91100	Administrative salaries	\$ 8,933	\$ 8,933
91200	Auditing fees	\$ 13,875	\$ 13,875
91300	Management Fee	\$ 305,340	\$ 305,340
91600	Office Expenses	\$ 1,391	\$ 1,391
91000	Total Operating-Administrative	\$ 329,539	\$ 329,539
96200	Other general expenses	\$ 9,700	\$ 9,700
96000	Total Other General Expenses	\$ 9,700	\$ 9,700
96900	Total Operating Expenses	\$ 339,239	\$ 339,239
97000	Excess Revenue Over Operating Expenses	\$ 3,635,003	\$ 3,635,003

COUNTY OF UNION
 SUPPLEMENTARY INFORMATION
 FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
 FOR THE YEAR ENDED DECEMBER 31,2014

Line Item No.	Description	Total Programs	Housing Choice Vouchers
			14.871
97300	Housing assistance payments	\$ 3,397,643	\$ 3,397,643
97350	HAP Portability-In	\$ 241,240	\$ 241,240
90000	Total Expenses	\$ 3,978,122	\$ 3,978,122
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ (3,880)	\$ (3,880)
11030	Beginning equity	\$ 424,672	\$ 424,672
11040	Prior Period Adjustments, Equity Transfers and Correction of Errors	\$ (91,754)	\$ (91,754)
11170	Administrative Fee Equity	\$ 329,038	\$ 329,038
11180	Housing Assistance Payments Equity	-	-
11190	Unit Months Available	4524	4524
11210	Unit Months Leased	4256	4256
11270	Excess Cash	\$ -	\$ -

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PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2014

COMPARATIVE STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE-CURRENT FUND

	YEAR 2014		YEAR 2013	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 20,000,000.00	3.52%	\$ 19,000,000.00	3.55%
Miscellaneous From Other Than Current Tax Levy	221,449,525.23	38.95%	198,747,272.04	37.13%
Collection of Current Tax Levy	327,061,905.00	57.53%	317,544,198.00	59.32%
	\$		\$	
<u>TOTAL INCOME</u>	<u>568,511,430.23</u>	<u>100.00%</u>	<u>535,291,470.04</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 522,239,697.22	96.20%	\$ 508,918,766.76	99.30%
Other Expenditures	20,611,791.51	3.80%	3,578,654.90	0.70%
	\$		\$	
<u>TOTAL EXPENDITURES</u>	<u>542,851,488.73</u>	<u>100.00%</u>	<u>512,497,421.66</u>	<u>100.00%</u>
Excess in Revenue	\$ 25,659,941.50		\$ 22,794,048.38	
<u>Fund Balance</u>				
Balance, January 1	26,290,373.02		22,496,324.64	
	\$		\$	
Decreased by:				
Utilization as Anticipated Revenue	20,000,000.00		19,000,000.00	
Balance, December 31	\$ <u>31,950,314.52</u>		\$ <u>26,290,373.02</u>	

COMPARISON OF TAX LEVIES AND COLLECTIONS CURRENTLY
(EXCLUSIVE OF ADDED TAXES)

<u>YEAR</u>	<u>COUNTY TAX LEVY</u>	<u>OPEN SPACE PRESERVATION</u>	<u>COLLECTIONS</u>	<u>PERCENTAGE OF COLLECTIONS</u>
2014	\$327,061,905.00	\$9,651,755.39	\$336,713,660.39	100%
2013	\$317,544,198.00	\$9,894,247.66	\$327,438,445.66	100%
2012	\$302,497,451.00	\$10,288,491.54	\$312,786,042.54	100%
2011	\$291,168,537.00	\$10,657,583.41	\$301,826,120.41	100%
2010	\$277,356,170.00	\$11,334,164.83	\$288,690,334.83	100%

COMPARATIVE TAX INFORMATION

The following is a comparison of the annual valuations and County tax rate for the past five years:

<u>YEAR</u>	<u>ASSESSED VALUATIONS ON WHICH COUNTY TAXES ARE APPORTIONED</u>	<u>COUNTY TAX RATE</u>	<u>OPEN SPACE PRESERVATION RATE</u>
2014	\$64,345,035,971.00	.512238619204	.015
2013	\$65,961,611,091.00	.485388374457	.015
2012	\$68,590,610,307.00	.444900583565	.015
2011	\$71,050,555,996.00	.412358807510	.015
2010	\$75,561,098,741.00	.369033597080	.015

YEAR'S OPERATION

The operation of the County for the year 2014 produced a surplus of \$25,659,941.50 compared with a surplus of \$22,794,048.38 in 2013, an increase of \$2,865,893.12. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2014	\$25,659,941.50
2013	\$22,794,048.38
2012	\$20,347,387.93

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2012 to 2014 is as follows:

	<u>YEAR 2014</u>	<u>YEAR 2013</u>	<u>YEAR 2012</u>
Excess (Deficit) Receipts from Miscellaneous Revenue			
Anticipated	\$ 10,139,759.94	\$ 6,844,372.46	\$ 9,726,645.11
Miscellaneous Revenue - Not Anticipated	6,339,083.53	7,377,039.09	6,407,683.85
Added Taxes Collected - Chapter 197, P.L. 1941	822,700.98	566,032.80	802,630.34
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	17,363,834.84	8,220,489.07	5,507,867.51
Other Credits to Income:		3,196.62	10,241.68
Cancelled Accounts Payable	6,447,119.47		
Unexpended Balances of Appropriations Canceled	5,159,234.25	3,361,573.24	753,319.89
Non-Budget Expenditures	<u>(20,611,791.51)</u>	<u>(3,578,654.90)</u>	<u>(2,861,000.45)</u>
 <u>STATUTORY EXCESS TO FUND BALANCE</u>	 \$ <u>25,659,941.50</u>	 \$ <u>22,794,048.38</u>	 \$ <u>20,347,387.93</u>

COMPARATIVE SCHEDULE OF FUND BALANCE

A comparison of the amount of Fund Balance in the Current Fund at the end of the past five years is as follows:

<u>YEAR</u>	<u>BALANCE DECEMBER 31</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
2014	\$31,950,314.52	\$20,000,000.00
2013	\$26,290,373.02	\$19,000,000.00
2012	\$22,496,324.64	\$19,000,000.00
2011	\$18,148,936.71	\$16,000,000.00
2010	\$22,657,876.46	\$18,700,000.00

COMPARISON OF BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2014</u>	<u>YEAR 2013</u>
<u>Operating</u>		
General Government	\$97,138,520.00	\$109,408,877.00
Public Safety	91,792,223.00	90,442,365.00
Operational Services	18,361,627.47	20,924,376.00
Health and Welfare	130,621,493.00	124,802,559.00
Recreational	13,317,519.00	
Education	18,949,293.00	18,540,398.00
Unclassified	11,745,975.71	9,371,775.53
State and Federal Programs - Offset by Revenues	39,053,511.00	34,489,147.00
Contingent	50,000.00	50,000.00
<u>Total Operating Costs</u>	<u>\$421,030,162.18</u>	<u>\$408,029,497.53</u>
 <u>Capital Improvements</u>	 3,500,000.00	 3,500,000.00
 <u>Debt Service</u>	 57,650,126.04	 56,519,073.28
 Deferred Charges and <u>Statutory Expenditures</u>	 <u>40,059,409.00</u>	 <u>40,870,195.95</u>
 <u>Total General Appropriations</u>	 <u>\$522,239,697.22</u>	 <u>\$508,918,766.76</u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2014:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Christopher Hudak	Chairman		
Mohamed S Jalloh	Vice-Chairman		
Bruce H. Bergen	Freeholder		
Linda Carter	Freeholder		
Angel G. Estrada	Freeholder		
Sergio Granados	Freeholder		
Bette Jane Kowalski	Freeholder		
Alexander Mirabella	Freeholder		
Vernell Wright	Freeholder		
Alfred J. Faella	County Manager	\$ 100,000.00	Hartford Accident and And Indemnity Company
James E. Pellettiere	Clerk of the Board	(A)	
Bibi Taylor	Director, Department of Finance	\$ 500,000.00	Travelers Casualty and Surety Company of America
Erick Mesias	Comptroller	\$ 100,000.00	Hartford Fire Insurance Company
Julie Origliato	County Treasurer	\$ 100,000.00	Hartford Fire Insurance Company
James S. LaCorte	Surrogate	\$ 50,000.00	Hartford Fire Insurance Company
JoAnn Schwab	Deputy Surrogate	\$ 50,000.00	Hartford Fire Insurance Company
Arlene Verniero	Special Deputy Surrogate	\$ 25,000.00	Hartford Fire Insurance Company
Joanne Rajoppi	County Clerk	\$ 50,000.00	Hartford Fire Insurance Company
Nicole DiRado	Deputy County Clerk	\$ 50,000.00	Hartford Fire Insurance Company

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Ralph Froehlich	Sheriff to 7/20/14	\$ 50,000.00	Hartford Fire Insurance Company
Joseph Cryan	Acting Sheriff from 8/21/2014	\$ 50,000.00	Hartford Fire Insurance Company
Charles J. Gillon	Director of Welfare	(A)	
John A. McGarry	Deputy Director of Welfare	(A)	
Anthony Ugoaru	Fiscal Officer	(A)	
Joseph A. Graziano, Sr.	Director, Department of Engineering and Public Works	(A)	
Ronald Zuber	Director, Department of Parks and Community Renewal	(A)	
Frank L. Guzzo	Director, Department of Human Services	(A)	
Robert E. Barry	County Counsel, Department of Law	(A)	
Andrew Moran	Director, Department of Public Safety	(A)	
Norman W. Albert	Director, Department of Administrative Services	(A)	

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Melinda Zito	Deputy Comptroller	(A)	
Junaid R. Shaikh, M.D.	Chief Medical Examiner	(A)	
Anthony E. Russo	County Adjuster	(A)	

(A) New Jersey Counties Excess Joint Insurance Fund Government Crime Policy with a Single loss limit \$1,000,000 and single loss deductible \$25,000.

N.J.A.C. 5:30.8.2 encourages the County to provide a fidelity bond with faithful performance coverage for the chief financial officer or other individual holding overall management responsibilities for the County's finances separate from the County's blanket fidelity bond.

COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

CONTRACTS AND AGREEMENTS REQUIRED TO BE ADVERTISED FOR N.J.S.A. 40A:11-4

Every contract or agreement, for the performance of any work or the furnishing or hiring of any material or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or the amount calculated, by the Governor pursuant to Section 3 of P.L. 1971, c. 198 (c.40A:11-3), except by contract or agreement."

Effective July 1, 2012, the bid threshold in accordance with N.J.S.A. 40A:11-4 is \$36,000.00. The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$36,000.00 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

The records of the Department of Purchasing indicate that bids were requested by public advertisement for:

- Various Parts, Materials and Supplies
- Road Improvements
- Services
- Construction Projects
- New Equipment
- Vehicles
- Building Maintenance and Repairs
- Natural Gas

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 40A:11-5.

Our audit of expenditures did not reveal any individual payments, contracts or agreements in excess of \$36,000.00 "for the performance of any work, or for the furnishing or hiring of any materials or supplies" other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.A. 40A:11-6.

DEDICATED FUNDS - MOTOR VEHICLE FINES

Motor vehicle fines levied in the various municipalities for certain violations are remitted monthly to the County by the local magistrates. These funds are considered dedicated funds and used for the maintenance of County roads and bridges. A summary of the activity in this account for the year 2014 is as follows:

Balance, December 31, 2013		\$	1,124,770.94
Received	\$	7,061,778.69	
Refunds		<u>21,494.96</u>	
			<u>7,083,273.65</u>
			8,208,044.59
Expended	\$	6,378,580.79	
Current Fund Anticipated Revenue		<u>1,034,813.47</u>	
			<u>7,413,394.26</u>
Balance, December 31, 2014		\$	<u><u>794,650.33</u></u>

OTHER COMMENTS

INTERFUNDS

Transactions invariably occur in one fund which requires a corresponding entry to be made in another fund, thus creating interfund balances. Reference to the various balance sheets show the interfund balances remaining at year end. As a general rule, all interfund balances should be closed out as of the end of the year.

It is the County's policy to review and liquidate all interfund balances on a periodic basis.

RECOMMENDATIONS

Federal and State Programs:

We recommend that:

*The County institute additional procedures to ensure sub-grantee compliance and to expand the monitoring process to include documentation on how sub-grantees are satisfying their required match.

*All federal and state grant expenditure reports be made available for audit.

The County of Union reimburse the respective grantor agencies as required and institute procedures to monitor and track advance payments going forward.

*Prior Year Recommendations

