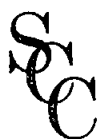


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Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2015



SUPLEE, CLOONEY & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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Report of Audit
on the
Financial Statements
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County of Union
for the
Year Ended
December 31, 2015



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COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON
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YEAR ENDED DECEMBER 31, 2015



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman 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, 2015 and 2014, 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, 2015, 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. 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 audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of New Jersey OMB Circular 15-08 "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.

SUPLEE, CLOONEY & COMPANY

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, 2015 and 2014, 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, 2015.

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, 2015 and 2014, 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, 2015 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.

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 the Uniform Guidance and the schedule of expenditures of state financial assistance as required by NJ OMB Circular 15-08 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, schedule of expenditures of federal awards, as required by the Uniform Guidance and the schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 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 June 30, 2016 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

June 30, 2016

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

		BALANCE DECEMBER 31, 2015	BALANCE DECEMBER 31, 2014
<u>ASSETS</u>	<u>REF.</u>		
Cash - Treasurer	A-4	\$ 122,658,039.03	\$ 106,277,653.24
Cash - Change Funds	A-5	2,450.00	2,450.00
		<u>\$ 122,660,489.03</u>	<u>\$ 106,280,103.24</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 1,153,784.02	\$ 968,908.79
Union County Improvement Authority		334,677.63	334,677.63
Due Grant Fund	A-15	22,013,271.85	18,230,935.41
Due Trust Other Fund	A-4	8,042,697.90	5,984,989.23
		<u>\$ 31,544,431.40</u>	<u>\$ 25,519,511.06</u>
		<u>\$ 154,204,920.43</u>	<u>\$ 131,799,614.30</u>
Grant Fund:			
Cash	A-4	\$ 21,852,058.71	\$ 15,021,344.22
Due Trust Other Fund	A-4		12,395.04
Grants Receivable	A-9	37,734,213.91	47,040,914.62
		<u>\$ 59,586,272.62</u>	<u>\$ 62,074,653.88</u>
		<u>\$ 213,791,193.05</u>	<u>\$ 193,874,268.18</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 27,545,009.89	\$ 25,048,216.46
Commitments Payable	A-3:A-11	16,774,149.97	22,008,946.78
Accounts Payable	A-7	4,015,320.00	500,629.03
Due General Capital Fund	A-4		6,023,048.33
Reserve for:			
Medicare Peer Group - Appropriated	A-10		791,705.08
Sale of Assets	A-14	18,457,243.04	19,957,243.04
		<u>\$ 66,791,722.90</u>	<u>\$ 74,329,788.72</u>
Reserve for Receivable	A	31,544,431.40	25,519,511.06
Fund Balance	A-1	55,868,766.13	31,950,314.52
		<u>\$ 154,204,920.43</u>	<u>\$ 131,799,614.30</u>
Grant Fund:			
Due Current Fund	A-15	\$ 22,013,271.85	\$ 18,230,935.41
Grants - Appropriated	A-12	22,756,638.12	26,786,875.69
Commitments Payable	A-12	14,451,374.65	16,991,616.82
Grants - Unappropriated	A-13	364,988.00	65,225.96
		<u>\$ 59,586,272.62</u>	<u>\$ 62,074,653.88</u>
		<u>\$ 213,791,193.05</u>	<u>\$ 193,874,268.18</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>	YEAR ENDED DECEMBER <u>31, 2015</u>	YEAR ENDED DECEMBER <u>31, 2014</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 20,000,000.00	\$ 20,000,000.00
Miscellaneous Revenue Anticipated	A-2	165,041,740.30	190,476,786.41
Receipts from Current Taxes	A-2	335,283,323.32	327,061,905.00
Non-Budget Revenue	A-2	8,429,249.05	7,161,784.51
Other Credits to Income:			
Cancelled Accounts Payable	A-7	3,311,205.21	6,447,119.47
Cancelled Reserve for Medicare Peer Group	A-10	727,397.08	
Unexpended Balance of Appropriation Reserves	A-11	<u>23,180,000.29</u>	<u>17,363,834.84</u>
<u>TOTAL INCOME</u>		<u>\$ 555,972,915.25</u>	<u>\$ 568,511,430.23</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 399,385,868.91	\$ 421,030,162.18
Capital Improvements	A-3	3,860,000.00	3,500,000.00
Debt Service	A-3	61,427,047.24	57,650,126.04
Deferred Charges and Statutory Expenditures	A-3	41,131,695.00	40,059,409.00
Interfunds Advanced (Net)	A-4	6,046,378.50	18,626,169.81
Refund of Prior Year's Revenue	A-4	203,473.99	48,045.70
Return of Change Funds in Prior Year			2,185.00
Due Grant Fund for Cancelled Accounts Receivable			<u>1,935,391.00</u>
		<u>\$ 512,054,463.64</u>	<u>\$ 542,851,488.73</u>
<u>TOTAL EXPENDITURES</u>			
Excess in Revenue		\$ 43,918,451.61	\$ 25,659,941.50
<u>Fund Balance</u>			
Balance, January 1	A	<u>31,950,314.52</u>	<u>26,290,373.02</u>
		<u>\$ 75,868,766.13</u>	<u>\$ 51,950,314.52</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>20,000,000.00</u>	<u>20,000,000.00</u>
Balance, December 31	A	<u>\$ 55,868,766.13</u>	<u>\$ 31,950,314.52</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, 2015

	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	\$ 1,650,000.00	\$	\$ 1,956,645.55	\$ 306,645.55
Surrogate	A-8	190,000.00		197,978.58	7,978.58
Sheriff	A-8	600,000.00		604,781.27	4,781.27
Interest on Investments and Deposits	A-8	175,000.00		291,328.44	116,328.44
County Hospital Board of Pay Patients	A-8	13,000,000.00		14,120,244.88	1,120,244.88
Permits - County Road Department	A-8	110,000.00		146,435.20	36,435.20
Register - Realty Transfer Fees	A-8	3,250,000.00		4,464,052.77	1,214,052.77
Parks and Recreation Facilities Revenue	A-8	6,225,000.00		6,411,289.34	186,289.34
Rent - 921 Elizabeth Avenue	A-8	415,000.00		457,053.48	42,053.48
State Aid County College Bonds (N.J.S.A.18A:64A-22.6)	A-8	2,650,750.91		2,650,750.91	
Division of Youth and Family Services	A-8	4,498,961.00		4,498,961.00	
Supplemental Social Security Income	A-8	1,095,141.00		1,557,896.00	462,755.00
Maintenance of Patients in State Institutions for Mental Diseases	A-8	8,362,344.00		8,362,344.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	22,605,733.00		22,605,733.00	
Rutgers Behavior Health Care	A-8	10,756.00		10,756.00	
Older Americans Act Title III	A-9	3,015,103.00	100,080.00	3,115,183.00	
Program Income Nutrition	A-9	135,609.00		135,609.00	
US Department of Agriculture (USDA)	A-9	254,918.00		254,918.00	
Office on Aging - State Grant	A-9	40,000.00	18,000.00	58,000.00	
Community Homeless Assistance Program	A-9	720,925.00		720,925.00	
State/Community Partnership	A-9	440,426.00		440,426.00	
NJ Transit SCDR - Transportation Assistance Program	A-9	869,332.00		869,332.00	
Home Health Care Title XX	A-9	100,000.00		100,000.00	
Community Care for the Elderly Title XX	A-9	459,442.00		459,442.00	
NJ DOH Intox. Driver Resource Center	A-9	266,411.00		266,411.00	
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	24,000.00		24,000.00	
Paratransit Elderly and Handicapped Trans. Title XX-Aging	A-9	91,392.00	58,346.00	149,738.00	
Respite Care	A-9	348,566.00		348,566.00	
Respite Care -Program Income	A-9	30,000.00		30,000.00	
Council on the Arts	A-9	144,813.00		144,813.00	
County Wide Comp. Alcohol Program	A-9	916,969.00		916,969.00	
Personal Attendant Program	A-9	82,000.00		82,000.00	
Alliance to Prevent Alcoholism and Drug Abuse	A-9	536,201.00		536,201.00	
Victim Witness Advocacy Program	A-9	211,157.00		211,157.00	
Human Services Planning Advisory Council	A-9	68,163.00		68,163.00	
Gordon Street Bridge	A-9	100,000.00	124,006.00	224,006.00	
Ryan White HIV Emergency Relief Grant	A-9	1,580,693.00	560,713.00	2,141,406.00	
Intoxicated Drivers Resource Center	A-9	31,238.00		31,238.00	
Health Officials Grant (NACCHO)	A-9	3,500.00		3,500.00	
Law Enforcement Officers Training and Equipment Fund (LEOTF)	A-9	18,302.00	10,278.00	28,580.00	
County Environmental Health Act (CEHA)	A-9	61,712.00	319,424.00	381,136.00	
Continuum of Prevention Services	A-9	250,000.00		250,000.00	
Medicare Reimbursement Program Logistics	A-9	51,883.00	23,117.00	75,000.00	
Jail Division PILOT Program	A-9	66,950.00		66,950.00	
CWA - Universal Service Grant	A-9	11,544.00		11,544.00	
Community Service Block Grant	A-9	457,657.00	639,012.00	1,096,669.00	
Jersey Assistance Community Caregivers (JACC)	A-9	34,000.00		34,000.00	
Senior Health Insurance Program (SHIP)	A-9	34,000.00		34,000.00	
Urban Area Security Initiative Program UASI	A-9	46,270.00		46,270.00	
Sexual Assault and Rape Care (SAARC)	A-9	35,032.00		35,032.00	
Low Income Heating Opportunity Program (LIHEOP)	A-9	18,056.00		18,056.00	
Rape Prevention Education Grant	A-9	10,363.00		10,363.00	
Rape Care (SAARC)	A-9	50,872.00		50,872.00	
Victim Witness - DV Advocate	A-9	25,486.00		25,486.00	
West 7th Street, Plainfield	A-9	784,490.00		784,490.00	
Jersey Assistance Community Caregivers (JACC) Unappropriated	A-9	477.00		477.00	
Rape Prevention Education Grant Unappropriated	A-9	3,399.00		3,399.00	
Workforce Learning Link	A-9	97,000.00	138,000.00	235,000.00	
Historical Commission	A-9	13,050.00		13,050.00	
Neighborhood Stabilization Program (Program Income)	A-9	13,860.00		13,860.00	
Hurricane-ARC (Unappropriated)	A-9	27,961.00		27,961.00	
Preventative Health (PH) (SSBG)	A-9	9,265.00		9,265.00	
Central New Jersey Transitions Program - Visiting Nurses	A-9	77,554.00	90,000.00	167,554.00	
Veterans Transportation Grant	A-9	12,000.00		12,000.00	
Residential Services for Undocumented Children (DUCS)	A-9	517,089.00	275,192.00	792,281.00	
Insurance Fraud Reimbursement Program	A-9	250,000.00		250,000.00	
Megan's Law	A-9	13,981.00		13,981.00	
Juvenile Justice Innovations Grant	A-9	120,000.00		120,000.00	
Passaic River Project	A-9	15,000.00	50,000.00	65,000.00	
Paratransit Fares	A-9	183,784.00		183,784.00	
Paratransit Fares Unappropriated6892	A-9	6,892.00		6,892.00	
NJTPA Subregional Transportation Planning	A-9		137,822.00	137,822.00	
Office of Emergency Management (EMMA)	A-9		175,000.00	175,000.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Miscellaneous Revenues (Continued):					
NJTPA Local Safety - East Broad and Elm Streets	A-9	\$	\$ 247,078.00	\$ 247,078.00	\$
Community Divider Contract Adjustment	A-9		30,950.00	30,950.00	
Gang, Gun, and Narcotics Task Force	A-9		164,481.00	164,481.00	
Continuum of Care (CoCr)	A-9		4,408,987.00	4,408,987.00	
Senior Farmer's Market	A-9		2,625.00	2,625.00	
Clean Communities	A-9		61,468.00	61,468.00	
NJ Department of Labor and Workforce Development - Workforce Innovation and Opportunity	A-9		3,834,076.00	3,834,076.00	
Work First New Jersey	A-9		2,840,447.00	2,840,447.00	
Jobs Access and Reverse Computer Program (JARC)	A-9		150,000.00	150,000.00	
Stop Violence Against Woman (VAWA)	A-9		21,351.00	21,351.00	
Rape Prevention Education Grant (RPE)	A-9		40,800.00	40,800.00	
Sexual Assault Nurse Examiner (SANE)	A-9		87,783.00	87,783.00	
Edward Byrne Memorial Justice assistance Grant	A-9		574,798.00	574,798.00	
Workforce Development (WDPP)	A-9		263,615.00	263,615.00	
Chronic Disease Coalition Grant	A-9		39,830.00	39,830.00	
State Facilities Education Act (SFEA)	A-9		261,000.00	261,000.00	
Local Information Network Communications (LINCS)	A-9		292,451.00	292,451.00	
Right to Know	A-9		16,401.00	16,401.00	
Jobs Access and Reverse Commute (JARC)	A-9		70,000.00	70,000.00	
Homeland Security Grant	A-9		378,519.00	378,519.00	
Historical Commission	A-9		55,757.00	55,757.00	
NJ Department of Labor and Workforce Development - Smart Steps	A-9		9,630.00	9,630.00	
Recreational Opportunities for Individuals with Disabilities (DROID)	A-9		33,864.00	33,864.00	
Work First New Jersey - Program Income Union County College	A-9		19,820.00	19,820.00	
Body Armor	A-9		51,843.00	51,843.00	
Child Passenger Safety	A-9		41,480.00	41,480.00	
FEMA Energy Allocation Imitative Gas Generators	A-9		250,000.00	250,000.00	
NJ DOT Vauxhall Road Intersection Improvements	A-9		36,724.00	36,724.00	
Intoxicated Drivers Resource Center	A-9		18,494.00	18,494.00	
City of Rahway - Rahway River Park Improvements	A-9		1,208,144.16	1,208,144.16	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):					
County Clerk	A-8	1,175,000.00		1,347,457.00	172,457.00
Surrogate	A-8	250,000.00		293,318.19	43,318.19
Sheriff	A-8	750,000.00		1,648,080.66	898,080.66
Reimbursement from Grant Programs:					
Fringe Benefits Expenditures	A-8	2,175,000.00		2,516,842.71	341,842.71
Indirect Costs	A-8	125,000.00		340,124.69	215,124.69
Bail Forfeitures	A-8	150,000.00		215,925.00	65,925.00
New Jersey Reimbursement - State Prisoners	A-8	150,000.00		260,623.28	110,623.28
Educational Building Aid	A-8	550,000.00		543,165.00	(6,835.00)
New Jersey - Division of Economic Assistance Earned Grant	A-8	34,500,000.00		38,192,749.52	3,692,749.52
Service Fees - Courts	A-8	342,000.00		339,317.00	(2,683.00)
Franchise Fee - Jersey Gardens	A-8	500,000.00		746,352.05	246,352.05
Title IVD - Facility Reimbursement	A-8	850,000.00		1,541,594.46	691,594.46
Debt Service - Open Space	A-8	4,584,673.77		4,584,673.77	
Leaf Composting	A-8	250,000.00		339,610.00	89,610.00
PILOTS	A-8	220,000.00		307,118.41	87,118.41
P.A.C.E. Agreement	A-8	576,553.00		395,519.24	(181,033.76)
State Reimbursement Delaney Hall	A-8	1,000,000.00		1,279,487.98	279,487.98
Dispatch Services	A-8	350,000.00		386,009.48	36,009.48
Open Space	A-8	2,400,000.00		2,400,000.00	
Telephone Commissions	A-8	375,000.00		360,752.79	(14,247.21)
Division of Developmental Disabilities	A-8	550,000.00		620,075.70	70,075.70
Rental Income UC College/Trinitas Hospital Kellogg Building	A-8	180,000.00		200,000.04	20,000.04
Union County Utilities Authority	A-8	2,000,000.00		2,000,000.00	
Weight and Measures	A-8	90,000.00		90,000.00	
Debt Service Reserve Runnells Specialized Hospital	A-8	488,238.75		488,238.75	
Rental Beds - Juvenile Detention center	A-8	1,540,000.00		1,357,000.00	(183,000.00)
Sale of Assets - County Infrastructure Program	A-14	1,500,000.00		1,500,000.00	
Total Miscellaneous Revenue	A-1	\$ 136,640,199.43	\$ 18,231,406.16	\$ 165,041,740.30	\$ 10,170,134.71
Amount to be Raised by Taxation	A-1:A-6	335,283,323.32		335,283,323.32	
Budget Totals		\$ 491,923,522.75	\$ 18,231,406.16	\$ 520,325,063.62	\$ 10,170,134.71
Non-Budget Revenue	A-1:A-2			8,429,249.05	8,429,249.05
		\$ 491,923,522.75	\$ 18,231,406.16	\$ 528,754,312.67	\$ 18,599,383.76
REF.	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, 2015

REF.

ANALYSIS OF NON-BUDGET REVENUE

Added County Taxes	A-6	\$	1,162,166.77
Revenue Accounts Receivable:			
Medical Examiner	A-8		1,979.00
Sale of Scrap and Purchasing Auction		\$	90,116.14
Lien Fees			7,603.47
Insurance Refunds			615,296.60
Workers Compensation			647,849.55
Planning Board			13,669.25
Department of Justice OCDEF			4,683.87
Telephone Commissions and Cellular Antenna Rental			214,212.02
Sale of Maps/Copies			343.70
Concession/Vending/ATM Machine			85,850.00
Welfare Refund SS			588.00
Lease North Broad Street			600.00
Miscellaneous Refunds and Cancellations			83,721.41
State Chancery Court			42,862.00
State Treasurer Title IV D Reimbursements			135,187.77
Data Processing Reimbursement			255.00
Jury Duty			15.00
Printing and Duplicate			66,362.81
State Criminal Alien Assistance Program (SCAAP)			499,001.00
Ambulance Services			968,460.44
Construction Board Appeal			2,500.00
Utilities Authority Interlocal Agreement			135,980.50
Check Fees			75.00
Refunds - Grants			440,206.31
Corrections Processing Fee			85,342.12
Site Plan Fees			48,845.00
Prosecutor Discovery			53,320.00
Psychiatric Institutions			14,141.27
Restitution			75,270.46
Motor Vehicles Refunds			235,716.73
Postage Reimbursement			9,284.74
Inmate Medical Co-Payment			5,086.42
Fire Training Academy			31,325.00
Vacation Purchase			81,636.31
SSA			31,000.00
Probation Fees			15,407.79
Park Police Fines			44,200.00
County Police Reimbursement			829.79
Child Nutrition			81,616.12
Jobs in Blue Administration			139,938.60
Prosecutor Federal Reimbursement			61,528.42
Mental Health Director			21,000.00
Sheriff OT			19,469.90
Local Unit Bonds - Vocational School Share			102,324.75
Lease Fiber Optic Line			4,130.00
Beverage Machine			582.00
Consumer Fraud Violations			5,000.00
ATM Commissions			4,219.58
Elections Clerk			69,987.37
Reimburse Security - Park Madison UCIA			477,610.76
Towing License			11,664.06
First Alert			2,237.68
Elections - Election Board			842,643.75
Corizon Refunds			329,657.00
J.E. Runnells			10,092.98
Police Academy Training			37,230.00
Corrections			50.91
Engineering			42,228.98
Tax Refunds			5,217.85
WB Morris			643.10
ARRA Credit			209,184.00
	A-4		7,265,103.28
	A-1:A-2	\$	8,429,249.05

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, 2015

	APPROPRIATIONS			PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
GENERAL GOVERNMENT							
County Managers Office:							
Salaries and Wages	\$ 305,981.00	\$	\$ 315,981.00	\$ 308,430.75	\$	\$ 7,550.25	\$
Other Expenses:							
Special Studies and Initiatives	705,000.00		705,000.00	326,210.94	112,458.90	266,330.16	
Miscellaneous	122,000.00		122,000.00	11,546.43	4,607.02	105,846.55	
Board of Chosen Freeholders:							
Salaries and Wages	556,005.00		556,005.00	528,845.82		27,159.18	
Other Expenses:							
Annual Audit	225,000.00		225,000.00		202,500.00	22,500.00	
Other Accounting and Audit Fees	198,875.00		198,875.00	22,925.00	130,250.00	45,700.00	
Miscellaneous	85,000.00		85,000.00	48,497.20	2,279.14	34,223.66	
County Infrastructure & Improvement Program	1,500,000.00		1,500,000.00	600,000.00	900,000.00		
Clerk of the Board:							
Salaries and Wages	869,142.00		869,142.00	862,193.60		6,948.40	
Other Expenses:							
Miscellaneous	230,000.00		230,000.00	154,888.00	49,517.17	25,594.83	
Advisory Boards, Committees and Commissions	5,000.00		5,000.00			5,000.00	
Status of Women Advisory Board	500.00		500.00	500.00			
County Clerk:							
Salaries and Wages	2,053,531.00		2,053,531.00	1,891,929.93		161,601.07	
Other Expenses	161,250.00		161,250.00	73,808.40	19,594.17	67,847.43	
Board of Elections:							
Salaries and Wages	2,093,741.00		2,093,741.00	2,036,747.80		56,993.20	
Other Expenses	335,500.00		335,500.00	220,358.60	98,313.41	16,827.99	
Elections (County Clerk):							
Salaries and Wages	153,032.00		153,032.00	140,939.90		12,092.10	
Other Expenses	968,810.00		968,810.00	719,658.66	37,477.53	211,673.81	
Department of Finance:							
Office of Director:							
Salaries and Wages	272,316.00		272,316.00	269,819.16		2,496.84	
Other Expenses	175,000.00		175,000.00	58,385.16	33,709.50	82,905.34	
Public Obligations Registration Act P.L.1983 Ch. 243 Financial Administration:							
Other Expenses	200,000.00		200,000.00	124,789.68		75,210.32	
Division of Reimbursement:							
Salaries and Wages	295,695.00		295,695.00	277,376.99		18,318.01	
Other Expenses	3,500.00		3,500.00			3,500.00	
Division of the Treasurer:							
Salaries and Wages	360,778.00		360,778.00	358,649.32		2,128.68	
Other Expenses	90,300.00		90,300.00	27,890.75	40,000.00	22,409.25	
Division of the Comptroller:							
Salaries and Wages	878,965.00		878,965.00	768,783.70		110,181.30	
Other Expenses	17,500.00		17,500.00	5,172.97	3,076.69	9,250.34	
Division of Internal Audit:							
Salaries and Wages	178,482.00		178,482.00	176,810.57		1,671.43	
Other Expenses	2,500.00		2,500.00			2,500.00	
Aid to Union County Improvement Authority (UCIA)	410,245.00		410,245.00	410,245.00			
Department of Law:							
Office of County Counsel:							
Salaries and Wages	1,450,491.00		1,450,491.00	1,417,513.45		32,977.55	
Other Expenses	146,750.00		146,750.00	76,680.56	22,772.00	47,297.44	
Division of County Adjuter:							
Salaries and Wages	365,828.00		365,828.00	353,370.66		12,457.34	
Other Expenses	2,700.00		2,700.00	749.60	195.40	1,755.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

GENERAL GOVERNMENT (CONTINUED)

Department of Administrative Services:

	APPROPRIATIONS		BUDGET AFTER	PAID OR	EXPENDED		UNEXPENDED
	BUDGET	EMERGENCY	MODIFICATION	CHARGED	COMMITMENTS	RESERVED	BALANCE
					PAYABLE		CANCELED
Office of Director:							
Salaries and Wages	\$ 506,278.00	\$	\$ 509,278.00	\$ 506,054.24	\$ 1,388.83	\$ 3,223.76	\$
Other Expenses	75,000.00		75,000.00	62,117.80		11,493.37	
Division of Motor Vehicles:							
Salaries and Wages	1,774,936.00		1,774,936.00	1,675,721.85		99,214.15	
Other Expenses	4,426,000.00		4,426,000.00	3,380,357.27	384,348.10	661,294.63	
Division of Personnel Management and Labor Relations:							
Salaries and Wages	879,437.00		879,437.00	845,034.32		34,402.68	
Other Expenses	874,500.00		874,500.00	561,571.86	106,540.40	206,387.74	
Division of Purchasing:							
Salaries and Wages	683,731.00		683,731.00	626,979.53		56,751.47	
Other Expenses	252,430.00		252,430.00	191,621.09	36,720.15	24,088.76	
Board of Taxation:							
Salaries and Wages	248,517.00		251,017.00	248,513.98		2,503.02	
County Surrogate:							
Salaries and Wages	972,467.00		972,467.00	857,286.82		115,180.18	
Other Expenses	29,880.00		29,880.00	13,930.15	868.62	15,061.23	
Division of Engineering, Land and Facilities Planning:							
Salaries and Wages	726,174.00		726,174.00	720,979.57		5,194.43	
Other Expenses	332,000.00		332,000.00	56,359.74	73,817.02	201,823.24	
Division of Information Technologies:							
Salaries and Wages	828,131.00		828,131.00	764,927.69		63,203.31	
Other Expenses	1,760,900.00		1,760,900.00	1,243,139.62	235,045.82	282,714.56	
Department of Economic Development:							
Office of Director:							
Salaries and Wages	536,562.00		546,562.00	543,002.21		3,559.79	
Other Expenses	766,000.00		766,000.00	233,087.92	310,149.02	222,763.06	
Division of Community Development and Housing:							
Salaries and Wages	179,746.00		179,746.00	152,636.01		27,109.99	
Other Expenses	2,700.00		2,700.00	191.23	8.77	2,500.00	
Division of Strategic Planning and Intergovernment:							
Salaries and Wages	336,222.00		336,222.00	211,111.36		125,110.64	
Other Expenses	326,300.00		326,300.00	186,461.15	97,078.33	42,760.52	
INSURANCE							
Group Insurance Plan for Employees	46,000,000.00		45,200,000.00	37,205,625.87	2,882,626.03	5,111,748.10	
Surety Bond Premiums	12,000.00		12,000.00	6,258.00		5,742.00	
Other Insurance Premiums	9,650,000.00		10,650,000.00	8,668,546.05	454,094.61	1,527,359.34	
Employees' Prescription Plan	11,373,407.00		12,173,407.00	11,593,486.74	491,713.61	88,206.65	
Dental Plan	959,158.00		959,158.00	557,842.09	145,754.63	255,561.28	
Disability Insurance	250,000.00		250,000.00	250,000.00			
Health Waivers	1,850,000.00		1,850,000.00	1,629,353.23		220,646.77	
	\$ 70,094,565.00	\$	\$ 71,094,565.00	\$ 59,911,111.68	\$ 3,974,188.88	\$ 7,209,264.14	\$
TOTAL GENERAL GOVERNMENT	\$ 102,031,893.00	\$	\$ 103,057,393.00	\$ 85,265,915.99	\$ 6,876,924.87	\$ 10,914,552.14	\$

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2015

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE		UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY				RESERVED	
PUBLIC SAFETY							
Sheriff's Office:							
Salaries and Wages	\$ 17,422,497.00	\$	\$ 17,422,497.00	\$ 16,603,584.26	\$	\$ 818,912.74	\$
Other Expenses	367,459.00		367,459.00	311,622.58	50,923.03	4,913.39	
Department of Public Safety:							
Office of Director:							
Salaries and Wages	234,664.00		234,664.00	232,294.92		2,369.08	
Other Expenses	4,050.00		4,050.00	420.17		3,629.83	
Division of Weights and Measures:							
Salaries and Wages	384,654.00		384,654.00	374,098.77		10,555.23	
Other Expenses	3,565.00		3,565.00	237.42	457.08	2,870.50	
Division of Medical Examiner:							
Salaries and Wages	538,097.00		548,097.00	540,448.14		7,648.86	
Other Expenses	368,500.00		368,500.00	223,934.51	116,171.79	28,393.70	
Division of Emergency Management:							
Salaries and Wages	627,432.00		627,432.00	509,192.78		118,239.22	
Other Expenses	327,188.00		327,188.00	267,309.78	45,370.79	14,507.43	
Emergency Medical Service:							
Salaries and Wages	565,720.00		725,720.00	717,417.33		8,302.67	
Other Expenses	85,000.00		85,000.00	68,676.70	15,264.30	1,059.00	
Division of Police:							
Salaries and Wages	7,954,863.00		8,129,863.00	7,897,564.51		232,298.49	
Other Expenses	245,500.00		245,500.00	233,189.65	10,360.08	1,950.27	
Division of Health:							
Salaries and Wages	125,927.00		125,927.00	125,716.35		210.65	
Other Expenses	148,231.00		148,231.00	58,849.83	42,472.16	46,909.01	
County Prosecutor's Office:							
Salaries and Wages	20,669,040.00		20,669,040.00	19,191,967.56		1,477,072.44	
Other Expenses	765,000.00		765,000.00	563,968.88	153,665.09	47,366.03	
Division of Corrections:							
Salaries and Wages	31,985,398.00		31,985,398.00	29,754,420.73		2,230,977.27	
Other Expenses	9,348,000.00		9,348,000.00	6,917,085.06	2,203,594.23	227,320.71	
Contribution to Soil Conservation District (N.J.S. 4:24-22 (i))	29,642.00		29,642.00	29,642.00			
TOTAL PUBLIC SAFETY	\$ 92,200,427.00	\$	\$ 92,545,427.00	\$ 84,621,641.93	\$ 2,638,278.55	\$ 5,285,506.52	\$
OPERATIONAL SERVICES							
Department of Engineering, Public Works and Facilities Management							
Office of Director:							
Salaries and Wages	\$ 31,651.00	\$	\$ 31,651.00	\$ 31,029.70	\$	\$ 621.30	\$
Other Expenses	22,000.00		22,000.00	14,990.57	1108.35	5,901.08	
Division of Public Works:							
Salaries and Wages	2,285,853.00		2,285,853.00	2,247,222.60		38,630.40	
Other Expenses	279,100.00		279,100.00	143,248.70	24,077.43	111,773.87	
Division of Facilities Management							
Salaries and Wages	7,376,863.00		7,376,863.00	6,842,594.47		534,268.53	
Other Expenses	7,773,050.00		7,773,050.00	5,887,018.04	1,661,330.73	224,701.23	
Contribution for Flood Control	14,776.00		14,776.00	14,775.55		0.45	
TOTAL OPERATIONAL SERVICES	\$ 17,783,293.00	\$	\$ 17,783,293.00	\$ 15,180,879.63	\$ 1,686,516.51	\$ 915,896.86	\$

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, 2015

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE		RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY						
HEALTH AND WELFARE	\$		\$		\$		\$	
Crippled Children	39,200.00		39,200.00	27,868.00	11,332.00			
Department of Runnells Specialized Hospital of Union County:								
Salaries and Wages	6,441,538.00		6,441,538.00	6,332,626.25			108,911.75	
Other Expenses	5,071,097.00		5,071,097.00	4,333,919.06	572,737.02		164,440.92	
Aid to Union County Unit of New Jersey -								
Adult Diagnostic Center:								
Other Expenses	9,000.00		9,000.00				9,000.00	
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)	12,416,844.00		12,420,844.00	12,420,844.00				
Maintenance of Patients in State Institutions for								
Mentally Retarded (N.J.S.A. 30:4-79)	22,605,733.00		22,605,733.00	22,605,733.00				
Rutgers Behavioral Health Care	15,366.00		15,366.00	15,366.00				
Maintenance of Patients in State Geriatric Center	48,000.00		48,000.00	24,082.06			23,917.94	
New Jersey Bureau of Children's Services (DYFS)	4,498,961.00		4,498,961.00	4,498,961.00				
Department of Human Services:								
Office of Director:								
Salaries and Wages	913,352.00		913,352.00	896,464.90			16,887.10	
Other Expenses	4,198,104.00		4,198,104.00	3,301,335.28	834,686.37		62,082.35	
Juvenile Detention:								
Salaries and Wages	5,366,424.00		5,366,424.00	4,654,186.44			712,237.56	
Other Expenses	1,798,625.00		1,798,625.00	1,251,293.74	492,562.91		54,768.35	
Division on Aging:								
Salaries and Wages	263,185.00		267,185.00	266,192.25			992.75	
Other Expenses	1,902,100.00		1,902,100.00	1,535,443.58	253,437.42		113,219.00	
Division of Youth Services:								
Salaries and Wages	579,725.00		579,725.00	500,390.08			79,334.92	
Other Expenses	71,100.00		71,100.00	38,171.80	2,698.14		30,230.06	
Employment and Training:								
Salaries and Wages	340,283.00		340,283.00	291,044.83			49,238.17	
Division of Social Services:								
Salaries and Wages	34,003,674.00		34,003,674.00	30,082,424.81			3,921,249.19	
Other Expenses	8,965,439.00		8,965,439.00	7,414,466.92	876,408.32		674,563.76	
Division of Planning:								
Salaries and Wages	400,205.00		400,205.00	323,735.51			76,469.49	
Other Expenses	340,500.00		340,500.00	100,462.65	238,546.28		1,491.07	
Division of Paratransit:								
Salaries and Wages	4,188.00		4,688.00	4,186.78			501.22	
TOTAL HEALTH AND WELFARE	\$ 110,297,643.00	\$	\$ 110,306,143.00	\$ 100,919,198.94	\$ 3,282,408.46	\$	\$ 6,104,535.60	\$
RECREATIONAL								
Department of Parks and Recreation:								
Office of Director:								
Salaries and Wages	872,613.00		872,613.00	787,006.94			85,606.06	
Other Expenses	252,300.00		252,300.00	189,673.48	45,240.03		17,386.49	
Recreation Facilities:								
Salaries and Wages	2,257,934.00		2,257,934.00	2,036,436.92			221,497.08	
Other Expenses	5,400,492.00		5,400,492.00	4,834,629.78	300,815.40		265,046.82	
Division of Planning and Environmental Services:								
Salaries and Wages	343,968.00		343,968.00	280,236.24			63,731.76	
Other Expenses	34,686.00		34,686.00	9,590.56	7,587.00		17,508.44	
Park Maintenance:								
Salaries and Wages	2,475,467.00		2,475,467.00	2,359,183.09			116,283.91	
Other Expenses	543,000.00		543,000.00	348,849.14	105,132.26		89,018.60	

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, 2015

	APPROPRIATIONS			EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
<u>RECREATIONAL (CONTINUED)</u>							
Cultural and Heritage Affairs:							
Salaries and Wages	\$ 53,934.00	\$	\$ 54,934.00	\$ 53,930.76	\$	\$ 1,003.24	\$
Other Expenses	8,000.00		8,000.00	4,571.83	909.52	2,518.65	
<u>TOTAL RECREATIONAL</u>	<u>\$ 12,242,394.00</u>	<u>\$</u>	<u>\$ 12,243,394.00</u>	<u>\$ 10,904,108.74</u>	<u>\$ 459,684.21</u>	<u>\$ 879,601.05</u>	<u>\$</u>
<u>EDUCATIONAL</u>							
Office of County Superintendent of Schools:							
Salaries and Wages	\$ 226,237.00	\$	\$ 228,737.00	\$ 226,235.88	\$	\$ 2,501.12	\$
Other Expenses	12,500.00		12,500.00	2,370.68	950.43	9,178.89	
Vocational Schools	4,595,000.00		4,595,000.00	4,595,000.00			
Union County Extension Service in Agriculture, Home Economics and 4-H:							
Salaries and Wages	71,474.00		71,474.00	71,473.49		0.51	
Other Expenses	104,531.00		104,531.00	93,059.93	430.89	11,040.18	
Union County Community College System	13,979,070.00		13,979,070.00	13,929,429.52	29,173.50	20,466.98	
Scholarship Program	190,000.00		190,000.00	155,750.00	34,250.00		
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)	217,000.00		217,000.00	132,872.48	56,374.51	27,753.01	
Educational Services Commission (N.J.S.A. 40:23-6.11) and (N.J.S.A. 18A:6-67)	70,000.00		70,000.00	70,000.00			
<u>TOTAL EDUCATIONAL</u>	<u>\$ 19,465,812.00</u>	<u>\$</u>	<u>\$ 19,468,312.00</u>	<u>\$ 19,276,191.98</u>	<u>\$ 121,179.33</u>	<u>\$ 70,940.69</u>	<u>\$</u>
<u>UNCLASSIFIED</u>							
Prior Year Bills	\$ 22,722.73	\$	\$ 22,722.73	\$ 22,684.98	\$ 37.75	\$	\$
Salary Adjustment	1,655,230.02						
Sick Leave Payment	1,000,000.00		1,272,730.02	1,000,000.00		272,730.02	
Utilities	8,975,000.00		8,975,000.00	6,681,796.07	1,709,120.29	584,083.64	
<u>TOTAL UNCLASSIFIED</u>	<u>\$ 11,652,952.75</u>	<u>\$</u>	<u>\$ 10,270,452.75</u>	<u>\$ 7,704,481.05</u>	<u>\$ 1,709,158.04</u>	<u>\$ 856,813.66</u>	<u>\$</u>
<u>SUBTOTAL OPERATIONS</u>	<u>\$ 365,674,414.75</u>	<u>\$</u>	<u>\$ 365,674,414.75</u>	<u>\$ 323,872,418.26</u>	<u>\$ 16,774,149.97</u>	<u>\$ 25,027,846.52</u>	<u>\$</u>
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>							
Matching Funds for Grants	\$ 300,412.00	\$	\$ 300,412.00	\$	\$	\$ 300,412.00	\$
Office on Aging - State Grant (40A:4-87 \$18,000.00)	40,000.00		58,000.00	58,000.00			
Union County Older American's Act Title III (40A:4-87 \$4,392.00)	3,015,103.00		3,115,183.00	3,115,183.00			
Match	64,853.00		64,853.00	64,853.00			
Program Income Nutrition	135,609.00		135,609.00	135,609.00			
Paratransit-Elderly and Handicapped Transportation Title XX	142,524.00		142,524.00	142,524.00			
Match	30,955.00		30,955.00	30,955.00			
Paratransit-Elderly and Handicapped Transportation Program Income-Fares	183,784.00		183,784.00	183,784.00			
Paratransit - Program Income - Advertising	24,000.00		24,000.00	24,000.00			
Paratransit - Elderly and Handicapped - Fares - Unappropriated	6,892.00		6,892.00	6,892.00			
Paratransit-Elderly and Handicapped Program Income - Aging	91,392.00		91,392.00	91,392.00			
Paratransit Aging (40A:4-87 \$58,346.00)			58,346.00	58,346.00			
Home Health Care-Title XX-New Jersey Division of Public Welfare	100,000.00		100,000.00	100,000.00			
Home Services Advisory Council	68,163.00		68,163.00	68,163.00			
Match	15,900.00		15,900.00	15,900.00			
Community Service Block Grant (40A:4-87 \$639,012.00)	457,657.00		1,096,669.00	1,096,669.00			
Community Care for the Elderly Title XX	459,442.00		459,442.00	459,442.00			
Match	186,057.00		186,057.00	186,057.00			
Intoxicated Driver Resource Center (40A:4-87 \$18,494.00)	266,411.00		284,905.00	284,905.00			
Intoxicated Driver Resource Center - Unappropriated	31,238.00		31,238.00	31,238.00			

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, 2015

	APPROPRIATIONS			EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)						
Senior Citizen and Disabled Residents Transportation Assistance Program	\$ 869,332.00	\$	\$ 869,332.00	\$ 869,332.00	\$	\$
Jail Diversion Pilot Program	66,950.00		66,950.00	66,950.00		
Countywide Comprehensive Alcohol Program	916,969.00		916,969.00	916,969.00		
Match	122,002.00		122,002.00	122,002.00		
Human Services Family Court	248,737.00		248,737.00	248,737.00		
Gordon Street Bridge (40A:4-87 \$124,006.00)	100,000.00		224,006.00	224,006.00		
Vauxhall Road Intersection (40A:4-87 \$36,724.00)			36,724.00	36,724.00		
East Broad and Elm Street (40A:4-87 \$247,078.00)			247,078.00	247,078.00		
State/Community Partnership Program	440,426.00		440,426.00	440,426.00		
West 7th Street Plainfield	784,490.00		784,490.00	784,490.00		
Medicare Reimbursement Program Logistics (40A:4-87 \$23,117.00)	51,883.00		75,000.00	75,000.00		
Senior Farmer's Market (40A:4-87 \$2,625.00)			2,625.00	2,625.00		
Personal Attendant Program	82,000.00		82,000.00	82,000.00		
Ryan White Title I HIV Emergency Relief Funds (40A:4-87 \$560,713.00)	1,580,693.00		2,141,406.00	2,141,406.00		
NJ Governor's Council on Alcoholism and Drug Abuse - Alliance to Prevent Alcoholism and Drug Abuse	536,201.00		536,201.00	536,201.00		
Continuum of Prevention Services	250,000.00		250,000.00	250,000.00		
LIHEOP	18,056.00		18,056.00	18,056.00		
Body Armor Grant (40A:4-87 \$51,843.00)			51,843.00	51,843.00		
State Health Insurance Program - SHIP	34,000.00		34,000.00	34,000.00		
Veterans Transportation Program	12,000.00		12,000.00	12,000.00		
Social Service for the Homeless (SSH)	720,925.00		720,925.00	720,925.00		
Recreational Opportunities for Individuals with Disabilities (ROID) (40A:4-87 \$33,864.00)			33,864.00	33,864.00		
Match	8,136.00		8,136.00	8,136.00		
Law Enforcement Officers Training and Equipment Fund (40A:4-87 \$10,278.00)	18,302.00		28,580.00	28,580.00		
Hurricane Irene - ARC (Unappropriated)	27,961.00		27,961.00	27,961.00		
County Environmental Health Act (CEHA) (40A:4-87 \$319,424.00)	61,712.00		381,136.00	381,136.00		
NACCHO Health Officials Grant	3,500.00		3,500.00	3,500.00		
Community Provider Contract Agreement (40A:4-87 \$30,950.00)			30,950.00	30,950.00		
Rape Prevention Education Grant	9,265.00		9,265.00	9,265.00		
Rape Prevention (Unappropriated)	3,399.00		3,399.00	3,399.00		
Rape Prevention Education Grant (40A:4-87 \$40,800.00)	10,363.00		51,163.00	51,163.00		
Local Information Network Communication System(LINC) (40A:4-87 \$292,451.00)			292,451.00	292,451.00		
Right to Know (40A:4-87 \$16,401.00)			16,401.00	16,401.00		
Continuum of Care COCR (40A:4-87 \$4,408,987.00)			4,408,987.00	4,408,987.00		
Jersey Assistance Community Caregivers (JACC)	34,000.00		34,000.00	34,000.00		
Jersey Assistance Community Caregivers (JACC) (Unappropriated)	477.00		477.00	477.00		
Council on Arts-Special Projects	144,813.00		144,813.00	144,813.00		
Match	83,313.00		83,313.00	83,313.00		
Subregional Transportation Program (40A:4-87 \$137,822.00)			137,822.00	137,822.00		
Match	34,456.00		34,456.00	34,456.00		
Work First New Jersey (40A: 4-87 \$2,840,447.00)			2,840,447.00	2,840,447.00		
Workforce Learning Link Program (40A: 4-87 \$138,000.00)	97,000.00		235,000.00	235,000.00		
Workforce Development Partnership - WDPP (40A:4-87 \$263,615.00)			263,615.00	263,615.00		
Work First NJ-Transit Program Income (40A:4-87 \$19,820.00)			19,820.00	19,820.00		
Workforce Innovation and Opportunities Act (40:4-87 \$3,833,956.00)			3,833,956.00	3,833,956.00		
Workforce Innovation and Opportunities Act (40A:4-87 \$120.00)			120.00	120.00		
Workforce Development Grant - Smart Steps (40A:4-87 \$9,630.00)			9,630.00	9,630.00		
Respite Care	348,566.00		348,566.00	348,566.00		
Match	54,634.00		54,634.00	54,634.00		
Respite Care - Program income	30,000.00		30,000.00	30,000.00		
Sexual Assault Nurse Examiner (SANE) (40A:4-87 \$87,783.00)			87,783.00	87,783.00		
Match	21,946.00		21,946.00	21,946.00		
Sexual Assault and Rape Program	35,032.00		35,032.00	35,032.00		
Rape Care Sexual Assault Advocate Project	50,872.00		50,872.00	50,872.00		

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, 2015

	APPROPRIATIONS			PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)							
Jobs Access and Reverse Computer Program (JARC) (40A:4-87 \$220,000.00)	\$	\$	\$ 220,000.00	\$ 220,000.00	\$	\$	\$
Match	220,000.00		220,000.00	220,000.00			
Clean Communities (40A:4-87 \$61,468.00)			61,468.00	61,468.00			
Historical Commission Grant (40A:4-87 \$55,757.00)	13,050.00		68,807.00	68,807.00			
Match	46,052.00		46,052.00	46,052.00			
Central NJ Care Transitions Program (40A:4-87 \$90,000.00)	77,554.00		167,554.00	167,554.00			
State Facilities Education Act (40A:4-87 \$261,000.00)			261,000.00	261,000.00			
Cancer and Chronic Disease (40A:4-87 \$39,830.00)			39,830.00	39,830.00			
Emergency Management Agency Assistance (EMAA) (40A:4-87 \$175,000.00)			175,000.00	175,000.00			
State Homeland Security (40A:4-87 \$378,519.00)			378,519.00	378,519.00			
Gang, Gun, and Narcotics Task Force (40A:4-87 \$164,481.00)			164,481.00	164,481.00			
JAG - Edward Byrne Memorial (40A:4-87 \$574,798.00)			574,798.00	574,798.00			
Juvenile Justice Innovations Grant	120,000.00		120,000.00	120,000.00			
Insurance Fraud Reimbursement Program	250,000.00		250,000.00	250,000.00			
Passaic River Project - Street Flood Control (40A:4-87 \$50,000.00)	15,000.00		65,000.00	65,000.00			
US Department of Agriculture-USDA	254,918.00		254,918.00	254,918.00			
Rahway River Park Improvement (40A:4-87 \$1,208,144.10)			1,208,144.16	1,208,144.16			
UC Residential Services - Undocumented Children (40A:4-87 \$275,192.00)	517,089.00		792,281.00	792,281.00			
Megan's Law	13,981.00		13,981.00	13,981.00			
Neighborhood Stabilization Program (NSP) Program Income	13,860.00		13,860.00	13,860.00			
Stop Violence Against Women - VAWA (40A:4-87 \$21,351.00)			21,351.00	21,351.00			
CWA - Universal Service Grant - TANF Dislocated Workers	11,544.00		11,544.00	11,544.00			
Energy Initiative - Gas Generators (40A:4-87 \$250,000.00)			250,000.00	250,000.00			
Child Passenger Safety (40A:4-87 \$41,480.00)			41,480.00	41,480.00			
Victim Witness Advocacy Program	211,157.00		211,157.00	211,157.00			
Match	52,789.00		52,789.00	52,789.00			
Victim Witness Advocacy Program-Supplemental	25,486.00		25,486.00	25,486.00			
Match	8,495.00		8,495.00	8,495.00			
Urban Area Security Initiative Program	46,270.00		46,270.00	46,270.00			
TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE	\$ 15,430,048.00	\$	\$ 33,661,454.16	\$ 33,361,042.16	\$	\$ 300,412.00	\$
CONTINGENT	\$ 50,000.00	\$	\$ 50,000.00	\$	\$	\$ 50,000.00	\$
TOTAL OPERATIONS INCLUDING CONTINGENT	\$ 381,154,462.75	\$	\$ 399,385,868.91	\$ 357,233,460.42	\$ 16,774,149.97	\$ 25,378,258.52	\$
CAPITAL IMPROVEMENTS							
Capital Improvement Fund	\$ 1,610,000.00	\$	\$ 1,610,000.00	\$ 1,610,000.00	\$	\$	\$
Road Resurfacing	2,250,000.00		2,250,000.00	2,250,000.00			
TOTAL CAPITAL IMPROVEMENTS	\$ 3,860,000.00	\$	\$ 3,860,000.00	\$ 3,860,000.00	\$	\$	\$
COUNTY DEBT SERVICE							
Payment of Bond Principal:							
County College Bonds	\$ 1,160,000.00	\$	\$ 1,160,000.00	\$ 1,160,000.00	\$	\$	\$
State Aid-County College Bonds							
(N.J.S. 18A:64A-22.6)	615,000.00		615,000.00	615,000.00			
Vocational School Bonds	3,270,000.00		3,270,000.00	3,270,000.00			
Other Bonds	27,475,000.00		27,475,000.00	27,105,000.00			370,000.00
Payment of Bond Anticipation Notes	13,000.00		13,000.00				13,000.00

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, 2015

	APPROPRIATIONS			PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE		RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY	BUDGET AFTER MODIFICATION					
<u>COUNTY DEBT SERVICE (CONTINUED)</u>								
Interest on Bonds:								
County College Bonds	\$ 208,763.00	\$	\$ 208,763.00	\$ 208,762.78	\$	\$	\$	0.22
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	249,460.00		249,460.00	249,459.94				0.06
Vocational School Bonds	1,561,307.00		1,561,307.00	1,530,487.43				30,819.57
Other Bonds	13,005,448.00		13,005,448.00	11,994,477.22				1,010,970.78
Interest on Notes	585,000.00		585,000.00	575,895.79				9,104.21
Lease to Improvement Authority-Debt Service:								
U.C.I.A.	12,411,250.00		12,411,250.00	10,034,356.40				2,376,893.60
U.C.I.A. - State Aid - County College Bonds	4,437,042.00		4,437,042.00	4,078,548.13				358,493.87
DAM Restoration Loan:								
Loan Repayments for Principal and Interest	209,542.00		209,542.00	209,540.31				1.69
P.A.C.E. Debt	576,553.00		576,553.00	395,519.24				181,033.76
<u>TOTAL COUNTY DEBT SERVICE</u>	<u>\$ 65,777,365.00</u>	<u>\$</u>	<u>\$ 65,777,365.00</u>	<u>\$ 61,427,047.24</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>4,350,317.76</u>
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>								
Deferred Charges to Future Taxation:								
Deferred Charges to Future Taxation - Unfunded								
Ordinance 223 West Brook	\$ 125,000.00	\$	\$ 125,000.00	\$ 125,000.00	\$	\$	\$	
US Marshall's Corrections	381,673.53		381,673.53	381,673.53				
Gordon Street Bridge	9,098.40		9,098.40	9,098.40				
Canceled Grants	635,757.07		635,757.07	635,757.07				
Statutory Expenditures:								
Contribution to:								
Public Employees' Retirement System	14,778,020.00		14,778,020.00	14,689,519.40			88,500.60	
Social Security System (O.A.S.I.)	11,300,000.00		11,300,000.00	9,391,838.86			1,908,161.14	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)	1,015,000.00		1,015,000.00	1,015,000.00				
Police and Firemen's Retirement Fund of NJ	12,837,748.00		12,837,748.00	12,687,745.28			150,000.72	
Defined Contribution Retirement Program	49,400.00		49,400.00	29,311.09			20,088.91	
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	<u>\$ 41,131,695.00</u>	<u>\$</u>	<u>\$ 41,131,695.00</u>	<u>\$ 38,964,943.63</u>	<u>\$</u>	<u>\$ 2,166,751.37</u>	<u>\$</u>	
<u>TOTAL BUDGET APPROPRIATIONS</u>	<u>\$ 491,923,522.75</u>	<u>\$</u>	<u>\$ 510,154,928.91</u>	<u>\$ 461,485,451.29</u>	<u>\$ 16,774,149.97</u>	<u>\$ 27,545,009.89</u>	<u>\$</u>	<u>4,350,317.76</u>
	REF.	A-2		A-1	A-A-1	A-A-1		
Budget	A-3		\$ 491,923,522.75	\$				
Appropriation by 40A:4-87	A-2		18,231,406.16					
Disbursed	A-4			428,120,154.50				
Matching Funds for Miscellaneous Grants	A-4 A-12			949,588.00				
Petty Cash	A-5			4,254.63				
Reserve For:								
Miscellaneous Grants	A-12			32,411,454.16				
			<u>\$ 510,154,928.91</u>	<u>\$ 461,485,451.29</u>				

TRUST FUND

COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	REF.	BALANCE DECEMBER 31, 2015	BALANCE DECEMBER 31, 2014
<u>ASSETS</u>			
Trust Other Fund:			
Cash	B-2	\$ 57,667,341.64	\$ 46,507,016.60
Accounts Receivable:			
Community Development Block Grants	B-3	6,863,853.54	7,550,234.01
Home Investment Partnership Program	B-4	2,851,182.11	5,035,773.54
Housing Assistance Voucher Program	B-5	4,074,528.25	4,892,327.02
Emergency Shelter Program	B-6	444,822.91	768,615.84
		<u>\$ 71,901,728.45</u>	<u>\$ 64,753,967.01</u>
Open Space Preservation Trust Fund:			
Cash	B-2	\$ 7,105,997.05	\$ 7,046,694.99
Green Acres Grant Receivable (Briant Park Conservancy)	B-7	275,000.00	275,000.00
Taxes Receivable	B-8	33,067.05	28,731.45
		<u>\$ 7,414,064.10</u>	<u>\$ 7,350,426.44</u>
		<u>\$ 79,315,792.55</u>	<u>\$ 72,104,393.45</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
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
Home Investment Partnerships Program - Unappropriated	B-11		655,147.00
Home Investment Partnerships Program - Appropriated	B-12	2,183,243.73	3,755,382.58
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	106,344.26	31,614.26
Home Investment Partnerships Recapture Funds - Appropriated	B-14		20,000.00
Community Development Block Grants - Unappropriated	B-15		47,369.92
Community Development Block Grants - Appropriated	B-16	790,885.74	1,618,385.16
Community Development Block Grants Project Income - Unappropriated	B-17	523,554.72	112,251.45
Due Current Fund	B-18	8,042,697.90	5,984,989.23
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	372,671.57	252,054.32
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	140.12	140.12
Due Grant Fund	B-21		12,395.04
Miscellaneous Deposits	B-22	42,633,770.34	35,853,103.71
Motor Vehicle Fines	B-23	348,020.55	794,650.33
Commitments Payable	B-24	16,225,123.63	14,066,772.33
Multi Jurisdictional Housing Revolving Loan Fund	B-25	15,100.40	15,100.40
Rental Assistance - Appropriated	B-26		11,527.60
Housing Assistance Voucher Program - Appropriated	B-28		583,759.45
Emergency Shelter Program - Appropriated	B-30	115,448.82	401,741.51
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31	49,019.00	40,499.00
Community Development Block Grants Recaptured Funds - Unappropriated	B-34	435,223.15	411,238.63
		<u>\$ 71,901,728.45</u>	<u>\$ 64,753,967.01</u>
Open Space Preservation Trust Fund:			
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32	\$ 6,388,675.48	\$ 6,288,736.74
Commitments Payable	B-33	1,025,388.62	1,061,689.70
		<u>\$ 7,414,064.10</u>	<u>\$ 7,350,426.44</u>
		<u>\$ 79,315,792.55</u>	<u>\$ 72,104,393.45</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, 2015		
and December 31, 2014	B	\$ <u>-0-</u>

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

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

For the year ended June 30, 2015, the State recognized an actuarially determined pension expense of \$12,825,188.00 for the County of Union's proportionate share of the total pension expense. The pension expense recognized in the County's financial statement based on the April 1, 2015 billing was \$9,228,669.00.

At June 30, 2015, the State reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Inflow of Resources</u>	<u>Deferred Outflow of Resources</u>
Differences between expected and actual experience		\$5,983,349.00
Changes of assumptions		26,934,557.00
Net difference between projected and actual earnings on pension plan investments	\$4,032,478.00	
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>16,400,464.00</u>	
	<u>\$20,432,942.00</u>	<u>\$32,917,906.00</u>

Other local amounts reported by the State as the County's proportionate share of deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the State's actuarially calculated pension expense as follows:

Year Ended <u>June 30</u>	<u>Amount</u>
2016	\$1,570,281.00
2017	\$1,570,281.00
2018	\$1,570,281.00
2019	\$4,692,941.00
2020	\$3,081,180.00

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Additional Information

Collective balances at June 30, 2015 and 2014 are as follows:

	<u>6/30/2015</u>	<u>6/30/2014</u>
Collective deferred outflows of resources	\$5,086,138,484	\$1,032,618,058
Collective deferred inflows of resources	478,031,236	1,726,631,532
Collective net pension liability - local	22,447,996,119	18,722,735,003
County's Proportion	1.1172755219%	1.1194602693%

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which rolled forward to June 30, 2015. The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013. These actuarial valuations used the following assumptions:

	<u>June 30, 2014</u>	<u>June 30, 2015</u>
Inflation	3.01 Percent	3.04 Percent
Salary Increases (based on age)		
2012-2021	2.15-4.40 Percent	2.15-4.40 Percent
Thereafter	3.15-5.40 Percent	3.15-5.40 Percent
Investment Rate of Return	7.90 Percent	7.90 percent

Mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback 1 year for males and females) for service retirement and beneficiaries of former members with adjustments for mortality improvements from the base year of 2012 based on Projection Scale AA. The RP-2000 Disabled Mortality Tables (setback 3 years for males and setback 1 year for females) are used to value disabled retirees.

The actuarial assumptions used were based on the results of an actuarial experience study for the period July 1, 2008 to June 30, 2011. It is likely that future experience will not exactly conform to these assumptions. To the extent that actual experience deviates from these assumptions, the emerging liabilities may be higher or lower than anticipated. The more the experience deviates, the larger the impact on future financial statements.

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. Best estimates of arithmetic real rates of return for each major asset class included in PERS's target asset allocation as of June 30, 2014 and June 30, 2015 are summarized in the following table:

<u>Asset Class</u>	<u>June 30, 2015</u>		<u>June 30, 2014</u>	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	1.04%	6.00%	0.80%
Core Bond			1.00%	2.49%
Intermediate Term Bonds			11.20%	2.26%
Mortgages	2.10%	1.62%	2.50%	2.17%
High Yield Bonds	2.00%	4.03%	5.50%	4.82%
Inflation Indexed Bonds	1.50%	3.25%	2.50%	3.51%
Broad U.S. Equities	27.25%	8.52%	25.90%	8.22%
Developed Foreign Markets	12.00%	6.88%	12.70%	8.12%
Emerging Market Equities	6.40%	10.00%	6.50%	9.91%
Private Equity	9.25%	12.41%	8.25%	13.02%
Hedge Funds/Absolute Returns	12.00%	4.72%	12.25%	4.92%
Real Estate (Property)	2.00%	6.83%	3.20%	5.80%
Commodities	1.00%	5.32%	2.50%	5.35%
U.S. Treasuries	1.75%	1.64%		
Investment Grade Credit	10.00%	1.79%		
Global Debt ex US	3.50%	(0.40)%		
REIT	4.25%	5.12%		
	<u>100.00%</u>		<u>100.00%</u>	

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Public Employees Retirement System (PERS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 4.90% and 5.39% as of June 30, 2015 and 2014, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.9%, and a municipal bond rate of 4.30% and 4.29% as of June 30, 2015 and 2014, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2033. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2033, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the collective net pension liability to changes in the discount rate.

The following presents the collective net pension liability of the participating employers as of June 30, 2015 respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2015		
	1% Decrease <u>3.90%</u>	At Current Discount Rate <u>4.90%</u>	1% Increase <u>5.90%</u>
County's proportionate share of the pension liability	\$311,721,128.00	\$250,805,966.00	\$199,735,134.00

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Public Employees Retirement System (PERS).

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS)

At June 30, 2015, the State reported a net pension liability of \$245,181,790.00 for the County of Union's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2015, the County's proportion was 1.4719873995 percent, which was a decrease of 0.0042710010 percent from its proportion measured as of June 30, 2014.

For the year ended June 30, 2015, the State recognized an actuarially determined pension expense of \$19,984,353.00. The pension expense recognized in the County's financial statement based on the April 1, 2015 billing was \$11,338,782.00.

At June 30, 2015, the State reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	Deferred Inflow of <u>Resources</u>	Deferred Outflow of <u>Resources</u>
Differences between expected and actual experience	\$2,114,771.00	
Changes of assumptions		\$45,266,649.00
Net difference between projected and actual earnings on pension plan investments	4,267,174.00	
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>6,053,457.00</u>	<u>329,818.00</u>
	<u>\$12,435,402.00</u>	<u>\$45,596,467.00</u>

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended <u>June 30</u>	<u>Amount</u>
2016	\$6,021,770.00
2017	\$6,021,770.00
2018	\$6,021,770.00
2019	\$10,759,275.00
2020	\$4,336,480.00

Additional Information

Collective balances at June 30, 2015 and 2014 are as follows:

	<u>6/30/2015</u>	<u>6/30/2014</u>
Collective deferred outflows of resources	\$3,527,123,787	\$456,706,121
Collective deferred inflows of resources	466,113,435	1,283,652,103
Collective net pension liability - local	16,656,514,197	12,579,072,492
County's proportion	1.4719873995%	1.4762584005%

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2015 measurement date was determined by an actuarial valuation as of July 1, 2014, which rolled forward to June 30, 2015. The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of July 1, 2013. This actuarial valuation used the following assumptions:

Inflation	3.04 Percent	3.01 Percent
Salary Increases (based on age)		
2012-2021	2.60-9.48 Percent	3.95-8.62 Percent
Thereafter	3.60-10.48 Percent	4.95-9.62 Percent
Investment Rate of Return	7.90 Percent	7.90 Percent

Mortality rates used for the July 1, 2014 valuation were based on the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and one year using Projection Scale BB for male service retirements with adjustments for mortality improvements from the base year based on Projection Scale BB. Mortality rates were based on the RP-2000 Combined Healthy Mortality Tables projected fourteen years using Projection Scale BB for female service retirements and beneficiaries with adjustments for mortality improvements from the base year of 2014 based on Projection Scale BB.

Mortality rates used for the July 1, 2013 valuation were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (setback one year for females) with adjustments for mortality improvements from the base year of 2011 based on Projection Scale AA.

The actuarial assumptions used in the July 1, 2014 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

The actuarial assumptions used in the June 30, 2013 valuation were based on the results of an actuarial experience study for the period July 1, 2007 to June 30, 2010.

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Actuarial Assumptions (Continued)

In accordance with State statute, the long-term expected rate of return on plan investments (7.90% at June 30, 2015) is determined by the State Treasurer, after consultation with the Directors of the Division of Investments and Division of Pensions and Benefits, the board of trustees and the actuaries. The long-term expected rate of return was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic rates of return for each major asset class included in PFRS's target asset allocation as of June 30, 2015 are summarized in the following table:

Asset Class	June 30,2015		June 30,2014	
	Target Allocation	Long-Term Expected Real Rate of Return	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.00%	1.04%	6.00%	0.80%
Core Bonds			1.00%	2.49%
Intermediate-Term Bonds			11.20%	2.26%
Mortgages	2.10%	1.62%	2.50%	2.17%
High Yield Bonds	2.00%	4.03%	5.50%	4.82%
Inflation-Indexed Bonds	1.50%	3.25%	2.50%	3.51%
Broad US Equities	27.25%	8.52%	25.90%	8.22%
Developed Foreign Equities	12.00%	6.88%	12.70%	8.12%
Emerging Market Equities	6.40%	10.00%	6.50%	9.91%
Private Equity	9.25%	12.41%	8.25%	13.02%
Hedge Funds Absolute Return	12.00%	4.72%	12.25%	4.92%
Real Estate (Property)	2.00%	6.83%	3.20%	5.80%
Commodities	1.00%	5.32%	2.50%	5.35%
Global Debt ex US	3.50%	(0.40)%		
REIT	4.25%	5.12%		
US Treasuries	1.75%	1.64%		
Investment Grade Credit	10.00%	1.79%		
	<u>100.00%</u>		<u>100.00%</u>	

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions - GASB 68 (Continued)

Police and Firemen's Retirement System (PFRS) (Continued)

Discount Rate

The discount rate used to measure the total pension liability was 5.79% and 6.32% as of June 30, 2015 and 2014, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.90%, and a municipal bond rate of 3.80% and 4.29% as of June 30, 2015 and 2014, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the average of the last five years of contributions made in relation to the last five years of recommended contributions. Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2045. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2045, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the collective net pension liability to changes in the discount rate.

The following presents the collective net pension liability of the participating employers as of June 30, 2015 respectively, calculated using the discount rate as disclosed above as well as what the collective net pension liability would be if it was calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2015		
	1% Decrease <u>4.79%</u>	At Current Discount Rate <u>5.79%</u>	1% Increase <u>6.79%</u>
County's proportionate share of the PFRS pension liability	\$323,227,439.00	\$245,181,790.00	\$181,542,537.00

Pension plan fiduciary net position.

Detailed information about the pension plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey Police and

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, May 31, 2012 and March 28, 2013 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.
- 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 and Lease revenue Refunding 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	April 21, 2015	24,690,000.00
3. Prosecutor's Office	September 15, 2005	3,120,000.00
4. County College Facility	March 8, 2006	26,081,000.00
County College Facility Refunding Bonds	September 30, 2014	21,555,000.00
5. Linden Theater Redevelopment	March 24, 2004	2,900,000.00
6. Acquisition of 10 Cherry Street	May 17, 2007	1,230,000.00
7. Child Advocacy Center	September 28, 2013	2,575,000.00
8. Family Court Building	May 15, 2013	43,125,000.00

COUNTY OF UNION
CAPITAL LEASES
DECEMBER 31, 2015

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	<u>TOTAL</u>	<u>CORRECTIONAL FACILITY</u>	<u>PARK MADISON</u>	<u>JUVENILE DETENTION CENTER</u>	<u>COUNTY PROSECUTOR'S OFFICE</u>	<u>UNION COUNTY COLLEGE EXPANSION</u>	<u>LINDEN THEATER REDEVELOPMENT</u>	<u>10 CHERRY STREET</u>	<u>CHILD ADVOCACY CENTER</u>	<u>FAMILY COURT</u>
2016	\$ 13,837,886.29	\$ 839,675.00	\$ 1,946,261.25	\$ 2,041,515.00	\$ 286,900.00	\$ 6,381,157.54	\$ 227,040.00	\$ 148,800.00	\$ 224,500.00	\$ 1,742,037.50
2017	12,736,168.50	844,050.00	1,944,942.00	2,042,287.50	287,400.00	5,272,207.50	224,744.00	153,000.00	225,500.00	1,742,037.50
2018	12,574,693.00	842,750.00	1,946,684.00	2,040,300.00	287,200.00	5,263,107.50	227,064.00		225,550.00	1,742,037.50
2019	12,548,428.00	835,925.00	1,946,358.00	2,036,100.00	286,600.00	5,251,957.50	224,000.00		225,450.00	1,742,037.50
2020	12,528,686.00	838,500.00	1,943,964.00	2,035,600.00	285,600.00	5,232,232.50	225,552.00		225,200.00	1,742,037.50
2021	12,209,792.00	840,325.00	1,935,375.00	2,038,600.00		5,202,062.50	226,592.00		224,800.00	1,742,037.50
2022	8,790,363.76	829,675.00	1,930,625.00	2,027,750.00		1,810,756.26	227,120.00		222,400.00	1,742,037.50
2023	8,438,679.76	402,900.00	1,928,750.00	2,105,137.50		1,807,918.76	227,136.00		224,800.00	1,742,037.50
2024	8,014,596.26		1,919,750.00	2,097,300.00		1,807,068.76	226,640.00		221,800.00	1,742,037.50
2025	9,696,613.26		1,918,500.00	2,091,300.00		1,805,043.76	225,632.00		223,600.00	3,432,537.50
2026	9,655,806.26		2,334,000.00	2,082,000.00		1,807,668.76				3,432,137.50
2027	8,885,650.02		2,330,625.00	2,074,262.50		1,042,500.02				3,438,262.50
2028	8,869,378.13		2,328,375.00	2,062,950.00		1,040,250.00				3,437,803.13
2029	8,383,387.51		2,327,000.00	1,989,712.50		629,937.50				3,436,737.51
2030	8,611,728.13		2,321,375.00	2,222,537.50		634,337.50				3,433,478.13
2031	8,596,153.13		2,321,250.00	2,209,225.00		632,737.50				3,432,940.63
2032	8,567,290.63		2,316,375.00	2,191,237.50		629,637.50				3,430,040.63
2033	8,528,662.50		2,316,500.00	2,158,850.00		630,712.50				3,422,600.00
2034	7,863,437.50		2,311,375.00	2,132,062.50						3,420,000.00
2035	3,418,700.00									3,418,700.00
2036	3,418,500.00									3,418,500.00
2037	3,414,300.00									3,414,300.00
2038	3,401,875.00									3,401,875.00
2039	3,400,225.00									3,400,225.00
2040	3,397,425.00									3,397,425.00
2041	3,393,200.00									3,393,200.00
2042	3,392,225.00									3,392,225.00
Minimum Lease Payments	\$ 216,573,850.64	\$ 6,273,800.00	\$ 40,268,084.25	\$ 39,676,727.50	\$ 1,433,700.00	\$ 46,881,293.86	\$ 2,261,520.00	\$ 301,800.00	\$ 2,243,600.00	\$ 77,231,325.03
Less: Amount Representing Interest	75,143,850.64	703,800.00	14,818,084.25	14,988,727.50	133,700.00	9,491,293.86	491,520.00	11,800.00	398,600.00	34,106,325.03
Present Value of Minimum Lease Payments	\$ 141,430,000.00	\$ 5,570,000.00	\$ 25,450,000.00	\$ 24,690,000.00	\$ 1,300,000.00	\$ 37,390,000.00	\$ 1,770,000.00	\$ 290,000.00	\$ 1,845,000.00	\$ 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 agreement was amended on September 15, 2015 to provide that the County will cancel, discharge and forgive in its entirety a QLICI loan and in consideration for such cancellation and discharge, PACE terminated its right to license payments under the license agreement

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, 2015 that the accumulated cost of such unpaid compensation would approximate \$ 1,929,500.00 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, 2015. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of \$1,359,665.73 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 \$4,425,000.00 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, 2015</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	13,070,000.00
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	17,910,000.00
		<u>\$ 193,955,000.00</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, 2015</u>
The County of Union Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable)	March 1, 2004	\$ 1,770,000.00
The County of Union Guaranteed Lease Revenue Bonds: Acquisition of 10 Cherry Street Series 2007	May 17, 2007	290,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010	September 28, 2010	1,845,000.00
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	11,130,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Family Court Building Project Series 2012	May 15, 2012	43,125,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Family Court Building Project Series 2015 (Federally Taxable)	November 18, 2015	2,179,582.00
		<u>\$ 79,034,582.00</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 2015 were subject to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and State of New Jersey OMB Circular 15-08 "Single Audit Policy, 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, 2015, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2015, 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, 2015:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
Current Fund	\$ 30,055,969.75	\$
Grant Fund		22,013,271.85
Trust Other Fund		8,042,697.90
	\$ <u>30,055,969.75</u>	\$ <u>30,055,969.75</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 \$19,928,037.93 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	294,482,000	611,288,748	470,228,592
(c) Total Retiree and Active	\$ 421,269,000	\$ 746,999,841	\$ 676,760,724
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 June 30, 2016, 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 issued \$77,500,000.00 Bonds consisting of \$62,810,000.00 General Improvement Bonds of 2016, \$2,075,000.00 of County Vocational-Technical School Bonds of 2016 (New Jersey School Bond reserve Act), \$3,000,000.00 County College Bonds of 2016 (Series A) (Chapter 12 State Aid) and \$9,615,000.00 County College Bonds of 2016 (Series B). The Bonds are dated June 14, 2016 with a fixed interest rate of 2.00% and maturing annually through 2030.

On June 24, 2016 the County issued \$90,000,000 in bond anticipation notes to finance various capital projects.

Authorization of Debt

On June 9, 2016, the County adopted a bond ordinance authorizing the issuance of not exceeding \$1,190,000.00 aggregate principal amount of bonds and notes.

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COUNTY OF UNION
SUPPLEMENTARY SCHEDULES – ALL FUNDS
YEAR ENDED DECEMBER 31, 2015

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2014	A	\$ 106,277,653.24	\$ 15,021,344.22
Increased by Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 7,265,103.28	\$
Petty Cash and Change Funds Returned	A-5	6,020.37	
Taxes Receivable	A-6	336,445,490.09	
Revenue Accounts Receivable	A-8	131,132,265.14	
Miscellaneous Grants Receivable	A-9		31,239,613.54
Budget Appropriation	A-9		635,757.07
Matching Funds for Miscellaneous Grants	A-12		949,588.00
Reserve for Grants Unappropriated	A-13		364,988.00
Due Current Fund	A		3,782,336.44
Due Trust Other Fund	A	89.78	13,486.03
		<u>474,848,968.66</u>	<u>36,985,769.08</u>
		\$ 581,126,621.90	\$ 52,007,113.30
Decreased by Disbursements:			
Refund of Prior Year Revenue	A-1	\$ 203,473.99	
2015 Appropriations	A-3	428,120,154.50	
Matching Funds for Miscellaneous Grants	A-3	949,588.00	
Imprest and Change Funds Advanced	A-5	10,275.00	
Accounts Payable	A-7	197,399.43	
Reserve for Medicare Peer Group-Appropriated	A-10	64,308.00	
2014 Appropriation Reserves	A-11	16,853,867.34	
Reserve for Miscellaneous Grants-Net	A-12		30,153,963.60
Due Grant Fund	A-15	3,782,336.44	
Due Trust Other Fund	A	2,264,131.84	1,090.99
Due General Capital Fund	A	<u>6,023,048.33</u>	<u>30,155,054.59</u>
		<u>458,468,582.87</u>	<u>30,155,054.59</u>
Balance, December 31, 2015	A	\$ <u>122,658,039.03</u>	\$ <u>21,852,058.71</u>

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, 2014	A	\$ -0-	\$ 2,450.00
Increased by:			
Cash Advanced	A-4	10,275.00	
		<u>\$ 10,275.00</u>	<u>\$ 2,450.00</u>
Decreased by:			
Funds Returned	A-4	\$ 6,020.37	
Charges to 2015 Appropriations	A-3	4,254.63	
		<u>\$ 10,275.00</u>	
Balance, December 31, 2015	A	<u>\$ -0-</u>	<u>\$ 2,450.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2015

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

REF.

Amount to be Raised by Taxation	A-2:A-6	\$ 335,283,323.32
Added Taxes Per Chapter 397, P.L. 1941	A-2	<u>1,162,166.77</u>
		<u>\$ 336,445,490.09</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2014</u>	<u>LEVIED</u>	<u>ADDED PER CHAPTER 397 P.L. 1941</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2015</u>
Berkeley Heights	\$ 38,874.40	\$ 16,532,306.62	\$ 132,370.72	\$ 16,571,181.02	\$ 132,370.72
Clark		12,571,667.06	111,423.91	12,683,090.97	
Cranford	95,708.38	20,049,193.06	222,996.38	20,144,901.44	222,996.38
Elizabeth	168,154.93	35,360,455.40	94,814.09	35,528,610.33	94,814.09
Fanwood		5,700,462.29	18,822.76	5,700,462.29	18,822.76
Garwood	1,651.86	3,377,440.88	3,933.66	3,379,092.74	3,933.66
Hillside	12,072.59	8,502,303.14	15,672.07	8,514,375.73	15,672.07
Kenilworth		7,539,577.15	12,584.73	7,552,161.88	
Linden	74,230.08	25,452,339.82	39,509.24	25,526,569.90	39,509.24
Mountainside	21,551.38	8,856,341.47	15,907.75	8,877,892.85	15,907.75
New Providence	45,183.14	12,569,291.96	37,558.46	12,614,475.10	37,558.46
Plainfield	14,016.37	13,298,687.78	11,698.09	13,312,704.15	11,698.09
Rahway	57,691.68	13,118,945.54	32,460.67	13,176,637.22	32,460.67
Roselle	10,772.31	6,973,059.98	5,659.35	6,983,832.29	5,659.35
Roselle Park	4,005.10	5,373,608.42	3,788.47	5,377,613.52	3,788.47
Scotch Plains		20,654,300.94	69,249.34	20,723,550.28	
Springfield	19,934.44	12,972,772.95	7,686.73	12,992,707.39	7,686.73
Summit	136,094.90	36,222,614.69	204,897.06	36,358,709.59	204,897.06
Union	70,679.06	31,918,603.57	25,103.58	31,989,282.63	25,103.58
Westfield	198,288.17	38,152,852.74	280,904.94	38,351,140.91	280,904.94
Winfield		86,497.86		86,497.86	
<u>TOTAL</u>	<u>\$ 968,908.79</u>	<u>\$ 335,283,323.32</u>	<u>\$ 1,347,042.00</u>	<u>\$ 336,445,490.09</u>	<u>\$ 1,153,784.02</u>
<u>REF.</u>	<u>A</u>	<u>A-6</u>		<u>A-4</u>	<u>A</u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2014	A	\$ 500,629.03
Increased by:		
Transferred from 2014 Appropriation Reserves	A-11	<u>7,023,295.61</u>
		\$ 7,523,924.64
Decreased by:		
Cancelled	A-1	\$ 3,311,205.21
Payments	A-4	<u>197,399.43</u>
		<u>3,508,604.64</u>
Balance, December 31, 2015	A	<u>\$ 4,015,320.00</u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>ACCRUED</u> <u>2015</u>	<u>COLLECTED</u>
Fees:			
County Clerk	A-2	\$ 1,956,645.55	\$ 1,956,645.55
Surrogate	A-2	197,978.58	197,978.58
Sheriff	A-2	604,781.27	604,781.27
Realty Transfer	A-2	4,464,052.77	4,464,052.77
Medical Examiner	A-2	1,979.00	1,979.00
Interest on Deposits and Investments	A-2	291,328.44	291,328.44
Pay Patients-Runnells Specialized Hospital of Union County	A-2	14,120,244.88	14,120,244.88
Permits:			
County Road Department	A-2	146,435.20	146,435.20
Parks and Recreation Facilities Revenue	A-2	6,411,289.34	6,411,289.34
Rent 921 Elizabeth Avenue	A-2	457,053.48	457,053.48
State Aid-County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2	2,650,750.91	2,650,750.91
Social and Welfare Services:			
Division of Youth and Family Services	A-2	4,498,961.00	4,498,961.00
Supplemental Social Security Income	A-2	1,557,896.00	1,557,896.00
Maintenance of Patients in State Institutions for Mental Diseases	A-2	8,362,344.00	8,362,344.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	22,605,733.00	22,605,733.00
Rutgers Behavior Health Care	A-2	10,756.00	10,756.00
Increased Fees:			
County Clerk	A-2	1,347,457.00	1,347,457.00
Surrogate	A-2	293,318.19	293,318.19
Sheriff	A-2	1,648,080.66	1,648,080.66
Reimbursement From Grant Programs:			
Fringe Benefit Expenditures	A-2	2,516,842.71	2,516,842.71
Indirect Costs	A-2	340,124.69	340,124.69
Bail Forfeitures	A-2	215,925.00	215,925.00
Reimbursement Plan For State Prisoners	A-2	260,623.28	260,623.28
Educational Building Aid	A-2	543,165.00	543,165.00
New Jersey Division of Economic Assistance Earned Grant	A-2	38,192,749.52	38,192,749.52
Service Fees - Courts	A-2	339,317.00	339,317.00
Franchise Fee - Jersey Gardens	A-2	746,352.05	746,352.05
Title IVD Facility Reimbursement	A-2	1,541,594.46	1,541,594.46
Debt Service - Open Space	A-2	4,584,673.77	4,584,673.77
Leaf Composting	A-2	339,610.00	339,610.00
Payments in Lieu of Taxes (PILOTS)	A-2	307,118.41	307,118.41
P.A.C.E. Agreement	A-2	395,519.24	395,519.24
State Reimbursements Delaney Hall	A-2	1,279,487.98	1,279,487.98
Dispatch Services	A-2	386,009.48	386,009.48
Open Space	A-2	2,400,000.00	2,400,000.00
Telephone Commissions	A-2	360,752.79	360,752.79
Division of Development Disabilities	A-2	620,075.70	620,075.70
Rental Income UC College/Trinitas Hospital Kellogg Building	A-2	200,000.04	200,000.04
Union County Utilities Authority	A-2	2,000,000.00	2,000,000.00
Weight and Measures	A-2	90,000.00	90,000.00
Debt Service Reserve Runnells Specialized Hospital	A-2	488,238.75	488,238.75
Rental Beds Juvenile Detention Center	A-2	1,357,000.00	1,357,000.00
		<u>\$ 131,132,265.14</u>	<u>\$ 131,132,265.14</u>

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2014	2015 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2015
Ryan White HIV Emergency Relief Grant	\$ 1,576,456.20	\$ 2,141,406.00	\$ 1,567,126.85	\$ 9,329.35	\$ 2,141,406.00
Housing Opportunities for Persons with Aids (HOPWA)	673,217.32		551,726.68	87,927.32	33,563.32
Economic Development Program	54,436.00			54,436.00	
Union County Re-Entry Program	109,871.41		69,482.95	38,030.71	2,357.75
Residential Services for Undocumented Children (DUCS)	33,295.00	792,281.00	642,421.00		183,155.00
Handicapped Recreation Program	35,184.68	33,864.00	33,602.30		35,446.38
Masher's Barn	7,362.50			7,362.50	
Echo Lake Project	139,362.89			139,362.89	
Wetlands Mitigation	14,448.45			14,448.45	
Watchung Trails	24,000.00		24,000.00		
Victim Witness Assistance Grant (VWAG)	225,465.00	211,157.00	387,051.00		49,571.00
Gang, Gun and Narcotics	191,520.00	164,481.00	217,238.00		138,763.00
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	439,291.00		60,709.00
Victim Witness Advocacy	26,995.00	25,486.00	36,449.00		16,032.00
DNA Backlog Reduction Grant	983,282.00		293,918.16		689,363.84
Sexual Assault Nurse Examiner Response Team (SANE/SART) Project	235,768.00	87,783.00	83,084.00	133,797.00	106,670.00
Megan's Law	5,693.00	13,981.00	15,158.00		4,516.00
Law Enforcement Officers Training Program (LEOTEF)		28,580.00	28,580.00		
Cordell Forensic Lab - Prosecutor's Office	4,966.55			4,966.55	
Jail Diversion Program	11,158.00	66,950.00	61,371.00		16,737.00
Plainfield Paving Project	587,000.00		414,412.52		172,587.48
East Broad And Elm	200,000.00	247,078.00			447,078.00
Gordon Street Bridge	754,963.00	224,006.00	284,242.52		694,726.48
Vauxhall Road Project	396,000.00	36,724.00	2,205.00		430,519.00
Plainfield Paving Project	401,996.00		147,816.59		254,179.41
Local Safety Program - 7th Avenue, Plainfield		784,490.00			784,490.00
Council on Arts	34,479.00	144,813.00	143,089.00		36,203.00
Historical Commission	27,878.50	55,757.00	55,756.75		27,878.75
Discover History in Union County Backyards		13,050.00	11,092.50		1,957.50
Sub-Regional Transportation Planning	106,349.58	137,822.00	102,859.22		141,312.36
Union County Transportation Plan	240,000.00		52,466.47		187,533.53
Intermodal 2006	5,695.64			5,695.64	
Morris and Erie Railroad Project	24,258.71			24,258.71	
Route #27 Corridor Study	301.69			301.69	
Together North Jersey	74,511.19		39,511.10	35,000.09	
MUTCD Traffic Sign Inventory and Assessment Program	2,976.22			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		29,881.68		118.32
Passaic River Flood Control	300,000.00	65,000.00	15,000.00		350,000.00
Brownfield Development Project	600,000.00				600,000.00
Conrail Project	50,000.00			50,000.00	
North Atlantic Corridor Intersection-NACI Project	33,632.01			33,632.01	

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2014	2015 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2015
<u>GRANT/PROGRAM (CONTINUED)</u>					
Justice Assistance Grant (JAG)	\$ 522,450.59	\$ 574,798.00	\$ 256,720.01	\$	\$ 840,528.58
Clean Communities		61,468.00	61,467.97		0.03
New Jersey Department of Health - Right to Know	8,200.50	16,401.00	20,501.25		4,100.25
Local Core Capacity for Public Health Emergency Preparedness (LINCS)	486,292.33	292,451.00	384,038.00	115,973.59	278,731.74
Chronic Disease	57,555.65	39,830.00		17,725.65	79,660.00
County Environmental Health Act (CEHA)	304,065.85	381,136.00	157,321.60		527,880.25
Hazardous Waste	187,500.00				187,500.00
Body Armor Grant		51,843.00	51,842.95		0.05
State Homeland Security Grant-FY 2009	254.38			27.70	226.68
State Homeland Security Grant-FY 2010	1,094.37				1,094.37
State Homeland Security Grant-FY 2011	8,104.31				8,104.31
State Homeland Security Grant-FY 2012	1,319.68				1,319.68
State Homeland Security Grant-FY 2013	281,264.57		280,481.41		783.16
State Homeland Security Grant-FY 2014	409,710.00		117,242.02		292,467.98
State Homeland Security Grant-FY 2015		378,519.00			378,519.00
NJ CEED	14,048.40			14,048.40	
Urban Area Security Initiative - NIMS (UASI)	37,164.87			37,164.87	
NAACHO		3,500.00	3,500.00		
Urban Area Security Initiative (UASI)	3,598,773.46	46,270.00	1,837,572.75	712,262.16	1,095,208.55
Urban Area Security Initiative (UASI)	40,790.56			40,790.56	
Port Authority of NY and NJ - Patrol Boats	552.35			552.35	
NJHOA Mass Vaccination Exercise Mini Grant	8,572.34			8,572.34	
Energy Assistance Initiative - Generators		250,000.00			250,000.00
Rahway River Park Improvement		1,208,144.16			1,208,144.16
Chemical Buffer Zone Protection Program Grant	34,022.40			14,047.40	19,975.00
Port Authority NY and NJ Hazmat	93,750.00				93,750.00
Emergency Management Performance Grant (EMPG) Open Initiative	45,533.00	175,000.00	123,868.00		96,665.00
Port Authority NY and NJ Laptops	16,611.14		16,070.15	540.99	
Port Authority NY and NJ Marine Port	24,000.00				24,000.00
Child Passenger Safety	46,892.00	41,480.00	23,513.50		64,858.50
Port Security Grant	90,193.78			64,247.05	25,946.73
Port Authority Safe Boat	13,981.20			13,981.20	
CDBG - Hurricane Irene - ARC		27,961.00	27,961.00		
Neighborhood Stabilization Program (NSP)		13,860.00	13,859.95		0.05
Community Care Elderly Title XX	284,096.00	459,009.00	741,420.00		1,685.00
U.S. Department of Agriculture - Nutrition Program	28,115.36	135,609.00	119,188.55		44,535.81
Older American Act Title III	1,732,522.00	3,104,598.00	4,488,593.00		348,527.00
U.S. Department of Agriculture	528,874.00	265,936.00	522,726.00		272,084.00
Respite Care Program	67,212.00	348,566.00	300,688.00		115,090.00
Respite Care Program - Income (Co-Payments)	24,379.66	30,000.00	24,798.03		29,581.63
State Health Insurance Assistance Program (SHIP)	12,500.00	34,000.00	28,807.00		17,693.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2014	2015 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2015
<u>GRANT/PROGRAM (CONTINUED)</u>					
Home Health Care Title XX	\$ 104,117.50	\$ 100,000.00	\$ 78,781.14	\$ 4,117.50	\$ 121,218.86
Office on Aging - State Grant	22,923.00	58,000.00	58,000.00	22,923.00	
Central NJ Care Transitions - Visiting Nurses	75,368.00	167,554.00	112,155.00		130,767.00
Division of Developmental Disabilities (DDD)	206,400.00			206,400.00	
Global Options/Community Care Persons Elderly and Disabled (CCPED)	88,025.00			88,025.00	
Jersey Assistance for Community Caregiving (JACC)		34,477.00	21,112.00		13,365.00
Senior Farmers Market	2,625.00	2,625.00	2,625.00		2,625.00
Community Provider Contract Adjustment		30,950.00	30,949.16		0.84
Temporary Assistance for Needy Families (TANF)	6,836.00			6,836.00	
Workforce Investment Program DOL WIA	5,512,565.33		2,906,145.00		2,606,420.33
Department of Labor and Workforce Development WOIA		3,834,076.00	515,196.00		3,318,880.00
Workforce Learning Link Program	268,256.54	235,000.00	219,541.00	153,075.54	130,640.00
Work First New Jersey - GA SNAP	539,657.00	648,126.00	588,982.00	10,403.00	588,398.00
Work First New Jersey - WFNJ/CAVP	338,682.67	43,121.00		255,668.67	126,135.00
Work First New Jersey - WFNJ Administration	331,787.33	328,882.00	304,330.00	78,197.33	278,142.00
Work First New Jersey - WFNJ GA/FS	450,995.35	81,016.00	69,674.00	368,696.35	93,641.00
Work First New Jersey - SNAP	93,851.00	81,016.00	97,554.00	5,842.00	71,471.00
Work First New Jersey - WFNJ TANF	2,025,292.11	1,609,286.00	1,301,434.00	428,667.11	1,904,477.00
Work First New Jersey-Tank Vert	58,245.00	49,000.00		11,545.00	95,700.00
Work First New Jersey - Program Income		19,820.00	19,820.00		
Workforce Development Partnership Program (WDPP)	252.00	263,615.00		252.00	263,615.00
Smart Steps	12,353.00	9,630.00	5,618.00	6,735.00	9,630.00
Business Development Interdepartmental Funds	2,622.00			2,622.00	
Special Initiatives (Transportation Block Grant) TANF	73,501.00			73,501.00	
CWA Universal Services		11,544.00	11,544.00		
CWA Low Income Home Energy Assistance- LIHEOP Grant		18,056.00	18,056.00		
Human Services Advisory Council (HSAC)	12,676.93	68,163.00	66,841.60	2,680.26	11,318.07
Continuum Partnership Services		250,000.00	245,153.40		4,846.60
Intoxicated Driver Resource Center		316,143.00	310,596.00		5,547.00
County Wide Comprehensive Alcohol Program (CWCAP)	499,801.00	916,969.00	785,099.00	63,223.00	568,448.00
Alliance to Prevent Alcoholism and Drug Abuse	674,783.94	536,201.00	454,587.92	151,037.83	605,359.19
Sexual Assault, Abuse and Rape Care Program (SAARC) -1X		9,091.00	9,091.00		
Preventative Health (PPHSSBG)		9,265.00	9,265.00		
Rape (SSBG)	9,290.00		2,178.03		7,111.97
Sexual Assault, Abuse and Rape Care Program (SAARC)	5,109.54	59,112.00	58,089.86	5,110.54	1,021.14
Rape Counseling Program	8,568.00	25,941.00	25,941.00	8,568.00	
Rape Prevention Education (RPE)	2,321.00	46,322.00	46,322.00		2,321.00
Social Services for the Homeless (SSH)	590,293.00	720,925.00	718,396.00	11,113.00	581,709.00
Supportive Housing Program - (SHP)	10,387,774.64	4,408,987.00	2,819,284.00	3,434,627.91	8,542,849.73
Personal Attendant Program	6,833.34	82,000.00	88,833.34		
Community Services Block Grant (CSBG)	1,384,843.00	1,096,669.00	816,541.00	568,295.00	1,096,676.00
Sexual Violence Services Project 10VAWA-94	20,226.00	21,351.00	20,226.00		21,351.00
SHRAP - Hurricane Sandy	1,839,758.00		216,376.04		1,623,381.96

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2014	2015 BUDGET	RECEIVED	TRANSFERS/ CANCELLED	BALANCE DECEMBER 31, 2015
<u>GRANT/PROGRAM (CONTINUED)</u>					
Elderly Transportation Program Title XX	\$ 157,155.20	\$ 142,524.00	\$ 142,524.00		\$ 101,618.59
Human Services Family Court-Youth Services	436,706.06	248,737.00	304,273.61		272,205.02
State Community Partnership Program	65,250.00	440,426.00	518,448.11	86,478.93	130,500.00
State Facility Education Act (SFEA)	147,084.58	261,000.00	195,750.00	124,925.58	
Juvenile Accountability Incentive Block Grant	145,097.67		22,159.00		102,112.32
Juvenile Justice Innovation Grant	195,000.00	120,000.00	162,985.35		220,000.00
Job Access and Reverse Compute (JARC)	185,320.17	220,000.00	195,000.00		125,754.55
New Jersey Transit Transportation Assistance Program	7,000.00	869,332.00	928,897.62		7,000.00
Veterans Paratransit Program	4,465.56	12,000.00	12,000.00		7,147.11
Paratransit Fares	10,458.00	190,676.00	183,528.89	4,465.56	7,721.00
Paratransit/Aging Maintenance/Repairs	31,818.00	149,738.00	152,475.00	31,818.00	12,929.00
Medical Reimbursement Program Logistics	240,000.00	75,000.00	62,071.00	240,000.00	
FTA Section 5310					4,625.00
Paratransit Advertising		24,000.00	19,375.00		
	<u>\$ 47,040,914.62</u>	<u>\$ 32,411,454.16</u>	<u>\$ 31,304,839.50</u>	<u>\$ 10,413,315.37</u>	<u>\$ 37,734,213.91</u>
	A	A-2			A
Reserve for Grants - Unappropriated			\$ 65,225.96		
Cash Receipts			<u>31,239,613.54</u>		
			<u>\$ 31,304,839.50</u>		
Reserve for Grants - Appropriated				\$ 9,777,558.30	
Budget Appropriation				<u>635,757.07</u>	
				<u>\$ 10,413,315.37</u>	

REF

A-13
A-4

A-12
A-3

"A-10"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE
PEER GROUP-APPROPRIATED

	<u>REF.</u>		
Balance, December 31, 2014	A	\$	791,705.08
Decreased by:			
Cancelled	A-1	\$	727,397.08
Disbursements	A-4		<u>64,308.00</u>
		\$	<u><u>791,705.08</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2014 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2014		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
SALARIES AND WAGES							
County Managers Office	\$	\$ 4,774.26	\$	4,774.26	\$	\$	4,774.26
Board of Chosen Freeholders		99.04		99.04			99.04
Clerk of the Board		27,561.49		27,561.49	11,923.08		15,638.41
County Clerk		181,481.67		181,481.67			181,481.67
Board of Elections		43,030.40		43,030.40	1.05		43,029.35
Elections (County Clerk)		2,341.25		2,341.25			2,341.25
Department of Finance:							
Office of Director		492.79		492.79			492.79
Division of Reimbursement		43,038.48		43,038.48			43,038.48
Division of Treasurer		149,091.35		149,091.35			149,091.35
Division of Comptroller		102,645.97		102,645.97			102,645.97
Division of Internal Audit		56,608.36		56,608.36			56,608.36
Department of Law:							
Office of County Counsel		16,096.52		16,096.52			16,096.52
Division of County Adjuster		783.46		783.46			783.46
Department of Administrative Services:							
Office of Director		17,698.34		17,698.34			17,698.34
Division of Motor Vehicles		26,901.07		26,901.07	4,200.00		22,701.07
Division of Personnel Management and Labor Relations		52,586.31		52,586.31			52,586.31
Division of Purchasing		1,737.26		1,737.26			1,737.26
Division of Engineering, Land and Facilities Planning		972.65		972.65			972.65
Division of Information Technologies		6,557.77		6,557.77			6,557.77
Board of Taxation		2,312.68		2,312.68			2,312.68
County Surrogate		5,506.12		5,506.12			5,506.12
Department of Economic Development:							
Office of Director		368.37		368.37			368.37
Division of Community Development and Housing		52,477.15		52,477.15			52,477.15
Division of Strategic Planning and Intergovernment		85,177.85		85,177.85			85,177.85
Sheriff's Office		670,797.44		670,797.44			670,797.44
Department of Public Safety:							
Office of Director		724.48		724.48			724.48
Division of Weights and Measurers		6,912.48		6,912.48			6,912.48
Division of Medical Examiner		3,194.50		3,194.50			3,194.50
Division of Emergency Management		43,790.42		43,790.42			43,790.42
Emergency Medical Service		11,654.23		11,654.23			11,654.23
Division of Police		195,305.05		195,305.05			195,305.05
Division of Health		2,361.83		2,361.83			2,361.83
County Prosecutor		1,378,103.21		1,378,103.21	114,950.85		1,263,152.36
Division of Corrections		1,639,415.76		1,639,415.76	1,010,215.28		629,200.48
Hospital Maintenance		87,349.22		87,349.22			87,349.22

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2014 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2014			BALANCE AFTER	EXPENDED		BALANCE
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS	TRANSFERS	NET CASH	ACCOUNTS PAYABLE	LAPSED
Department Engineering, Public Works and Facilities Management:	\$	\$	\$	\$	\$	\$	
Office of Director		392.30		392.30			392.30
Division of Public Works		32,393.37		32,393.37	8,497.50		23,895.87
Division of Facilities Management		417,389.59		417,389.59	7,833.89		409,555.70
Runnells Specialized Hospital		1,438,042.92		1,438,042.92	743,609.99		694,432.93
Department of Human Services:							
Office of Director		40,464.54		40,464.54			40,464.54
Juvenile Detention		562,666.36		562,666.36	-52.27		562,718.63
Division of Aging		2,788.54		2,788.54			2,788.54
Division of Youth Services		27,097.62		27,097.62			27,097.62
Employment and Training		51,718.50		51,718.50			51,718.50
Division of Social Services		2,170,151.67		2,170,151.67	426,301.37		1,743,850.30
Division of Planning		86,926.06		86,926.06			86,926.06
Division of Paratransit		126.89		126.89			126.89
Department of Parks and Recreation:							
Office of Director		2,380.43		2,380.43			2,380.43
Recreation Facilities		81.77		81.77			81.77
Division of Planning and Environmental Services		984.81		984.81	6.78		978.03
Park Maintenance		76,001.22		76,001.22			76,001.22
Cultural and Heritage Affairs		13.41		13.41			13.41
Office of County Superintendent of Schools		197.31		197.31			197.31
County Extension Service in Agriculture and Home Economics and 4-H		100.50		100.50			100.50
<u>OTHER EXPENSES</u>							
County Managers Office:							
Special Studies and Initiatives	60,364.71	2,387.42		62,752.13	59,250.00	1,114.71	2,387.42
Miscellaneous	10,867.92	57,801.35		68,669.27	7,758.06	3,109.86	57,801.35
Board of Chosen Freeholders:							
Annual Audit	194,750.00			194,750.00	194,750.00		
Other Accounting and Audit Fees	125,225.00	49,106.00		174,331.00	125,225.00		49,106.00
Miscellaneous	2,774.44	9,729.22		12,503.66	926.88	2,048.44	9,528.34
Clerk of the Board:							
Miscellaneous	53,784.01	13,791.82		67,575.83	19,460.14	32,166.12	15,949.57
Advisory Boards, Committees and Commissions		5,000.00		5,000.00			5,000.00
County Clerk	12,296.37	59,814.76		72,111.13	5,940.65	6,544.12	59,626.36
Board of Elections	76,840.79	40,033.21		116,874.00	22,067.23	15,684.94	79,121.83
Elections (County Clerk)	496,563.85	84,821.63		581,385.48	254,815.00	241,748.85	84,821.63
Department of Finance:							
Office of Director	12,788.63	110,689.43		123,478.06	2,706.71	10,081.92	110,689.43
P. L. 1983 Ch. 243	16,712.50	52,862.43		69,574.93	15,287.50	9,212.50	45,074.93

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2014 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2014		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
<u>OTHER EXPENSES (CONTINUED)</u>							
Division of Reimbursement	\$	\$ 2,700.00	\$	\$ 2,700.00	\$	\$	2,700.00
Division of Treasurer		51,315.93		51,315.93			51,315.93
Division of Comptroller	707.97	9,289.65		9,997.62	577.79	225.18	9,194.65
Division of Internal Audit		1,800.00		1,800.00			1,800.00
Aid to Union County Improvement Authority (UCIA)	68,760.39	55,080.43		123,840.82	123,840.82		
Department of Law:							
Office of County Counsel	38,411.74	181,073.19		219,484.93	25,055.99	13,495.53	180,933.41
Division of County Adjuster	218.70	109.62		328.32	7.98	210.72	109.62
Department of Administrative Services:							
Office of Director	409.73	11,263.76		11,673.49		409.73	11,263.76
Division of Motor Vehicles	663,684.39	193,768.63		857,453.02	257,294.58	10,549.62	589,608.82
Division of Personnel Management and Labor Relations	75,852.13	266,511.95		342,364.08	79,533.30	32,568.37	230,262.41
Division of Purchasing	38,982.76	11,703.21		50,685.97	22,086.12		28,599.85
County Surrogate	10.00	15,737.99		15,747.99		10.00	15,737.99
Division of Engineering, Land and Facilities Planning	5,544.17	2,691.05		8,235.22	639.12	5,012.57	2,583.53
Division of Information Technologies	336,238.38	305,708.67		641,947.05	301,871.00	94,250.80	245,825.25
Department of Economic Development:							
Office of Director	639.06	50,643.42		51,282.48	159.90	479.16	50,643.42
Division of Community Development and Housing	542.65	499.71		1,042.36	167.65	375.00	499.71
Division of Strategic Planning and Intergovernment	79,225.60	21,197.28		100,422.88	80,555.78	127.92	19,739.18
Insurance:							
Group Insurance Plan for Employees	6,486,919.09	4,978,820.61		11,465,739.70	3,511,726.99	2,976,323.55	4,977,689.16
Surety Bond Premiums		6,210.00		6,210.00			6,210.00
Other Insurance Premiums	886,577.34	1,729,433.14		2,616,010.48	318,819.01	129,190.20	2,168,001.27
Employee's Prescription Plan	542,113.03	372,905.87		915,018.90	488,093.25	54,019.78	372,905.87
Dental Plan	35,664.88	202,730.92		238,395.80	42.94	35,664.88	202,687.98
Health Waivers		3,887.97		3,887.97			3,887.97
Sheriff's Office	101,121.88	22,957.42		124,079.30	90,866.14		33,213.16
Department of Public Safety:							
Office of Director		3,006.44		3,006.44			3,006.44
Division of Weights and Measures		3,565.00		3,565.00			3,565.00
Division of Medical Examiner	88,611.39	14,630.70		103,242.09	52,175.37	39,026.02	12,040.70
Division of Emergency Management	14,968.84	1,188.97		16,157.81	16,157.81		
Emergency Medical Service	8,663.36	12,056.95		20,720.31	17,186.93	600.00	2,933.38
Division of Police	16,189.12	7,961.43		24,150.55	6,366.29	7,842.80	9,941.46
Division of Health	21,030.48	12,882.87		33,913.35	19,074.19		14,839.16
Division of Corrections	1,730,163.14	1,114,901.29		2,845,064.43	991,848.23	720,573.42	1,132,642.78
County Prosecutor	95,703.47	163,647.46		259,350.93	140,070.09	17,073.14	102,207.70
Hospital Maintenance	108,440.66	167,294.45		275,735.11	22,057.91	67,901.68	185,775.52

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2014 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2014			BALANCE AFTER	EXPENDED		BALANCE
	COMMITMENTS		TRANSFERS	TRANSFERS	NET CASH	ACCOUNTS	LAPSED
	PAYABLE	RESERVED				PAYABLE	
<u>OTHER EXPENSES (CONTINUED)</u>							
Department of Engineering Public Works and Facilities Management:							
Office of Director	\$ 885.57	\$ 15,538.13	\$	\$ 16,423.70	\$ 616.27	\$	\$ 15,807.43
Division of Public Works	2,087.90	82.46		2,170.36	918.28	1,027.54	224.54
Division of Facilities Management	1,064,167.09	288,791.58		1,352,958.67	628,623.18	378,304.02	346,031.47
Division of Park Maintenance							
Contribution for Flood Control		0.45		0.45			0.45
Red Light Camera	289,297.97	4,750.00		294,047.97	141,607.64	147,690.33	4,750.00
Crippled Children	10,372.00			10,372.00	10,372.00		
Runnells Specialized Hospital	1,363,644.38	1,469,484.54		2,833,128.92	1,139,869.28	486,688.16	1,206,571.48
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 Geriatric Center		48,000.00		48,000.00	11,219.64		36,780.36
Department of Human Services:							
Office of Director	976,491.99	15,820.78		992,312.77	294,287.18	561.31	697,464.28
Juvenile Detention	94,012.72	26,566.26		120,578.98	60,465.09	35,517.63	24,596.26
Division on Aging	375,158.18	25,000.00		400,158.18	279,093.98	46,703.92	74,360.28
Division of Youth Services	20,104.19	5,445.97		25,550.16	18,827.48	49.89	6,672.79
Division of Social Services	1,667,753.30	264,927.55		1,932,680.85	864,951.82	922,786.46	144,942.57
Division of Planning	66,545.84	13,294.53		79,840.37	50,416.81	15,715.98	13,707.58
Department of Parks and Recreation:							
Office of Director	49,090.37	11,435.01		60,525.38	36,076.80	30.00	24,418.58
Recreation Facilities	388,691.04	304,726.25		693,417.29	369,713.28	300.00	323,404.01
Division of Planning and Environmental Services	4,334.85	2,941.31		7,276.16	3,376.70	455.00	3,444.46
Park Maintenance	85,905.86	39,391.09		125,296.95	65,756.07		59,540.88
Cultural and Heritage Affairs	1,598.22	2,261.84		3,860.06	891.92		2,968.14
Office of County Superintendent of Schools	328.58	8,907.13		9,235.71	334.31	297.17	8,604.23
Vocational Schools	3,531.00			3,531.00		3,531.00	
Union County Extension Services in Agriculture, Home Economics and 4-H	3,705.57	5,005.16		8,710.73	-613.13	4,318.70	5,005.16
Union County Community College System	139.52			139.52		139.52	
Scholarship Program	77,682.50			77,682.50	64,555.00	13,127.50	
Two-Year Colleges and Vocational Technical Schools							
N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4		1,204.13		1,204.13	1,192.28		11.85
Educational Services Commission N.J.S.A. 40:23- 8.11 and N.J.S.A 18A:6-67		70,000.00		70,000.00	70,000.00		

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2014 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2014		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
<u>OTHER EXPENSES (CONTINUED)</u>							
Prior Year Bills	\$ 43.00	\$	\$	\$ 43.00	\$	\$ 43.00	
Sick Leave Compensation			799,161.00	799,161.00	799,161.00		100,000.00
Salary Adjustment		899,161.00	(799,161.00)	100,000.00			449,175.87
Utilities	2,952,542.70	272,532.56		3,225,075.26	2,337,532.44	438,366.95	85,774.00
Matching Funds for Grants		85,774.00		85,774.00			50,000.00
Contingent		50,000.00		50,000.00			46,213.44
Public Employees' Retirement System		46,213.44		46,213.44			725,559.48
Social Security System		725,761.76		725,761.76	202.28		6,304.75
Police and Firemen's Retirement Fund of N.J.		6,304.75		6,304.75			9,814.49
Defined Contribution Retirement Program	2,469.87	9,814.49		12,284.36	2,469.87		
<u>TOTAL</u>	<u>\$ 22,008,946.78</u>	<u>\$ 25,048,216.46</u>	<u>\$</u>	<u>\$ 47,057,163.24</u>	<u>\$ 16,853,867.34</u>	<u>\$ 7,023,295.61</u>	<u>\$ 23,180,000.29</u>
	A	A			A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2014	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2015
Ryan White HIV-Aids	\$ 747,081.41	\$ 2,141,406.00	\$ 2,053,266.24	\$ (9,329.35)	\$ 805,611.22	\$ 20,280.60
Housing Opportunities for People With Aids (HOPWA)	122,123.30		632.70	(87,927.28)	31,626.75	1,936.57
UC Residential Services for Undocumented Children (DUCS)	22,720.62	792,281.00	619,386.39		51,531.34	144,083.89
Union County Re-Entry Prisoner Program	81,576.91		41,187.45	(38,031.71)		2,357.75
Recreational Opportunities for Individuals with Disabilities	35,321.28	33,864.00	33,168.47			36,016.81
Green Communities Grant	3,000.00				3,000.00	
Echo Lake Grant	102,248.02			(102,248.02)		
Wetlands Mitigation	14,448.45			(14,448.45)		
Watchung Trail	24,000.00		24,000.00			
Victim Assistance Grant	116,619.11	211,157.00	283,499.97		800.00	43,476.14
Gang Gun and Narcotics	130,970.40	164,481.00	149,965.78	(0.52)	39,090.92	106,394.18
Child Advocacy Expansion	26,587.54					26,587.54
Megan's Law	5,692.96	13,981.00	19,492.96			181.00
Insurance Fraud Grant	8,273.64	250,000.00	197,563.78			60,709.86
Law Enforcement Officers Training Program (LEOTEF)	69,909.10	28,580.00	22,007.85		1,799.60	74,681.65
Victim and Witness Advocacy	16,892.00					16,892.00
Jail Diversion Program	549.36	66,950.00	66,950.00			549.36
DNA Backlog Reduction Grant	962,656.32		294,271.34		38,680.04	629,704.94
Cordell Forensic Lab	4,966.55			(4,966.55)		
Sexual Assault - Nurses Examiner (SANE)	224,825.80	87,783.00	80,757.80	(133,797.00)	3,044.51	95,009.49
Victim Witness Advocacy -DV Advocate (VAWA)	7,771.88	25,486.00	23,527.92			9,729.96
Union County Auto Theft Task Force	19,191.85					19,191.85
Auto Theft	20,152.00					20,152.00
Signs and Markings - Force Grant	9,800.17					9,800.17
Gordon Street Bridge	754,963.00	224,006.00	530,315.91		348,652.78	100,000.31
East Broad and Elm	200,000.00	247,078.00			435,465.91	11,612.09
Local Safety Program - 7th Avenue, Plainfield	26,706.72	784,490.00				811,196.72
Plainfield Paving Project	587,000.00					587,000.00
Vauxhall Road	396,000.00	36,724.00	368,570.01		24,633.66	39,520.33
Road Resurfacing Project	271,005.57				271,005.57	
Council on the Arts	15,143.98	144,813.00	143,606.88		14,325.00	2,025.10
Historical Commission Grant	34,356.49	55,757.00	56,662.86		13,630.00	19,820.63
Discover History in Union County Backyards		13,050.00	12,000.00		1,050.00	
Sub-Regional Transportation Planning	83,724.33	137,822.00	103,649.34		468.85	117,428.14
Union County Transportation Planning	240,000.00		102,516.57		137,483.43	
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)		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2014	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2015
MUTCD	\$ 2,976.22	\$	\$	\$ (2,976.22)	\$	\$
NACI Project	1,377.11			(1,377.11)		
Morristown and Erie Railroad	2,045,940.91			(2,045,940.91)		600,000.00
Brownfield Development Program	600,000.00					
Together New Jersey	35,000.00			(35,000.00)		
Passaic River Project	300,000.00	65,000.00	55,272.58		309,727.42	
Clean Communities Program	38,002.22	61,468.00	48,871.56		1,096.00	49,502.66
Right to Know Project	4,123.31	16,401.00	12,021.68			8,502.63
County Environmental Health Act (CEHA)	143,882.37	381,136.00	276,913.14			248,105.23
Recycling Enhancement Grant	857,591.69		195,174.46		223,128.10	439,289.13
Scrap Tire	2,939.75		909.20		971.90	1,058.65
Post Sandy Planning Grant PSPG	236.21		181.45			54.76
Emergency Management Planning Grant Open Initiative	1,665.00	80,000.00				81,665.00
Emergency Management Performance Grant - EMPG	80,000.00	95,000.00				175,000.00
UASI - Urban Area Security Initiative	10.72					10.72
Urban Area Security Initiative - FFY 08	126.14			(126.02)		0.12
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			(78,507.78)		3,753.75
Urban Area Security Initiative - FFY 10	344,775.21			(344,775.19)		0.02
Urban Area Security Initiative - FFY 11	207,749.23			(207,749.23)		
Urban Area Security Initiative - FFY 12	159,391.68			(159,391.68)		
Urban Area Security Initiative - FFY 13	794,857.77	46,270.00	819,156.69		15,030.70	6,940.38
Urban Area Security Initiative - FFY 14	1,675,627.00		875,307.74		143,959.15	656,360.11
Homeland Security 04	1,853.50					1,853.50
Homeland Security Grant	685,209.03	378,519.00	415,863.97	(27.70)	80,524.41	567,311.95
Chronic Disease Grant	65,633.25	39,830.00	41,678.82	(17,954.31)		45,830.12
Local Information Network Communications (LINCS) - State Grant	373,533.85	292,451.00	368,021.25	(115,507.17)	95.05	182,361.38
Justice Assistance Grant JAG	323,558.59	574,798.00	92,290.59		150,284.12	655,781.88
Port Authority - Port Security Grant	8,326.02			(8,326.02)		
NAACHO - UC Medical Reserve Corp.	18,146.39	3,500.00	625.35			21,021.04
Hazardous Mitigation Plan	56,017.88		53,793.76		2,224.12	
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			(8,572.34)		3,719.58
Body Armor Grant	177,417.19	51,843.00	67,489.87		8,052.90	153,717.42
Port Authority NY and NJ Laptops	540.99			(540.99)		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2014	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2015
911 Program	\$ 27,971.71	\$	\$ 3,477.97	\$	\$	\$ 24,493.74
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)	13,748.53			(13,748.53)		
Energy Assistance Initiative - Generators		250,000.00				250,000.00
Child Passenger Program	53,291.22	41,480.00	29,859.00	(14.22)		64,898.00
Comprehensive Traffic Safety Program	21,953.22					21,953.22
9 1 1 Consolidation	10,100.00		192.46			9,907.54
Drunk Driving	4,014.00					4,014.00
Rahway River Park Improvement		1,208,144.16			1,122,025.00	86,119.16
CDBG-R Hurricane Irene ARC Project		27,961.00	27,961.00			
Neighborhood Stabilization Program (NSP)	1.21	13,860.00	1.00			13,860.21
Energy, Efficiency and Conservation Grant - Department of Energy	9,600.00					9,600.00
Community Care Program for the Elderly Title XX	51,251.90	459,009.00	464,552.20		18,238.14	27,470.56
Older Americans Act Title III	1,367,169.46	3,506,143.00	3,820,274.46		467,861.84	585,176.16
Respite Care Program	203,686.24	378,566.00	398,868.34		43,261.99	140,121.91
CHIME/SHIP Program	26,061.14	34,000.00	46,406.23	(18.51)	13,636.00	0.40
State Aging Program	3,921.75	58,000.00	61,921.73	(0.02)		
Senior Farmers Market Grant		2,625.00	2,625.00			
CCPED Program Global Options	290,848.35		9,595.19	(88,025.00)		193,228.16
Jersey Assistance for Community Caregivers (JACC)	32,793.10	34,477.00	28,676.07		2.02	38,592.01
Home Health Care	49,963.76	100,000.00	110,788.64	(4,117.50)	10,610.00	24,447.62
Visiting Nurses-Central NJ Care Transitions	83,582.23	167,554.00	57,325.79		2,092.68	191,717.76
Division of Developmental Disabilities(DDD)	206,400.00			(206,400.00)		
Community Provider Contract Adjustment		30,950.00				30,950.00
Department of Labor - Workforce Investment Act	5,493,177.82		2,983,283.31	(1.00)	1,766,876.68	743,016.83
Department of Labor - Workforce Learning Link	249,901.83	235,000.00	229,052.60	(143,612.29)	28,060.00	84,176.94
Department of Labor and Workforce Development WFNJ	3,517,652.50	2,840,447.00	2,326,179.19	(1,169,317.74)	1,509,404.82	1,353,197.75
Department of Labor and Workforce Development WOIA		3,834,076.00	857,168.04		57,024.93	2,919,883.03
Workforce Development partnership Program WFPP	252.77	263,615.00		(252.77)		263,615.00
Department of Health and Human Services Special Initiatives	73,501.29			(73,501.29)		
Program Income WIA	19,820.61	19,820.00	12,963.50		4,059.00	22,618.11
Disability Navigator	0.60			(0.53)		0.07
Business Development Funds	2,621.95			(2,621.95)		
NJ Builders Utilization	525.18					525.18
Dislocated Workers - TANK	6,836.04			(6,836.04)		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2014	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2015
Smart Steps	\$ 12,353.00	\$ 9,630.00	\$ 5,618.00	\$ (6,735.00)	\$	\$ 9,630.00
CWA - Universal service Grant	43,920.00	11,544.00	43,920.00			11,544.00
CWA Low Income Home Energy Assistance- LIHEOP Grant	102,347.00	18,056.00	102,347.00			18,056.00
CWA - Case Banking	3,857.89		2,982.21		179.79	695.89
Human Services Advisory Council (HSAC)	15,371.19	68,163.00	69,220.06	(2,679.90)	3,707.07	7,927.16
Continuum Approval Prevention Plan	92,620.36	250,000.00	262,226.26		58,896.25	21,497.85
Aid to Homeless	589,387.37	720,925.00	817,940.09	(11,112.23)	79,758.56	401,501.49
Sandy Homeowner/Rental Assistance	1,781,480.26		158,080.38			1,623,399.88
Intoxicated Driver Resource Center	220,571.98	316,143.00	223,502.51		3,363.50	309,848.97
Alcohol Program	285,656.88	916,969.00	744,261.94	(62,371.49)	304,202.10	91,790.35
Governor's Alliance to Prevent Alcoholism	657,030.39	536,201.00	458,999.55	(151,037.83)	497,275.87	85,918.14
Sexual Assault Nurse Examiner/Response Team (SANE/SART)	19,286.88	21,351.00	20,456.15			20,181.73
Sexual Assault, Abuse and Rape Care Program (SAARC) -1X		9,091.00				9,091.00
Sexual Assault, Abuse and Rape Care Program (SAARC)	5,054.75	59,112.00	58,089.86	(1,474.74)		4,602.15
Rape Prevention and Education (RPE)	9,999.87	46,322.00	39,527.50			16,794.37
Rape Counseling Program	15,453.09	25,941.00	33,527.45	(906.42)	4,418.79	2,541.43
Rape Prevention and Education (SSBG Funds)	4,467.99		(2,644.14)			7,112.13
Preventative Health (PPHSSBG)	3,088.00	9,265.00	11,995.45		0.99	356.56
HUD Emergency Shelter Program (ESP)	247.83		247.83			
HUD Supportive Housing Program	9,789,705.05	4,408,987.00	2,555,624.50	(3,434,627.91)	3,701,861.57	4,506,578.07
Personal Attendant Demonstration Program	4,928.83	82,000.00	79,310.96		1,723.25	5,894.62
Community Service Block Grant	1,225,408.16	1,096,669.00	811,694.61	(568,295.00)	286,913.09	655,174.46

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2014	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2015
Violence Against Women	\$ 3.00	\$	\$	\$ (3.00)	\$	\$
Juvenile Justice Innovations Grant	30,285.74	120,000.00	96,952.18		46,304.66	7,028.90
Juvenile Detention Center Supplemental	0.04			(0.04)		
FTA Section 5310	240,000.00			(240,000.00)		
Youth Services/ Family Court	32,684.15	248,737.00	256,115.02	(42.75)	24,698.57	564.81
Community Partnership Grant	114,007.42	440,426.00	422,227.36	(0.61)	131,809.66	395.79
Juvenile Accountability (JAIBG) Grant	51,663.08			(51,663.08)		
Juvenile Justice Education Program	87,000.00	261,000.00	87,000.00		261,000.00	
State Incentive Program	2.40			(2.40)		
Senior Citizen Transportation Program	652.86	869,332.00	869,802.90			181.96
Elderly Transportation - Title XX	11,921.00	142,524.00	142,524.00		11,877.00	44.00
Transportation for Elderly Title XIX	2,651.28					2,651.28
Veterans Paratransit Program	23,000.00	12,000.00	12,000.00		23,000.00	
Job Access and Reverse Compute Program (JARC 2)	195,000.00	150,000.00	215,676.74		129,322.71	0.55
Job Access and Reverse Compute Program (JARC 1)		70,000.00	70,000.00			
Medical Reimbursement (Logistics)	255,591.15	75,000.00	8,485.75	(31,818.00)	197,004.17	93,283.23
Paratransit Fares	222,500.42	190,676.00	244,636.50	(4,465.56)	140,236.00	23,838.36
Paratransit - Aging Program	110,066.84	149,738.00	113,526.60		37,431.03	108,847.21
Paratransit - Advertising		24,000.00			15,625.00	8,375.00
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	96,665.07				23,227.05	73,438.02
ARRA - Gang, Guns and Narcotics	311.46					311.46
ARRA - Recycling Grant Bonus	59,026.35		6,400.00		8,000.00	44,626.35
Victim Witness Assistance Grant - Match	113,426.00	52,789.00	95,986.57			70,228.43
Handicapped Persons Program - Match	8,537.74	8,136.00	8,130.14			8,543.60
Council on the Arts - Match	1,926.52	83,313.00	82,547.26			2,692.26
Historical Commission-Match	21,674.28	39,527.00	40,757.91			20,443.37
Subregional Transportation - Match	21,209.23	34,456.00	25,954.56			29,710.67
Union County Transportation Plan - Match	59,066.55		15,821.86			43,244.69
Sexual Assault - Nurses Examiner (SANE) - Match	27,254.30	21,946.00	22,223.26		565.00	26,412.04
Port Security - Match	8,856.04					8,856.04
Emergency Management Performance Grant (EMPG) Open Initiative-Match	1,665.00					1,665.00
Hazardous Mitigation - Match	61,849.00		32,850.00			28,999.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2014	BUDGET	NET PAID OR CHARGED	CANCELLED/ TRANSFERRED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2015
Emergency Performance Management Grant - Match	\$ 80,000.00	\$	\$	\$	\$	\$ 80,000.00
ARRA - Victim Witness Advocacy DV Advocate - Match	10,033.31	8,495.00	15,285.37			3,242.94
Discover History in Union County Backyards - Match		6,525.00	2,600.00		3,925.00	
Human Services Planning Advisory Council - Match	475.60	15,900.00	16,247.57			128.03
Alcohol Program - Match	104,223.51	122,002.00	47,285.18		96,594.00	82,346.33
Safe Housing Program- Match	21,870.74	47,309.00	43,719.79		24,510.16	949.79
Respite Care - Match	3,113.20	54,634.00	57,726.80			20.40
Sexual Assault, Abuse and Rape Care - Match	9,546.00					9,546.00
Sexual Advocate - Match	10,262.00					10,262.00
FTA Section 5310 - Match	48,000.00					48,000.00
Transportation for the Elderly - Match	61,910.00	30,955.00	92,865.00			
Job Access and Reverse Compute Program (JARC 2)-Match	195,000.00	150,000.00	215,676.74		129,323.26	
Job Access and Reverse Compute Program (JARC 1)-Match		70,000.00	70,000.00			
Community Care Elderly Title XX - Match	5,139.32	186,057.00	191,196.32			
Home Delivered Meals - Match	15,359.50	17,544.00	13,070.00		4,474.00	15,359.50
	<u>\$ 43,778,492.51</u>	<u>\$ 33,361,042.16</u>	<u>\$ 30,153,963.60</u>	<u>\$ (9,777,558.30)</u>	<u>\$ 14,451,374.65</u>	<u>\$ 22,756,638.12</u>
REF.			A-4	A-9	A	A
Federal and State Grants	A	\$ 26,786,875.69				
Commitments Payable	A	16,991,616.82				
		<u>\$ 43,778,492.51</u>				
Federal and State Grants	A-3	\$ 32,411,454.16				
Matching Funds for Grants	A-3:A-4	949,588.00				
		<u>\$ 33,361,042.16</u>				

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

<u>GRANT</u>	BALANCE DECEMBER 31, 2014	RECEIPTS	UTILIZED AS ANTICIPATED	BALANCE DECEMBER 31, 2015
Para Transit Fares	\$ 2,150.96	\$	\$ 2,150.96	\$
Jersey Assistance for Community Caregivers (JAAC)	477.00		477.00	
Intoxicated Drivers Resource Center	31,238.00		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	
CWA Universal Services		13,281.00		13,281.00
Cultural and Heritage Block Grant		72,407.00		72,407.00
Recycling Center Grant		279,300.00		279,300.00
	<u>\$ 65,225.96</u>	<u>\$ 364,988.00</u>	<u>\$ 65,225.96</u>	<u>\$ 364,988.00</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>	
Balance, December 31, 2014	A	\$ 19,957,243.04
Decreased by:		
Utilized as Anticipated Revenue	A-2	<u>1,500,000.00</u>
Balance, December 31, 2015	A	\$ <u>18,457,243.04</u>

"A-15"

SCHEDULE OF DUE GRANT FUND

Balance, December 31, 2014	A	\$ 18,230,935.41
Increased by:		
Disbursements	A-4	<u>3,782,336.44</u>
Balance, December 31, 2015	A	\$ <u>22,013,271.85</u>

COUNTY OF UNIONTRUST FUNDSCHEDULE OF TRUST CASH

	<u>REF.</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2014	B	\$ 46,507,016.60	\$ 7,046,694.99
Increased by Receipts:			
Housing and Community Development Act	B-3	4,448,940.16	
Home Investment Partnerships Program	B-4	1,094,780.29	
Housing Assistance Voucher Program	B-5	3,810,928.24	
Emergency Shelter Program	B-6	636,209.73	
Open Space Preservation Taxes	B-8		9,716,519.60
Home Investment Partnerships Program- Refunds	B-12	145,000.00	
Home Investment Partnerships Recapture Funds	B-13	74,730.00	
Refunds-Community Development Block Grants	B-16	9,757.50	
Community Development Block Grants - Project Income	B-17	411,303.27	
Due Current Fund	B-18	2,264,131.84	
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	120,617.25	
Due Grant Fund	B-21	1,090.99	
Miscellaneous Deposits	B-22	35,958,312.63	
Motor Vehicle Fines	B-23	5,700,875.57	
Housing Assistance Voucher Program - Unappropriated	B-31	8,520.00	
Oak Ridge Parking Permit Fee	B-32		20,000.00
Refunds	B-33		292,898.84
Community Development Block Grants Recaptured Funds	B-34	548,984.52	
		<u>\$ 55,234,181.99</u>	<u>\$ 10,029,418.44</u>
Decreased by Disbursements:			
Payment to Current Fund as Anticipated Revenue:			
Weights and Measures	B-22	\$ 90,000.00	\$
Open Space Preservation Trust	B-32		2,250,000.00
Due Current Fund	B-18	89.78	
Due Grant Fund	B-21	13,486.03	
Commitments Payable	B-24; B-33	43,970,281.14	7,720,116.38
		<u>\$ 44,073,856.95</u>	<u>\$ 9,970,116.38</u>
Balance, December 31, 2015	B	<u>\$ 57,667,341.64</u>	<u>\$ 7,105,997.05</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, 2014	B	\$ 7,550,234.01
Increased by:		
Authorized Funding	B-15	<u>4,016,263.00</u>
		\$ 11,566,497.01
Decreased by:		
Receipts	B-2	\$ 4,448,940.16
Cancel Accounts Receivable	B-15	<u>253,703.31</u>
		\$ <u>4,702,643.47</u>
Balance, December 31, 2015	B	\$ <u><u>6,863,853.54</u></u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2014	B	\$ 5,035,773.54
Increased by:		
Authorized Funding - 2015	B-11	<u>802,222.00</u>
		\$ 5,837,995.54
Decreased by:		
Receipts	B-2	\$ 1,094,780.29
Cancel Accounts Receivable	B-11	<u>1,892,033.14</u>
		\$ <u>2,986,813.43</u>
Balance, December 31, 2015	B	\$ <u><u>2,851,182.11</u></u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>	
Balance, December 31, 2014	B	\$ 4,892,327.02
Increased by:		
Authorized Funding	B-27	<u>3,984,000.00</u>
		\$ 8,876,327.02
Decreased by:		
Receipts	B-2	\$ 3,810,928.24
Cancelled Accounts Receivable	B-27	<u>990,870.53</u>
		\$ <u>4,801,798.77</u>
Balance, December 31, 2015	B	\$ <u><u>4,074,528.25</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2014	B	\$ 768,615.84
Increased by:		
Authorized Funding	B-29	<u>371,800.64</u>
		\$ 1,140,416.48
Decreased by:		
Receipts	B-2	\$ 636,209.73
Cancelled Accounts Receivable	B-29	<u>59,383.84</u>
		\$ <u>695,593.57</u>
Balance, December 31, 2015	B	\$ <u><u>444,822.91</u></u>

"B-7"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES GRANT RECEIVABLE

REF.

Balance, December 31, 2014
and December 31, 2015

B

\$ 275,000.00

"B-8"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2014</u>	<u>PROPERTY</u> <u>TAX LEVIED</u>	<u>ADDED</u> <u>TAXES</u>	<u>COLLECTED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2015</u>
Berkeley Heights	\$ 1,143.68	\$ 476,289.99	\$ 3,827.24	\$ 477,433.67	\$ 3,827.24
Clark		361,661.19	3,198.68	364,859.87	
Cranford	2,811.45	578,264.75	6,397.47	581,076.20	6,397.47
Elizabeth	5,053.95	1,029,689.21	2,750.89	1,034,743.16	2,750.89
Fanwood	246.05	163,916.89	535.94	164,162.94	535.94
Garwood	47.68	97,171.84	113.07	97,219.52	113.07
Hillside	353.05	245,853.41	444.14	246,206.46	444.14
Kenilworth		216,852.81	355.63	217,208.44	
Linden	2,117.78	732,979.46	1,134.44	735,097.24	1,134.44
Mountainside	629.81	258,127.63	463.32	258,757.44	463.32
New Providence	1,338.52	363,453.80	1,085.36	364,792.32	1,085.36
Plainfield	412.63	384,103.73	333.32	384,516.36	333.32
Rahway	1,698.65	378,871.72	933.44	380,570.37	933.44
Roselle	318.81	201,906.64	163.43	202,225.45	163.43
Roselle Park	122.54	155,000.16	108.00	155,116.70	114.00
Scotch Plains		594,696.20	1,988.54	596,684.74	
Springfield	585.81	374,391.59	217.55	374,977.40	217.55
Summit	3,965.51	1,044,760.26	5,810.61	1,048,725.77	5,810.61
Union	2,064.99	919,123.38	720.56	921,188.37	720.56
Westfield	5,820.54	1,102,651.96	8,022.27	1,108,472.50	8,022.27
Winfield		2,484.68		2,484.68	
	<u>\$ 28,731.45</u>	<u>\$ 9,682,251.30</u>	<u>\$ 38,603.90</u>	<u>\$ 9,716,519.60</u>	<u>\$ 33,067.05</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, 2014
and December 31, 2015

B

\$ 60,484.52

"B-10"

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY
HOUSING PROGRAM

Balance, December 31, 2014

B

\$ 25,360.45

Decreased by:
Contract Awards Cancelled

B-27

\$ 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 - 2015	B-4	\$ 802,222.00	
Cancelled Awards	B-12	<u>1,236,886.14</u>	
			<u>2,039,108.14</u>
			\$ <u>2,694,255.14</u>
Decreased by:			
Contracts Awarded	B-12	\$ 802,222.00	
Cancel Accounts Receivable	B-4	<u>1,892,033.14</u>	
			\$ <u><u>2,694,255.14</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2014	B		\$ 3,755,382.58
Increased by:			
Contracts Awarded	B-11	\$ 802,222.00	
Refunds	B-2	<u>145,000.00</u>	
			<u>947,222.00</u>
			\$ <u>4,702,604.58</u>
Decreased by:			
Commitments Payable	B-24	\$ 1,282,474.71	
Cancelled Awards	B-11	<u>1,236,886.14</u>	
			\$ <u><u>2,519,360.85</u></u>
Balance, December 31, 2015	B		\$ <u><u>2,183,243.73</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</u> <u>FUNDS</u>	<u>INTEREST</u>
Balance, December 31, 2014	B	\$ 31,614.26	\$ 30,503.42	\$ 1,110.84
Increased by:				
Recapture Funds	B-2	<u>74,730.00</u>	<u>74,730.00</u>	<u> </u>
Balance, December 31, 2015	B	\$ <u>106,344.26</u>	\$ <u>105,233.42</u>	\$ <u>1,110.84</u>

"B-14"

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

Balance, December 31, 2014	B		\$ 20,000.00
Decreased by:			
Contract Awards Cancelled	B-27		\$ <u>20,000.00</u>

"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

REF.

Balance, December 31, 2014	B		\$	47,369.92
Increased by:				
Funding Authorized	B-3	\$	4,016,263.00	
Adjustment - Due from Current Fund	B-18		<u>206,333.39</u>	
				<u>4,222,596.39</u>
			\$	<u>4,269,966.31</u>
Decreased by:				
Contracts Awarded	B-16	\$	4,016,263.00	
Cancel Accounts Receivable	B-3		<u>253,703.31</u>	
				<u>\$ 4,269,966.31</u>

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2014	B		\$	1,618,385.16
Increased by:				
Refunds	B-2	\$	9,757.50	
Contracts Awarded	B-15		<u>4,016,263.00</u>	
				<u>4,026,020.50</u>
			\$	<u>5,644,405.66</u>
Decreased by:				
Commitments	B-24			<u>4,853,519.92</u>
Balance, December 31, 2015	B		\$	<u>790,885.74</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, 2014	B	\$	112,251.45
Increased by:			
Receipts	B-2		<u>411,303.27</u>
Balance, December 31, 2015	B	\$	<u><u>523,554.72</u></u>

"B-18"

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>		
Balance, December 31, 2014	B	\$	5,984,989.23
Increased by:			
Receipts	B-2		<u>2,264,131.84</u>
		\$	<u>8,249,121.07</u>
Decreased by:			
Disbursements	B-2	\$	89.78
Adjustment:			
Reserve for Community Development Block Grants (Unappropriated)	B-15		<u>206,333.39</u>
			<u>206,423.17</u>
Balance, December 31, 2015	B	\$	<u><u>8,042,697.90</u></u>

"B-19"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
PROGRAM INCOME PORTION ADMINISTRATION- UNAPPROPRIATED

REF.

Balance, December 31, 2014	B	\$ 252,054.32
Increased by:		
Receipts	B-2	<u>120,617.25</u>
Balance, December 31, 2015	B	\$ <u><u>372,671.57</u></u>

"B-20"

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

REF.

Balance, December 31, 2014 and December 31, 2015	B	\$ <u><u>140.12</u></u>
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"B-21"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE GRANT FUND

	<u>REF.</u>	
Balance, December 31, 2014	B	\$ 12,395.04
Increased by:		
Receipts	B-2	1,090.99
		\$ <u>13,486.03</u>
Decreased by:		
Disbursements	B-2	\$ <u><u>13,486.03</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2014	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2015
United States Savings Bonds	\$ 3,151.39	\$	\$ 3,250.00	\$ 6,401.39	\$
Public Employees' Retirement System	1,040,889.73		8,765,521.45	8,851,867.63	954,543.55
PERS Contributory Group Insurance	115,995.93		447,251.74	450,824.18	112,423.49
PERS Supplemental Annuity	45,199.61		27,798.27	29,892.00	43,105.88
Police and Firemen's Retirement System	349,425.38		6,604,876.97	6,816,238.10	138,064.25
Police and Fire SA	731.97		465.42	930.00	267.39
Employee Disability Insurance	554,782.34	(11,000.00)	364,319.10	260,256.82	647,844.62
State Unemployment Tax	2,477,940.61		1,369,902.32	1,942,262.25	1,905,580.68
Disability Insurance	35,101.56		12,315.15	25,029.88	22,386.83
Provident Life Disability	7,119.87	11,000.00	7,673.25	16,331.21	9,461.91
Flex Benefits- Dependent	29,150.92		100,513.09	103,887.86	25,776.15
Sheriff- Forfeiture		15,907.50		15,907.50	
Prosecutor Justice Dept-Salaries	13,777.40				13,777.40
Weights and Measures Salaries		51,737.92		51,737.92	
Tax Board salaries		10,800.00		10,800.00	
Recreation Salaries		372.00		372.00	
Recreation Trust- Park Events		49.00		49.00	
Recreation Trust- Disabled Program		56.00		56.00	
Jobs in Blue salaries		949,294.09	48,325.32	997,619.41	
Environmental Quality Enforcement Fund- Salaries		146,739.21		140,126.39	6,612.82
Due to Employees	412,986.40	(412,986.40)			
Road Opening Permits	285,813.04		248,079.20	225,060.60	308,831.64
Security Deposit Account-Principal	48,213.70		60,000.00	108,213.70	
Dr. Watson B. Morris Bequest	3,126.45		272.30		3,398.75
Sheriff-Fees	217,482.51		25,733.06	105,553.03	137,662.54
Sheriff-State Forfeiture	27,748.17	(15,907.50)	416.01		12,256.68
County Clerk	2,098,167.18		192,799.90	101,800.81	2,189,166.27
Confiscated Moneys	8,140.52				8,140.52
Union County Prosecutor Office -Seized Asset Trust	2,449,000.92		1,349,910.47	1,572,954.94	2,225,956.45
Union County Prosecutor Office -Law Enforcement Trust	972,989.95		902,784.30	1,220,568.24	655,206.01
Prosecutor-Police Academy Training	56,763.16		110,463.28	126,568.29	40,658.15
Prosecutor-Forensic Lab Fees	3,335.62		75,290.94	67,677.81	10,948.75
Prosecutor-Justice Department	1,108,621.63		129,956.86	49,005.32	1,189,573.17
Division of Weights and Measures	249,803.16	(51,737.92)	122,254.50	90,605.17	229,714.57
Union County Tax Board- Tax Appeals	162,026.60	(10,800.00)	81,043.35	34,763.98	197,505.97
Security Deposits	136,469.32				136,469.32
Recreational Activities	4,751.18	22,965.44	11,868.75	36,806.06	2,779.31
Trailside Museum	107,290.07		29,396.38	28,037.88	108,648.57
Summer Arts Festival	11,224.70		6,285.00		17,509.70
Cultural Heritage Commission Advisory Board	72,733.77		34,493.00	31,979.46	75,247.31
Recreational Trust-Pools	10,286.00			2,090.00	8,196.00
Recreational Trust-Ice Rink	12,963.00		589.50	8,789.00	4,763.50
Recreational Trust-Stables	25,872.81		19,183.27	18,282.49	26,773.59
Recreational Trust-Archery	4,940.00		5,000.00	3,791.67	6,148.33
Recreational Trust-Park Events	18,337.61	(49.00)	26,914.46	13,053.73	32,149.34
Union County Prosecutors- Asset Maintenance Account	230,350.65		18.94	43,734.04	186,635.55
Union County Prosecutors-Federal Forfeited Fund	1,366,889.17		302,164.12	758,509.48	910,543.81
Recreational Trust-Recreation Activities for the Disabled	5,887.00	(56.00)	12,540.12	12,191.61	6,179.51
Donations-Child Advocacy	13,227.53			13,227.53	
Park Improvements	30,385.78		11,356.22	9,213.32	32,528.68
Self Insurance Liability	2,941,991.69		1,532,121.02	1,778,473.24	2,695,639.47
Accumulated Absences	612,981.59		1,799,161.00	1,052,476.86	1,359,665.73
Sheriff-Special Services Lifesaver	29,950.00		4,095.00	4,491.14	29,553.86
Surrogate-Trust	263,807.95		40,970.22	39,731.40	265,046.77
Sheriff - Federal Forfeitures	18,946.91		5,565.25	4,469.90	20,042.26
Security Deposit - Interest	9.03		109,212.68		109,221.71
Jobs in Blue	122,557.57	(972,631.53)	1,170,786.07	139,938.60	180,773.51

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2014	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2015
Police - Federal Forfeitures	\$ 3,755.93	\$	\$ 4,768.49	\$	8,524.42
Police-Special Enforcement	91,184.92		228.35	20,746.27	70,667.00
Rape Crisis Center	7,101.59		100.00	2,313.17	4,888.42
Drunk Driving	3,558.26				3,558.26
Donations	68,929.81		125,000.00		193,929.81
Inmate Welfare Account	256,209.24		217,194.88	141,563.78	331,840.34
Repair Escrow	27,465.53		68.72		27,534.25
Correction Law Enforcement	10.38				10.38
Personal Attendant Program	19,138.50		322.52	19,461.02	54,931.91
Environmental Quality Enforcement Fund	50,265.10	(146,739.21)	167,294.53	15,888.51	2,062,726.34
GIGNA Health Insurance	2,062,726.34				2,000.00
Donation- 150 Anniversary	2,000.00				6,798.22
Waste Flow Enforcement	6,798.22		9,850.00	9,850.00	200.00
Donation-Cinderella's Closet	200.00				500.00
Wheeler Park Diversion	500.00				10,073.93
Donations- 9/11 Memorial	10,073.93				1,696,384.64
Kids Recreation- Scholarships	1,819,528.22		74,167.26	197,310.84	63,437.14
Kids Recreation- Equipment	85,278.18			21,841.04	501.46
Kids Recreation - Improvements	320,786.18		999,614.07	1,319,898.79	56,978.09
Sheriff	56,978.09				129,059.34
County Clerk	128,737.14		322.20		
Security Deposit Account-Interest	998.98			998.98	44,336.72
Donations-Pistol Range	38,983.80		8,240.00	2,887.08	578,435.56
County Clerk Homeless Trust Fund	433,954.81		144,480.75		7.49
Union County Civil War Trust	7.49			2,237.68	
First Alert	2,237.68				50,686.62
Interest on Contractual Obligations	33,609.84		17,076.78		4,341.80
UCPO Treasury Revenue Account			4,341.80		19,928,037.93
Other Post Employment Benefits	11502746.5	412,986.40	8,012,305.03		
	\$ 35,853,103.71	\$	\$ 35,958,312.63	\$ 29,177,646.00	\$ 42,633,770.34
REF.	B		B-2		B
Paid to Current Fund - Weights and Measures	B-2			\$ 90,000.00	
Commitments Payable	B-24			29,087,646.00	
				\$ 29,177,646.00	

"B-23"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF.</u>		
Balance, December 31, 2014	B	\$	794,650.33
Increased by:			
Receipts:			
Municipalities	B-2	\$	5,700,857.57
Cancelled Encumbrances	B-24		<u>67,260.30</u>
			5,768,117.87
		\$	<u>6,562,768.20</u>
Decreased by:			
Commitments Payable	B-24		<u>6,214,765.65</u>
Balance, December 31, 2015	B	\$	<u><u>348,002.55</u></u>

COUNTY OF UNION

TRUST-FUND

SCHEDULE OF COMMITMENTS PAYABLE

	REF.		
Balance, December 31, 2014	B		\$ 14,066,772.33
Increased by Commitments:			
Home Investment Partnership Program	B-12	\$ 1,282,474.71	
Community Development Block Grants	B-16	4,853,519.92	
Miscellaneous Deposits	B-22	29,087,646.00	
Motor Vehicle Fines	B-23	6,214,765.65	
Housing Assistance Voucher Program Appropriated	B-28	3,633,776.97	
Emergency Shelter Program	B-30	598,709.49	
Community Development Block Grants - Recaptured Funds	B-36	525,000.00	
			46,195,892.74
			\$ 60,262,665.07
Decreased by:			
Disbursements	B-2	\$ 43,970,281.14	
Cancelled Encumbrances	B-23	67,260.30	
			44,037,541.44
Balance, December 31, 2015	B		\$ 16,225,123.63

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2014
and December 31, 2015

B

\$ 15,100.40

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2014

B

\$ 11,527.60

Decreased by:

Contracts Awarded Cancelled

B-27

\$ 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	\$ 3,984,000.00	
Cancelled Awards	B-10	25,360.45	
Cancelled Awards	B-14	20,000.00	
Cancelled Awards	B-26	11,527.60	
Cancelled Awards	B-28	<u>933,982.48</u>	
			\$ <u>4,974,870.53</u>

Decreased by:

Contracts Awarded	B-28	\$ 3,984,000.00	
Cancelled Accounts Receivable	B-5	<u>990,870.53</u>	
			\$ <u><u>4,974,870.53</u></u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2014	B	\$ 583,759.45
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Increased by:

Contracts Awarded	B-27	<u>3,984,000.00</u>	
			\$ <u>4,567,759.45</u>

Decreased by:

Commitments	B-24	\$ 3,633,776.97	
Contract Awards Cancelled	B-27	<u>933,982.48</u>	
			\$ <u><u>4,567,759.45</u></u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by:

Authorized Funding
Cancelled Awards

B-6 \$ 371,800.64
B-30 59,383.84

\$ 431,184.48

Decreased by:

Contracts Awarded
Cancelled Accounts Receivable

B-30 \$ 371,800.64
B-6 59,383.84

\$ 431,184.48

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2014

B \$ 401,741.51

Increased by:

Contracts Awarded

B-29 371,800.64
\$ 773,542.15

Decreased by:

Commitments
Cancelled Awards

B-24 \$ 598,709.49
B-29 59,383.84
658,093.33

Balance, December 31, 2015

B \$ 115,448.82

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2014	B	\$ 40,499.00
Increased by:		
Receipts	B-2	<u>8,520.00</u>
Balance, December 31, 2015	B	<u>\$ 49,019.00</u>

"B-32"

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, 2014	B		\$ 6,288,736.74
Increased by:			
2015 Tax Levy	B-8	\$ 9,682,251.30	
2015 Added Taxes	B-8	38,603.90	
Oak Ridge Parking Permit Fee	B-2	<u>20,000.00</u>	
			9,740,855.20
			\$ <u>16,029,591.94</u>
Decreased by:			
Commitments	B-33	\$ 7,390,916.46	
Payment to Current Fund as Anticipated Revenue	B-2	<u>2,250,000.00</u>	
			9,640,916.46
Balance, December 31, 2015	B		\$ <u><u>6,388,675.48</u></u>

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2014	B		\$ 1,061,689.70
Increased by:			
Commitments Payable	B-32	\$ 7,390,916.46	
Refunds	B-2	<u>292,898.84</u>	
			7,683,815.30
			\$ <u>8,745,505.00</u>
Decreased by:			
Disbursements	B-2		<u>7,720,116.38</u>
Balance, December 31, 2015	B		\$ <u><u>1,025,388.62</u></u>

"B-34"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>	
Balance, December 31, 2014	B	\$ 411,238.63
Increased by:		
Receipts	B-2	548,984.52
		\$ 960,223.15
Decreased by:		
Contracts Awarded	B-35	525,000.00
Balance, December 31, 2015	B	\$ 435,223.15

<u>Analysis of Balance</u>	<u>Amount</u>
City of Linden	\$ 237,106.42
City of Rahway	124,487.81
City of Plainfield	73,628.92
Balance, December 31, 2015	\$ 435,223.15

"B-35"

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

Increased by:		
Contracts Awarded	B-34	\$ 525,000.00
Decreased by:		
Commitments Payable	B-24	\$ 525,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2014	C		\$ 66,025,808.83
Increased by Receipts:			
Due Current Fund	C	\$ 6,023,048.33	
Premium on Sale of Serial Bonds	C-1	1,184,738.09	
Premium on Sale of Notes	C-1	2,146,600.00	
Deferred Charges to Future Taxation Unfunded		1,549,936.91	
Budget Appropriations:			
Improvement Costs - Deferred Unfunded		390,771.93	
Capital Improvement Fund	C-7	1,610,000.00	
Miscellaneous Receivable - State Government	C-12	6,164,890.51	
Reserve to Pay Serial Bonds - State Aid	C-13	507,517.64	
Bond Anticipation Notes	C-14	<u>130,000,000.00</u>	
			<u>149,577,503.41</u>
			\$ <u>215,603,312.24</u>
Decreased by Disbursements:			
Preliminary Improvement Costs	C-3	\$ 688.87	
Commitments Payable	C-9	44,145,496.04	
Reserve for Runnells Hospital Debt	C-17	4,739,918.07	
Bond Anticipation Notes	C-14	<u>77,000,000.00</u>	
			<u>125,886,102.98</u>
Balance, December 31, 2015	C		\$ <u><u>89,717,209.26</u></u>

"C-3"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR PRELIMINARY IMPROVEMENT COSTS

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

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2015

Fund Balance	\$ 5,944,591.28
Capital Improvement Fund	364,080.52
Commitments Payable	69,116,295.43
Reserve to Pay Serial Bonds	8,151,274.65
Reserve for Arbitrage	77,880.12
Reserve for Runnells Hospital Debt	20,096.70
Due From State of New Jersey	(15,947,193.18)
Improvement Authorizations Funded as set forth on "C-8"	18,373,644.76
Improvement Authorizations Expended as set forth on "C-6"	(16,546,776.91)
Cash on hand to Pay Notes as set forth on "C-6"	883,187.30
Unexpended Proceeds of Bond Anticipation Notes as set forth on "C-6"	<u>19,280,128.59</u>
	<u>\$ 89,717,209.26</u>

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

	<u>REF.</u>	
Balance, December 31, 2014	C	\$ 403,827,357.81
Increased by:		
Sale of Serial Bonds	C-10	69,250,000.00
		\$ <u>473,077,357.81</u>
Decreased by:		
Refunded Bonds	C-10	\$ 69,260,000.00
Runnells Defeasance	C-10	4,300,000.00
2015 Budget Appropriation to Pay Bonds	C-10	31,160,000.00
2015 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11	990,000.00
2015 Budget Appropriation to Pay Dam Restoration Loans	C-16	<u>161,396.12</u>
		<u>105,871,396.12</u>
Balance, December 31, 2015	C	\$ <u><u>367,205,961.69</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, 2015	ANALYSIS OF BALANCE DECEMBER 31, 2015		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
233 A	7/11/1985	West Brook Channel	\$ 236,161.62	\$	\$ 236,161.62	\$
480 O	7/23/1998	Communication and Signal Equipment	79,300.00		79,300.00	
516 E	10/11/2000	Seniors in Motion	116,200.00	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		869.68	0.32
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 H	8/19/2004	Engineering Services and Culvert Repairs	1,097,118.00	1,097,117.00		1.00
601 II	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	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	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	1,203,267.00		
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	388,849.00	11,661.27	28,678.73
616 X	8/18/2005	Surrogate's Office - Furnishings	32,289.00	23,116.00		9,173.00
632 AA	8/1/2006	College - Equipment and Machinery	32,209.00	9,709.00	22,500.00	
632 B	8/1/2006	Economic Development-Professional Services	119,345.00	34,237.00	0.99	85,107.01
632 BB	8/1/2006	Vocational - Renovations and Improvements	35,250.00	35,250.00		
632 E	8/1/2006	Engineering - Culvert Repairs	499,894.78	499,894.00		0.78
632 G	8/1/2006	Engineering - Environmental Monitoring	512.00		512.00	
632 H	8/1/2006	Engineering - West Brook Flood Control	30,500.00	30,500.00		
632 I	8/1/2006	Engineering - Resurface County Roads	461,800.18	461,800.18		
632 K	8/1/2006	Park Improvements	50.00		50.00	
632 O	8/1/2006	Parks - Facilities-Improvement to Buildings	789,025.00	789,025.00		
632 R	8/1/2006	Parks - Facilities-Furniture, Carpets	550.00			550.00
632 T	8/1/2006	Human Services - Vehicles, Equipment	243,067.00	78,906.00	163,756.00	405.00
632 U	8/1/2006	Various Departments - Vehicles	802.00			802.00
632 X	8/1/2006	Prosecutor - Equipment and Machinery	7,547.00		7,547.00	
653 D	8/23/2007	Engineering - Repair or Replace Bridges	624,741.52	624,741.52		
653 H	8/23/2007	Engineering - Inspect Dams	151,970.00	151,610.00		360.00
653 M	8/23/2007	Parks - Vehicles	47,814.00		3,996.00	43,818.00
653 N	8/23/2007	Facilities Management - Improvements to Buildings	162,925.00		41,425.00	121,500.00
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, 2015	ANALYSIS OF BALANCE DECEMBER 31, 2015		
				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	\$ 3,628.00	\$
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	88,952.00	83,606.00	840.57	4,505.43
665 A	2/28/2008	Additional Construction-Venieri 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 D	10/9/2008	Engineering - Traffic Signal Rehabilitation	1,038,613.93	1,038,613.00	0.00	0.93
671 F	10/9/2008	Engineering - Info Tech Equip	47,500.00	12,560.00	10,339.44	24,600.56
671 H	10/9/2008	Facilities - Improvement to Buildings	733,875.00	711,375.00	0.00	22,500.00
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		600.00	18,000.00
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	35,527.50	30,216.50
687 A	7/30/2009	Parks - IT Equip	374.00			374.00
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	531,084.42	531,084.42		
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	9,003.62	396,531.53
687 L	7/30/2009	Engineering - Park and Recreation Improvements	1,038,809.00	1,038,809.00		
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	3,000.02	35,330.98
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	91,788.00	1,320.10	8,759.90
687 V	7/30/2009	Public Safety Emergency Management - Equipment	130,853.00	109,780.00	17,075.65	3,997.35
687 W	7/30/2009	Clerk - Equipment and Machinery	18,878.00	7,287.00	7,533.64	4,057.36
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	1,421.60		1,420.60	1.00
713 A	12/8/2010	Parks and Community Renewal - IT Acquisition of IT Equip	183,321.00	172,291.00	968.78	10,061.22
713 AA	12/8/2010	Vocational School - Renovations and Improvements	221,256.00	218,726.00		2,530.00
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	497,799.00		
713 CC	12/8/2010	College - Renovations and Improvements	928,439.00	928,439.00		
713 DD	12/8/2010	College - Equipment and Machinery	1,430,320.00	1,430,320.00		

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ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015	ANALYSIS OF BALANCE DECEMBER 31, 2015		
				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	1,280,392.00	19,608.00	159,000.00
713 H	12/8/2010	Engineering - Facilities - Fire Alarm Systems	391,400.00	379,400.00		12,000.00
713 I	12/8/2010	Engineering - Facilities - Fire Safety Renovations	978,500.00	800,000.00		178,500.00
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	25,174.09	1,054,472.91
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 Improvements	82,650.00	10,683.00	37,698.20	34,268.80
713 P	12/8/2010	Various - New Automotive Vehicles	2,454,887.00	2,195,918.00	225,279.70	33,689.30
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		46.74
713 T	12/8/2010	Corrections - Equipment and Machinery	23,750.00		0.26	
713 U	12/8/2010	Public Safety - Emergency Management - Equipment and Machinery	1,755,125.00	1,712,624.00	7,725.00	16,025.00
713 V	12/8/2010	Sheriff - Communication Equipment	103,064.00	46,720.00	0.70	42,500.30
713 W	12/8/2010	Sheriff - Equipment and Machinery	33,344.06	33,344.00		56,344.00
713 X	12/8/2010	Sheriff - IT Equipment	58,710.00	53,217.00	3,693.00	1,800.00
713 Y	12/8/2010	Prosecutor - IT Equipment	41,994.00	40,000.00	44.00	1,950.00
713 Z	12/8/2010	Prosecutor - Comm. Equipment	97,261.00	10,500.00	54,016.89	32,744.11
723 A	8/25/2011	PCR - Info Tech-IT and Telecom Equipment	261,259.00	235,527.00	25,732.00	
723 AA	8/25/2011	Sheriff - IT Equipment	281,290.00	11,161.00	157,101.96	113,027.04
723 BB	8/25/2011	Prosecutor - IT Equipment	1,920.00	1,920.00		
723 CC	8/25/2011	Prosecutor - Equipment and Machinery	95,790.00	16,950.00	76,440.00	2,400.00
723 DD	8/25/2011	Vocational - Renovate and improve Buildings	1,250,000.00	1,241,971.00		8,029.00
723 EE	8/25/2011	Vocational - Furnishings	50,000.00	50,000.00		
723 FF	8/25/2011	College - Renovation and Construction	1,000,000.00	877,269.00	122,731.00	
723 G	8/25/2011	Engineering - Engineering Services	533,281.00	533,281.00		
723 GG	8/25/2011	College - Renovation and Improvements	1,137,614.00	979,199.00		158,415.00
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	34,840.00	552,960.00	
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	5,283,900.00		
723 K	8/25/2011	Engineering - Facilities - Fire Alarm Systems	293,550.00	73,596.00	10,954.00	209,000.00
723 L	8/25/2011	Engineering - Facilities - Fire Safety Renovations	978,500.00	978,500.00		
723 M	8/25/2011	Engineering - Facilities - Furniture, Carpets	489,250.00			489,250.00
723 N	8/25/2011	Engineering - Engineering Services	237,500.00	236,750.00		750.00
723 O	8/25/2011	Parks - Park and Recreation Improvements	15,064,109.26	14,854,408.00	(0.00)	209,701.26
723 P	8/25/2011	Parks - Recreational Equipment	551,579.00	510,482.00		41,097.00
723 Q	8/25/2011	Engineering - Park and Recreation Improvements	2,788,725.00	2,711,293.00		77,432.00
723 R	8/25/2011	Engineering - Park Maintenance - Recreation Equipment	1,323,852.00	1,048,796.00		275,056.00

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				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	\$ 77,584.84	\$ 922,249.16
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	905,581.00	81,405.44	120,202.56
723 X	8/25/2011	Public Safety - Emergency Management - IT Equipment	23,750.00	1,360.00	3,054.86	19,335.14
723 Y	8/25/2011	Sheriff - Equipment and Machinery	655,025.00	250,470.00	58,154.01	346,400.99
723 Z	8/25/2011	Sheriff - Equipment and Machinery	131,527.00	80,487.00	47,590.00	3,450.00
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	470,712.00		152,919.00
740 B	9/13/2012	Parks and Community Renewal-Info.Tech.-Comm. and Signal Equipment	342,475.00			342,475.00
740 CC	9/13/2012	College-Renovation of Plainfield Campus	43,356.00	26,575.00		16,781.00
740 DD	9/13/2012	College - Renovation of Facilities	4,042,750.00	4,042,750.00		
740 E	9/13/2012	Engineering, Public Works-Engineering Road and Bridge	686,850.00	669,069.00		17,781.00
740 EE	9/13/2012	College - Equipment and Machinery	798,868.00	651,631.00		147,237.00
740 F	9/13/2012	Engineering, Public Works-Engineering Architectural	1,425,000.00	1,425,000.00		
740 FF	9/13/2012	College - Acquisition of Property - Plainfield	1,287,500.00	1,152,977.00	36,441.72	98,081.28
740 G	9/13/2012	Engineering, Public Works-Facilities-Improve Buildings	2,446,250.00	271,250.00		2,175,000.00
740 H	9/13/2012	Engineering, Public Works-Facilities-Fire Alarms	489,250.00			489,250.00
740 I	9/13/2012	Engineering, Public Works-Facilities-Vehicles	71,250.00	71,250.00		
740 J	9/13/2012	Finance - IT Equipment	97,850.00	97,850.00		
740 K	9/13/2012	Parks and Community Renewal-Parks-Park and Recreation Improvements	2,177,162.00	2,177,162.00		
740 L	9/13/2012	Parks and Community Renewal-Parks-Furnishings and Equipment	1,410,497.33	1,266,423.00		144,074.33
740 M	9/13/2012	Engineering, Public Works-Park Maintenance-Park and Recreation Improvement	3,267,857.00	2,929,836.00		338,021.00
740 N	9/13/2012	Engineering, Public Works-Park Maintenance-Playground Equipment	1,149,167.00	386,304.00	274,084.00	488,779.00
740 O	9/13/2012	Various-Acquisition of Vehicles	2,091,171.00	332,424.00	352,296.38	1,406,450.62
740 P	9/13/2012	Public Safety-Police-Equipment and Machinery	266,266.00	143,092.00	18,022.19	105,151.81
740 Q	9/13/2012	Public Safety-Police-Comm. and Signal Equipment	489,250.00	455,050.00	19,200.00	15,000.00
740 S	9/13/2012	Public Safety-Emergency Management-Radio Equipment	146,775.00	14,536.00	127,739.00	4,500.00
740 T	9/13/2012	Public Safety-Emergency Maintenance-Ambulance	171,237.00	165,987.00		5,250.00
740 U	9/13/2012	Human Services-Equipment and Machinery	146,775.00	94,349.00	0.30	52,425.70
740 V	9/13/2012	Sheriff-Comm and Signal Equipment	23,750.00	23,750.00		
740 W	9/13/2012	Sheriff-Comm and Signal Equipment	26,019.71	26,019.00	0.71	
740 X	9/13/2012	Sheriff-IT Equipment and Vehicles	197,571.00		20,520.21	177,050.79
740 Y	9/13/2012	Prosecutor-IT Equipment	126,226.00	122,330.00		3,896.00
740 Z	9/13/2012	Prosecutor-IT Equipment and Machinery	146,775.00	81,214.00	33,414.07	32,146.93
745 A	2/2/2013	Finance-Refunding Bonds	2,798.03		2,798.03	
750 A	6/25/2013	Acq. of Property-Smith Cadillac	3,617,628.65	3,130,887.00	486,741.65	
752 A	8/22/2013	Acq. of Info Technologies and Telecomm. Equipment	1,320,261.00	1,061,399.00		258,862.00
752 AA	8/22/2013	Acq. of New Additional or Replacement Equipment and Machinery	65,554.00	63,544.00		2,010.00
752 B	8/22/2013	Upgrading Various Fuel Sites	391,400.00	125,000.00		266,400.00
752 BB	8/22/2013	Voc. - Construction of addition to West Hall	10,300,000.00	5,331,919.00	4,840,534.72	127,546.28
752 C	8/22/2013	New Info. Technology/Asset Management System	69,115.58	69,115.58		
752 CC	8/22/2013	Voc. - Various Renovations and Imp. to Facilities, New Replace. Equip., Instr. and Noninstr. Equip.	1,442,000.00	382,459.00	28,786.78	1,030,754.22
752 DD	8/22/2013	UC College - Renovation of Lessner Building	385,000.00	385,000.00		

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				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
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	1,425,000.00		
752 H	8/22/2013	Improvements to Various Dams	2,446,250.00	2,446,250.00		
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	200,000.00	235,420.00	1,032,330.00
752 K	8/22/2013	UC Master Plan, Golf Improve., Eng. Services, Trails Resurfacing and Park Amenities	3,568,532.00	1,954,814.00	1,096,594.07	517,123.93
752 L	8/22/2013	Syn.Turf Fields, Stream Bank Stabilization, Dredging and Hydro-Raking of Lakes, Park Amenities, Fencing	4,149,790.00	2,187,113.00		1,962,677.00
752 M	8/22/2013	Acq. of Playground Equip. and Paving and Curbing Improvements	904,542.00	20,218.00	22,174.00	862,150.00
752 N	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment	1,577,607.00	353,697.00	305,402.00	918,508.00
752 O	8/22/2013	Acq. New Equip. and Machinery, Info Tech. Equip., Video System, Mobile Data, Firearms and Radar Units	229,377.00	146,147.00		83,230.00
752 P	8/22/2013	Acq. Info Technology and Telecommunication equipment	244,625.00	244,625.00		
752 Q	8/22/2013	Install Prefabricated Storage Building (Westfield), New Equip. and Machinery	147,392.00	26,965.00	12,277.00	108,150.00
752 R	8/22/2013	Acq. New Additional or Replacement Equipment	22,800.00		10,000.00	12,800.00
752 S	8/22/2013	Acq. New Communication and Signal Systems/Radio Equipment	2,641,950.00	2,164,574.00	288,962.66	188,413.34
752 T	8/22/2013	Acq. New Additional or Replacement Equipment	122,312.00	17,235.00	101,327.00	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	33,250.00		22,087.00
752 V	8/22/2013	Acq. of New Communication and Signal Systems-Security Cameras	489,250.00	350,000.00	124,250.00	15,000.00
752 W	8/22/2013	Acq. New Additional or Replacement Equipment	59,375.00			59,375.00
752 X	8/22/2013	Acq. of New Info Technology Equipment	126,350.00		95,703.00	30,647.00
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	179,032.00		14,150.00
758 A	8/14/2014	Various Roads, Intersections, Bridges, Culverts	3,326,900.00	3,325,000.00		1,900.00
758 B	8/14/2014	Synthetic Turf Fields.	3,078,000.00	3,000,000.00		78,000.00
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	5,509.00	21,274.38	34,966.62
759 BB	9/14/2014	Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Meeting Room	978,500.00	105,807.00		872,693.00
759 C	9/14/2014	New Info. Tech. Equip.-Digital Media System Freeholders Conference Room	94,425.00	54,384.00		40,041.00
759 CC	9/14/2014	Fire Safety and Security Upgrades	463,500.00		231,724.60	231,775.40
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	5,006,830.00	2,543,691.00		2,463,139.00
759 E	9/14/2014	Various Roads, Intersections, Bridges, Culverts	6,706,791.00	5,000,000.00		1,706,791.00
759 EE	9/14/2014	Fire Alarm System Cranford and Instructional and Non-instructional Equipment.	1,445,296.00	1,391,038.00		54,258.00
759 F	9/14/2014	Various Engineering and Architectural Services	1,900,000.00	1,236,077.00	663,923.00	
759 FF	9/14/2014	College Wide Technology Upgrades	2,193,900.00	1,500,000.00	32,660.24	661,239.76
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	802,972.00		958,328.00
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.	28,500.00		23,266.88	5,233.12
759 O	9/14/2014	Various Engineering and Architectural Services	332,500.00		210,360.00	122,140.00
759 P	9/14/2014	Rehabilitation Warinanco Multi-Use Center, Irrigation Chatfield Garden	4,118,582.00	836,104.00	3,183,599.00	98,879.00

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ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015	ANALYSIS OF BALANCE DECEMBER 31, 2015		
				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	190,100.00	44,987.00	430,150.00
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	85,679.00		330,183.00
759 U	9/14/2014	New Additional/Replace. Equip. - Mobile Processing/Field Operations Equipment	48,925.00		48,209.57	715.43
759 V	9/14/2014	New Additional/Replace. Equip. - Locks and Computer Equipment	19,000.00		14,000.00	5,000.00
759 W	9/14/2014	New Communication and Signal Systems Equipment - Radio Enhancement Systems	3,928,677.00	800,000.00	298,349.42	2,830,327.58
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	373,225.00	6,984.86	16,791.14
759 Z	9/14/2014	Replacement of Equipment and Computers	57,570.00	341.00		57,229.00
765 A	7/16/2015	Info Tech and Telecommunications Equipment	591,280.00			591,280.00
765 B	7/16/2015	Road Improvements	5,404,930.00			5,404,930.00
765 C	7/16/2015	Various Engineering, Architectural Services	1,377,500.00		157,762.16	1,219,737.84
765 D	7/16/2015	Various Building Improvements	3,750,864.00			3,750,864.00
765 E	7/16/2015	Upgrade Fire Alarm, Sprinkler, Fire Suppression	4,354,325.00			4,354,325.00
765 F	7/16/2015	Renovations Courthouse Tower and Rotunda	4,892,500.00			4,892,500.00
765 G	7/16/2015	Equip. Golf Courses, Warinanco Rehabilitation, Var. Engineering Serv, Golf Course Infrastructure	4,187,600.00		692,770.47	3,494,829.53
765 H	7/16/2015	Landscape Improvements at Various Locations	48,925.00			48,925.00
765 I	7/16/2015	Various Park Improvements, Drainage, Restrooms, Spray Park, Skate Park	922,450.00			922,450.00
765 J	7/16/2015	New Automotive Vehicles and Equipment	2,002,253.00			2,002,253.00
765 K	7/16/2015	New Additional or Replacement Equipment	372,143.00			372,143.00
765 L	7/16/2015	New Communication Signal System Equipment	489,250.00			489,250.00
765 M	7/16/2015	New Communication Signal System Equipment	9,500.00			9,500.00
765 N	7/16/2015	New Equipment and Machinery	97,850.00			97,850.00
765 O	7/16/2015	New Fire Engine for Fire Academy	636,025.00			636,025.00
765 P	7/16/2015	Furnishings/Carpeting	42,750.00		9,981.14	32,768.86
765 Q	7/16/2015	New Additional Replacement Equipment	55,829.00		54,423.76	1,405.24
765 R	7/16/2015	New Info Technology Telecommunications Equipment	285,316.00			285,316.00
765 S	7/16/2015	Drainage, District-Wide Renovations, Campus Covered Walkways	824,000.00			824,000.00
765 T	7/16/2015	Various Fire Safety Upgrades, Instructional/Non-Instructional Equipment	360,500.00			360,500.00
765 U	7/16/2015	HVAC Systems, Roof Replacement, Natural Gas Generator	3,090,000.00			3,090,000.00
765 V	7/16/2015	Instructional and Non-Instructional Equipment	710,700.00			710,700.00
765 W	7/16/2015	New Info Tech Equip., College-Wide Technology Upgrades, Automotive Vehicles	2,688,300.00			2,688,300.00
			\$	\$	\$	\$
			216,992,424.84	129,116,812.70	16,546,776.91	71,328,835.23

REF.

C

C-4

C-6

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

Bond Anticipation Notes	C-14	\$	130,000,000.00
Less Cash on Hand to Pay Notes:			
Ordinance 632 I	\$	515,718.82	
Ordinance 653 D		195,400.48	
Ordinance 687 E		50,015.58	
Ordinance 723 BB		120,364.00	
Ordinance 752 C		<u>1,688.42</u>	
	C-4		<u>883,187.30</u>
		\$	<u>129,116,812.70</u>

Improvement Authorizations - Unfunded	C-8	\$	90,608,963.82
Less: Unexpended Proceeds of			
Bond Anticipation Notes:			
	601H	\$	141,863.58
	601P		17,750.00
	616G		662,635.89
	616P		710.44
	632E		402,241.22
	632O		69,500.00
	653D		176,684.96
	671D		41,639.07
	671H		518,149.82
	687M		2,920.40
	687Y		443.00
	713AA		16,812.40
	713BB		85,718.80
	713CC		230,635.17
	713H		360,206.68
	713I		792,846.82
	713J		1,096.80
	713K		24,600.00
	713M		0.03
	713V		18,535.07
	723BB		1,920.00
	723DD		3,154.84
	723EE		37,060.51
	723G		7,761.53
	723GG		26,676.52
	723H		31,743.46
	723J		1,531,676.38
	723L		30,000.00
	723N		4,657.91
	723O		2,996,406.76
	723P		104,173.16
	723Q		463,871.54

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

723R	91,523.47
740AA	105,100.88
740CC	1,305.36
740DD	517,510.09
740E	45,219.00
740EE	51,819.38
740F	5,768.01
740G	137,290.00
740I	71,250.00
740J	64,885.11
740K	19,468.00
740L	5,913.23
740M	906,779.96
740Y	77.19
752A	261,123.03
752B	125,000.00
752DD	385,000.00
752F	364,230.00
752H	654,948.85
752L	642,784.00
752O	2,088.23
752P	7,500.00
752U	2,913.00
752Z	23,430.00
758A	218,423.25
758B	1,562,454.46
759AA	4,420.14
759BB	94,199.97
759C	4,610.07
759DD	111,854.88
759E	1,949,557.71
759EE	1,114,537.82
759I	802,972.00
759S	97,850.00
759T	21,887.74
759Z	341.00

C-4

19,280,128.59

C-6

\$ 71,328,835.23

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2014	C	\$	307,836.52
Increased by:			
2015 Budget Appropriation	C-2	\$ <u>1,610,000.00</u>	
			<u>1,610,000.00</u>
		\$	<u>1,917,836.52</u>
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8		<u>1,553,756.00</u>
Balance, December 31, 2015	C	\$	<u><u>364,080.52</u></u>

		BALANCE					BALANCE			
				DECEMBER 31, 2014		2015	NET	AUTHORIZATIONS	DECEMBER 31, 2015	
IMPROVEMENT DESCRIPTION		ORDINANCE DATE	APPROPRIATION	FUNDED	UNFUNDED	AUTHORIZATIONS	EXPENDITURES	CANCELLED	FUNDED	UNFUNDED
			\$	\$	\$	\$	\$	\$	\$	\$
282A	Public Safety						(999.09)		999.09	
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		259.80				259.80	
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	
434-1	Improvements to Roads and Bridges	12/12/1996	5,824,000.00				(5,861.38)		5,861.38	
455B	Acquisition of Furnishing and Replacement of Sidewalks	10/16/1997	255,000.00	0.01					0.01	
455E	Improvements to Rahway and Wheeler Pools	10/16/1997	2,756,000.00	0.05				0.05	(0.00)	
455V	Section 20 Costs	10/16/1997	257,322.00	151,843.53					151,843.53	
480F	Replacement of Pedestrian Bridge	7/23/1998	561,000.00	8,059.15			(20,821.50)	28,880.65		
480M	Various Parks and Recreation Improvements	7/23/1998	2,911,800.00	0.29				0.29	(0.00)	
480Q	Telecommunications and Info Systems	7/23/1998	2,001,000.00	2,766.00					2,766.00	
501D	Improvements of County Police and Forensic Laboratory Complex	7/22/1999	16,000,000.00	30,121.77					30,121.77	
501H	Acquisition of Automotive Vehicles - Various Departments	7/22/1999	1,005,950.00	101,223.96			9,773.96		91,450.00	
501I	Various Improvements to Public Buildings - Buildings Services	7/22/1999	2,745,600.00	52,408.30					52,408.30	
501L	Acquisition of New Automotive Vehicles - Public Works	7/22/1999	646,800.00	50,869.96					50,869.96	
501Z	Computer Equipment-Surrogate's Office	7/22/1999	55,550.00	3,489.94					3,489.94	
513 Q	Improvement to Park Facilities	12/14/2000	1,535,000.00	5,244.27			5,243.50		0.77	
519W	Equipment and Machinery - Surrogate	12/14/2000	97,318.00	1,753.39					1,753.39	
533E	Rahway River Flood Control	8/28/2001	800,000.00	2,505.00			2,505.00			
538K	Various Park and Recreation Improvements	8/28/2001	3,490,000.00	0.65				0.65	0.00	
539P	Various Improvements - Union County College	8/28/2001	3,000,000.00	96,478.00			96,478.00		0.00	
540A	Loan - U.C.I.A	10/25/2001	1,000,000.00	200,000.00	20,000.00				200,000.00	20,000.00
555A	Communication and Signal Equipment	8/22/2002	1,635,000.00	36,724.33					36,724.33	
555 H	Environmental Monitoring	8/22/2002	749,000.00				(20,502.31)		20,502.31	
555P	Improvement to Building	8/22/2002	1,785,000.00	2,706.45	750.00				2,706.45	750.00
555Q	Furniture and Carpets	8/22/2002	265,000.00	15,000.00					15,000.00	
555R	Equipment, Machinery and Motor Vehicles	8/22/2002	2,425,000.00	15,889.72					15,889.72	
555S	Parks and Recreation Improvements	8/22/2002	4,680,000.00	10,268.11			9,700.00		588.11	
555V	Acquisition of New Equipment						(750.00)	750.00		
555W	Clerk - Equipment and Machinery	8/22/2002	159,600.00	5,000.00					5,000.00	
555X	Surrogate - Furnishings and Equipment	8/22/2002	22,000.00	3,917.78			2,283.06		1,634.72	
578B	Communication and Signal Equipment	8/21/2003	2,822,500.00	94,228.30					94,228.30	
578E	Operational Services - Engineering Services	8/21/2003	660,000.00	8,044.88					8,044.88	
578F	Operational Services - Environmental Monitoring	8/21/2003	150,000.00	480.00			480.00			
578G	Operational Services - Traffic Studies	8/21/2003	700,000.00	2,732.21					2,732.21	
578L	Operational Services - Improvements to Building	8/21/2003	5,025,000.00	36,334.37	95,750.00		(16,000.95)		102,335.32	95,750.00
578P	Parks and Recreation Improvements	8/21/2003	1,394,600.00	4,286.15	870.00		5,155.83		0.00	0.32
578S	Public Safety - Security and Facility Infrastructure	8/21/2003	929,000.00	11,608.39					11,608.39	
578T	Police - Equipment and Machinery	8/21/2003	99,500.00	3,500.00					3,500.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2014		2015 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2015	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
576V Sheriff - Equipment and Machinery	8/21/2003	\$ 77,500.00	\$ 2,500.00	\$	\$		\$ 2,500.00	\$	
578W Prosecutor - Equipment and Machinery	8/21/2003	696,582.00	4,065.88			4,021.17		44.71	
578X County Clerk Offices, Renovations and Improvements	8/21/2003	281,750.00	6,750.00					6,750.00	
578Y Surrogate Offices, Renovations and Improvements	8/21/2003	37,250.00		30,283.73					30,283.73
578Z Union County College - Various Improvements	8/21/2003	3,687,601.00	177,408.54			4,560.00		172,848.54	
601AA Public Safety Medical Examiner Equipment	8/19/2004	15,450.00	450.00					450.00	
601B Economic Development - Equipment and Machinery	8/19/2004	916,700.00	5,790.08					5,790.08	
601BB Public Safety - Floor, Radio System	8/19/2004	602,046.00	16,460.69					16,460.69	
601CC Sheriff - Firearms Range, Machinery and Equipment	8/19/2004	683,194.00	18,765.00	34.00				18,765.00	34.00
601D Runnells - Renovate Long-Term Care Units	8/19/2004	1,336,165.00							
601DD Prosecutor - Equipment and Machinery	8/19/2004	749,918.00	45,278.50			42,601.35		2,677.15	
601E Human Services - Equipment and Machinery	8/19/2004	346,804.00	10,101.00					10,101.00	
601EE Clerk - Renovation of Records Room, Equipment	8/19/2004	175,100.00	5,697.50					5,697.50	
601FF Surrogate - Furniture, Computers and Office Equipment	8/19/2004	28,840.00	18,843.10					18,843.10	
601G Repair of Various Bridges	8/19/2004	4,679,336.00	41.92	115.83		157.75		0.00	
601GG Union County College - Various Improvements and Equipment	8/19/2004	2,033,563.00	16,672.61			16,672.61			
601H Engineering Services and Culvert Repairs	8/19/2004	2,060,000.00		97,921.71		(43,942.87)			141,864.58
601J Traffic Signal Rehabilitation	8/19/2004	3,244,500.00	82,872.64			82,872.64			
601M Construction of Building-Engineering and Public Works	8/19/2004	1,236,000.00	262,424.72					262,424.72	
601N Environmental Monitoring	8/19/2004	540,750.00				(16,806.47)	16,806.47		
601O Various Improvements to Public Buildings	8/19/2004	11,252,000.00	67,154.77	400.00				67,154.77	400.00
601P Various Improvements to Public Buildings	8/19/2004	1,045,000.00		23,122.82		5,372.82			17,750.00
601C Furniture, Carpet and Window Treatments	8/19/2004	515,000.00	15,000.00					15,000.00	
601R Various Departments - Equipment and Machinery	8/19/2004	1,605,785.00	892.98					892.98	
601T Various Improvements - Parks and Recreation	8/19/2004	231,750.00	12,338.07			5,588.07		6,750.00	
601U Parks and Recreation - Equipment and Machinery	8/19/2004	1,264,043.00	43,416.68			2,215.00		41,201.68	
601V Parks and Recreation - Furniture and Fixtures	8/19/2004	804,790.00	18,054.00					18,054.00	
601W Parks and Recreation - Upgrade Alarms and Sprinklers	8/19/2004	262,650.00	52,525.58					52,525.58	
601X Public Safety - Equipment and Machinery	8/19/2004	746,010.00	515.00					515.00	
601Z Public Safety - Equipment	8/19/2004	123,600.00	3,600.00					3,600.00	
616AA Union County Vocational/Technical Schools - Instructional Equipment	8/18/2005	772,500.00	2,465.34					2,465.34	
616B Radio Equipment - Division of Information Technologies	8/18/2005	72,100.00	9,280.67					9,280.67	
616C Runnells - Renovate Long-Term Care Units	8/18/2005	946,364.00	27,164.00				27,164.00		
616D Human Services - Equipment and Machinery	8/18/2005	853,870.00	30,085.13					30,085.13	
616E Human Services - Equipment and Machinery	8/18/2005	165,174.00		4,811.00					4,811.00
616G Engineer - Culver Repair	8/18/2005	1,545,000.00		662,635.89					662,635.89
616I Engineer - Traffic Signals	8/18/2005	1,476,800.00	2,275.43			0.40		2,275.03	
616L Engineer - Equipment and Machinery	8/18/2005	262,690.00	7,669.00				7,669.00		
616M Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,611,950.00	141,653.72	352.00		(50,000.00)		191,653.72	352.00
616N Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,313,250.00	186,380.96	587.00		22,419.96		163,961.00	587.00
616P Park and Recreation Improvements	8/18/2005	1,380,200.00		126,032.73		97,354.00			28,678.73
616T Sheriff - Equipment and Machinery	8/18/2005	120,510.00	3,643.03					3,643.03	
616X Surrogate's Office - Furnishings	8/18/2005	33,990.00		10,873.44		990.00			9,883.44
616Y Clerk's Office - Furnishings	8/18/2005	92,700.00	5,390.49					5,390.49	
632A Equipment, Computers, Communications	8/17/2006	447,200.00	7,231.14			2,493.00		4,738.14	
632AA College-Equipment	8/17/2006	772,500.00		377.05		377.05			
632B Communications and Signal Equipment	8/17/2006	175,100.00		85,107.01					85,107.01

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2014		2015 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2015	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
632D Engineering-Bridges	8/17/2006	\$ 1,905,500.00	\$	\$	\$	\$ (3.72)	\$	3.72	\$
632E Engineering-Culverts	8/17/2006	1,287,500.00		58,825.80	499,894.78	156,478.58			402,242.00
632F Engineering-Traffic Signals	8/17/2006	3,584,400.00		1,971.34		1,971.34			
632G2 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							
632I Resurface Roads	8/17/2006	4,120,000.00				(181,182.98)	181,182.98		
632K Ash Brook and Galloping Hill	8/17/2006	1,339,000.00							
632L Ash Brook Club House, Stables	8/17/2006	339,900.00							
632M1 Parks Equipment and Machinery	8/17/2006	206,000.00		6,465.20		465.00		6,000.20	
632M2 Parks Equipment and Machinery	8/17/2006	1,328,689.00		28,496.44				28,496.44	
632N Parks-Vehicles	8/17/2006	853,870.00		68,015.54				68,015.54	
632O Improvements to Various Buildings	8/17/2006	2,729,500.00		79,500.00		10,000.00			69,500.00
632P Upgrade Fire Detection System	8/17/2006	1,081,500.00		31,500.00				31,500.00	
632Q Construction New Building Westfield	8/17/2006	8,240,000.00		107,120.00				107,120.00	
632R Furniture Carpets	8/17/2006	309,000.00		10,575.59	550.00	2,003.91		8,571.68	550.00
632S Equipment and Vehicles	8/17/2006	710,700.00		54,448.00		33,748.00		20,700.00	
632T New Vehicles	8/17/2006	271,405.00			156,661.00	156,256.00			405.00
632U New Vehicles	8/17/2006	608,215.00		29,926.50	802.00	13,013.50		16,913.00	802.00
632V Public Safety-New Equipment	8/17/2006	932,150.00		363,813.10		295,632.04		88,181.06	
632W Sheriff-Firearm Range, Equipment	8/17/2006	324,450.00		473.50	227.00		700.50		
632X Prosecutor-Equipment	8/17/2006	256,746.00			24.49	(0.60)	25.09		
632Y Clerk-Equipment	8/17/2006	208,047.00		6,060.00				6,060.00	
632Z Surrogate-Equipment	8/17/2006	17,845.00		17,845.00				17,845.00	
648A Restoration of Lakes	5/10/2007	5,281,609.00							
653A Info Tech IT and Tele Equipment	9/6/2007	758,080.00		592,921.36		592,921.36		0.00	
653D Engineering-Repair or Replace Bridges	9/6/2007	6,400,000.00				(867,912.82)	691,227.86		176,684.96
653E Engineering-Culvert Repairs	9/6/2007	1,000,000.00		611,492.28		439,881.00		171,611.28	
653F Engineering-Traffic Signals	9/6/2007	2,850,000.00		32,370.53		16,616.59		15,753.94	
653G Engineering-Environmental Monitoring	9/6/2007	2,098,000.00							
653H Engineering-Inspect and Rehabilitate Dams	9/6/2007	580,000.00		360.00					360.00
653I Parks - Park Improvements	9/6/2007	834,300.00		0.36		(110.00)		110.36	
653J Parks - Park and Recreation Improvements	9/6/2007	1,241,150.00		9,753.54				9,753.54	
653K Parks - Information Technology Equipment	9/6/2007	61,800.00		360.00				360.00	
653L Parks - Equipment and Machinery	9/6/2007	226,600.00		13,642.88				13,642.88	
653M Parks - Vehicles	9/6/2007	1,504,434.00		47,814.00		3,996.00			43,818.00
653N Facilities - Improve Buildings	9/6/2007	4,171,500.00		132,304.04		10,804.04			121,500.00
653O Facilities - Improve Buildings	9/6/2007	869,500.00		19,500.00				19,500.00	
653P Facilities - Furniture and Carpets	9/6/2007	309,000.00		148,487.55		101,261.60		47,205.95	
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		20,555.08				20,555.08	
653T Public Safety - Equipment and Machinery	9/6/2007	393,130.00		11,130.00				11,130.00	
653U Public Safety - Equipment and Machinery	9/6/2007	103,000.00		3,000.00		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		7,629.87		3,694.10		3,935.77	
653X Sheriff - Firearms Range, Equipment and Machinery	9/6/2007	257,500.00		120,563.78		79,068.00		41,495.78	
653Y Prosecutor - Equipment and Machinery	9/6/2007	159,167.00		5,345.63		840.20			4,505.43
665A Additional Construction-Venieri Bldg.-Westfield	2/28/2008	3,000,000.00							

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2014		2015 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2015	
			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					87,560.53	
670A Public Safety-Fire Academy	7/24/2008	1,250,000.00	62,500.00	1,187,500.00				62,500.00	1,187,500.00
671A Information Tech-Tech and Communications Equipment	10/9/2008	911,000.00	3,138.79	450.00				3,138.79	450.00
671B Communications-Communication and Signal Equipment	10/9/2008	258,020.00	4,020.00					4,020.00	
671C Runnells-Improvements and Equipment	10/9/2008	815,550.00		486.00			486.00		
671D Engineering-Traffic Signal Rehabilitation	10/9/2008	2,639,890.00				(41,640.00)			41,640.00
671E Engineering-Lenape Park Bike Trail	10/9/2008	550,000.00							
671F Engineering-Info Tech Equip	10/9/2008	50,000.00		34,939.68		10,339.12			24,600.56
671G Facilities-Improvement to Buildings	10/9/2008	2,317,500.00	74,169.88			(934,436.00)		1,008,605.88	
671H Facilities-Improvement to Buildings	10/9/2008	772,500.00		562,500.00		21,850.18			540,649.82
671I Facilities-Fire Safety Upgrades	10/9/2008	15,090,000.00	89,500.00	500.00		(197,500.00)		287,000.00	500.00
671J Parks-Park and Rec. Improvements	10/9/2008	4,120,000.00	1,168,675.83	749.00		1,023,271.29		145,404.54	749.00
671K Parks-Recreation Equipment	10/9/2008	412,000.00	11,600.00	400.00				11,600.00	400.00
671L Public Works-Equipment and Machinery	10/9/2008	748,000.00	5,013.00	18,600.00		5,613.00			18,000.00
671M Various-Automotive Vehicles	10/9/2008	1,224,750.00	36,302.90	512.00		15,544.90		20,758.00	512.00
671N Human Services-Equipment and Machinery	10/9/2008	460,700.00	36,216.95	37,665.00		(3,135.94)		39,352.89	37,665.00
671O Police-Equipment and Machinery	10/9/2008	577,000.00	14,850.00	150.00				14,850.00	150.00
671P Police-Technology Equipment	10/9/2008	123,600.00	8,100.00			4,500.00		3,600.00	
671Q Corrections Security Fencing	10/9/2008	257,500.00	10,875.00	244,625.00				10,875.00	244,625.00
671R Clerk-Index Records Preservation	10/9/2008	154,500.00		58,561.50		28,345.00			30,216.50
671S Sheriff-Reconstruct Firearms Range	10/9/2008	334,750.00	9,750.26					9,750.26	
671T Vocational-Improvements to Facilities	10/9/2008	1,624,000.00	370.51					370.51	
684A Construct Park Stanford Drive BH	2/28/2009	6,000,000.00	1,283,428.01			220,000.00		1,063,428.01	
687A Parks-IT Equipment	7/30/2009	282,500.00	7,451.55	374.00				7,451.55	374.00
687B Parks-Communications-Equipment	7/30/2009	116,500.00	21,913.85					21,913.85	
687BB College-IT and Communications Equipment	7/30/2009	660,000.00	70,165.91			70,165.91			
687C Runnells Hospital-Upgrade Elevators, etc.	7/30/2009	699,200.00							
687E Engineering-Resurface Roads	7/30/2009	4,120,000.00				(50,015.58)	50,015.58		
687G Engineering-Engineering Services	7/30/2009	1,200,000.00							
687H Engineering-Equipment and Machinery	7/30/2009	175,100.00	4,755.00	345.00		(3,951.15)		8,706.15	345.00
687I Engineering-Facilities-Improve Buildings	7/30/2009	15,450,000.00		381,916.53		(14,615.00)			396,531.53
687J Engineering-Facilities-Fire Alarm Systems	7/30/2009	515,000.00	23,465.90					23,465.90	
687K Engineering-Facilities-Fire Safety Renovations	7/30/2009	5,150,000.00	150,000.00					150,000.00	
687L Engineering-Park and Recreation Improvements	7/30/2009	1,442,000.00		996,809.00		996,809.00			
687M Park and Recreation Improvements	7/30/2009	400,500.00		10,500.00		(2,920.40)			13,420.40
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	298.00		255,209.41		304,874.44	298.00
687Q Human Services-Equipment and Machinery	7/30/2009	123,421.00		38,205.98		2,875.00			35,330.98
687R Public Safety-Police-Equipment and Machinery	7/30/2009	355,890.00		7,890.00					7,890.00
687S Public Safety-Police-Furnishings	7/30/2009	87,550.00		78,053.24					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		10,259.90		1,500.00			8,759.90
687V Public Safety-Emergency Management - Equipment	7/30/2009	180,950.00		29,765.40		25,768.05			3,997.35
687W Clerk-Equipment and Machinery	7/30/2009	22,300.00		5,803.36		1,746.00			4,057.36
687Y Prosecutor-IT Equipment	7/30/2009	161,520.00	4,001.78	443.00		2,327.90		1,673.86	443.00
687Z Prosecutor - Communications Equipment	7/30/2009	228,220.00	60,559.91	808.00		10,785.56		49,774.35	808.00
688A Acquisition of Property-Child Advocacy Center	7/30/2009	2,400,000.00	121,242.32					121,242.32	
689A Engineering						(0.01)		0.01	

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2014		2015 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2015	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
691A Easement-Parking Garage	9/9/2009	\$ 14,700,000.00	\$	\$ 198,279.40	\$		\$ 198,278.40	\$	1.00
700A Engineering-Rehabilitate and Replace Bridges	2/11/2010	3,000,000.00		-44,207.30		(1,000,000.00)	1,044,207.30		
700C Engineering-Road Resurfacing Projects	2/11/2010	5,853,380.00	1,843,221.67				1,843,221.67	0.00	
702A Construct Bunkers Galloping Hill	4/22/2010	200,000.00	33,244.32					33,244.32	
713A Parks and Community Renewal-IT Acquisition of IT Equipment	12/8/2010	354,000.00		11,029.01		967.79			10,061.22
713AA Vocational School-Renovations and Improvements	12/8/2010	900,000.00		19,342.40					19,342.40
713BB Vocational School-IT Equipment	12/8/2010	500,000.00		258,694.56		172,975.76			85,718.80
713C Runnells Hospital-Replacement of Elevators, etc.	12/8/2010	618,000.00		18,000.00			18,000.00		
713CC College-Renovations and Improvements	12/8/2010	1,868,000.00		238,785.17		8,150.00			230,635.17
713D Runnells-Replacement of Equipment and Machinery	12/8/2010	65,000.00		53,966.00			53,966.00		
713DD College-Equipment and Machinery	12/8/2010	1,635,082.00							
713E Engineering Professional Services						(11,737.15)		11,737.15	
713F Engineering-Improvements to Dams	12/8/2010	618,000.00		18,000.00					18,000.00
713G Engineering-Facilities-Improvements to Buildings	12/8/2010	5,459,000.00		428,192.18		269,192.18			159,000.00
713H Engineering-Facilities-Fire Alarm Systems	12/8/2010	412,000.00		372,206.68					372,206.68
713I Engineering-Facilities-Fire Safety Renovations	12/8/2010	1,030,000.00	51,500.00	978,500.00		58,653.18			971,346.82
713J Engineering-Facilities- Furniture, Carpets	12/8/2010	309,000.00		91,226.02		6,948.22			84,277.80
713K Engineering-Facilities-Engineering Services	12/8/2010	250,000.00		34,600.00					34,600.00
713Li Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	1,030,000.00		30,000.00					30,000.00
713Lii Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	2,575,000.00		1,080,722.91		26,250.00			1,054,472.91
713M Parks and Community Renewal-Admin-Park and Recreation Improvements	12/8/2010	9,270,000.00				(0.03)			0.03
713N Parks and Community Renewal-Admin-Park and Recreation Equipment	12/8/2010	87,000.00		62,583.60		28,314.80			34,268.80
713P Various-New Automotive Vehicles	12/8/2010	3,392,820.00		205,643.99		171,954.69			33,689.30
713Q Human Services-Equipment and Machinery	12/8/2010	67,500.00		25,801.75					25,801.75
713R Public Safety-Police-Equipment and Machinery	12/8/2010	361,299.00		9,271.00					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		16,025.00					16,025.00
713U Public Safety-Emergency Management-Equipment and Machinery	12/8/2010	1,847,500.00		42,500.30					42,500.30
713U 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		
713X Sheriff-IT Equipment	12/8/2010	61,800.00		5,492.88		3,692.88			1,800.00
713Y Prosecutor-IT Equipment	12/8/2010	152,950.00		1,994.00		(635.52)	679.52		1,950.00
713Z Prosecutor-Communication Equipment	12/8/2010	131,200.00		32,744.07		(0.04)			32,744.11
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		246,191.51		133,164.47			113,027.04
723B Runnells-A/C Units-Equipment and Machinery	8/25/2011	548,000.00	1,199.96	12,600.00			13,799.96		
723BB Prosecutor-IT Equipment	8/25/2011	128,720.00		1,920.00					1,920.00
723C Runnells-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		57,392.30		54,992.30			2,400.00
723DD Vocational-Renovate and improve Buildings	8/25/2011	1,250,000.00		28,217.84		17,034.00			11,183.84
723E Engineering-Culvert	8/25/2011	381,000.00							
723EE Vocational-Furnishings	8/25/2011	50,000.00		45,548.00		8,487.49			37,060.51
723F Engineering-Raymond Avenue Bridge	8/25/2011	1,000,000.00							
723FF College-Renovation and Construction	8/25/2011	1,000,000.00		141,761.86		141,761.86			
723G Engineering-Engineering Services	8/25/2011	1,000,000.00		42,103.13		34,341.60			7,761.53
723GG College-Renovation and Improvements	8/25/2011	1,214,000.00		427,079.58		241,988.06			185,091.52
723H Engineering-Improvement to Dams	8/25/2011	2,060,000.00				(31,743.46)			31,743.46
723HH College-Equipment and Machinery	8/25/2011	587,800.00							
723I Engineering-Environmental Monitoring	8/25/2011	206,000.00	4,300.00	195,700.00				4,300.00	195,700.00
723II College-IT, Communication Equipment and Vehicles	8/25/2011	990,000.00							
723J Engineering-Facilities-Improve Buildings	8/25/2011	5,562,000.00		1,506,065.51		(25,610.87)			1,531,676.38

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2015 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE	
			DECEMBER 31, 2014					DECEMBER 31, 2015	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
723K Engineering-Facilities-Fire Alarm Systems	8/25/2011	\$ 309,000.00	\$	\$ 209,000.00	\$	\$	\$	\$ 209,000.00	
723L Engineering-Facilities-Fire Safety Renovations	8/25/2011	1,030,000.00		30,000.00				30,000.00	
723M Engineering-Facilities-Furniture, Carpets	8/25/2011	515,000.00	25,750.00	489,250.00				489,250.00	
723N Engineering-Engineering Services	8/25/2011	250,000.00		4,085.00		(1,322.91)		5,407.91	
723O Parks-Park and Recreation Improvements	8/25/2011	15,857,500.00		844,739.08		(2,361,368.94)		3,206,108.02	
723P Parks-Recreational Equipment	8/25/2011	659,200.00		156,249.50		10,979.34		145,270.16	
723Q Engineering-Park and Recreation Improvements	8/25/2011	2,935,500.00		541,303.54				541,303.54	
723R Engineering-Park Maint-Recreation Equipment	8/25/2011	1,519,250.00		349,537.54		(17,041.93)		366,579.47	
723S Various-New Automotive Vehicles	8/25/2011	1,967,400.00		993,683.16		71,434.00		922,249.16	
723T Public Safety-Police-Equipment and Machinery	8/25/2011	397,000.00		6,000.00				6,000.00	
723U Corrections-Furnishings and Equipment	8/25/2011	26,000.00		4,509.85				4,509.85	
723V Corrections-Equipment and Machinery	8/25/2011	15,000.00	750.00	14,250.00				14,250.00	
723W Public Safety-Emergency Mgmt.-Communications Equip	8/25/2011	3,020,500.00		183,752.56		63,550.00		120,202.56	
723X Public Safety-Emergency Mgmt.-IT Equipment	8/25/2011	25,000.00		19,335.14				19,335.14	
723Y Sheriff-Equipment and Machinery	8/25/2011	689,500.00		404,554.17		58,153.18		346,400.99	
723Z Sheriff-Equipment and Machinery	8/25/2011	138,450.00		101,375.00		97,925.00		3,450.00	
740A Parks and Community Renewal-Info Tech.-IT and Comm. Equipment	9/13/2012	617,250.00		75,000.00				75,000.00	
740AA Vocational-Covered Walkways	9/13/2012	623,631.00		313,413.40		55,393.52		258,019.88	
740B Parks and Community Renewal-Info Tech.-IT and Comm. Equipment	9/13/2012	360,500.00	18,025.00	342,475.00				342,475.00	
740BB Vocational-Equipment and Machinery	9/13/2012	347,412.00	72,773.02			8,472.60		64,300.42	
740C Runnells Hospital-Equipment and Machinery	9/13/2012	640,000.00	17,600.00				17,600.00		
740CC College-Renovations Plainfield Campus	9/13/2012	1,543,356.00		26,340.36		8,254.00		18,086.36	
740D Runnells Hospital-Equipment and Machinery	9/13/2012	75,000.00		25,000.00			25,000.00		
740DD College-Renovations and Improvements	9/13/2012	4,042,750.00		559,789.65		42,279.56		517,510.09	
740E Engineering and Public Works-Engineering-Road and Bridge	9/13/2012	4,223,000.00		63,000.00				63,000.00	
740EE College- Equipment and Machinery	9/13/2012	798,868.00		561,404.34		362,347.96		199,056.38	
740F Engineering and Public Works-Engineering-Architectural	9/13/2012	1,500,000.00		14,847.77		9,079.76		5,768.01	
740FF College- Acquisition of Property-Plainfield	9/13/2012	1,287,500.00		98,081.28				98,081.28	
740G Engineering and Public Works-Facilities-Improve Buildings	9/13/2012	2,575,000.00		2,322,065.00		9,775.00		2,312,290.00	
740H Engineering and Public Works-Facilities-Fire Alarms	9/13/2012	515,000.00	25,750.00	489,250.00				489,250.00	
740I Engineering and Public Works-Facilities-Vehicles	9/13/2012	75,000.00	3,750.00	71,250.00				71,250.00	
740J Finance-Info Tech Equipment	9/13/2012	103,000.00		67,997.61		3,112.50		64,885.11	
740K Parks and Community Renewal-Park and Rec. Improvements	9/13/2012	2,291,750.00		19,468.00				19,468.00	
740L Parks and Community Renewal-Furnishings and Equipment	9/13/2012	1,484,786.00		149,771.49		(216.07)		149,987.56	
740M Engineering and Public Works-Park Maint-Park and Rec. Improve.	9/13/2012	3,439,850.00		1,673,801.45		429,000.49		1,244,800.96	
740N Engineering and Public Works-Park Maint-Playground Equipment	9/13/2012	1,209,650.00		761,709.61		272,930.61		488,779.00	
740O Various-Automotive Vehicles	9/13/2012	2,201,234.00		2,032,480.42		626,029.80		1,406,450.62	
740P Public Safety-Police-Equipment and Machinery	9/13/2012	280,280.00		123,173.17		18,021.36		105,151.81	
740Q Public Safety-Police-Comm and Signal Equipment	9/13/2012	515,000.00		15,000.00				15,000.00	
740S Public Safety-Emerg Mgmt-Comm and Signal Equipment	9/13/2012	154,500.00		139,963.65		135,463.65		4,500.00	
740T Public Safety-Emerg Mgmt-Ambulance	9/13/2012	180,250.00		5,250.00				5,250.00	
740U Human Services-Equipment and Machinery	9/13/2012	154,500.00		52,425.70				52,425.70	
740X Sheriff-IT Equipment, Vehicles	9/13/2012	207,970.00		177,050.79				177,050.79	
740Y Prosecutor-IT Equipment	9/13/2012	132,870.00		3,895.19		(78.00)		3,973.19	
740Z Prosecutor-Equipment and Machinery	9/13/2012	154,500.00		32,146.93				32,146.93	
752A Acq. of Info Technologies and Telecomm. Equipment	8/22/2013	1,389,750.00		1,178,861.23		658,876.20		519,985.03	
752AA Acq. of New Additional or Replacement Equipment and Machinery	8/22/2013	69,010.00		2,015.00			5.00	2,010.00	
752B Upgrading Various Fuel Sites	8/22/2013	412,000.00	20,600.00	391,400.00				20,600.00	

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2014		2015 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2015	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
752BB Voc. - Construction of Addition to West Hall	8/22/2013	\$ 10,300,000.00	\$	\$ 5,684,234.86	\$	\$ 5,556,688.58	\$	0.00	\$ 127,546.28
752C New Info. Technology/Asset Management System	8/22/2013	77,250.00		2,582.74		(1,688.68)	4,271.42		
752CC Voc. - Various Renovation and Improvements	8/22/2013	1,442,000.00		1,360,073.50		329,319.28			1,030,754.22
752D Renovations (1 and 2 East and West)-Machinery and Equip.	8/22/2013	1,133,000.00	33,000.00				33,000.00		
752DD UC College - Renovation of Lessner Building	8/22/2013	4,635,000.00	4,059,036.38	385,000.00		5,894.88		4,053,141.50	385,000.00
752E Acq. of New Machinery, Equipment and Info Technology	8/22/2013	101,500.00	3,840.80	21,425.00			25,265.80	0.00	
752F Various Roads, Intersection, Bridges, Culverts	8/22/2013	5,871,000.00	214,727.00	384,230.00		85,717.74		129,009.26	364,230.00
752G Various Engineering and Architectural Services	8/22/2013	1,500,000.00		150,610.09		150,610.09			
752H improvements to Various Dams	8/22/2013	2,575,000.00		654,948.85					654,948.85
752I Environmental Monitoring, Storage Tanks Incl. Removal	8/22/2013	206,000.00	10,300.00	195,700.00				10,300.00	195,700.00
752J ADA Upgrades and Replace A/C Units	8/22/2013	1,545,000.00	77,250.00	1,467,750.00		512,670.00			1,032,330.00
752K Park Improvements	8/22/2013	3,756,350.00		2,978,526.58		2,461,402.65			517,123.93
752L Park Improvements	8/22/2013	4,368,200.00		4,068,200.00		1,462,739.00			2,605,461.00
752M Park Improvements	8/22/2013	952,150.00	47,608.00	904,542.00		90,000.00			862,150.00
752N Acq. New Automotive Vehicles and Replacement Equipment	8/22/2013	1,660,640.00		1,459,823.55		541,315.55			918,508.00
752O Acq. New Machinery and Equipment	8/22/2013	241,450.00		153,712.83		68,394.60			85,318.23
752P Acq. Info Technology and Telecommunication Equipment	8/22/2013	257,500.00		7,500.00					7,500.00
752Q New Equipment and Machinery	8/22/2013	155,150.00		129,765.00		21,615.00			108,150.00
752R Acq. New Additional or Replacement Equipment	8/22/2013	24,000.00	1,200.00	22,800.00		11,200.00			12,800.00
752S Acq. New Communication and Signal Systems/Radio Equipment	8/22/2013	2,781,000.00		295,843.08		107,429.74			188,413.34
752T Acq. New Additional or Replacement Equipment	8/22/2013	128,750.00		3,750.00					3,750.00
752U Acq. New Additional or Replacement Equipment	8/22/2013	58,250.00	2,913.00	55,337.00		33,250.00			25,000.00
752V Acq. of New Communication and Signal Systems-Security Cameras	8/22/2013	515,000.00	25,750.00	489,250.00		500,000.00			15,000.00
752W Acq. New Additional or Replacement Equipment	8/22/2013	62,500.00	3,125.00	59,375.00				3,125.00	59,375.00
752X Acq. of New Info Technology Equipment	8/22/2013	133,000.00		122,951.96		92,304.96			30,647.00
752Y Acq. of New Info Technology Equipment	8/22/2013	35,000.00	1,750.00	33,250.00				1,750.00	33,250.00
752Z Acq. New Info Tech. Equip. and New Additional or Replace Equip.	8/22/2013	203,350.00		38,350.00		770.00			37,580.00
753A Various Roads, Intersections, Bridges, Culverts	8/14/2014	3,502,000.00		1,174,841.14		954,517.89			220,323.25
753B SyntheticTurf Fields	8/14/2014	3,240,000.00	160,738.46	3,076,000.00		1,598,284.00			1,840,454.46
753A Acq. of New Info Technology Equipment - Various County Departments	9/14/2014	308,250.00	15,413.00	292,837.00				15,413.00	292,837.00
753AA Acq. of New Equip.-Video/Audio Enhancement Forensic Capture System	9/14/2014	49,192.00	2,460.00	46,732.00		44,771.86			4,420.14
753B Info Tech Equip. Consisting of Asset Mgmt System and Computer Equip.	9/14/2014	65,000.00		40,475.66		5,509.04			34,966.62
753BB Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Meeting Room	9/14/2014	978,500.00		972,700.00		5,807.03			966,892.97
753C New Info. Tech. Equip.-Digital Media System Freeholders Conference Room	9/14/2014	99,395.00		83,047.13		38,396.06			44,651.07
753CC Fire Safety and Security Upgrades	9/14/2014	463,500.00		463,500.00		231,724.60			231,775.40
753D Acq. of Real Property in Scotch Plains for Park Purposes	9/14/2014	432,600.00	21,630.00	410,970.00				21,630.00	410,970.00
753DO Campus Wide Upgrades	9/14/2014	5,006,830.00		4,285,557.20		1,710,563.32			2,574,993.88
753E Various Roads, Intersections, Bridges, Culverts	9/14/2014	11,459,780.00	4,752,989.00	6,706,791.00		7,803,431.29		(0.00)	3,656,348.71
753EE Fire Alarm System Cranford and Instructional and Non-Instructional Equip.	9/14/2014	1,445,296.00		1,393,640.71		224,844.89			1,168,795.82
753F Various Engineering and Architectural Services	9/14/2014	2,000,000.00	100,000.00	1,900,000.00		2,000,000.00			
753FF College Wide Technology Upgrades	9/14/2014	2,193,900.00		2,193,900.00		1,532,660.24			661,239.76
753G Improvements to Various Dams	9/14/2014	257,500.00	12,875.00	244,625.00				12,875.00	244,625.00
753H Remediation/Removal of Underground Storage Tanks	9/14/2014	206,000.00	10,300.00	195,700.00				10,300.00	195,700.00
753I Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Generators	9/14/2014	1,854,000.00	52,700.00	1,761,300.00		67,500.00		25,200.00	1,761,300.00
753J Upgrades to Fire Alarm Systems and Sprinklers.	9/14/2014	206,000.00	10,300.00	195,700.00				10,300.00	195,700.00
753K Acq. New Furniture, Carpet, Window Treatments	9/14/2014	515,000.00	25,750.00	489,250.00		14,750.00		11,000.00	489,250.00
753L Renovations to UC Justice Complex	9/14/2014	206,000.00	10,300.00	195,700.00				10,300.00	195,700.00
753M Equipment for Print Shop	9/14/2014	40,000.00	2,000.00	38,000.00				2,000.00	38,000.00
753N Acq. of New Info Technology Computers and Equipment.	9/14/2014	30,000.00	1,500.00	28,500.00		24,766.88			5,233.12

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2014		2015 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2015	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
759O Various Engineering and Architectural Services	9/14/2014	\$ 350,000.00	\$	\$ 200,000.00	\$	\$ 77,860.00	\$	\$	\$ 122,140.00
759P Rehabilitation Warranaco Multi-Use Center, Irrigation Chatfield Garden	9/14/2014	4,335,350.00		4,043,879.00		3,945,000.00			98,879.00
759Q Technology Upgrades at Trailside Nature and Science Center	9/14/2014	128,750.00	6,013.00	122,312.00				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	35,013.00	665,237.00		270,100.00			430,150.00
759S Replacement of Playground Equipment.	9/14/2014	103,000.00	5,150.00	97,850.00				5,150.00	97,850.00
759T New Info. Tech. Equipment License Plate Reader, Docking Stations	9/14/2014	437,750.00	21,888.00	415,862.00		85,679.26			352,070.74
759U New Add'l/Replace, Equip. - Mobile Processing/Field Operations Equipment	9/14/2014	51,500.00	1,726.83	48,925.00		49,936.40			715.43
759V New Additional/Replace, Equip. - Locks and Computer Equipment	9/14/2014	20,000.00	1,000.00	19,000.00		15,000.00			5,000.00
759W New Comm. and Signal Systems Equip.-Radio Enhancement Systems	9/14/2014	4,135,450.00		2,983,402.44		153,074.86			2,830,327.58
759X Air Curtains for Meals on Wheels Building and Wheelchair Lift	9/14/2014	235,947.00	8,301.00	224,149.00				8,301.00	224,149.00
759Y Over Aging Prog. and Security Enhancements for Juvenile Detention Center	9/14/2014	417,896.00	14,999.00	397,001.00		365,208.86			16,791.14
759Z Replacement of Equipment and Computers	9/14/2014	60,600.00	3,030.00	57,570.00		341.99		2,688.01	57,570.00
765A Computer Equipment, Servers, Network Family Court	7/16/2015	622,400.00			622,400.00			31,120.00	591,280.00
765B Engineering - Road Project	7/16/2015	11,845,000.00			11,845,000.00			6,440,070.00	5,404,930.00
765C Engineering - Professional Services	7/16/2015	1,450,000.00			1,450,000.00	230,262.16			1,219,737.84
765D Facilities - Various	7/16/2015	3,948,278.00			3,948,278.00			197,414.00	3,750,864.00
765E Fire Alarm, Sprinkler and Suppression System	7/16/2015	4,583,500.00			4,583,500.00			229,175.00	4,354,325.00
765F Courthouse/Tower Upgrade	7/16/2015	5,150,000.00			5,150,000.00			257,500.00	4,892,500.00
765G Park Improvements	7/16/2015	4,408,000.00			4,408,000.00	913,170.47			3,494,829.53
765H Landscaping Improvements	7/16/2015	51,500.00			51,500.00			2,575.00	48,925.00
765I Park Improvements	7/16/2015	971,000.00			971,000.00			48,550.00	922,450.00
765J Acquisition of New Vehicles	7/16/2015	2,107,636.00			2,107,636.00	80,144.22		25,238.78	2,002,253.00
765K New Equipment and Machinery	7/16/2015	391,730.00			391,730.00	8,581.80		11,005.20	372,143.00
765L Security Camera System	7/16/2015	515,000.00			515,000.00			25,750.00	489,250.00
765M Security Scanner	7/16/2015	10,000.00			10,000.00			500.00	9,500.00
765N Emergency Response Equipment	7/16/2015	103,000.00			103,000.00			5,150.00	97,850.00
765O Fire Engine For Fire Academy	7/16/2015	669,500.00			669,500.00			33,475.00	636,025.00
765P Equipment - Surrogate	7/16/2015	45,000.00			45,000.00	12,231.14			32,768.86
765Q Hot Food Serving Counter and Attendance Software	7/16/2015	58,768.00			58,768.00	57,362.76		(0.00)	1,405.24
765R Acquisition of New Info. Tech. Equipment and New Additional or Repl. Equip.	7/16/2015	300,334.00			300,334.00	8,014.00		7,004.00	285,316.00
765S Vocational School - Various Renovations and Improvements	7/16/2015	824,000.00			824,000.00				824,000.00
765T Fire/Security Upgrades and Equipment	7/16/2015	360,500.00			360,500.00				360,500.00
765U Cranford Campus Upgrades	7/16/2015	3,090,000.00			3,090,000.00				3,090,000.00
765V Equipment and Furniture	7/16/2015	710,700.00			710,700.00				710,700.00
765W Technology Upgrades and New Vehicles	7/16/2015	2,688,300.00			2,688,300.00				2,688,300.00
			\$ 21,175,976.63	\$ 85,594,084.69	\$ 44,904,146.00	\$ 38,050,379.11	\$ 4,641,219.63	\$ 18,373,644.76	\$ 90,608,963.82
REF.			C	C	C-9			C-C-4	C-C-6

Deferred Charges to Future Taxation-Unfunded		\$ 37,194,790.00	\$ 580,479.88
Fund Balance	C-1		494,855.05
Capital Improvement Fund	C-7	1,553,756.00	
Miscellaneous Receivable - State Government	C-12		1,044,207.30
Miscellaneous Receivable - Federal Government	C-12	6,155,600.00	2,521,677.40
		\$ 44,904,146.00	\$ 4,641,219.63

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2014	C	\$ 73,948,378.80
Increased by:		
Improvement Authorizations	C-8	
Reserve For Runnells Debt		
		<u>39,313,412.67</u>
		\$ 113,261,791.47
Decreased by:		
Disbursed	C-2	<u>44,145,496.04</u>
Balance, December 31, 2015	C	\$ <u>69,116,295.43</u>

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2015		INTEREST RATE	BALANCE DECEMBER 31, 2014	INCREASED	DECREASED	BALANCE DECEMBER 31, 2015
			DATE	AMOUNT					
General Improvement	2/20/2008	\$ 83,726,000.00	2/15/2016-17 2/15/2018	\$ 2,595,000.00 2,790,000.00	3.50% 4.00%	\$ 76,201,000.00		\$ 68,221,000.00	\$ 7,980,000.00
County Vocational School	2/20/2008	15,699,000.00	2/15/2016-17 2/15/2018 2/15/2019-20 2/15/2021 2/15/2022	1,125,000.00 1,125,000.00 1,125,000.00 1,125,000.00 1,124,000.00	3.50% 4.00% 4.00% 4.50% 4.50%	8,999,000.00		5,624,000.00	3,375,000.00
County College	2/20/2008	5,575,000.00	2/15/2016-17 2/15/2018	550,000.00 550,000.00	3.50% 4.00%	2,200,000.00		550,000.00	1,650,000.00
Refunding Bonds	3/1/2009	75,770,001.00	3/1/2016 3/1/2017 3/1/2017 3/1/2018 3/1/2018	10,255,000.00 325,000.00 10,840,000.00 1,410,000.00 9,795,000.00	5.00% 2.75% 5.00% 3.00% 5.00%	44,460,000.00		11,835,000.00	32,625,000.00
General Improvement	7/1/2011	65,565,000.00	3/1/2016-17 3/1/2018 3/1/2019 3/1/2020 3/1/2021 3/1/2022-31	1,945,000.00 2,005,000.00 3,890,000.00 3,890,000.00 3,890,000.00 3,970,000.00	3.00% 3.00% 3.00% 3.25% 4.00% 4.00%	59,610,000.00		3,145,000.00	56,465,000.00
County Vocational School	7/1/2011	10,280,000.00	3/1/2016-17 3/1/2018 3/1/2019 3/1/2020 3/1/2021-24	540,000.00 560,000.00 1,080,000.00 1,080,000.00 1,080,000.00	3.00% 3.00% 3.00% 3.25% 4.00%	8,660,000.00		540,000.00	8,120,000.00
Redevelopment	7/1/2011	3,000,000.00	3/1/2016-17 3/1/2018 3/1/2019 3/1/2020 3/1/2021-31	90,000.00 120,000.00 180,000.00 180,000.00 180,000.00	3.00% 3.00% 3.00% 3.25% 4.00%	2,730,000.00		90,000.00	2,640,000.00
County College	7/1/2011	1,155,000.00	3/1/2016-17 3/1/2018 3/1/2019 3/1/2020 3/1/2021	90,000.00 90,000.00 165,000.00 180,000.00 180,000.00	3.00% 3.00% 3.00% 3.25% 4.00%	885,000.00		90,000.00	795,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2015		INTEREST RATE	BALANCE DECEMBER 31, 2014	INCREASED	DECREASED	BALANCE DECEMBER 31, 2015
			DATE	AMOUNT					
General Improvement	6/15/2012	\$ 62,165,001.00	3/1/2016-17	\$ 3,395,000.00	3.00%				
			3/1/2018	3,400,000.00	3.00%				
			3/1/2019-22	6,750,000.00	3.00%				
			3/1/2023-24	6,900,000.00	3.00%	55,265,000.00		4,575,000.00	50,690,000.00
County Vocational School	6/15/2012	23,190,001.00	3/1/2016-21	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%	21,550,000.00		820,000.00	20,730,000.00
Redevelopment	6/15/2012	10,355,000.00	3/1/2016-24	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%	9,615,000.00		370,000.00	9,245,000.00
County College, Series A	6/15/2012	2,353,000.00	3/1/2016-21	235,000.00	3.00%				
			3/1/2022	238,000.00	3.00%	1,883,000.00		235,000.00	1,648,000.00
County College, Series B	6/15/2012	1,937,000.00	3/1/2016	240,000.00	3.00%				
			3/1/2017-19	245,000.00	3.00%				
			3/1/2020	242,000.00	3.00%	1,457,000.00		240,000.00	1,217,000.00
General Improvement Refunding	7/25/2013	33,620,000.00	3/1/2016	3,630,000.00	2.00%				
			3/1/2017	3,595,000.00	4.00%				
			3/1/2018-19	3,600,000.00	4.00%				
			3/1/2020	3,590,000.00	4.00%				
			3/1/2021	3,580,000.00	4.00%				
			3/1/2022	3,585,000.00	5.00%				
			3/1/2023	3,745,000.00	5.00%	33,620,000.00		4,695,000.00	28,925,000.00
County Vocational School Refunding	7/25/2013	4,965,000.00	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		580,000.00	4,385,000.00
General Improvement	6/15/2014	53,850,000.00	3/1/2016	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		2,200,000.00	51,650,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2015			INTEREST RATE	BALANCE DECEMBER 31, 2014	INCREASED	DECREASED	BALANCE DECEMBER 31, 2015	
			DATE	AMOUNT							
County Vocational School	6/15/2014	\$ 2,460,000.00	\$ 3/1/2016 3/1/2017-26	\$ 205,000.00 205,000.00	2.00% 3.00%	\$ 2,460,000.00	\$	\$ 205,000.00	\$ 2,255,000.00		
County College, Series A	6/15/2014	5,750,000.00	3/1/2016 3/1/2017-19 3/1/2020-28 3/1/2029	380,000.00 380,000.00 385,000.00 385,000.00	2.00% 3.00% 3.00% 3.125%	5,750,000.00		380,000.00	5,370,000.00		
County College, Series B	6/15/2014	2,220,000.00	3/1/2016 3/1/2017-19 3/1/2020-22	280,000.00 280,000.00 275,000.00	2.00% 3.00% 3.00%	2,220,000.00		280,000.00	1,940,000.00		
Redevelopment	6/15/2014	720,000.00	3/1/2016 3/1/2017-28 3/1/2029 3/1/2030	45,000.00 45,000.00 45,000.00 45,000.00	2.00% 3.00% 3.125% 3.25%	720,000.00		45,000.00	675,000.00		
General Improvement Refunding	2/15/2015	64,850,000.00	2/15/19-20 2/15/2021 2/15/2021 2/15/2022 2/15/2023 2/15/2024 2/15/2024 2/15/2025 2/15/2026 2/15/2027 2/15/2028	5,860,000.00 800,000.00 5,070,000.00 5,890,000.00 7,040,000.00 2,500,000.00 4,540,000.00 6,955,000.00 6,850,000.00 6,780,000.00 6,705,000.00	4.00% 2.50% 5.00% 5.00% 5.00% 2.00% 5.00% 2.50% 3.50% 3.50% 3.50%	64,850,000.00			64,850,000.00		
County Vocational School Refunding	2/15/2015	4,400,000.00	2/15/2019 2/15/2020 2/15/2021 2/15/2021 2/15/2022	1,105,000.00 1,100,000.00 455,000.00 645,000.00 1,095,000.00	4.00% 4.00% 2.50% 5.00% 5.00%	4,400,000.00			4,400,000.00		
							\$ 397,100,000.00	\$ 69,250,000.00	\$ 104,720,000.00	\$ 361,630,000.00	
<u>SUMMARY</u>							REF.	C	C-2:C-5	C-5	C
County College						\$ 14,395,000.00	\$	1,775,000.00	\$ 12,620,000.00		
County Vocational School						41,669,000.00		7,189,000.00	34,480,000.00		
General County Improvements						244,926,000.00		78,141,000.00	166,785,000.00		
Refunding Bonds						83,045,000.00	69,250,000.00	17,110,000.00	135,185,000.00		
Redevelopment						13,065,000.00		505,000.00	12,560,000.00		
							\$ 397,100,000.00	69,250,000.00	\$ 104,720,000.00	\$ 361,630,000.00	

"C-11"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING			BALANCE DECEMBER 31, 2014	DECREASED	BALANCE DECEMBER 31, 2015
			DECEMBER 31, 2015		INTEREST RATE			
			DATE	AMOUNT				
Unfunded E.R.I.P Liability	4/1/03	\$ 12,870,000.00	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%			
						<u>4,280,000.00</u>	<u>990,000.00</u>	<u>3,290,000.00</u>
						<u>\$ 4,280,000.00</u>	<u>\$ 990,000.00</u>	<u>\$ 3,290,000.00</u>
					REF.	C	C-5	C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	REF.	FEDERAL GOVERNMENT	STATE OF NEW JERSEY
Balance, December 31, 2014	C	\$ 2,912,449.33	\$ 17,000,690.99
Increased by:			
Improvement Authorizations	C-8		6,155,600.00
		\$ 2,912,449.33	\$ 23,156,290.99
Decreased by:			
Cash Receipts	C-2		6,164,890.51
Canceled to Deferred Charges to Future Taxation Unfunded		390,771.93	
Improvement Authorizations Cancelled	C-8	2,521,677.40	1,044,207.30
Balance, December 31, 2015	C	\$ <u> </u>	\$ <u>15,947,193.18</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2015

<u>Description</u>	<u>Ordinance Number</u>	
Department of Transportation	480-M	\$ 106,000.00
Department of Transportation	671-D	250,000.00
Department of Transportation	687-E	462,570.08
Department of Transportation	700-A	551,427.59
Department of Transportation	723-E	21,944.59
Department of Transportation	723-F	435,232.40
Department of Transportation	740-E	3,500,000.00
Department of Transportation	752-F1	2,374,918.52
Department of Transportation	752-F2	250,000.00
Department of Transportation	759-E	1,839,500.00
Department of Transportation	765 -B	6,155,600.00
		<u> </u>
		\$ <u> </u> \$ <u>15,947,193.18</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

	<u>REF.</u>	
Balance, December 31, 2014	C	\$ 7,643,757.01
Increased by:		
State Aid on Funded Ordinances	C-2	<u>507,517.64</u>
Balance, December 31, 2015	C	<u>\$ 8,151,274.65</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, 2014	INCREASED	DECREASED	BALANCE DECEMBER 31, 2015
516	11/11/2000	Seniors in Motion	06/28/2013	06/27/2014	06/26/2015	0.75%	\$ 116,200.00	\$	116,200.00	\$ 116,200.00
516	11/11/2000	Seniors in Motion	06/28/2013	06/25/2015	06/24/2016	2.00%		116,200.00		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	
601	8/19/2004	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%		396,318.00		396,318.00
601	8/19/2004	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	644,078.00		644,078.00	
601	8/19/2004	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%		644,078.00		644,078.00
601	8/19/2004	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%		97,921.00		97,921.00
616	8/18/2005	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	303,150.00		303,150.00	
616	8/18/2005	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%		303,150.00		303,150.00
616	8/18/2005	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	986,948.00		986,948.00	
616	8/18/2005	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%		986,948.00		986,948.00
616	8/18/2005	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%		771,451.00		771,451.00
632	8/17/2006	Multipurpose	07/01/2011	06/27/2014	06/26/2015	0.75%	126,691.00		126,691.00	
632	8/17/2006	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	1,290,709.00		1,290,709.00	
632	8/17/2006	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%		1,290,709.00		1,290,709.00
632	8/17/2006	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	584,265.00		584,265.00	
632	8/17/2006	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%		584,265.00		584,265.00
632	8/17/2006	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%		580,066.00		580,066.00
653	9/6/2007	Multipurpose	06/29/2012	06/27/2014	06/26/2015	0.75%	128,664.00		128,664.00	
653	9/6/2007	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	532,870.00		532,870.00	
653	9/6/2007	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%		412,781.00		412,781.00
653	9/6/2007	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	671,397.00		671,397.00	
653	9/6/2007	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%		671,397.00		671,397.00
671	10/9/2008	Multipurpose	07/01/2011	06/27/2014	06/26/2015	0.75%	132,165.00		132,165.00	
671	10/9/2008	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	1,037,545.00		1,037,545.00	
671	10/9/2008	Multipurpose	06/28/2013	06/25/2016	06/24/2016	2.00%		1,037,545.00		1,037,545.00
671	10/9/2008	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	238,149.00		238,149.00	
671	10/9/2008	Multipurpose	06/27/2014	06/25/2016	06/24/2016	2.00%		238,149.00		238,149.00
671	10/9/2008	Multipurpose	06/25/2015	06/25/2016	06/24/2016	2.00%		553,840.00		553,840.00
687	7/30/2009	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	6,933,134.00		6,933,134.00	
687	7/30/2009	Multipurpose	06/28/2013	06/25/2016	06/24/2016	2.00%		6,790,934.00		6,790,934.00
687	7/30/2009	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	171,649.00		171,649.00	
687	7/30/2009	Multipurpose	06/27/2014	06/25/2016	06/24/2016	2.00%		171,649.00		171,649.00
687	7/30/2009	Multipurpose	06/25/2015	06/25/2016	06/24/2016	2.00%		1,097,776.00		1,097,776.00

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, 2014	INCREASED	DECREASED	BALANCE DECEMBER 31, 2015
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	06/27/2014	06/26/2015	0.75%	7,307,609.00		7,307,609.00	
713	12/8/2010	Multipurpose	06/28/2013	06/25/2015	06/26/2016	2.00%		7,107,609.00		7,107,609.00
713	12/8/2010	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	6,918,288.00		6,918,288.00	
713	12/8/2010	Multipurpose	06/27/2014	06/25/2015	06/26/2016	2.00%		6,918,288.00		6,918,288.00
713	12/8/2010	Multipurpose	06/25/2015	06/25/2015	06/26/2016	2.00%		2,554,139.00		2,554,139.00
723	8/25/2011	Multipurpose	06/29/2012	06/27/2014	06/26/2015	0.75%	22,497.00		22,497.00	
723	8/25/2011	Multipurpose	06/28/2013	06/27/2014	06/26/2015	0.75%	7,476,682.00		7,476,682.00	
723	8/25/2011	Multipurpose	06/25/2015	06/25/2015	06/26/2016	2.00%		7,476,167.00		7,476,167.00
723	8/25/2011	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	17,370,668.00		17,370,668.00	
723	8/25/2011	Multipurpose	06/25/2015	06/25/2015	06/26/2016	2.00%		17,370,668.00		17,370,668.00
723	8/25/2011	Multipurpose	06/25/2015	06/25/2015	06/26/2016	2.00%		10,160,354.00		10,160,354.00
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	06/28/2013					1,869,446.00		1,869,446.00
740	9/13/2012	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	12,185,703.00		12,185,703.00	
740	9/13/2012	Multipurpose	06/27/2014	06/25/2015	06/26/2016	2.00%		12,185,703.00		12,185,703.00
740	9/13/2012	Multipurpose	06/25/2015	06/25/2015	06/26/2016	2.00%		3,553,778.00		3,553,778.00
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	
750	6/25/2013	Acq. of Property - Smith Cadillac	06/27/2014	06/25/2015	06/26/2016	2.00%		3,130,887.00		3,130,887.00
752	8/22/2013	Multipurpose	06/27/2014	06/27/2014	06/26/2015	0.75%	5,933,384.00		5,933,384.00	
752	8/22/2013	Multipurpose	06/27/2014	06/25/2015	06/26/2016	2.00%		5,933,384.00		5,933,384.00
752	8/22/2013	Multipurpose	06/25/2015	06/25/2015	06/26/2016	2.00%		13,599,891.00		13,599,891.00
758	8/14/2014	Multipurpose	06/25/2015	06/25/2015	06/26/2016	2.00%		6,325,000.00		6,325,000.00
759	9/11/2014	Multipurpose	06/25/2015	06/25/2015	06/26/2016	2.00%		15,069,509.00		15,069,509.00
							\$ 77,000,000.00	\$ 130,000,000.00	\$ 77,000,000.00	\$ 130,000,000.00
REF.							C	C-2	C-2	C

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

REF.

Balance, December 31, 2014 and
December 31, 2015

C

\$ 77,880.12

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

Balance, December 31, 2014

C

\$ 2,447,357.81

Decreased by:

Loans Paid

C-5

161,396.12

Balance, December 31, 2015

C

\$ 2,285,961.69

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR RUNNELLS HOSPITAL DEBT

	<u>REF.</u>		
Balance, December 31, 2014	C	\$	6,023,048.33
Decreased by:			
Payment of Debt Service		\$	1,263,033.56
Disbursements	C-2		<u>4,739,918.07</u>
			<u>6,002,951.63</u>
Balance, December 31, 2015	C	\$	<u><u>20,096.70</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER		DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015
223	A	7/11/1985	Improve West Brook Channel	\$ 236,161.62
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	0.10
601	H	8/19/2004	Engineering Services and Culvert Repairs	1.00
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	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	40,340.00
616	X	8/18/2005	Surrogate's Office - Furnishings	9,173.00
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	E	8/1/2006	Engineering-Culvert Repairs	0.78
632	G	8/1/2006	Engineering-Environmental Monitoring	512.00
632	K	8/1/2006	Park Improvements	50.00
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	X	8/1/2006	Prosecutor-Equipment and Machinery	7,547.00
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	0.93
671	F	10/9/2008	Engineering-Info Tech Equipment	34,940.00
671	H	10/9/2008	Facilities-Improvement to Buildings	22,500.00
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
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	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

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015
687	L	7/30/2009	Engineering-Park and Recreation Improvements
687	M	7/30/2009	Park and Recreation Improvements
687	P	7/30/2009	Various-New Automotive Vehicles
687	Q	7/30/2009	Human Services-Equipment and Machinery
687	R	7/30/2009	Public Safety-Police-Equipment and Machinery
687	S	7/30/2009	Public Safety-Police Furnishings
687	U	7/30/2009	Corrections-Communications and Signal Equipment
687	V	7/30/2009	Public Safety Emergency Management-Equipment
687	W	7/30/2009	Clerk-Equipment and Machinery
687	Z	7/30/2009	Prosecutor-Communication Equipment
691	A	9/9/2009	Easement-Parking Garage
713	A	12/8/2010	Parks and Community Renewal-IT Acquisition of IT Equipment
713	AA	12/8/2010	Vocational School-Renovations and Improvements
713	F	12/8/2010	Engineering-Improvements to Dams
713	G	12/8/2010	Engineering-Facilities-Improvements to Buildings
713	H	12/8/2010	Engineering-Facilities-Fire Alarm Systems
713	I	12/8/2010	Engineering-Facilities-Fire Safety Renovations
713	J	12/8/2010	Engineering-Facilities- Furniture, Carpets
713	K	12/8/2010	Engineering-Facilities-Engineering Services
713	L i	12/8/2010	Engineering-Park Maintenance-Park and Recreation Improvements
713	L ii	12/8/2010	Parks and Community Renewal-Admin-Park and Rec Improvements
713	N	12/8/2010	Parks and Community Renewal-Admin-Park and Rec Equipment
713	P	12/8/2010	Parks and Community Renewal-Admin-Park and Rec New Club House-GH
713	Q	12/8/2010	Human Services-Equipment and Machinery
713	R	12/8/2010	Public Safety-Police-Equipment and Machinery
713	S	12/8/2010	Corrections-Furnishings and Equipment
713	T	12/8/2010	Corrections- Equipment and Machinery
713	U	12/8/2010	Public Safety-Emergency Management- Equipment and Machinery
713	V	12/8/2010	Sheriff-Communication Equipment
713	W	12/8/2010	Sheriff-Equipment and Machinery
713	X	12/8/2010	Sheriff-IT Equipment
713	Y	12/8/2010	Prosecutor-IT Equipment
713	Z	12/8/2010	Prosecutor-Comm. Equipment
723	A	8/25/2011	PCR-Info. Tech-Equipment
723	AA	8/25/2011	Sheriff-Info. Tech Equipment
723	CC	8/25/2011	Prosecutor-Equipment and Machinery
723	DD	8/25/2011	Vocational-Renovate and Improve Buildings
723	FF	8/25/2011	College-Renovation and Construction Lessner
723	GG	8/25/2011	College-Renovations and Improvements
723	HH	8/25/2011	College- Equipment and Machinery
723	I	8/25/2011	Engineering-Environmental Monitoring
723	K	8/25/2011	Engineering-Facilities-Fire Alarm Systems
723	M	8/25/2011	Engineering-Facilities-Furniture, Carpets
723	N	8/25/2011	Engineering-Facilities-Engineering Services
723	O	8/25/2011	Parks and Community Renewal-Park Improvements
723	P	8/25/2011	Parks and Community Renewal-Recreational Equipment
723	Q	8/25/2011	Engineering-Park Maintenance-Park and Recreation Improvements
723	R	8/25/2011	Engineering-Park Maintenance-Playground Equipment
723	S	8/25/2011	Various-Automotive Vehicles
723	T	8/25/2011	Public Safety-Police-Equipment and Machinery
723	U	8/25/2011	Corrections-Furnishings and Equipment
723	V	8/25/2011	Corrections-Equipment and Machinery
723	W	8/25/2011	Public Safety-Emergency Management- Equipment and Machinery

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015
723	X	8/25/2011 Public Safety-Emergency Management-Info Tech Equipment	\$ 22,390.00
723	Y	8/25/2011 Sheriff-Renovation of Classrooms	404,555.00
723	Z	8/25/2011 Sheriff-Equipment and Machinery	51,040.00
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	152,919.00
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	16,781.00
740	E	9/13/2012 Engineering, Public Works-Engineering Road and Bridge	17,781.00
740	EE	9/13/2012 College-Equipment and Machinery	147,237.00
740	FF	9/13/2012 College-Acquisition of Property-Plainfield	134,523.00
740	G	9/13/2012 Engineering, Public Works-Facilities-Improve Buildings	2,175,000.00
740	H	9/13/2012 Engineering, Public Works-Facilities-Fire Alarms	489,250.00
740	L	9/13/2012 Parks and Community Renewal-Parks-Furnishings and Equipment	144,074.33
740	M	9/13/2012 Engineering, Public Works-Park Maintenance-Park and Rec. Improvements	338,021.00
740	N	9/13/2012 Engineering, Public Works-Park Maintenance-Playground Equipment	762,863.00
740	O	9/13/2012 Various-Acquisition of Vehicles	1,758,747.00
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	34,200.00
740	S	9/13/2012 Public Safety-Emergency Mgmt.-Radio Equipment	132,239.00
740	T	9/13/2012 Public Safety-Emergency Mgmt.-Ambulance	5,250.00
740	U	9/13/2012 Human Services-Equipment and Machinery	52,426.00
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	486,741.65
752	A	8/22/2013 Acq. of Info Technologies and Telecomm. Equipment	258,862.00
752	AA	8/22/2013 Acq. of New Additional or Replacement Equipment and Machinery	2,010.00
752	B	8/22/2013 Upgrading Various Fuel Sites	266,400.00
752	BB	8/22/2013 Voc. - Construction of Addition of West Hall	4,968,081.00
752	CC	8/22/2013 Voc. - Various Renovations and Improvements to Facilities, New Replacement Equipment, instructional and Non-instructional Equipment	1,059,541.00
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	1,267,750.00
752	K	8/22/2013 UC Master Plan, Golf Improve., Eng. Services, Syn. Surfacing and Trails Resurfacing and Park Amenities	1,613,718.00
752	L	8/22/2013 Synthetic Turf Fields, Stream Bank Stabilization, Dredging and Hydro-Raking of Lakes, Installation of Various Park Amenities, Fencing	1,962,677.00
752	M	8/22/2013 Acq. of Playground Equipment and Paving and Curbing Improvements	884,324.00
752	N	8/22/2013 Acq. New Automotive Vehicles and Replacement Equipment	1,223,910.00
752	O	8/22/2013 Acq. New Equipment and Machinery, Info Tech. Equipment, Video System, Mobile Data, Firearms and Radar Units	83,230.00
752	P	8/22/2013 Acq. Info Technology and Telecommunication Equipment	
752	Q	8/22/2013 Install Prefabricated Storage Building (Westfield), New Equipment and Machinery	120,427.00
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	105,077.00
752	U	8/22/2013 Acq. New Additional or Replacement Equipment, Signal Systems Equipment, Video Conference Equipment and In-House Camera System	22,087.00
752	V	8/22/2013 Acq. of New Communication and Signal Systems-Security Cameras	139,250.00
752	W	8/22/2013 Acq. New Additional or Replacement Equipment	59,375.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2015
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	14,150.00
758	A	8/14/2014 Various Roads, Intersection, Bridges, Culverts	1,900.00
758	B	8/14/2014 Synthetic Turf Fields.	78,000.00
759	AA	9/11/2014 Acq. of New Equipment - Video/Audio Enhancement Forensic Capture System.	
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.	56,241.00
759	BB	9/11/2014 Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Construction Meeting Room West Hall.	872,693.00
759	C	9/11/2014 New info. Tech. Equip. - Digital Media System Freeholders Conference Room	40,041.00
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.	2,463,139.00
759	E	9/11/2014 Various Roads, Intersection, Bridges, Culverts	1,706,791.00
759	EE	9/11/2014 Fire Alarm System Cranford and Instructional and Non-Instructional Equipment	54,258.00
759	F	9/11/2014 Various Engineering and Architectural Services	663,923.00
759	FF	9/11/2014 Fire Alarm System Cranford and Instructional and Non-instructional Equip.	693,900.00
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	958,328.00
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.	3,282,478.00
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.	475,137.00
759	S	9/11/2014 Replacement of Playground Equipment.	
759	T	9/11/2014 New Info. Tech. Equipment License Plate Reader, Docking Stations	330,183.00
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	3,128,677.00
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	23,776.00
759	Z	9/11/2014 New Info. Technology Equipment and Replacement Equipment	57,229.00
765	A	7/16/2015 Info Tech and Telecommunications Equipment	591,280.00
765	B	7/16/2015 Road Improvements	5,404,930.00
765	C	7/16/2015 Various Engineering, Architectural Services	1,377,500.00
765	D	7/16/2015 Various Building Improvements	3,750,864.00
765	E	7/16/2015 Upgrade Fire Alarm, Sprinkler, Fire Suppression	4,354,325.00
765	F	7/16/2015 Renovations Courthouse Tower and Rotunda	4,892,500.00
765	G	7/16/2015 Equip. Golf Courses, Warinanco Rehabilitation, Var. Engineering Serv, Golf Course Infrastructure	4,187,600.00
765	H	7/16/2015 Landscape Improvements at Various Locations	48,925.00
765	I	7/16/2015 Various Park Improvements, Drainage, Restrooms, Spray Park, Skate Park	922,450.00

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, 2015</u>	
765	J	7/16/2015	New Automotive Vehicles and Equipment	\$ 2,002,253.00
765	K	7/16/2015	New Additional or Replacement Equipment	372,143.00
765	L	7/16/2015	New Communication Signal System Equipment	489,250.00
765	M	7/16/2015	New Communication Signal System Equipment	9,500.00
765	N	7/16/2015	New Equipment and Machinery	97,850.00
765	O	7/16/2015	New Fire Engine for Fire Academy	636,025.00
765	P	7/16/2015	Furnishings/Carpeting	42,750.00
765	Q	7/16/2015	New Additional Replacement Equipment	55,829.00
765	R	7/16/2015	New Info Technology Telecommunications Equipment	285,316.00
765	S	7/16/2015	Drainage, District-Wide Renovations, Campus Covered Walkways	824,000.00
765	T	7/16/2015	Various Fire Safety Upgrades, Instructional/Non-Instructional Equipment	360,500.00
765	U	7/16/2015	HVAC Systems, Roof Replacement, Natural Gas Generator	3,090,000.00
765	V	7/16/2015	Instructional and Non-Instructional Equipment	710,700.00
765	W	7/16/2015	New Info Tech Equip., College-Wide Technology Upgrades, Automotive Vehicles	2,688,300.00
				<u>\$ 87,875,612.24</u>

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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 FEDERAL UNIFORM GUIDANCE
AND NEW JERSEY OMB CIRCULAR 15-08

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 Chairman 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, 2015 and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated June 30, 2016. 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

June 30, 2016



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 UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08**

The Honorable Chairman 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 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, 2015. 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and New Jersey OMB Circular 15-08. Those standards, the Uniform Guidance and New Jersey OMB 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the 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, 2015. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08 which are described in the accompanying schedule of findings and questioned costs as items 2015-01 through 2015-03.

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 the Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the 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 2015-01 through 2015-03.

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 the Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

June 30, 2016

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
				FROM	TO				
<u>Direct Programs</u>									
United State Department of Housing and Urban Development:									
Community Development Block Grant	14 218		B-00-UC-34-0106	8/1/15	7/31/16	\$ 3,676,263.00	\$	559,862.26	559,862.26
Community Development Block Grant	14 218		B-00-UC-34-0106	8/1/14	7/31/15	4,105,540.00		3,687,124.55	3,989,941.13
Community Development Block Grant	14 218		B-00-UC-34-0106	8/1/13	7/31/14	4,190,127.00		379,928.11	3,837,503.25
						\$	4,448,940.16	4,626,914.92	8,387,306.64
Post Sandy Planning Assistance Grant Program	14 218			1/01/13	3/4/15	30,000.00	29,881.68	181.45	29,945.24
<u>Pass-Through New Jersey Department of Community Affairs:</u>									
CDBG- Disaster Recovery 2013	14 228		2013-100-022-8020-156- F282-12DR-6120	1/1/13	12/31/15	413,735.00	27,961.00	27,961.00	413,735.00
Title II National Affordable Housing Act:									
Home Investment Partnership Program	14 239		M-00-DC-34-0222	8/1/15	9/20/20	802,222.00	\$	\$	28,835.82
Home Investment Partnership Program	14 239		M-00-DC-34-0222	8/1/14	9/20/19	866,248.00			354,418.95
Home Investment Partnership Program	14 239		M-00-DC-34-0222	8/1/13	9/20/18	820,943.70			444,169.55
						\$	1,094,780.29	1,212,258.48	627,424.32
Emergency Solutions Grants Program	14 231		S-00-UC-34-0021	8/1/15	7/31/16	365,954.00	\$	\$	38,362.00
Emergency Solutions Grants Program	14 231		S-00-UC-34-0021	8/1/14	7/31/15	340,401.00			303,591.32
Emergency Solutions Grants Program	14 231		S-00-UC-34-0021	8/1/13	7/31/14	296,703.64			290,818.17
						\$	636,209.73	455,857.86	632,771.49
Continuum of Care Program	14 267			5/1/15	4/30/16	4,408,987.00	\$	356,182.95	411,804.59
Continuum of Care Program	14 267			5/1/14	4/30/15	4,281,998.00		1,708,757.40	2,846,724.59
Continuum of Care Program	14 267			5/1/13	4/30/14	3,722,284.00		516,114.31	3,063,704.52
Continuum of Care Program	14 267			5/1/12	4/30/13	3,879,544.00		103,771.00	2,931,826.53
Continuum of Care Program	14 267			5/1/11	4/30/12	3,966,244.00		228,783.72	3,292,227.84
Continuum of Care Program	14 267			5/1/10	4/30/11	2,668,803.00			2,173,132.29
Continuum of Care Program	14 267			5/1/09	4/30/10	2,206,456.60		9,445.62	2,206,456.60
						\$	2,819,284.00	2,555,624.51	16,925,876.96
Section 8 Housing Choice Voucher Program	14 871			1/1/15	12/31/15	3,734,000.00	\$	321,745.85	321,745.85
Section 8 Housing Choice Voucher Program	14 871			1/1/15	12/31/15	3,926,000.00		3,862,307.36	3,862,307.36
Section 8 Housing Choice Voucher Program	14 871			1/1/14	12/31/14	5,235,813.00		23,081.42	3,669,458.27
Section 8 Housing Choice Voucher Program	14 871			1/1/13	12/31/13	3,882,204.00			994,345.10
						\$	3,810,928.24	4,207,134.63	8,847,858.58
(HOPWA I)	14 241			1/01/14	12/31/14	585,290.00	551,726.68	632.70	551,726.68
Sustainable Communities Regional Planning Grant	14 703			7/1/13	10/15/14	75,000.00	39,511.10		75,000.00
<u>Total Department of Housing and Urban Development</u>						\$	13,459,222.88	13,086,575.55	36,691,642.91

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE
				FROM	TO				EXPENDITURES DECEMBER 31, 2015
<u>United State Department of Transportation</u> <u>Pass-Through State of New Jersey Department of Transportation/</u> <u>North Jersey Transportation Planning Authority</u>									
Vauxhall Road	20.205		HSP-7549(103) FD			\$ 432,724.00	\$ 2,205.00	\$ 368,570.01	\$ 368,570.01
East Broad Street and Elm Street	20.205		HSP-7565(106) FD			247,078.00	\$	\$	
East Broad Street and Elm Street	20.205		HSP-7565(106) FD			200,000.00			
							\$ 0.00	\$ 0.00	\$ 0.00
Union County Transportation Plan	20.205			7/1/14	6/30/16	240,000.00	\$ 52,466.47	\$ 102,516.57	\$ 102,516.57
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.205	6200-218-022361-36		7/1/15	6/30/16	137,822.00	\$	\$ 23,557.83	\$ 23,557.83
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.205	6200-218-022361-36		7/1/14	6/30/15	105,155.00	102,859.22	80,091.51	102,859.23
							\$ 102,859.22	\$ 103,649.34	\$ 126,417.06
West 7th Street Plainfield(CR 601) Intersection Improvements	20.205					784,490.00	\$	\$	\$
Route 27 Corridor Safety Study	20.505					211,698.11	\$	\$	\$ 211,698.11
MUTCD Traffic Sign Inventory and Assessment Program	20.933			7/1/11	6/30/12	130,023.78	\$	\$	\$ 130,023.78

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
				FROM	TO				
<u>Pass Through New Jersey Transit Corporation:</u>									
Job Access and Reverse Commute (JARC)	20.516			1/1/15	12/31/15	\$ 220,000.00	\$	90,676.74	\$ 90,676.74
Job Access and Reverse Commute (JARC)	20.516			1/1/14	12/31/14	195,000.00	\$ 195,000.00	195,000.00	195,000.00
						\$	195,000.00	285,676.74	285,676.74
Watchung Reservation Trails Improvement Project	20.219	042-4875-100-205		7/1/14	7/1/15	24,000.00	\$ 24,000.00	24,000.00	24,000.00
<u>Pass Through New Jersey Department of Law and Public Safety:</u>									
Child Passenger Program	20.616	066-1160-100-155		10/1/14	9/30/15	41,480.00	\$ 14,217.50	5,501.00	5,501.00
Child Passenger Program	20.616	066-1160-100-155		10/1/13	9/30/14	38,192.00	9,296.00	23,528.00	23,528.00
Child Passenger Program	20.616	066-1160-100-155		10/1/12	9/30/13	39,892.00		1,368.00	26,175.00
Child Passenger Program	20.616	066-1160-100-155		10/1/11	9/30/12	20,008.00		(538.00)	19,470.00
						\$	23,513.50	29,859.00	74,674.00
<u>Total Department of Transportation</u>							\$ 400,044.19	\$ 914,271.66	\$ 1,323,576.27
<u>Pass Through State of New Jersey Department of Labor and Workforce Development:</u>									
US Department of labor									
Workforce Investment Act	17.258	062-4545-767-003		7/1/15	6/30/17	1,209,284.00	\$ 133,138.00	222,004.88	222,004.88
Workforce Investment Act	17.258	062-4545-767-003		7/1/14	6/30/16	1,291,825.00	527,270.00	502,546.96	702,514.36
Workforce Investment Act	17.258	062-4545-767-003		7/1/13	6/30/15	1,133,144.00	348,064.00	332,851.47	1,133,144.00
Workforce Investment Act	17.258	062-4545-767-003		7/1/12	6/30/14	1,110,311.00		395,516.29	1,110,311.00
						\$	1,008,472.00	1,452,919.60	3,167,974.24
Hurricane Sandy Disaster National Emergency Grant	17.277			10/29/12	4/29/13	976,620.00	\$	533.43	583,660.67
Workforce investment Act	17.259	062-4545-100-249		7/1/15	6/30/17	1,192,139.00	\$ 165,760.00	256,427.91	256,427.91
Workforce investment Act	17.259	062-4545-100-249		7/1/14	6/30/16	1,274,617.00	181,173.00	176,870.81	368,486.23
Workforce investment Act	17.259	062-4545-100-249		7/1/13	6/30/15	1,105,340.00	575,430.00	763,334.67	1,105,340.00
						\$	922,363.00	1,196,633.39	1,730,254.14
Workforce Investment Act	17.278	062-4545-100-105		7/1/15	6/30/17	1,432,652.00	\$ 216,298.00	378,735.25	378,735.25
Workforce Investment Act	17.278	062-4545-100-105		7/1/14	6/30/16	1,648,125.00	420,986.00	392,866.32	652,243.00
Workforce Investment Act	17.278	062-4545-100-105		7/1/13	6/30/15	1,527,955.00	853,222.00	833,383.18	1,527,955.00
						\$	1,490,506.00	1,604,984.75	2,558,933.25
<u>Total Department of Labor</u>							\$ 3,421,341.00	\$ 4,255,071.17	\$ 8,040,852.30

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE
				FROM	TO				EXPENDITURES DECEMBER 31, 2015
U.S. Department of Justice									
NIJ's FY 2012 DNA Backlog Reduction Program	16.741		2014-DN-BX-0044	10/1/14	3/31/15	\$ 457,622.00	\$ 25,000.00	\$ 45,978.81	\$ 45,978.81
NIJ's FY 2012 DNA Backlog Reduction Program	16.741		2013-DN-BX-0044	10/1/13	3/31/14	92,700.00	86,406.84	86,406.89	86,406.89
NIJ's FY 2012 DNA Backlog Reduction Program	16.741		2012-DN-BX-0044	10/1/12	3/31/13	1,332,960.00	182,511.32	161,855.64	1,082,511.32
						\$	293,918.16	\$ 294,271.34	\$ 1,214,897.02
Pass-Through State of New Jersey Department of Law and Public Safety:									
Gang, Gun and Narcotics	16.738	066-1020-100-364	JAG1-20TF-09	7/1/15	6/30/16	164,481.00	\$ 25,718.00	\$ 28,466.08	\$ 28,466.08
Gang, Gun and Narcotics	16.738	066-1020-100-364	JAG1-20TF-09	7/1/14	6/30/15	151,932.00	151,932.00	115,388.88	151,931.97
Gang, Gun and Narcotics	16.738	066-1020-100-364	JAG1-20TF-09	7/1/13	9/30/14	174,856.00	39,048.00	6,112.82	165,744.09
Gang, Gun and Narcotics	16.738	066-1020-100-364	JAG1-20TF-09	7/1/12	8/31/13	188,475.00	540.00		188,475.00
						\$	217,238.00	\$ 149,965.78	\$ 534,617.14
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2012-DJ-BX-0982	1/1/15	12/31/15	158,272.00	\$	\$	\$
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2012-DJ-BX-0982	1/1/14	12/31/14	202,202.00			
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2012-DJ-BX-0982	1/1/13	12/31/13	214,324.00			
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2012-DJ-BX-0982	1/1/12	12/31/12	217,820.00		92,290.59	164,821.46
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2011-DJ-BX-0982	1/1/11	12/31/11	269,863.00	256,720.01		225,749.12
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2010-DJ-BX-0982	1/1/10	12/31/10	308,957.00			206,691.97
						\$	256,720.01	\$ 92,290.59	\$ 597,262.55
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-20-09	10/1/14	9/30/15	211,157.00	\$ 161,586.00	\$ 210,357.00	\$ 210,357.00
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-20-09	10/1/12	9/30/13	225,465.00	225,465.00	25,958.58	225,465.00
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-20-09	10/1/11	9/30/12	228,240.00		21,548.39	228,240.00
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-20-09	10/1/10	9/30/11	296,531.00		25,636.00	253,054.86
						\$	387,051.00	\$ 283,499.97	\$ 917,116.86

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
				FROM	TO				
<u>Pass-Through State of New Jersey Department of Law and Public Safety:</u>									
Victim Witness DV Advocacy Program	16.588	066-1020-100-246	10VAWA-74	7/1/15	6/30/16	\$ 25,486.00	\$ 9,454.00	\$ 15,756.04	\$ 15,756.04
Victim Witness DV Advocacy Program	16.588	066-1020-100-246	10VAWA-74	7/1/14	6/30/15	26,995.00	26,995.00	7,771.68	26,995.00
						\$	36,449.00	\$ 23,527.92	\$ 42,751.04
Victim Witness Advocacy-VWA	16.588	066-1020-100-246	2014-WF-AX-0022	10/1/15	9/30/16	21,351.00	\$	1,168.59	\$ 1,168.59
Victim Witness Advocacy-VWA	16.588	066-1020-100-246	2014-WF-AX-0022	10/1/14	9/30/15	20,226.00	20,226.00	19,287.56	20,226.00
						\$	20,226.00	\$ 20,456.15	\$ 21,394.59
<u>Pass through New Jersey Department of Justice</u>									
Second Chance Prisoner Reentry Initiative	16.812	026-710-100-107				100,000.00	\$	41,187.45	\$ 97,642.25
Megan's Law	16.738	1020-100-066-1020-261-YOPR-6010		1/1/14	12/31/14	13,981.00	\$ 9,465.00	\$ 13,800.00	\$ 13,800.00
Megan's Law	16.738	1020-100-066-1020-261-YOPR-6010		1/1/13	12/31/13	13,946.00	5,693.00	5,692.96	13,946.00
						\$	15,158.00	\$ 19,492.96	\$ 27,746.00
Juvenile Accountability Incentive Program	16.523	066-1500-100-121		1/1/14	12/31/14	22,159.00	\$ 22,159.00	\$	\$ 22,159.00
<u>Total U.S. Department of Justice</u>						\$	1,248,919.17	\$ 924,692.16	\$ 3,475,586.45
<u>United States Department of Health and Human Services:</u>									
<u>Administration for Children and Families - Office of Refugee Resettlement - Discretionary</u>									
Union County Residential Services for Unaccompanied Alien Children (USDHS, ACF, ORR, DUCS)	93.676	N/A	412(c)(1)(A) of INS Act	10/1/14	9/30/17	792,281.00	\$ 642,421.00	\$ 614,996.34	\$ 614,996.34
Union County Residential Services for Unaccompanied Alien Children (USDHS, ACF, ORR, DUCS)	93.676	N/A	412(c)(1)(A) of INS Act	10/1/13	9/30/16	1,100,766.00		4,390.05	1,082,435.43
						\$	642,421.00	\$ 619,386.39	\$ 1,697,431.77
<u>Pass-Through State of New Jersey Department of Health and Senior Services:</u>									
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/15	12/31/15	2,375,908.00	\$ 2,287,087.00	\$ 2,069,302.20	\$ 2,069,302.20
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/14	12/31/14	2,355,172.00	1,256,521.00	490,510.65	2,466,979.63
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/13	12/31/13	2,914,842.00		93,461.98	2,583,192.03
						\$	3,543,608.00	\$ 2,653,274.83	\$ 7,119,473.66

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
				FROM	TO				
<u>Pass-Through State of New Jersey Department of</u>									
<u>Children and Families (DCF) - Division on Women:</u>									
Rape Prevention and Education	93.095	016-1630-100-059		9/1/14	6/30/15	\$ 32,500.00	\$ 2,178.03	\$ (2,644.14)	\$ 25,388.03
Preventative Health Social Service Block Grant	93.758	016-1630-100-075		10/1/15	9/30/16	9,265.00	\$ 9,265.00	\$ 9,035.00	\$ 9,035.00
Preventative Health Social Service Block Grant	93.758	016-1630-100-075		10/1/14	9/30/15	3,088.00		2,960.45	2,960.45
							\$ 9,265.00	\$ 11,995.45	\$ 11,995.45
<u>Pass-Through State of New Jersey Department of Human Services:</u>									
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/15	12/31/15	149,738.00	\$ 149,738.00	\$ 59,399.99	\$ 59,399.99
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/14	12/31/14	139,728.00	2,737.00	47,440.78	120,508.12
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/13	12/31/13	105,996.00		76.22	69,648.80
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/12	12/31/12	91,547.00		6,509.61	91,329.07
							\$ 152,475.00	\$ 113,526.60	\$ 340,885.98
Elderly Handicapped Transportation Title XX	93.667	5120-100-034-5120-131-H370-6130		1/1/15	12/31/15	142,524.00	\$	\$ 130,647.00	\$ 130,647.00
Elderly Handicapped Transportation Title XX	93.667	5120-100-034-5120-131-H370-6130		1/1/14	12/31/14	142,524.00		11,877.00	142,524.00
							\$	\$ 142,524.00	\$ 273,171.00
Home Health Care - Title XX	93.667			1/1/15	12/31/15	100,000.00	\$	\$ 89,390.00	\$ 89,390.00
Home Health Care - Title XX	93.667			1/1/14	12/31/14	100,000.00	78,781.14	21,398.64	78,781.14
							\$ 78,781.14	\$ 110,788.64	\$ 168,171.14
<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	\$ 216,376.04	\$ 158,080.38	\$ 1,213,800.12
<u>Pass-Through State of New Jersey</u>									
<u>Department of Labor and Workforce Development:</u>									
Community Service Block Grant	93.569	022-8050-100-184	01-1981-00	11/1/15	6/30/16	269,460.00	\$	\$ (10.27)	\$ (10.27)
Community Service Block Grant	93.569	022-8050-100-184	01-1981-00	11/1/14	6/30/15	827,209.00		154,598.72	154,598.72
Community Service Block Grant	93.569	022-8050-100-184	01-1981-00	11/1/13	6/30/14	816,548.00	816,541.00	657,106.16	816,541.00
							\$ 816,541.00	\$ 811,694.61	\$ 971,129.45

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
				FROM	TO				
<u>Pass-Through City of Newark:</u>									
Ryan White Title I HIV	93.915			3/1/15	2/28/16	\$ 2,141,406.00	\$ 1,567,126.85	\$ 1,315,514.18	\$ 1,315,514.18
Ryan White Title I HIV	93.915			3/1/14	2/28/15	1,990,588.00		737,752.06	1,990,588.00
							\$ 1,567,126.85	\$ 2,053,266.24	\$ 3,306,102.18
<u>Pass-Through Union County College</u>									
Health Professions Opportunity Grant	93.670		90FX001/01	9/30/14	9/29/15	39,640.00	\$ 19,820.00	\$ 12,963.50	\$ 12,963.50
<u>Federal Center for Disease Control</u>									
<u>Pass-Through State of New Jersey Department of Community Affairs:</u>									
Heat Energy Assistance (HEA) CWA	93.568	022-8050-100-182		6/1/15	9/30/15	18,056.00	\$ 18,056.00	\$	\$
Heat Energy Assistance (HEA) CWA	93.568	022-8050-100-182		6/1/14	9/30/14	17,292.00		17,292.00	17,292.00
Heat Energy Assistance (HEA) CWA	93.568	022-8050-100-182		6/1/12	9/30/12	17,336.00		17,336.00	17,336.00
Heat Energy Assistance (HEA) CWA	93.568	022-8050-100-182		06/01/11	09/30/11	19,012.00		19,012.00	19,012.00
Heat Energy Assistance (HEA) CWA	93.568	022-8050-100-182		06/01/10	09/30/10	15,367.00		15,367.00	15,367.00
Heat Energy Assistance (HEA) CWA	93.568	022-8050-100-182		06/01/09	09/30/09	33,340.00		33,340.00	33,340.00
							\$ 18,056.00	\$ 102,347.00	\$ 102,347.00
<u>Pass-Through State of New Jersey Department of Children and Families/Division of Women:</u>									
Rape Prevention Education	93.136			2/1/14	1/31/15	42,923.00	\$ 42,923.00	\$ 26,128.63	\$ 26,128.63
Rape Prevention Education	93.136			2/1/13	1/31/14	13,398.87	3,399.00	13,398.87	13,398.87
							\$ 46,322.00	\$ 39,527.50	\$ 39,527.50
Sex Assault Abuse and Rape Care/ Coordinated Rape Care	93.758	016-1630-100-048		11/1/14	10/31/15	8,240.00	\$ 8,240.00	\$ 8,240.00	\$ 8,240.00
Sex Assault Abuse and Rape Care/ Coordinated Rape Care	93.758	016-1630-100-048		11/1/13	10/31/14	50,872.00	49,849.86	49,849.86	49,849.86
							\$ 58,089.86	\$ 58,089.86	\$ 58,089.86
<u>Total Department of Health and Human Services</u>							\$ 7,171,059.92	\$ 6,884,820.86	\$ 15,340,476.84
<u>US Department of Homeland Security</u>									
<u>Pass-Through the Port Authority of NY and NJ:</u>									
Patrol Boat Upgrades	97.056		2011-PU-K00254	6/1/12	5/31/13	49,426.65	\$	\$	\$ 49,426.65
Port Security Grant Program- Hazmat	97.056		EMW-2012-PU-00358501	9/1/12	8/31/14	93,750.00	\$	\$	\$ 87,490.00
Port Security Grant Program-Marine Port	97.056		2012-SL-PSG-1000-4101	9/1/12	8/31/14	24,000.00	\$	\$	\$ 23,946.88
Port Security Grant Program- Laptops	97.056		EMW 2012-PU-00263501	9/1/12	8/31/14	99,875.01	16,070.15		99,875.01

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	EXPENDITURES DECEMBER 31, 2015
				FROM	TO				
<u>Pass-Through State of New Jersey Office of Homeland Security and Preparedness:</u>									
Urban Area Security Initiative	97.008	066-1005-100-008	2008-GE-T8-0015	7/1/14	6/30/15	\$ 1,675,627.00	\$ 772,287.63	\$ 875,307.74	\$ 875,307.74
Urban Area Security Initiative	97.008	066-1005-100-008	2008-GE-T8-0015	7/1/13	8/31/15	1,368,888.00	<u>1,085,295.12</u>	<u>819,156.69</u>	<u>1,346,916.92</u>
							<u>\$ 1,837,572.75</u>	<u>\$ 1,694,464.43</u>	<u>\$ 2,222,224.66</u>
Homeland Security FY 15	97.067	066-1005-100-006		9/1/15	8/31/17	378,519.00	\$	\$	\$
Homeland Security FY 14	97.067	066-1005-100-006		9/1/14	8/31/16	409,710.00	117,242.02	183,410.36	183,410.36
Homeland Security FY 13	97.067	066-1005-100-006		9/1/13	8/31/15	357,671.00	<u>280,481.41</u>	<u>232,453.61</u>	<u>354,567.98</u>
							<u>\$ 397,723.43</u>	<u>\$ 415,863.97</u>	<u>\$ 537,978.34</u>
Emergency Management Agency Assistance (EMAA)	97.042	FY12-EMPG-EMAA-2000		1/1/15	12/31/15	95,000.00	\$	\$	\$
Emergency Management Performance Grant (EMPG) Open Initiative	97.042			9/1/14	8/31/15	80,000.00	80,000.00		
Emergency Management Performance Grant (EMPG) Open Initiative	97.042			9/1/12	8/31/13	45,533.00	43,868.00		43,668.00
Emergency Management Agency Assistance (EMAA)	97.042	FY12-EMPG-EMAA-2000		1/1/12	12/31/12	80,000.00	<u></u>	<u></u>	<u></u>
							<u>\$ 123,868.00</u>	<u>\$ 0.00</u>	<u>\$ 43,868.00</u>
<u>Pass Through New Jersey Department of Law and Public Safety:</u>									
Hazard Mitigation Plan Update	97.039			1/21/14	1/20/17	187,500.00	<u>\$</u>	<u>\$ 53,793.76</u>	<u>\$ 185,275.88</u>
<u>Pass Through New Jersey Office of Emergency Management:</u>									
Energy Allocation Initiative Program	97.039			7/22/15	7/22/18	250,000.00	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>Total Department of Homeland Security</u>							<u>\$ 2,375,234.33</u>	<u>\$ 2,164,122.16</u>	<u>\$ 3,250,087.42</u>

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015

Pass-Through the New Jersey Department of Community Affairs										CUMULATIVE
FEDERAL GRANTOR/PASS THROUGH	FEDERAL	STATE	GRANTOR'S	GRANT PERIOD		GRANT	2015	2015	EXPENDITURES	
GRANTOR/PROGRAM TITLE	C F D A	ACCOUNT NUMBER	NUMBER	FROM	TO	AWARD	FUNDS	EXPENDITURES	DECEMBER	
	NUMBER					AMOUNT	RECEIVED		31, 2015	
Pass-Through the New Jersey Department of Community Affairs										
Farmers Market	10.576	046-4220-100-474		6/1/15	9/30/15	2,625.00	\$ 2,625.00	\$ 2,625.00	\$ 2,625.00	
Total Department of Agriculture							\$ 2,625.00	\$ 2,625.00	\$ 2,625.00	
TOTAL EXPENDITURE OF FEDERAL AWARDS						\$	28,078,446.49	\$ 28,232,178.56	\$ 68,124,847.19	

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SUBTOTALS WORKSHEETS
FOR THE YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
PROGRAM TITLE		FROM	TO				
<u>Department of Community Affairs:</u>							
Handicapped Person's Recreational Program	022-8050-100-035	1/1/15	12/31/15	\$ 33,864.00	\$	\$	\$
Handicapped Person's Recreational Program	022-8050-100-035	1/1/14	12/31/14	67,464.00	31,684.80	33,168.47	66,124.27
Handicapped Person's Recreational Program	022-8050-100-035	1/1/13	12/31/13	20,000.00	7,752.34		19,186.92
					<u>39,437.14</u>	<u>33,168.47</u>	<u>85,311.19</u>
Office on Aging	054-7530-495-001	1/1/15	12/31/15	58,000.00	58,000.00	58,000.00	58,000.00
Office on Aging	054-7530-495-001	1/1/14	12/31/14	58,000.00	3,921.73		58,000.00
					<u>58,000.00</u>	<u>61,921.73</u>	<u>116,000.00</u>
Senior Health Insurance Program	054-7530-100-055	1/1/15	12/31/15	34,000.00	16,307.00	20,364.00	20,364.00
Senior Health Insurance Program	054-7530-100-055	1/1/14	12/31/14	37,500.00	12,500.00	26,042.23	37,500.00
					<u>28,807.00</u>	<u>46,406.23</u>	<u>57,864.00</u>
2013 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/14	6/30/15	11,544.00	11,544.00		
2013 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/13	6/30/14	12,016.00		12,016.00	12,016.00
2013 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/12	6/30/13	11,557.00		11,557.00	11,557.00
2012 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/11	6/30/12	10,110.00		10,110.00	10,110.00
2011 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/10	6/30/11	10,237.00		10,237.00	10,237.00
					<u>11,544.00</u>	<u>43,920.00</u>	<u>43,920.00</u>
<u>Total Department of Community Affairs</u>					<u>137,788.14</u>	<u>185,416.43</u>	<u>303,095.19</u>
<u>Department of Children and Families:</u>							
Human Services Planning Advisory Council	016-1610-100-039	1/1/15	12/31/15	318,163.00	311,995.00	255,558.72	255,558.72
Human Services Planning Advisory Council	016-1610-100-039	1/1/14	12/31/14	318,163.00		75,887.60	304,897.49
Human Services Planning Advisory Council	016-1610-100-039	1/1/10	12/31/10	93,163.00		(0.08)	88,451.89
					<u>311,995.00</u>	<u>331,446.24</u>	<u>648,908.10</u>
Sexual Assault Advocate Rape Crisis (SAARC 1X)		7/1/14	6/30/15	9,091.00	9,091.00		
<u>Total Department of Children and Families</u>					<u>321,086.00</u>	<u>331,446.24</u>	<u>648,908.10</u>
<u>Department of State:</u>							
New Jersey State Council on the Arts:							
Cultural Projects Block Grants	074-2530-100-032	1/1/15	12/31/15	144,813.00	108,610.00	130,306.88	130,306.88
Cultural Projects Block Grants	074-2530-100-032	1/1/14	12/31/14	137,917.00	34,479.00	13,300.00	137,092.00
					<u>143,089.00</u>	<u>143,606.88</u>	<u>267,398.88</u>
<u>Total Department of State</u>					<u>143,089.00</u>	<u>143,606.88</u>	<u>267,398.88</u>

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SUBTOTALS WORKSHEETS
FOR THE YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
PROGRAM TITLE		FROM	TO				
<u>Department of Health and Senior Services:</u>							
Global Options /Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/15	12/31/15	\$ 34,000.00	\$ 20,635.00	\$ 27,082.80	\$ 27,082.80
Global Options /Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/14	12/31/14	286,380.00	477.00	11,188.46	209,827.74
					\$ 21,112.00	\$ 38,271.26	\$ 236,910.54
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/15	12/31/15	344,257.00	\$ 344,257.00	\$ 326,018.86	\$ 326,018.86
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	165,401.00	23,781.34	467,458.48
					\$ 509,658.00	\$ 349,800.20	\$ 793,477.34
<u>Department of Health and Senior Services:</u>							
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/15	12/31/15	916,969.00	\$	\$ 610,376.79	\$ 610,376.79
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/14	12/31/14	913,736.00		133,885.15	824,335.80
					\$ 0.00	\$ 744,261.94	\$ 1,434,712.59
Right To Know Program	046-4230-100-105	1/1/15	12/31/15	16,401.00	\$ 12,300.75	\$ 8,118.53	\$ 8,118.53
Right To Know Program	046-4230-100-105	1/1/14	12/31/14	16,401.00	8,200.50	3,903.15	16,180.84
					\$ 20,501.25	\$ 12,021.68	\$ 24,299.37
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/15	12/31/15	348,566.00	\$ 318,933.00	\$ 303,730.71	\$ 303,730.71
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/14	12/31/14	378,566.00	(18,245.00)	73,088.95	330,688.20
					\$ 300,688.00	\$ 376,819.66	\$ 634,418.91
LINCS - Health Service Grant	4230-100-046-4798-315-6120	7/1/15	8/31/16	292,451.00	\$ 61,973.00	\$ 114,542.42	\$ 114,542.42
LINCS - Health Service Grant	4230-100-046-4798-315-6120	7/1/14	8/31/15	395,556.00	322,065.00	253,478.83	395,457.11
					\$ 384,038.00	\$ 368,021.25	\$ 509,999.53
Chronic Disease Coalition Grant		7/1/15	6/30/16	39,830.00	\$	\$ 14,596.01	\$ 14,596.01
Chronic Disease Coalition Grant		7/1/14	6/30/15	39,830.00		27,082.81	39,804.61
					\$ 0.00	\$ 41,678.82	\$ 54,400.62
<u>Total Department of Health</u>					\$ 1,235,997.25	\$ 1,930,874.81	\$ 3,688,218.90
<u>Department of Human Services:</u>							
Governor's Alliance on Drugs	082-2000-100-044	7/1/15	6/30/16	536,201.00	\$ 13,219.12	\$ 35,384.33	\$ 35,384.33
Governor's Alliance on Drugs	082-2000-100-044	7/1/14	6/30/15	536,201.00	441,368.80	423,615.22	453,823.66
					\$ 454,587.92	\$ 458,999.55	\$ 489,207.99

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SUBTOTALS WORKSHEETS
FOR THE YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
		FROM	TO				
<u>PROGRAM TITLE</u>							
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	016-1630-100-014	1/1/15	12/31/15	\$ 25,941.00	\$ 25,941.00	\$ 19,370.92	\$ 19,370.92
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	016-1630-100-014	1/1/14	12/31/14	35,031.00		14,156.53	34,640.95
					\$ 25,941.00	\$ 33,527.45	\$ 54,011.87
Family Court Services	066-1506-100-021	1/1/15	12/31/15	248,737.00		223,473.62	223,473.62
Family Court Services	066-1506-100-021	1/1/14	12/31/14	248,737.00		32,641.40	248,737.00
						\$ 256,115.02	\$ 472,210.62
Personal Attendant Services Program	054-7545-100-005	1/1/15	12/31/15	82,000.00	\$ 82,000.00	\$ 77,076.83	\$ 77,076.83
Personal Attendant Services Program	054-7545-100-005	1/1/14	12/31/14	82,000.00	6,833.34	2,234.13	79,305.30
					\$ 88,833.34	\$ 79,310.96	\$ 156,382.13
Social Services for the Homeless	054-7550-100-072	7/1/15	6/30/16	720,925.00	\$ 180,231.00	\$ 280,683.00	\$ 280,683.00
Social Services for the Homeless	054-7550-100-072	7/1/14	6/30/15	720,925.00	538,165.00	537,257.09	679,907.92
					\$ 718,396.00	\$ 817,940.09	\$ 960,590.92
<u>Department of Human Services:</u>							
Area Agencies on Aging (AAA) Area Plan contract (AF	13-100-054-7530-058-6110-13	1/1/15	12/31/15	1,130,235.00	\$ 1,112,668.69	\$ 1,032,159.93	\$ 1,032,159.93
Area Agencies on Aging (AAA) Area Plan contract (AF	13-100-054-7530-058-6110-13	1/1/14	12/31/14	1,004,489.00	474,230.86	125,730.70	994,232.32
Area Agencies on Aging (AAA) Area Plan contract (AF	13-100-054-7530-058-6110-13	1/1/13	12/31/13	1,020,311.00		9,109.00	1,017,797.99
					\$ 1,586,899.55	\$ 1,166,999.63	\$ 3,044,190.24
CWA case Banking Equipment Grant	CW14020	3/15/14	6/30/14	52,000.00	\$ 0.00	\$ 2,982.21	\$ 51,124.32
Total for Department of Human Services:					\$ 2,874,657.81	\$ 2,815,874.91	\$ 5,227,718.09
<u>Department of Law and Public Safety:</u>							
Law Enforcement Training	066-1020-100-314	7/1/15	6/30/16	28,580.00	\$ 28,580.00	\$	\$
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		9,680.10	9,680.10
Law Enforcement Training	066-1020-100-314	7/1/12	6/30/13	34,113.00		12,327.75	34,113.00
Law Enforcement Training	066-1020-100-314	7/1/11	6/30/12	30,405.00			26,954.65
					\$ 28,580.00	\$ 22,007.85	\$ 70,747.75
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/14	10/31/15	87,783.00	\$	\$ 11,993.39	\$ 11,993.39
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/13	10/31/14	75,225.00	65,349.00	68,366.90	68,394.40
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/12	10/31/13	74,765.00	17,735.00	310.51	66,178.47
Sexual Assault Nurse Examiner - SANE	066-1020-100-142	11/1/11	10/31/12	74,860.00		87.00	68,590.34
					\$ 83,084.00	\$ 80,757.90	\$ 215,146.60

SCHEDULE "2"
SHEET # 4

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SUBTOTALS WORKSHEETS
FOR THE YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
		FROM	TO				
Body Armor Replacement Fund	066-1020-718-001	1/1/15	12/31/15	\$ 51,843.00	\$ 51,842.45	\$	\$
Body Armor Replacement Fund	066-1020-718-001	1/1/14	12/31/14	52,949.00		17,467.07	17,467.07
Body Armor Replacement Fund	066-1020-718-001	1/1/13	12/31/13	70,728.00		32,397.30	34,738.75
Body Armor Replacement Fund	066-1020-718-001	1/1/12	12/31/12	56,379.00		7,155.00	29,171.00
Body Armor Replacement Fund	066-1020-718-001	1/1/11	12/31/11	54,744.00		6,805.00	54,114.90
Body Armor Replacement Fund	066-1020-718-001	1/1/10	12/31/10	67,635.00		3,665.50	63,707.80
					\$ 51,842.45	\$ 67,489.87	\$ 199,199.52
Insurance Fraud	066-1020-100-305	1/1/15	12/31/15	250,000.00	\$ 189,291.00	\$ 189,290.14	\$ 189,290.14
Insurance Fraud	066-1020-100-305	1/1/14	12/31/14	250,000.00	250,000.00	8,273.64	250,000.00
					\$ 439,291.00	\$ 197,563.78	\$ 439,290.14
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/15	12/31/15	440,426.00	\$ 168,321.77	\$ 308,321.34	\$ 308,321.34
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/14	12/31/14	429,069.00	316,626.46	113,906.02	429,069.00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/13	12/31/13	452,098.00	33,499.88		451,997.21
					\$ 518,448.11	\$ 422,227.36	\$ 1,189,387.55
<u>Pass through State of New Jersey Office of Emergency Management</u>							
State Facilities Education Act	066-1500-100-032	1/1/15	12/31/15	261,000.00	\$ 130,250.00	\$	\$
State Facilities Education Act	066-1500-100-032	1/1/14	12/31/14	130,500.00	62,250.00	87,000.00	130,500.00
					\$ 192,500.00	\$ 87,000.00	\$ 130,500.00
Juvenile Justice Innovations Grant	066-1500-100-237	1/1/15	12/31/15	120,000.00	\$ 48,985.35	\$ 73,695.34	\$ 73,695.34
Juvenile Justice Innovations Grant	066-1500-100-237	1/1/14	12/31/14	120,000.00	114,000.00	23,256.84	120,000.00
					\$ 162,985.35	\$ 96,952.18	\$ 193,695.34
<u>Total for Department of Law and Public Safety</u>					\$ 1,476,730.91	\$ 973,998.84	\$ 2,437,966.90
Department of Labor:							
Smart Steps	062-4545-780-005	7/1/15	6/30/16	9,630.00	\$	\$	\$
Smart Steps	062-4545-780-005	7/1/14	6/30/15	5,618.00	5,618.00	5,618.00	5,618.00
					\$ 5,618.00	\$ 5,618.00	\$ 5,618.00
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/15	6/30/16	263,615.00	\$	\$	\$
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	26,859.23			26,859.23
					\$ 0.00	\$ 0.00	\$ 26,859.23
Department of Labor:							
Workforce Learning Link	062-4545-767-003	7/1/15	12/31/16	138,000.00	\$ 35,885.00	\$ 54,291.42	\$ 54,291.42
Workforce Learning Link	062-4545-767-003	7/1/14	12/31/15	258,216.00	183,656.00	174,761.18	230,155.84
					\$ 219,541.00	\$ 229,052.60	\$ 284,447.26

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SUBTOTALS WORKSHEETS
FOR THE YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
PROGRAM TITLE		FROM	TO				
Department of Labor:							
Work First New Jersey	062-4545-100-(313-322)	7/1/15	12/31/16	\$ 2,791,447.00	\$ 395,146.00	\$ 664,855.38	\$ 664,855.38
Work First New Jersey	062-4545-100-(313-322)	7/1/14	12/31/15	2,684,588.00	1,780,340.00	1,653,091.81	2,417,361.42
Work First New Jersey	062-4545-100-(313-322)	7/1/13	1/31/15	2,661,838.00	186,488.00	8,232.00	2,288,753.63
					\$ 2,361,974.00	\$ 2,326,179.19	\$ 5,370,970.43
<u>Total for Department of Labor</u>					\$ 2,587,133.00	\$ 2,560,849.79	\$ 5,687,894.92
Other State Agencies:							
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/15	12/31/15	869,332.00	\$ 740,531.93	\$ 869,331.49	\$ 869,331.49
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/14	12/31/14	968,713.00	186,459.34	471.41	968,712.55
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/12	12/31/12	1,355,906.00	1,906.35		1,355,726.00
					\$ 928,897.62	\$ 869,802.90	\$ 3,193,770.04
Veterans-Paratransit	067-3610-100-058	7/1/15	6/30/16	12,000.00	4,000.00		12,000.00
Veterans-Paratransit	067-3610-100-058	7/1/14	6/30/15	12,000.00	8,000.00	12,000.00	12,000.00
					12,000.00	12,000.00	12,000.00
New Jersey Historical Commission:							
Historical Block Grant	074-2540-100-105	1/1/14	12/31/14	55,757.00	\$ 27,878.50	\$ 26,306.37	\$ 26,306.37
Historical Block Grant	074-2540-100-105	1/1/14	12/31/14	55,757.00	27,878.25	29,981.49	51,757.00
Historical Block Grant	074-2540-100-105	1/1/12	12/31/12	61,826.00		375.00	61,826.00
					\$ 55,756.75	\$ 56,662.86	\$ 139,889.37
Office of Information Technology:							
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		192.46	90,092.46
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	7/1/01	6/30/02	25,000.00		3,477.97	23,798.96
<u>Total for Office of Information Technology:</u>					\$ 0.00	\$ 3,670.43	\$ 166,037.84
<u>Total for Other State Agencies</u>					\$ 996,654.37	\$ 942,136.19	\$ 3,511,697.25
Department of Environmental Protection:							
2003 State Flood Control Projects/ Passaic River Proj	14-573-042-4895-004	5/1/15	5/1/17	65,000.00	\$ 15,000.00	\$ 55,272.58	\$ 55,272.58
2003 State Flood Control Projects/ Passaic River Proj	14-573-042-4895-004	5/1/14	5/1/16	300,000.00			
					\$ 15,000.00	\$ 55,272.58	\$ 55,272.58
County Environmental Health Act & Air Pollution	042-4855-100-075	1/1/15	12/31/15	373,136.00	\$ 56,963.29	\$ 174,365.08	\$ 174,365.08
County Environmental Health Act & Air Pollution	042-4855-100-075	1/1/14	12/31/14	311,005.00	100,358.31	102,548.06	310,505.00
					\$ 157,321.60	\$ 276,913.14	\$ 484,870.08

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SUBTOTALS WORKSHEETS
FOR THE YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR DEPARTMENT		STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
PROGRAM TITLE			FROM	TO				
<u>Department of Environmental Protection:</u>								
Solid Waste Services		042-4900-752-008	1/1/13	12/31/13	\$ 291,500.00	\$	\$ 32,258.37	\$ 32,258.37
Solid Waste Services		042-4900-752-008	1/1/12	12/31/12	264,000.00		80,479.31	80,479.31
Solid Waste Services		042-4900-752-008	9/1/12	6/30/15	298,100.00			89,135.99
Solid Waste Services		042-4900-752-008	9/1/10	6/30/15	630,000.00		82,384.34	626,601.45
Solid Waste Services		042-4900-752-008	1/1/09	12/31/09	372,276.34			365,094.06
Solid Waste Services		042-4900-752-008	1/1/08	12/31/08	335,310.00		52.44	335,254.93
						\$ 0.00	\$ 195,174.46	\$ 1,528,824.11
Clean Communities		042-4900-765-005	1/1/15	12/31/15	61,468.00	\$ 61,467.97	\$ 11,824.72	\$ 11,824.72
Clean Communities		042-4900-765-005	1/1/14	12/31/14	50,641.00		37,046.84	50,641.00
						\$ 61,467.97	\$ 48,871.56	\$ 62,465.72
<u>Department of Environmental Protection:</u>								
Scrap Tire			1/1/01	12/31/01	58,920.00	\$	\$ 909.20	\$ 56,889.45
Bonus Recycling Grant			1/1/09	12/31/09	237,800.00	\$	\$ 6,400.00	\$ 185,173.65
<u>Total for Department of Environmental Protection</u>						\$ 233,789.57	\$ 583,540.94	\$ 2,373,495.59
Department of Transportation:								
Road , intersection, Bridge and culvert Improvements Projects at various locations		078-6320-480-ALK			4,487,600.00	\$ 2,112,681.48	\$ 1,803,162.08	\$ 4,377,760.74
Road , intersection, Bridge and culvert Improvements Projects at various locations		078-6320-480-AK5			564,767.60	\$ 564,767.60	\$ 11,442.35	\$ 564,767.60
Road , intersection, Bridge and culvert Improvements Projects at various locations		078-6320-480-ALT			4,400,000.00	\$ 2,560,500.00	\$ 3,400,000.00	\$ 3,400,000.00
County Road Resurfacing Program		6320-480-078-6320-AJW-TCAP-6010	7/1/09	6/30/11	3,987,305.59	\$ 926,941.43		\$ 3,987,305.59
Vauxhall Road- Valley Street		078-8300-480-GES			227,923.00	\$ 22,793.01		\$ 227,923.00
Gordon Street Bridge		078-8320-480-AKL	7/1/15	6/30/16	100,000.00	\$		\$
Gordon Street Bridge		078-8320-480-AKL	5/7/14	5/7/16	878,969.00	284,242.52	530,315.91	530,315.91
						\$ 284,242.52	\$ 530,315.91	\$ 530,315.91
<u>Totals for Department of Transportation</u>						\$ 6,471,926.04	\$ 5,744,920.34	\$ 13,088,072.84

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE - SUBTOTALS WORKSHEETS
FOR THE YEAR ENDED DECEMBER 31, 2015

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2015 FUNDS RECEIVED	2015 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2015
		FROM	TO				
Department of The Treasury		7/1/15	6/30/16	\$ 30,950.00	\$ 30,949.16	\$	
Community Provider Contract Adjustment							
Totals for Department of Treasury					\$ 30,949.16	\$ 0.00	\$ 0.00
GRAND TOTAL					\$ 16,509,801.25	\$ 16,212,665.37	\$ 37,234,466.66

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2015

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	\$ 17,930,057.38	10,037,875.21	3,336,906.91	31,304,839.50
Trust Other Fund	9,990,858.42			9,990,858.42
General Capital Fund	<u>157,530.69</u>	<u>6,471,926.04</u>	<u></u>	<u>6,629,456.73</u>
	<u>\$ 28,078,446.49</u>	<u>\$ 16,509,801.25</u>	<u>\$ 3,336,906.91</u>	<u>\$ 47,925,154.65</u>

Expenditures:

Grant Fund	\$ 17,155,266.75	\$ 10,467,745.03	\$ 2,530,951.82	\$ 30,153,963.60
Trust Other Fund	10,502,175.89			10,502,175.89
General Capital Fund	<u>574,735.92</u>	<u>5,744,920.34</u>	<u></u>	<u>6,319,656.26</u>
	<u>\$ 28,232,178.56</u>	<u>\$ 16,212,665.37</u>	<u>\$ 2,530,951.82</u>	<u>\$ 46,975,795.75</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, 2015

Section I - Summary of Auditor's Results

Financial Statements

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

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? No
- (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 the Uniform Guidance and listed in Section III of this schedule? Yes
- (4) Identification of Major Federal Programs:

Grant <u>Program</u>	<u>CFDA</u>
Community Development Block Grant	14.218
Emergency Solutions Grants Program	14.231
Continuum of Care Program	14.267
Section Eight Housing Choice Voucher Program	14.871
DNA Capacity Enhancement & Backlog Reduction Program	16.741
Older Americans Act Title III	93.044

- (5) Program Threshold Determination:
- Type A Federal Program Threshold > \$846,965.36
- (6) Auditee qualified as a low-risk auditee under Uniform Grant Guidance? No

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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? | No |
| (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 15-08 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>
Social Services for the Homeless	054-7550-100-072
Area Agencies on Aging (AAA) Area Plan contract (APC)	13-100-54-7530-058-6110-13
Work First New Jersey - Dept. of Labor	062-4545-100-(313-322)
Human Services Planning Advisory Council	016-1630-100-039
Cultural Projects Block Grant	074-2530-100-032
Social Services Block Grant (Community Care for the Elderly - Title XX)	7570-100-054-7570-048-LLL-6130
Governor's Alliance on Drugs	082-2000-100-082-044
Statewide Respite Care Program	4275-4910-6411-082-J004-6140
Family Court Services	066-1506-100-021
Insurance Fraud	066-1020-100-305
Work First Learning Link	066-4545-767-003

(6) Program Threshold Determination:

Type A State Program Threshold > \$486,379.96

Type B State Program Threshold <=\$486,379.96

- | | |
|--------------------------------------------------------------------------|----|
| (7) Auditee qualified as a low-risk auditee under NJ OMB Circular 15-08? | No |
|--------------------------------------------------------------------------|----|

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

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

N/A

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

Federal and State Programs

2015-01

Community Development Block Grant – CFDA 14.218

Emergency Solutions Grants Program – CFDA 14.231

Continuum of Care Program – CFDA 14.267

Finding: The County of Union is responsible for determining that the expenditures of federal and state monies reported to the grantor agency agree to the underlying financial records.

The expenditures for these programs appeared to agree to partial financial records attached to the individual drawdowns; however, the County of Union personnel do not reconcile on a quarterly basis the total amounts drawn down to the amounts expended per the underlying financial records.

Criteria: The federal award compliance requirements.

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

Cause: The Departments that administer these programs at the County are only concerned with the programmatic operations of the programs.

Recommendation:

We recommend that the County institute additional procedures to ensure that the accounts are reconciled on a quarterly basis.

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, 2015

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

Federal and State Programs (Continued)

2015-02

Work First New Jersey - Dept. of Labor – State

Finding: The salary allocations were based on estimates of personnel time spent on each grant. Employees are required to complete and maintain timesheets that record actual time spend on the various programs they are assigned. The timesheets for the month tested do not support the salary costs charged to the program.

Criteria: The state award compliance requirements.

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

Cause: The employee time sheets appear to be cumbersome and list funding sub-accounts that do not tie to the sub-accounts used in the County's financial system.

Recommendation:

We recommend that the time sheets be modified and employees educated about the proper system or method for completion.

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, 2015

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

Federal and State Programs (Continued)

2015-03

Section Eight Housing Choice Voucher Program – CFDA 14.871

Finding: The County of Union has entered into a Professional Services Contract with an outside entity to administer the program on the County's behalf. The outside entity was awarded a two-year contract with a "not to exceed" amount. Over the course of the two years, the outside entity was paid an excess of \$16,277 over the "not to exceed" amount.

Criteria: New Jersey Local Contracts Law and the federal award compliance requirements.

Effect: The County of Union is not in compliance with the New Jersey Local Contracts Law and with the federal register and federal award compliance requirements.

Cause: The Department the oversees the program did not monitor and/or track the amounts disbursed on the professional services agreement.

Recommendation:

We recommend that County institute an oversight for professional services agreements to ensure "not to exceed" amounts are not breached in the future.

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, 2015

Federal Programs and State Programs

Finding #2015-02 is a repeat prior year finding; however, the County of Union has made progress with the quarterly reconciliations and all except for the one listed in #2015-02 were improved.

COUNTY OF UNION
 SUPPLEMENTARY INFORMATION
 FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2015

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
	Balance Sheet		
111	Cash-unrestricted	\$ 141,693	\$ 141,693
113	Cash-other restricted	\$ 26,804	\$ 26,804
100	Total Cash	\$ 168,497	\$ 168,497
124	Accounts Receivable - Other Government	\$ -	\$ -
120	Total Receivables, Net of Allowance for Doubtful Accounts	\$ -	\$ -
142	Prepaid Expenses and Other Assets	\$ 313,349	\$ 313,349
150	Total Current Assets	\$ 481,846	\$ 481,846
190	Total Assets	\$ 481,846	\$ 481,846
312	Accounts payable <= 90 days	\$ 86,191	\$ 86,191
331	Accounts Payable - HUD PHA Programs	\$ -	\$ -
342	Deferred Revenues	\$ -	\$ -
310	Total Current Liabilities	\$ 86,191	\$ 86,191
300	Total Liabilities	\$ 86,191	\$ 86,191
511.4	Restricted Net Position	\$ 26,804	\$ 26,804
512.4	Unrestricted Net Position	\$ 368,851	\$ 368,851
511.1	Restricted Net Assets	\$ -	
512.1	Unrestricted Net Assets		
513	Total Equity/Net Assets	\$ 395,655	\$ 395,655
600	Total Liabilities and Equity/Net assets	\$ 481,846	\$ 481,846
	Income Statement		
70600	HUD PHA operating grants	\$ 3,696,608	\$ 3,696,608
71400	Fraud recovery	\$ 8,540	\$ 8,540
71500	Other revenue	\$ 251,969	\$ 251,969
70000	Total Revenue	\$ 3,957,117	\$ 3,957,117
91100	Administrative salaries	\$ 9,513	\$ 9,513
91200	Auditing fees	\$ 14,000	\$ 14,000
91300	Management Fee	\$ 310,938	\$ 310,938
91900	Other	\$ 465	\$ 465
91000	Total Operating-Administrative	\$ 334,916	\$ 334,916
96200	Other general expenses	\$ 13,664	\$ 13,664
96000	Total Other General Expenses	\$ 13,664	\$ 13,664
96900	Total Operating Expenses	\$ 348,580	\$ 348,580
97000	Excess Revenue Over Operating Expenses	\$ 3,608,537	\$ 3,608,537

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2015

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
97300	Housing assistance payments	\$ 3,317,995	\$ 3,317,995
97350	HAP Portability-In	\$ 223,925	\$ 223,925
90000	Total Expenses	\$ 3,890,500	\$ 3,890,500
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ 66,617	\$ 66,617
11030	Beginning equity	\$ 329,038	\$ 329,038
11040	Prior Period Adjustments, Equity Transfers and Correction of Errors	\$ -	\$ -
11170	Administrative Fee Equity	\$ 368,851	\$ 368,851
11180	Housing Assistance Payments Equity	\$ 26,804	\$ 26,804
11190	Unit Months Available	4524	4524
11210	Unit Months Leased	4168	4168
11270	Excess Cash	\$ -	\$ -

PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2015

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

	YEAR 2015		YEAR 2014	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 20,000,000.00	3.60%	\$ 20,000,000.00	3.52%
Miscellaneous From Other Than Current Tax Levy	200,689,591.93	36.10%	221,449,525.23	38.95%
Collection of Current Tax Levy	335,283,323.32	60.30%	327,061,905.00	57.53%
	\$ 555,972,915.25	100.00%	\$ 568,511,430.23	100.00%
<u>TOTAL INCOME</u>				
<u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 505,804,611.15	98.78%	\$ 522,239,697.22	96.20%
Other Expenditures	6,249,852.49	1.22%	20,611,791.51	3.80%
	\$ 512,054,463.64	100.00%	\$ 542,851,488.73	100.00%
<u>TOTAL EXPENDITURES</u>				
Excess in Revenue	\$ 43,918,451.61		\$ 25,659,941.50	
<u>Fund Balance</u>				
Balance, January 1	31,950,314.52		26,290,373.02	
	\$ 75,868,766.13		\$ 51,950,314.52	
Decreased by:				
Utilization as Anticipated Revenue	20,000,000.00		20,000,000.00	
Balance, December 31	\$ 55,868,766.13		\$ 31,950,314.52	

**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>
2015	\$335,283,323.32	\$9,652,251.30	\$344,965,574.62	100%
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%

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>
2015	\$64,548,342,061.00	.522186398339	.015
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

YEAR'S OPERATION

The operation of the County for the year 2015 produced an excess in revenue of \$43,918,451.61 compared with an excess in revenue of \$25,659,941.50 in 2014, an increase of \$18,258,510.11. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2015	\$43,918,451.61
2014	\$25,659,941.50
2013	\$22,794,048.38

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2013 to 2015 is as follows:

	<u>YEAR 2015</u>	<u>YEAR 2014</u>	<u>YEAR 2013</u>
Excess (Deficit) Receipts from Miscellaneous Revenue Anticipated	\$ 10,170,134.71	\$ 10,139,759.94	\$ 6,844,372.46
Miscellaneous Revenue - Not Anticipated	7,267,082.28	6,339,083.53	7,377,039.09
Added Taxes Collected - Chapter 197, P.L. 1941	1,162,166.77	822,700.98	566,032.80
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	23,180,000.29	17,363,834.84	8,220,489.07
Other Credits to Income: Cancel Reserve for Medicare Peer Group	727,397.08		
Cancelled Accounts Payable	3,311,205.21	6,447,119.47	3,196.62
Unexpended Balances of Appropriations Canceled	4,350,317.76	6,447,119.47	3,361,573.24
Non-Budget Expenditures	<u>(6,249,852.49)</u>	<u>(20,611,791.51)</u>	<u>(3,578,654.90)</u>
 <u>STATUTORY EXCESS TO FUND BALANCE</u>	 \$ <u>43,918,451.61</u>	 \$ <u>25,659,941.50</u>	 \$ <u>22,794,048.38</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>
2015	\$55,868,766.13	\$22,250,000.00
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

COMPARISON OF BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2015</u>	<u>YEAR 2014</u>
<u>Operating</u>		
General Government	\$103,057,393.00	\$97,138,520.00
Public Safety	92,545,427.00	91,792,223.00
Operational Services	17,783,293.00	18,361,627.47
Health and Welfare	110,306,143.00	130,621,493.00
Recreational	12,243,394.00	13,317,519.00
Education	19,468,312.00	18,949,293.00
Unclassified	10,270,452.75	11,745,975.71
State and Federal Programs -		
Offset by Revenues	33,661,454.16	34,489,147.00
Contingent	50,000.00	50,000.00
<u>Total Operating Costs</u>	<u>\$399,385,868.91</u>	<u>\$421,030,162.18</u>
<u>Capital Improvements</u>	3,860,000.00	3,500,000.00
<u>Debt Service</u>	61,427,047.24	57,650,126.04
Deferred Charges and		
<u>Statutory Expenditures</u>	<u>41,131,695.00</u>	<u>40,059,409.00</u>
<u>Total General Appropriations</u>	<u><u>\$505,804,611.15</u></u>	<u><u>\$522,239,697.22</u></u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2015:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Mohamed S Jalloh	Chairman		
Bruce H. Bergen	Vice-Chairman		
Linda Carter	Freeholder		
Angel G. Estrada	Freeholder		
Sergio Granados	Freeholder		
Christopher Hudak	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 to 4/1/15	\$ 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
Joseph Cryan	Sheriff	\$ 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>
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)	
Grace H. Park	Acting County Prosecutor	(A)	
Andrew Moran	Director, Department of Public Safety	(A)	
Melinda Zito	Deputy Comptroller	(A)	
Junaid R. Shaikh, M.D.	Chief Medical Examiner	(A)	
Anthony E. Russo	County Adjuster	(A)	
Norman W. Albert	Director, Department of Administrative Services	(A)	
William Reyes	Director, Department of Economic Development	(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.

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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 16, 2015, the bid threshold in accordance with N.J.S.A. 40A:11-4 was increased to \$40,000.00 from \$36,000.00 by resolution of the governing body

The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$40,000.00 after July 16, 2015. 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 and Intersection Improvements
- Services
- Construction Projects
- New Equipment
- Vehicles
- Building Maintenance and Repairs

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 and \$40,000.00 after July 16, 2015 "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 2015 is as follows:

Balance, December 31, 2014		\$	794,650.33
Received	\$	5,700,875.57	
Cancelled Encumbrances		<u>67,260.30</u>	
			<u>5,768,135.87</u>
			6,562,786.20
Expended			<u>6,214,765.65</u>
Balance, December 31, 2015		\$	<u><u>348,020.55</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

~~We recommend that the County institute additional procedures to ensure that the accounts are reconciled on a quarterly basis.~~

*We recommend that the time sheets be modified and employees educated about the proper system or method for completion.

We recommend that County institute an oversight for professional services agreements to ensure "not to exceed" amounts are not breached in the future.

*Prior Year Recommendation

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