

Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2016

COUNTY OF UNION

I N D E X

PAGES

PART I

Independent Auditor's Report

1-3

EXHIBITS

Current Fund:

Balance Sheets - Regulatory Basis

"A"

Statements of Operations and Change in Fund Balance-Regulatory Basis

"A-1"

Statement of Revenues - Regulatory Basis - Year Ended December 31, 2016

"A-2"

Statement of Expenditures - Regulatory Basis - Year Ended December 31, 2016

"A-3"

Trust Fund:

Balance Sheets - Regulatory Basis

"B"

Statement of Trust Other Fund Balance - Regulatory Basis

"B-1"

General Capital Fund:

Balance Sheets - Regulatory Basis

"C"

Statement of Capital Fund Balance - Regulatory Basis

"C-1"

General Fixed Assets Account Group

Balance Sheets - Regulatory Basis

"E"

PAGES

Notes to Financial Statements - Year Ended December 31, 2016 and 2015

4-48

COUNTY OF UNION

INDEX (CONTINUED)

EXHIBITS

Supplementary Schedules - All Funds

Current Fund:

Schedule of Cash	"A-4"
Schedule of Departmental Imprest Petty Cash Funds and Change Funds	"A-5"
Analysis of Tax Yield	"A-6"
Schedule of Accounts Payable	"A-7"
Schedule of Revenue Accounts Receivable	"A-8"
Schedule of Grants Receivable	"A-9"
Schedule of Due from Union County Improvement Authority	"A-10"
Schedule of 2015 Appropriation Reserves	"A-11"
Schedule of Reserve for Grants - Appropriated	"A-12"
Schedule of Reserve for Grants - Unappropriated	"A-13"
Schedule of Reserve for Sale of Assets	"A-14"
Schedule of Due from Grant Fund	"A-15"

Trust Fund

Schedule of Trust Cash	"B-2"
Schedule of Accounts Receivable for Housing and Community Development Act Fund	"B-3"
Schedule of Accounts Receivable for Home Investment Partnership Program	"B-4"
Schedule of Accounts Receivable for Housing Assistance Voucher Program	"B-5"
Schedule of Accounts Receivable for Emergency Shelter Program	"B-6"
Schedule of Green Acres Grant Receivable - Open Space Preservation Trust Fund	"B-7"
Schedule of Analysis of Open Space Taxes Receivable - Open Space Preservation Trust Fund	"B-8"
Schedule of Reserve for Community Development Block Grants Recaptured Funds (Unappropriated)	"B-9"
Schedule of Reserve for Community Development Block Grants Recaptured Funds (Appropriated)	"B-10"
Schedule of Reserve for Home Investment Partnership Program (Unappropriated)	"B-11"
Schedule of Reserve for Home Investment Partnership Program (Appropriated)	"B-12"
Schedule of Reserve for Home Investment Partnerships Recapture Funds (Unappropriated)	"B-13"
Schedule of Reserve for Neighborhood Housing Services Fund	"B-14"
Schedule of Reserve for Community Development Block Grants (Unappropriated)	"B-15"
Schedule of Reserve for Community Development Block Grants (Appropriated)	"B-16"
Schedule of Reserve for Community Development Block Grants Project Income (Unappropriated)	"B-17"
Schedule of Reserve for Community Development Block Grants Project Income (Appropriated)	"B-18"
Schedule of Reserve for Housing Assistance Voucher Program Income Portion Administration - (Unappropriated)	"B-19"
Schedule of Reserve for Multi-Jurisdictional Rehabilitation Loan Repayments (Unappropriated)	"B-20"

COUNTY OF UNION

I N D E X (CONTINUED)

EXHIBITS

Trust Fund (Continued):

Schedule of Due Current Fund	"B-21"
Schedule of Reserve for Miscellaneous Deposits	"B-22"
Schedule of Reserve for Motor Vehicle Fines	"B-23"
Schedule of Commitments Payable	"B-24"
Schedule of Reserve for Multi-Jurisdictional Housing Revolving Loan Fund	"B-25"
Schedule of Reserve for Housing Assistance Voucher Program Recaptured Funds Unappropriated	"B-26"
Schedule of Reserve for Housing Assistance Voucher Program Unappropriated	"B-27"
Schedule of Reserve for Housing Assistance Voucher Program Appropriated	"B-28"
Schedule of Reserve for Emergency Shelter Program Unappropriated	"B-29"
Schedule of Reserve for Emergency Shelter Program Appropriated	"B-30"
Schedule of Due Current Fund - Open Space Preservation Trust Fund	"B-31"
Schedule of Reserve for Open Space, Recreation, Farmland and Historic Preservation Expenditures - Open Space Preservation Trust Fund	"B-32"
Schedule of Commitments Payable - Open Space Preservation Trust Fund	"B-33"

General Capital Fund:

Schedule of Cash-Treasurer	"C-2"
Schedule of Due Current Fund	"C-3"
Analysis of Cash and Investments	"C-4"
Schedule of Deferred Charges to Future Taxation-Funded	"C-5"
Schedule of Deferred Charges to Future Taxation-Unfunded	"C-6"
Schedule of Capital Improvement Fund	"C-7"
Schedule of Improvement Authorizations	"C-8"
Schedule of Commitments Payable	"C-9"
Schedule of Serial Bonds	"C-10"
Schedule of Local Unit Refunding Bonds	"C-11"
Schedule of Miscellaneous Receivables	"C-12"
Schedule of Reserve to Pay Serial Bonds	"C-13"
Schedule of Bond Anticipation Notes	"C-14"
Schedule of Reserve for Arbitrage	"C-15"
Schedule of New Jersey Dam Restoration Loan Program	"C-16"
Schedule of Reserve for Runnells Hospital Debt	"C-17"
Schedule of Bonds and Notes Authorized But Not Issued	"C-18"

COUNTY OF UNION

I N D E X (CONTINUED)

	<u>PAGES</u>
 <u>PART II</u>	
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	49-50
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 Federal Uniform Guidance and New Jersey OMB Circular 15-08	51-53
Schedule of Expenditures of Federal Awards for the Year Ended December 31, 2016	54-56
Schedule of Expenditures of State Financial Assistance for the Year Ended December 31, 2016	57-60
Notes to the Schedules of Expenditures of Federal Awards and State Financial Assistance - Year Ended December 31, 2016	61-62
Schedule of Findings and Questioned Costs for the Year Ended December 31, 2016	63-65
Schedule of Prior Audit Findings for the Year Ended December 31, 2016	66
Financial Data Schedule - Section 8 Housing Choice Voucher Program for the Year Ended December 31, 2016	67-68
 <u>PART III</u>	
Statistical Data	69-72
Officials in Office and Surety Bonds	73-74
Comments and Recommendations	75-77

COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON
AUDIT OF FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULES AND DATA

FINANCIAL STATEMENTS – REGULATORY BASIS – ALL FUNDS

NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2016



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

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, 2016 and 2015, 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, 2016, 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, 2016 and 2015, 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, 2016.

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, 2016 and 2015, 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, 2016 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 August 30, 2017 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. 439

August 30, 2017

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

<u>A S S E T S</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2016</u>	<u>BALANCE DECEMBER 31, 2015</u>
Cash - Treasurer	A-4	\$ 135,570,831.90	\$ 122,658,039.03
Cash - Change Funds	A-5	2,450.00	2,450.00
		<u>\$ 135,573,281.90</u>	<u>\$ 122,660,489.03</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 1,312,757.60	\$ 1,153,784.02
Union County Improvement Authority	A-10	334,677.63	334,677.63
Due Grant Fund	A-15	42,679,011.37	22,013,271.85
Due Trust Other Fund	A-4	14,086,387.51	8,042,697.90
Due Open Space Preservation Trust Fund	A-4	1,475,941.61	
		<u>\$ 59,888,775.72</u>	<u>\$ 31,544,431.40</u>
		<u>\$ 195,462,057.62</u>	<u>\$ 154,204,920.43</u>
Grant Fund:			
Cash	A-4	\$ 41,738,987.53	\$ 21,852,058.71
Grants Receivable	A-9	36,329,959.36	37,734,213.91
		<u>\$ 78,068,946.89</u>	<u>\$ 59,586,272.62</u>
		<u>\$ 273,531,004.51</u>	<u>\$ 213,791,193.05</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 24,356,608.04	\$ 27,545,009.89
Commitments Payable	A-3:A-11	17,605,039.52	16,774,149.97
Accounts Payable	A-7	2,029,789.59	4,015,320.00
Due General Capital Fund	A-4	8,696,621.00	
Reserve for:			
Sale of Assets	A-14	16,957,243.04	18,457,243.04
		<u>\$ 69,645,301.19</u>	<u>\$ 66,791,722.90</u>
Reserve for Receivable	A	59,888,775.72	31,544,431.40
Fund Balance	A-1	65,927,980.71	55,868,766.13
		<u>\$ 195,462,057.62</u>	<u>\$ 154,204,920.43</u>
Grant Fund:			
Due Current Fund	A-4	\$ 42,679,011.37	\$ 22,013,271.85
Grants - Appropriated	A-12	24,218,878.33	22,756,638.12
Commitments Payable	A-12	11,142,282.19	14,451,374.65
Grants - Unappropriated	A-13	28,775.00	364,988.00
		<u>\$ 78,068,946.89</u>	<u>\$ 59,586,272.62</u>
		<u>\$ 273,531,004.51</u>	<u>\$ 213,791,193.05</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>	<u>YEAR ENDED DECEMBER 31, 2016</u>	<u>YEAR ENDED DECEMBER 31, 2015</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 22,250,000.00	\$ 20,000,000.00
Miscellaneous Revenue Anticipated	A-2	170,499,521.57	165,041,740.30
Receipts from Current Taxes	A-2	345,274,766.35	335,283,323.32
Non-Budget Revenue	A-2	7,577,255.63	8,429,249.05
Other Credits to Income:			
Cancelled Accounts Payable	A-7	3,207,900.09	3,311,205.21
Cancelled Reserve for Medicare Peer Group			727,397.08
Unexpended Balance of Appropriation Reserves	A-11	<u>28,546,069.50</u>	<u>23,180,000.29</u>
<u>TOTAL INCOME</u>		<u>\$ 577,355,513.14</u>	<u>\$ 555,972,915.25</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 406,804,079.17	\$ 399,385,868.91
Capital Improvements	A-3	6,850,000.00	3,860,000.00
Debt Service	A-3	60,486,038.94	61,427,047.24
Deferred Charges and Statutory Expenditures	A-3	42,637,425.19	41,131,695.00
Interfunds Advanced (Net)		28,245,750.71	6,046,378.50
Refund of Prior Year's Revenue	A-4	<u>23,004.55</u>	<u>203,473.99</u>
		<u>\$ 545,046,298.56</u>	<u>\$ 512,054,463.64</u>
<u>TOTAL EXPENDITURES</u>			
Excess in Revenue		\$ 32,309,214.58	\$ 43,918,451.61
<u>Fund Balance</u>			
Balance, January 1	A	<u>55,868,766.13</u>	<u>31,950,314.52</u>
		<u>\$ 88,177,980.71</u>	<u>\$ 75,868,766.13</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>22,250,000.00</u>	<u>20,000,000.00</u>
Balance, December 31	A	<u>\$ 65,927,980.71</u>	<u>\$ 55,868,766.13</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, 2016

	<u>REF.</u>	<u>BUDGET</u>	<u>SPECIAL</u> <u>N.J.S.A. 40A:4-87</u>	<u>REALIZED</u>	<u>EXCESS</u> <u>OR</u> <u>(DEFICIT)</u>
Surplus Anticipated	A-1	\$ 22,250,000.00	\$	\$ 22,250,000.00	\$
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 1,800,000.00	\$	\$ 1,651,133.95	\$ (148,866.05)
Surrogate	A-8	190,000.00		193,947.03	3,947.03
Sheriff	A-8	600,000.00		605,511.69	5,511.69
Interest on Investments and Deposits	A-8	175,000.00		482,154.30	307,154.30
County Hospital Board of Pay Patients	A-8	13,000,000.00		13,541,459.52	541,459.52
Permits - County Road Department	A-8	125,000.00		184,080.02	59,080.02
Register - Realty Transfer Fees	A-8	3,750,000.00		4,984,830.99	1,234,830.99
Parks and Recreation Facilities Revenue	A-8	6,225,000.00		6,066,446.08	(158,553.92)
Rent - 921 Elizabeth Avenue	A-8	425,000.00		457,053.48	32,053.48
State Aid County College Bonds (N.J.S.A.18A:64A-22.6)	A-8	2,650,750.91		2,957,301.89	306,550.98
Division of Youth and Family Services	A-8	4,389,868.00			(4,389,868.00)
Supplemental Social Security Income	A-8	1,058,110.00		937,713.00	(120,397.00)
Maintenance of Patients in State Institutions for Mental Diseases	A-8	9,117,048.00		9,117,048.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	24,056,264.00		24,056,264.00	
Rutgers Behavior Health Care	A-8	49,018.00		49,018.00	
Older Americans Act Title III	A-9	2,982,217.00	18,957.00	3,001,174.00	
Program Income Nutrition	A-9	135,609.00		135,609.00	
US Department of Agriculture (USDA)	A-9	278,212.00		278,212.00	
Office on Aging - State Grant	A-9	40,000.00	18,000.00	58,000.00	
Community Homeless Assistance Program	A-9	84,500.00	836,925.00	921,425.00	
State/Community Partnership	A-9	440,426.00		440,426.00	
NJ Transit SCDR - Transportation Assistance Program	A-9	896,554.00		896,554.00	
Home Health Care Title XX	A-9	100,000.00		100,000.00	
Community Care for the Elderly Title XX - Federal	A-9	114,860.00		114,860.00	
Community Care for the Elderly Title XX - State	A-9	344,582.00		344,582.00	
NJ DOH Intox. Driver Resource Center	A-9	279,358.00		279,358.00	
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	91,292.00	191,000.00	282,292.00	
Paratransit Elderly and Handicapped Trans. Title XX-Fares	A-9	188,043.00		188,043.00	
Respite Care	A-9	348,566.00		348,566.00	
Respite Care -Program Income	A-9	37,000.00		37,000.00	
Medicare Reimbursement Program Logistics	A-9	64,000.00		64,000.00	
County Wide Comp. Alcohol Program	A-9	930,382.00		930,382.00	
Personal Attendant Program	A-9	82,000.00		82,000.00	
Governor's Alliance to Prevent Alcoholism and Drug Abuse	A-9	536,201.00		536,201.00	
Recycling Enhancement Grant	A-9	279,300.00	408,462.00	687,762.00	
Senior Farmer's Market	A-9	2,625.00		2,625.00	
Victim Witness Advocacy Program	A-9	198,721.00		198,721.00	
Stop Violence Against Women	A-9	26,522.00	21,933.00	48,455.00	
Sexual Assault and Rape Care (SAARC)	A-9	55,279.00	9,090.00	64,369.00	
Jail Division PILOT Program	A-9	66,950.00		66,950.00	
Jersey Assistance Community Caregivers (JACC)	A-9	20,500.00	36,500.00	57,000.00	
Council on the Arts	A-9	144,813.00		144,813.00	
Continuum of Prevention Services	A-9	49,276.00		49,276.00	
Rape Prevention Education Grant (SOSA)	A-9	49,040.00		49,040.00	
Urban Area Security Initiative Program UASI	A-9	1,545,371.00	2,377,880.00	3,923,251.00	
State Health Insurance Program (SHIP)	A-9	28,500.00		28,500.00	
Preventative Health (PH) (SSBG)	A-9	11,118.00		11,118.00	
CWA - Universal Service Grant	A-9	13,281.00	12,576.00	25,857.00	
Emergency Management Agency Assistance (EMMA)	A-9	55,000.00		55,000.00	
NJ DLPS - Highway Traffic Safety Education Grant	A-9	10,260.00	10,260.00	20,520.00	
LIHEAP CWA	A-9	18,340.00		18,340.00	
Central New Jersey Transitions Program - Visiting Nurses	A-9	216,000.00		216,000.00	
Veterans Transportation grant	A-9	12,000.00		12,000.00	
Human Services Planning Advisory Council	A-9	318,163.00		318,163.00	
Juvenile Justice Innovations Grant	A-9	123,633.00		123,633.00	
NJ State Parole Second Chance Reentry Program	A-9	694,898.00		694,898.00	
NJDLPS - Local Law Enforcement Block Grant (Megan's Law)	A-9	13,753.00	13,819.00	27,572.00	
Insurance Fraud Reimbursement Program	A-9	261,250.00		261,250.00	
NJ Transit - Jobs Access and Reverse Computer Program (JARC)	A-9		80,000.00	80,000.00	
Union Twp. - Development of Green Lane Parkland	A-9		120,001.00	120,001.00	
Clean Communities	A-9		69,879.00	69,879.00	
NJ DCA - Community Service Block Grant Program	A-9		915,419.00	915,419.00	
US Dep't. of HUD Continuum of Care (CoCr)	A-9		4,467,480.00	4,467,480.00	
Right to Know	A-9		16,401.00	16,401.00	
County Environmental Health Act (CEHA)	A-9		313,124.00	313,124.00	
Local Information Network Communications (LINCS)	A-9		288,970.00	288,970.00	
Jobs Access and Reverse Computer Program (JARC)	A-9		140,000.00	140,000.00	
NJ Dep't. of Labor and Workforce Development - Workforce Innovation & Opport	A-9		3,739,829.00	3,739,829.00	
WorkFirst New Jersey (WFNJ) Grant	A-9		2,833,954.00	2,833,954.00	
Workforce Learning Link (WLL) Grant	A-9		179,000.00	179,000.00	
Supplemental Workforce Benefits (SmartSTEPS) Program	A-9		8,025.00	8,025.00	
NJTPA - Subregional Transportation Planning Grant	A-9		137,822.00	137,822.00	
NJ Transit - FTA Section 5310 Mobility Management Grant	A-9		240,000.00	240,000.00	
NJ DLPS - Multi-Jurisdictional Gang, Guns and Narcotics Task Force	A-9		166,644.00	166,644.00	

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, 2016

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Miscellaneous Revenues (Continued):					
State Facilities Education Act (SFEA)	A-9	\$	\$ 207,000.00	\$ 207,000.00	\$
State Homeland Security Grant Program	A-9		386,693.34	386,693.34	
Sexual Assault Nurse Examiner/Response Team (SANE/SART)	A-9		92,114.00	92,114.00	
NJ DEP - County Mosquito Identification and Control Grant	A-9		30,325.00	30,325.00	
NJ DH&HS - Chronic Disease Coalition Grant	A-9		39,830.00	39,830.00	
NJ DLPS - Body Armor Grant	A-9		49,156.78	49,156.78	
NJ DLPS - Child Passenger Safety (CPS)	A-9		50,500.00	50,500.00	
NJ DOT - Gordon Street Bridge (ROW)	A-9		203,720.00	203,720.00	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):					
County Clerk	A-8	1,200,000.00		1,901,923.00	701,923.00
Surrogate	A-8	250,000.00		297,580.37	47,580.37
Sheriff	A-8	1,000,000.00		2,967,888.13	1,967,888.13
Reimbursement from Grant Programs:					
Fringe Benefits Expenditures	A-8	2,175,000.00		2,339,302.35	164,302.35
Indirect Costs	A-8	200,000.00		224,937.70	24,937.70
Bail Forfeitures	A-8	150,000.00		110,248.39	(39,751.61)
New Jersey Reimbursement - State Prisoners	A-8	150,000.00		176,655.45	26,655.45
Educational Building Aid	A-8	525,000.00		531,765.00	6,765.00
Debt Service - Open Space	A-8	4,464,841.03		4,464,841.03	
Leaf Composting	A-8	275,000.00		262,094.00	(12,906.00)
New Jersey - Division of Economic Assistance Earned Grant	A-8	35,000,000.00		45,749,647.60	10,749,647.60
Service Fees - Courts	A-8	330,000.00		299,589.00	(30,411.00)
Franchise Fee - Jersey Gardens	A-8	600,000.00		782,462.44	182,462.44
Title IVD - Facility Reimbursement	A-8	1,000,000.00		1,532,693.47	532,693.47
PILOTS	A-8	250,000.00		326,277.84	76,277.84
State Reimbursement Delaney Hall	A-8	1,000,000.00		1,428,375.44	428,375.44
Open Space - Park Maintenance	A-8	2,250,000.00		2,250,000.00	
Telephone Commissions	A-8	360,000.00		333,452.78	(26,547.22)
Division of Developmental Disabilities	A-8	575,000.00		625,105.46	50,105.46
Rental Income UC College/Trinitas Hospital Kellogg Building	A-8	180,000.00		200,000.04	20,000.04
Dispatch Services	A-8	350,000.00		493,264.76	143,264.76
Ambulance Services	A-8	750,000.00		901,310.25	151,310.25
Union County Utilities Authority	A-8	2,000,000.00		2,000,000.00	
Rental Beds - Juvenile Detention Center	A-8	1,350,000.00		2,181,200.00	831,200.00
Sale of Assets - County Infrastructure Program	A-14	1,500,000.00		1,500,000.00	
Total Miscellaneous Revenue	A-1	\$ 138,099,555.94	\$ 18,731,289.12	\$ 170,499,521.57	\$ 13,668,676.51
Amount to be Raised by Taxation	A-1:A-6	345,274,766.35		345,274,766.35	
<u>Budget Totals</u>		\$ 505,624,322.29	\$ 18,731,289.12	\$ 538,024,287.92	\$ 13,668,676.51
Non-Budget Revenue	A-1:A-2			7,577,255.63	7,577,255.63
		<u>\$ 505,624,322.29</u>	<u>\$ 18,731,289.12</u>	<u>\$ 545,601,543.55</u>	<u>\$ 21,245,932.14</u>
	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, 2016

<u>ANALYSIS OF NON-BUDGET REVENUE</u>	<u>REF.</u>		
Added County Taxes	A-6	\$	1,274,497.29
Revenue Accounts Receivable:			
Medical Examiner	A-8		714.00
Sale of Scrap and Purchasing Auction		\$	191,460.74
Lien Fees			6,264.37
Insurance Refunds			8,668.42
Workers Compensation			805,105.55
Planning Board			52,487.50
Retiree Benefits			1,329,529.23
Telephone Commissions and Cellular Antenna Rental			134,562.20
Sale of Maps/Copies			1,451.35
Concession/Vending/ATM Machine			63,037.50
Welfare Refund SS			788.95
Lease North Broad Street			600.00
Miscellaneous Refunds and Cancellations			129,039.20
Law Enforcement Training			12,898.96
State Chancery Court			44,340.00
State Treasurer Title IV D Reimbursements			122,558.66
Jury Duty			378.00
Printing and Duplicate			85,713.00
State Criminal Alien Assistance Program (SCAAP)			530,494.00
Construction Board Appeal			2,300.00
Utilities Authority Interlocal Agreement			138,700.00
Check Fees			90.00
Refunds - Grants			159,497.06
Corrections Processing Fee			127,746.78
Site Plan Fees			56,695.09
Prosecutor Discovery			40,840.00
Psychiatric Institutions			14,166.96
Restitution			10,742.00
UCUA/Covanta Lease Extension			2,500.00
Motor Vehicles Refunds			200,916.15
Horizon Refund			23,750.67
Postage Reimbursement			6,613.66
Inmate Medical Co-Payment			3,961.58
Fire Training Academy			50,770.00
Vacation Purchase			90,598.45
SSA			26,800.00
Probation Fees			8,570.29
Park Police Fines			6,809.00
Child Nutrition			75,173.66
Jobs in Blue Administration			163,074.37
Prosecutor Federal Reimbursement			94,306.84
Jobs in Blue Vehicle Fee			36,957.50
Mental Health Director			12,000.00
Sheriff OT			15,000.00
Local Unit Bonds - Vocational School Share			102,696.00
Lease Fiber Optic Line			231,945.04
Beverage Machine			737.00
Consumer Fraud Violations			1,000.00
ATM Commissions			4,302.80
Accrued Interest on Bond Sale			33,777.77
Elections Clerk			108,143.82
Reimburse Security - Park Madison UCIA			323,302.47
Towing License			12,180.00
Elections - Election Board			539,802.60
Web Services			9,000.00
Tax Refunds			2,891.24
EMT Services for Events			44,307.91
	A-4		6,302,044.34
	A-1:A-2	\$	<u>7,577,255.63</u>

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

	APPROPRIATIONS			BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY						
GENERAL GOVERNMENT								
County Managers Office:								
Salaries and Wages	\$ 339,149.00	\$	\$	339,149.00	\$ 328,811.25	\$	10,337.75	\$
Other Expenses:								
Special Studies and Initiatives	600,000.00		600,000.00	347,072.13	124,745.12		128,182.75	
Miscellaneous	121,000.00		121,000.00	15,047.20	4,782.82		101,169.98	
Board of Chosen Freeholders:								
Salaries and Wages	552,263.00		552,263.00	488,583.75			63,679.25	
Other Expenses:								
Annual Audit	225,000.00		225,000.00			225,000.00		
Other Accounting and Audit Fees	210,875.00		210,875.00	425.00		145,850.00	64,600.00	
Miscellaneous	83,000.00		83,000.00	52,457.56	3,579.93		26,962.51	
County Infrastructure and Improvement Program	1,500,000.00		1,500,000.00	1,038,830.72		461,169.28		
Clerk of the Board:								
Salaries and Wages	1,039,156.00		1,039,156.00	979,063.60			60,092.40	
Other Expenses:								
Miscellaneous	245,000.00		245,000.00	135,418.08	42,721.31		66,860.61	
Advisory Boards, Committees and Commissions	5,000.00		5,000.00				5,000.00	
Status of Women Advisory Board	500.00		500.00					
County Clerk:								
Salaries and Wages	2,124,415.00		2,124,415.00	2,059,676.02			64,738.98	
Other Expenses	163,200.00		163,200.00	106,744.64	42,730.53		13,724.83	
Board of Elections:								
Salaries and Wages	2,298,418.00		2,298,418.00	2,293,779.86			4,638.14	
Other Expenses	350,000.00		350,000.00	274,364.86	71,521.21		4,113.93	
Elections (County Clerk):								
Salaries and Wages	166,537.00		166,537.00	160,238.57			6,298.43	
Other Expenses	1,142,817.00		1,142,817.00	502,018.93	351,821.67		288,976.40	
Department of Finance:								
Office of Director:								
Salaries and Wages	278,687.00		280,187.00	280,118.55			68.45	
Other Expenses	175,000.00		175,000.00	68,457.54	38,903.50		67,638.96	
Public Obligations Registration Act P.L.1983								
Ch. 243 Financial Administration:								
Other Expenses	200,000.00		200,000.00				200,000.00	
Division of Reimbursement:								
Salaries and Wages	401,370.00		401,370.00	344,545.31			56,824.69	
Other Expenses	3,500.00		3,500.00	290.00			3,210.00	
Division of the Treasurer:								
Salaries and Wages	332,157.00		332,157.00	332,155.93			1.07	
Other Expenses	90,300.00		90,300.00	35,338.22	2,499.00		52,462.78	
Division of the Comptroller:								
Salaries and Wages	906,615.00		906,615.00	828,833.21			77,781.79	
Other Expenses	17,500.00		17,500.00	6,566.71	2,273.52		8,659.77	
Aid to Union County Improvement Authority	404,121.00		404,121.00	254,854.10	39,250.00		110,016.90	
Division of Internal Audit:								
Salaries and Wages	69,283.00		69,783.00	69,446.51			336.49	
Other Expenses	2,500.00		2,500.00	846.54			1,653.46	
Department of Law:								
Office of County Counsel:								
Salaries and Wages	1,657,299.00		1,657,299.00	1,567,175.14			90,123.86	
Other Expenses	146,750.00		146,750.00	87,017.60	15,680.48		44,051.92	
Division of County Adjuster:								
Salaries and Wages	378,723.00		383,723.00	383,494.95			228.05	
Other Expenses	2,700.00		2,700.00	1,208.73	254.36		1,236.91	

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, 2016

	APPROPRIATIONS			BUDGET AFTER MODIFICATION	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY	PAID OR CHARGED		COMMITMENTS PAYABLE	RESERVED	
GENERAL GOVERNMENT (CONTINUED)							
Department of Administrative Services:							
Office of Director:							
Salaries and Wages	\$ 540,975.00	\$	\$ 540,975.00	\$ 518,849.44	\$	\$ 22,125.56	\$
Other Expenses	86,400.00		86,400.00	79,519.70	3.99	6,876.31	
Division of Motor Vehicles:							
Salaries and Wages	1,832,197.00		1,832,197.00	1,783,818.50		48,378.50	
Other Expenses	4,643,000.00		4,643,000.00	3,284,668.51	398,135.20	960,196.29	
Division of Personnel Management and Labor Relations:							
Salaries and Wages	936,374.00		936,374.00	922,624.86		13,749.14	
Other Expenses	834,500.00		834,500.00	561,973.08	171,212.89	101,314.03	
Division of Purchasing:							
Salaries and Wages	588,295.00		588,295.00	563,419.98		24,875.02	
Other Expenses	262,330.00		262,330.00	177,150.82	72,519.97	12,659.21	
Board of Taxation:							
Salaries and Wages	257,763.00		261,763.00	261,655.20		107.80	
County Surrogate:							
Salaries and Wages	1,012,543.00		1,012,543.00	899,892.43		112,660.57	
Other Expenses	33,180.00		33,180.00	10,675.76	14,485.29	8,018.95	
Division of Engineering, Land and Facilities Planning:							
Salaries and Wages	993,329.00		993,329.00	941,977.10		51,351.90	
Other Expenses	347,400.00		347,400.00	184,383.31	128,249.21	34,767.48	
Division of Information Technologies:							
Salaries and Wages	860,170.00		860,170.00	811,040.51		49,129.49	
Other Expenses	1,764,500.00		1,764,500.00	1,358,637.83	328,469.99	77,392.18	
Department of Economic Development:							
Office of Director:							
Salaries and Wages	551,497.00		551,497.00	416,128.85		135,368.15	
Other Expenses	661,500.00		661,500.00	269,658.59	218,774.34	173,067.07	
Division of Community Development and Housing:							
Salaries and Wages	169,198.00		169,198.00	161,555.90		7,642.10	
Other Expenses	54,290.00		54,290.00	52,577.84	77.00	1,635.16	
Division of Strategic Planning and Intergovernment:							
Salaries and Wages	389,549.00		389,549.00	273,077.79		116,471.21	
Other Expenses	327,525.00		327,525.00	226,720.19	71,936.24	28,868.57	
INSURANCE							
Group Insurance Plan for Employees	45,200,000.00		45,200,000.00	39,203,870.06	2,986,787.66	3,009,342.28	
Surety Bond Premiums	12,000.00		12,000.00	10,191.00		1,809.00	
Other Insurance Premiums	9,650,000.00		9,650,000.00	8,288,753.22	463,960.14	897,286.64	
Employees' Prescription Plan	14,750,000.00		14,750,000.00	13,311,257.91	1,430,816.87	7,925.22	
Dental Plan	959,158.00		959,158.00	635,723.59	35,165.76	288,268.65	
Disability Insurance	200,000.00		200,000.00	200,000.00			
Health Waivers	1,863,000.00		1,863,000.00	1,732,482.31		130,517.69	
	\$ 72,634,158.00	\$	\$ 72,634,158.00	\$ 63,382,278.09	\$ 4,916,730.43	\$ 4,335,149.48	\$
TOTAL GENERAL GOVERNMENT							
	\$ 106,004,508.00	\$	\$ 106,024,508.00	\$ 90,185,655.49	\$ 7,893,377.28	\$ 7,945,475.23	\$

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

COUNTY OF UNION
CURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY					
PUBLIC SAFETY							
Sheriff's Office:							
Salaries and Wages	\$ 18,349,712.00	\$	\$ 18,349,712.00	\$ 17,634,338.44	\$	\$ 715,373.56	\$
Other Expenses	378,959.00		378,959.00	313,830.68	60,737.66	4,390.66	
Department of Public Safety:							
Office of Director:							
Salaries and Wages	248,390.00		248,390.00	248,388.30		1.70	
Other Expenses	4,050.00		4,050.00	3,861.92		188.08	
Division of Weights and Measures:							
Salaries and Wages	403,104.00		403,604.00	398,962.65		4,641.35	
Other Expenses	3,500.00		3,500.00	200.88	3,299.12		
Division of Medical Examiner:							
Salaries and Wages	551,264.00		558,264.00	551,880.46		6,373.54	
Other Expenses	420,800.00		420,800.00	370,020.16	50,241.56	538.28	
Division of Emergency Management:							
Salaries and Wages	816,116.00		816,116.00	643,510.21		172,605.79	
Other Expenses	327,188.00		327,188.00	256,166.56	69,704.18	1,317.26	
Emergency Medical Service:							
Salaries and Wages	955,482.00		955,482.00	891,314.62		64,167.38	
Other Expenses	85,000.00		85,000.00	71,927.40	11,425.87	1,646.73	
Division of Police:							
Salaries and Wages	8,242,168.00		8,356,856.00	8,109,278.68		247,577.32	
Other Expenses	266,500.00		266,500.00	178,027.38	81,099.07	7,373.55	
Division of Health:							
Salaries and Wages	134,710.00		134,710.00	129,974.40		4,735.60	
Other Expenses	146,000.00		146,000.00	92,481.37	47,082.59	6,436.04	
County Prosecutor's Office:							
Salaries and Wages	21,593,970.00		21,593,970.00	20,137,348.14		1,456,621.86	
Other Expenses	765,000.00		765,000.00	679,495.17	83,121.25	2,383.58	
Division of Corrections:							
Salaries and Wages	31,802,216.00		31,802,216.00	28,083,596.95		3,718,619.05	
Other Expenses	9,390,000.00		9,390,000.00	7,582,919.25	1,760,089.29	36,991.46	
Contribution to Soil Conservation District							
(N.J.S. 4:24-22 (i))	31,124.00		31,124.00	31,124.00			
TOTAL PUBLIC SAFETY	\$ 94,915,253.00	\$	\$ 95,037,441.00	\$ 86,418,657.62	\$ 2,166,800.59	\$ 6,451,982.79	\$
OPERATIONAL SERVICES							
Department of Engineering, Public Works and Facilities Management							
Office of Director:							
Salaries and Wages	\$ 34,483.00	\$	\$ 34,483.00	\$ 34,482.01	\$	\$ 0.99	\$
Other Expenses	22,000.00		22,000.00	6,600.21	1,614.84	13,784.95	
Division of Public Works:							
Salaries and Wages	2,331,076.00		2,331,076.00	2,170,077.97		160,998.03	
Other Expenses	92,600.00		92,600.00	45,161.69	6,957.20	40,481.11	
Division of Facilities Management							
Salaries and Wages	7,438,977.00		7,438,977.00	6,857,611.82		581,365.18	
Other Expenses	7,773,050.00		7,773,050.00	5,727,685.51	1,783,298.71	262,065.78	
Contribution for Flood Control	14,776.00		14,776.00	14,775.55		0.45	
TOTAL OPERATIONAL SERVICES	\$ 17,706,962.00	\$	\$ 17,706,962.00	\$ 14,856,394.76	\$ 1,791,870.75	\$ 1,058,696.49	\$

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

COUNTY OF UNION
CURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

	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	\$	19,857.17	\$
Department of Runnells Specialized Hospital of Union County:								
Salaries and Wages	6,848,353.00		6,848,353.00	6,473,502.94			374,850.06	
Other Expenses	4,965,231.00		4,965,231.00	4,339,398.46	538,964.25		86,868.29	
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)	13,932,616.00		13,932,616.00					
Maintenance of Patients in State Institutions for								
Mentally Retarded (N.J.S.A. 30:4-79)	24,056,264.00		24,056,264.00	24,056,264.00				
Rutgers Behavioral Health Care	70,025.00		70,025.00	70,025.00				
Maintenance of Patients in State Geriatric Center	48,000.00		48,000.00	46,141.80				
New Jersey Bureau of Children's Services (DYFS)	4,389,868.00		4,389,868.00				1,858.20	
Department of Human Services:								4,389,868.00
Office of Director:								
Salaries and Wages	984,133.00		984,133.00	975,974.89			8,158.11	
Other Expenses	4,543,440.00		4,543,440.00	3,535,817.86	545,626.89		461,995.25	
Juvenile Detention:								
Salaries and Wages	5,417,669.00		5,417,669.00	4,745,464.44			672,204.56	
Other Expenses	2,039,350.00		2,039,350.00	1,296,379.41	502,063.39		240,907.20	
Division on Aging:								
Salaries and Wages	307,140.00		307,140.00	282,278.73			24,861.27	
Other Expenses	2,129,907.00		2,129,907.00	1,936,900.24	193,006.76			
Division of Youth Services:								
Salaries and Wages	600,345.00		600,345.00	593,140.93			7,204.07	
Other Expenses	73,500.00		73,500.00	31,326.86	23,559.59		18,613.55	
Employment and Training:								
Salaries and Wages	396,136.00		396,136.00	357,942.41			38,193.59	
Division of Social Services:								
Salaries and Wages	34,607,576.00		34,607,576.00	32,101,872.96			2,505,703.04	
Other Expenses	9,207,517.00		9,207,517.00	7,465,620.05	888,048.61		853,848.34	
Division of Planning:								
Salaries and Wages	412,351.00		412,351.00	353,289.14			59,061.86	
Other Expenses	340,500.00		340,500.00	240,543.89	99,206.94		749.17	
Division of Paratransit:								
Salaries and Wages	7,614.00		7,614.00	7,662.36			251.64	
TOTAL HEALTH AND WELFARE								
\$	115,430,735.00	\$	\$	115,431,035.00	\$	2,810,333.60	\$	4,389,868.00
RECREATIONAL								
Department of Parks and Recreation:								
Office of Director:								
Salaries and Wages	\$	834,538.00	\$	\$	852,538.00	\$	4,224.13	\$
Other Expenses	233,300.00		233,300.00	148,603.39	55,042.03		29,654.58	
Recreation Facilities:								
Salaries and Wages	2,242,361.00		2,242,361.00	2,082,623.01			159,737.99	
Other Expenses	5,923,630.00		5,923,630.00	5,220,945.54	350,629.45		142,055.01	
Division of Planning and Environmental Services:								210,000.00
Salaries and Wages	492,085.00		492,085.00	413,890.40			78,194.60	
Other Expenses	98,025.00		98,025.00	41,786.40	14,120.08		42,118.52	
Park Maintenance:								
Salaries and Wages	2,528,469.00		2,528,469.00	2,418,037.23			110,431.77	
Other Expenses	578,000.00		578,000.00	433,953.30	129,738.90		14,307.80	

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

COUNTY OF UNION
CURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY					
RECREATIONAL (CONTINUED)							
Cultural and Heritage Affairs:							
Salaries and Wages	\$ 91,895.00	\$	\$ 100,895.00	\$ 99,884.13	\$	\$ 1,010.87	\$
Other Expenses	8,000.00		8,000.00	7,010.05	984.16	5.79	
	<u>\$ 13,030,303.00</u>	<u>\$</u>	<u>\$ 13,057,303.00</u>	<u>\$ 11,715,047.32</u>	<u>\$ 550,514.62</u>	<u>\$ 581,741.06</u>	<u>\$ 210,000.00</u>
TOTAL RECREATIONAL							
EDUCATIONAL							
Office of County Superintendent of Schools:							
Salaries and Wages	\$ 232,621.00	\$	\$ 237,621.00	\$ 236,653.32	\$	\$ 967.68	\$
Other Expenses	12,500.00		12,500.00	4,875.00	882.20	6,742.80	
Vocational Schools	4,761,900.00		4,761,900.00	4,761,900.00			
Union County Extension Service in Agriculture,							
Home Economics and 4-H:							
Salaries and Wages	75,201.00		75,201.00	75,200.71		0.29	
Other Expenses	103,709.00		103,709.00	97,319.06	1,111.84	5,278.10	
Union County Community College System	14,398,442.10		14,398,442.10	14,328,232.98	70,209.12	(0.00)	
Scholarship Program	190,000.00		190,000.00	144,940.00	45,060.00		
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	154,269.80	43,930.20	18,800.00	
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			
	<u>\$ 20,061,373.10</u>	<u>\$</u>	<u>\$ 20,066,373.10</u>	<u>\$ 19,873,390.87</u>	<u>\$ 161,193.36</u>	<u>\$ 31,788.87</u>	<u>\$</u>
TOTAL EDUCATIONAL							
UNCLASSIFIED							
Prior Year Bills	\$ 109,213.00	\$	\$ 109,213.00	\$ 101,529.95	\$	\$	\$ 7,683.05
Salary Adjustment	1,374,488.00						
Sick Leave Payment	750,000.00		1,950,000.00	1,950,000.00			
Utilities	9,393,850.00		9,393,850.00	6,462,265.69	2,165,949.32	765,634.99	
	<u>\$ 11,627,551.00</u>	<u>\$</u>	<u>\$ 11,453,063.00</u>	<u>\$ 8,513,795.64</u>	<u>\$ 2,165,949.32</u>	<u>\$ 765,634.99</u>	<u>\$ 7,683.05</u>
TOTAL UNCLASSIFIED							
SUBTOTAL OPERATIONS							
	<u>\$ 378,776,685.10</u>	<u>\$</u>	<u>\$ 378,776,685.10</u>	<u>\$ 334,424,446.90</u>	<u>\$ 17,540,039.52</u>	<u>\$ 22,204,647.63</u>	<u>\$ 4,607,551.05</u>
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES							
Matching Funds for Grants	\$ 296,224.50	\$	\$ 296,224.50	\$	\$	\$ 296,224.50	\$
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 \$18,957.00)	2,982,217.00		3,001,174.00	3,001,174.00			
Match	66,140.00		66,140.00	66,140.00			
Program Income Nutrition	135,609.00		135,609.00	135,609.00			
Match	186,057.00		186,057.00	186,057.00			
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	179,000.00		370,000.00	370,000.00			
Paratransit - Program Income - Advertising	24,000.00		24,000.00	24,000.00			
Paratransit - Elderly and Handicapped - Fares - Unappropriated	9,043.00		9,043.00	9,043.00			
Paratransit-Elderly and Handicapped Program Income - Aging	91,292.00		91,292.00	91,292.00			
Home Health Care-Title XX-New Jersey Division of Public Welfare	100,000.00		100,000.00	100,000.00			
Home Services Advisory Council	318,163.00		318,163.00	318,163.00			
Match	15,900.00		15,900.00	15,900.00			
Community Service Block Grant (40A:4-87 \$915,419.00)	459,442.00		459,442.00	459,442.00			
Community Care for the Elderly Title XX	279,358.00		279,358.00	279,358.00			
Intoxicated Driver Resource Center							

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

COUNTY OF UNION
CURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

	APPROPRIATIONS			EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
\$	\$	\$	\$	\$	\$	\$	\$
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)							
Senior Citizen and Disabled Residents Transportation Assistance Program	896,554.00		896,554.00	896,554.00			
Jail Diversion Pilot Program	66,950.00		66,950.00	66,950.00			
Countywide Comprehensive Alcohol Program	930,382.00		930,382.00	930,382.00			
Match	124,695.00		124,695.00	124,695.00			
Human Services Family Court	248,737.00		248,737.00	248,737.00			
Match	60,000.00		240,000.00	240,000.00			
FTA Section 5310 Mobility Management Grant (40A-4-87 \$240,000.00)			60,000.00	60,000.00			
Gordon Street Bridge (40A-4-87 \$203,720.00)	440,426.00		203,720.00	203,720.00			
State/Community Partnership Program	64,000.00		440,426.00	440,426.00			
Medicare Reimbursement Program Logistics	2,625.00		64,000.00	64,000.00			
Senior Farmer's Market	82,000.00		2,625.00	2,625.00			
Personal Attendant Program	536,201.00		82,000.00	82,000.00			
NJ Governor's Council on Alcoholism and Drug Abuse - Alliance to			536,201.00	536,201.00			
Prevent Alcoholism and Drug Abuse	28,500.00		49,156.78	49,156.78			
Body Armor Grant (40A-4-87 \$49,156.78)	12,000.00		28,500.00	28,500.00			
State Health Insurance Program - SHIP	84,500.00		12,000.00	12,000.00			
Veterans Transportation Program	10,260.00		921,425.00	921,425.00			
Social Service for the Homeless (SSH) (40A-4-87 \$836,925.00)	694,898.00		20,520.00	20,520.00			
Highway Safety Grant (40A-4-87 \$10,260.00)			313,124.00	313,124.00			
County Environmental Health Act (CEHA) (40A-4-87 \$313,124.00)			694,898.00	694,898.00			
NJ State Parole Second Chance Reentry Program			288,970.00	288,970.00			
Local Information Network Communication System(LINC) (40A-4-87 \$288,970.00)			16,401.00	16,401.00			
Right to Know (40A-4-87 \$16,401.00)			4,516,756.00	4,516,756.00			
Continuum of Care COCR (40A-4-87 \$4,467,480.00)	49,276.00		57,000.00	57,000.00			
Jersey Assistance Community Caregivers (JACC) (40A-4-87 \$36,500.00)	20,500.00		144,813.00	144,813.00			
Council on Arts-Special Projects	144,813.00		81,313.00	81,313.00			
Match	81,313.00		137,822.00	137,822.00			
Subregional Transportation Program (40A-4-87 \$137,822.00)	34,455.50		34,455.50	34,455.50			
Match			2,833,954.00	2,833,954.00			
Work First New Jersey (40A- 4-87 \$2,833,954.00)			179,000.00	179,000.00			
Workforce Learning Link Program (40A- 4-87 \$179,000.00)			3,739,829.00	3,739,829.00			
Workforce Innovation and Opportunities Act (40-4-87 \$3,879,829.00)			8,025.00	8,025.00			
Workforce Development Grant - Smart Steps (40A-4-87 \$8,025.00)			348,566.00	348,566.00			
Respite Care	348,566.00		52,710.00	52,710.00			
Match	52,710.00		37,000.00	37,000.00			
Respite Care - Program income	37,000.00		92,114.00	92,114.00			
Sexual Assault Nurse Examiner (SANE) (40A-4-87 \$92,114.00)			23,029.00	23,029.00			
Match	23,029.00		64,369.00	64,369.00			
Sexual Assault and Rape Program (40A-4-87 \$9,090.00)	55,279.00		8,240.00	8,240.00			
Rape Prevention Education Grant (SOSA)	8,240.00		40,800.00	40,800.00			
Rape Prevention Education Grant	40,800.00		220,000.00	220,000.00			
Jobs Access and Reverse Computer Program (JARC) (40A-4-87 \$220,000.00)			220,000.00	220,000.00			
Match	220,000.00		69,879.00	69,879.00			
Clean Communities (40A-4-87 \$69,879.00)			687,762.00	687,762.00			
Recycling Enhancement Grant (40A-4-87 \$408,462.00)	279,300.00		216,000.00	216,000.00			
Central NJ Care Transitions Program	216,000.00		207,000.00	207,000.00			
State Facilities Education Act (40A-4-87 \$207,000.00)			39,830.00	39,830.00			
Cancer and Chronic Disease (40A-4-87 \$39,830.00)			55,000.00	55,000.00			
Emergency Management Agency Assistance (EMAA)			386,693.34	386,693.34			
State Homeland Security (40A-4-87 \$386,693.34)			11,118.00	11,118.00			
Prevention Health	11,118.00		166,644.00	166,644.00			
Gang, Gun, and Narcotics Task Force (40A-4-87 \$166,644.00)			123,633.00	123,633.00			
Juvenile Justice Innovations Grant	123,633.00		261,250.00	261,250.00			
Insurance Fraud Reimbursement Program	261,250.00		278,212.00	278,212.00			
US Department of Agriculture-USDA	278,212.00						

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

COUNTY OF UNION
CURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	EMERGENCY					
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)							
Green Lane Park Development (40A-4-87 \$120,001.00)	\$	\$	120,001.00	\$	\$	\$	\$
Megan's Law (40A-4-87 \$13,819.00)	13,753.00		27,572.00	120,001.00			
Stop Violence Against Women - VAWA (40A-4-87 \$21,933.00)	26,522.00		48,455.00	27,572.00			
Match	8,841.00		8,841.00	48,455.00			
CWA - Universal Service Grant - TANF Dislocated Workers (40A-4-87 \$12,576.00)	13,281.00		25,857.00	8,841.00			
Child Passenger Safety (40A-4-87 \$50,500.00)			50,500.00	25,857.00			
Victim Witness Advocacy Program	198,721.00		198,721.00	50,500.00			
Match	49,680.00		49,680.00	198,721.00			
State Aid Funds - County Mosquito ID and Control (40A-4-87 \$30,325.00)			30,325.00	49,680.00			
LIHEAP CWA	18,340.00		18,340.00	30,325.00			
Urban Area Security Initiative Program (40A-4-87 \$2,377,880.00)	1,545,371.00		3,923,251.00	18,340.00			
			3,923,251.00	3,923,251.00			
TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE	\$	\$	32,584,945.12	\$	\$	296,224.50	\$
CONTINGENT							
	\$	\$	50,000.00	\$	\$	50,000.00	\$
TOTAL OPERATIONS INCLUDING CONTINGENT	\$	\$	411,411,630.22	\$	\$	22,550,872.13	\$
CAPITAL IMPROVEMENTS							
Capital Improvement Fund	\$	\$	4,600,000.00	\$	\$	\$	\$
Road Resurfacing	2,250,000.00		2,250,000.00	4,600,000.00			
	\$	\$	6,850,000.00	\$	\$	\$	\$
TOTAL CAPITAL IMPROVEMENTS				6,850,000.00			
COUNTY DEBT SERVICE							
Payment of Bond Principal:	\$	\$	610,000.00	\$	\$	\$	\$
County College Bonds				610,000.00			
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	615,000.00		615,000.00				
Vocational School Bonds	3,260,000.00		3,260,000.00	615,000.00			
Other Bonds	26,115,000.00		26,115,000.00	3,260,000.00			
Interest on Bonds:				26,115,000.00			
County College Bonds	161,135.00		161,135.00				
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	199,897.00		199,897.00	161,135.00			
Vocational School Bonds	1,458,884.00		1,458,884.00	199,897.00			
Other Bonds	11,192,719.00		11,192,719.00	1,458,884.00			
Interest on Notes	2,594,000.00		2,594,000.00	11,192,719.00			
Lease to Improvement Authority-Debt Service:				2,592,777.72			
U.C.I.A.	11,940,671.00		11,940,671.00		65,000.00		
U.C.I.A. - State Aid - County College Bonds	5,099,708.00		5,099,708.00	9,564,880.34			
DAM Restoration Loan:				4,741,207.53			
Loan Repayments for Principal and Interest	209,542.00		209,542.00				
	\$	\$	63,456,556.00	\$	\$	65,000.00	\$
TOTAL COUNTY DEBT SERVICE				60,421,038.94			2,970,517.06

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2016

[illegible]

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

TRUST FUND

COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

			BALANCE DECEMBER 31, 2016	BALANCE DECEMBER 31, 2015
<u>ASSETS</u>	<u>REF.</u>			
Trust Other Fund:				
Cash	B-2	\$	79,475,596.08	\$ 57,667,341.64
Accounts Receivable:				
Community Development Block Grants	B-3		6,036,941.90	6,863,853.54
Home Investment Partnership Program	B-4		2,890,879.86	2,851,182.11
Housing Assistance Voucher Program	B-5		3,900,690.13	4,074,528.25
Emergency Shelter Program	B-6		400,763.80	444,822.91
		\$	<u>92,704,871.77</u>	<u>\$ 71,901,728.45</u>
Open Space Preservation Trust Fund:				
Cash	B-2	\$	7,467,234.47	\$ 7,105,997.05
Green Acres Grant Receivable (Briant Park Conservancy)	B-7		275,000.00	275,000.00
Taxes Receivable	B-8		37,279.21	33,067.05
		\$	<u>7,779,513.68</u>	<u>\$ 7,414,064.10</u>
		\$	<u>100,484,385.45</u>	<u>\$ 79,315,792.55</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>				
Trust Other Fund:				
Reserve For:				
Community Development Block Grants Recaptured Funds - Unappropriated	B-9	\$	420,719.88	\$ 435,223.15
Home Investment Partnerships Program - Unappropriated	B-11		53,499.87	
Home Investment Partnerships Program - Appropriated	B-12		1,762,843.70	2,183,243.73
Home Investment Partnerships Recapture Funds - Unappropriated	B-13		116,521.33	106,344.26
Neighborhood Housing Services	B-14		60,484.52	60,484.52
Community Development Block Grants - Appropriated	B-16		989,073.57	790,885.74
Community Development Block Grants Project Income - Unappropriated	B-17		502,202.72	523,554.72
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19		417,787.07	372,671.57
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20		140.12	140.12
Due Current Fund	B-21		14,086,387.51	8,042,697.90
Miscellaneous Deposits	B-22		58,177,586.70	42,633,770.34
Motor Vehicle Fines	B-23		2,350,798.38	1,455,729.25
Commitments Payable	B-24		13,440,563.56	15,117,414.93
Multi Jurisdictional Housing Revolving Loan Fund	B-25		15,100.40	15,100.40
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-26		53,648.00	49,019.00
Housing Assistance Voucher Program - Appropriated	B-28		20,000.00	
Emergency Shelter Program - Appropriated	B-30		237,514.44	115,448.82
		\$	<u>92,704,871.77</u>	<u>\$ 71,901,728.45</u>
Open Space Preservation Trust Fund:				
Due Current Fund	B-31	\$	1,475,941.61	\$
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32		5,464,653.42	6,388,675.48
Commitments Payable	B-33		838,918.65	1,025,388.62
		\$	<u>7,779,513.68</u>	<u>\$ 7,414,064.10</u>
		\$	<u>100,484,385.45</u>	<u>\$ 79,315,792.55</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

REF.

Balance, December 31, 2015
and December 31, 2016

B

\$ -0-

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

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL CAPITAL FUND

"C"

COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2016</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2015</u>
<u>ASSETS</u>			
Cash	C-2:C-4	\$ 98,239,051.36	\$ 89,717,209.26
Deferred Charges to Future Taxation:			
Funded	C-5	413,941,321.50	367,205,961.69
Unfunded	C-6	227,640,655.18	216,992,424.84
Accounts Receivable:			
State of New Jersey	C-12	15,955,806.92	15,947,193.18
Due Current Fund	C-3	8,696,621.00	
		<u>\$ 764,473,455.96</u>	<u>\$ 689,862,788.97</u>
<u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 409,570,000.00	\$ 361,630,000.00
Local Unit Refunding Bonds	C-11	2,250,000.00	3,290,000.00
Bond Anticipation Notes	C-14	90,000,000.00	130,000,000.00
New Jersey Dam Restoration Loan Program	C-16	2,121,321.50	2,285,961.69
Improvement Authorizations:			
Funded	C-8	17,542,802.45	18,373,644.76
Unfunded	C-8	125,237,769.73	90,608,963.82
Commitments Payable	C-9	94,112,038.41	69,116,295.43
Capital Improvement Fund	C-7	3,113,179.52	364,080.52
Reserve to Pay Serial Bonds	C-13	8,565,687.17	8,151,274.65
Reserve for Arbitrage	C-15	167,568.73	77,880.12
Reserve for Runnels Hospital Debt	C-17	20,096.70	20,096.70
Fund Balance	C-1	11,772,991.75	5,944,591.28
		<u>\$ 764,473,455.96</u>	<u>\$ 689,862,788.97</u>

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

COUNTY OF UNION

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>		
Balance, December 31, 2015	C	\$	5,944,591.28
Increased by:			
Premium on Sale of Notes	C-2	\$	1,186,700.00
Premium on Bonds	C-2		248,851.17
Cancellation of Funded Improvement Authorizations	C-8		<u>4,392,849.30</u>
			<u>5,828,400.47</u>
Balance, December 31, 2016	C	\$	<u><u>11,772,991.75</u></u>

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

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FIXED ASSETS ACCOUNT GROUP

"E"

COUNTY OF UNION

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER <u>31, 2016</u>	BALANCE DECEMBER <u>31, 2015</u>
FIXED ASSETS		
Land	\$ 550,861,601.07	\$ 545,478,130.19
Buildings	291,943,217.77	288,352,286.84
Machinery and Equipment	22,998,187.31	21,219,060.73
Vehicles	<u>32,212,587.44</u>	<u>31,380,197.36</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 898,015,593.59</u>	<u>\$ 886,429,675.12</u>
 <u>INVESTMENT IN FIXED ASSETS</u>	 <u>\$ 898,015,593.59</u>	 <u>\$ 886,429,675.12</u>

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF UNION

NOTES TO FINANCIAL STATEMENTS YEAR ENDED DECEMBER 31, 2016 AND 2015

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

B. Description of Funds

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

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

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

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

C. Basis of Accounting

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Basis of Accounting (Continued)

Accounting and Financial Reporting for Pensions - The Governmental Accounting Standards Board (GASB) approved Statement No. 68 Accounting and financial reporting for pensions administered by state and local government employers. This Statement improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local government employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. This Statement replaces the requirement of Statement No. 27, *Accounting for Pension by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. This statement is effective for periods beginning after June 15, 2014.

GASB has approved Statement 71, Pension Transition for Contributions made Subsequent to the Measurement Date-an amendment to GASB No. 68. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, Accounting and Financial Reporting for Pensions. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

Statement 68 requires a state or local government employer (or non-employer contributing entity in a special funding situation) to recognize a net pension liability measured as of a date (the measurement date) no earlier than the end of its prior fiscal year. If a state or local government employer or non-employer contributing entity makes a contribution to a defined benefit pension plan between the measurement date of the reported net pension liability and the end of the government's reporting period, Statement 68 requires that the government recognize its contribution as a deferred outflow of resources.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Accounting and Financial Reporting for Pensions (Continued)

In addition, Statement 68 requires recognition of deferred outflows of resources and deferred inflows of resources for changes in the net pension liability of a state or local government employer or non-employer contributing entity that arise from other types of events.

At transition to Statement 68, if it is not practical for an employer or non-employer contributing entity to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, paragraph 137 of Statement 68 required that beginning balances for deferred outflows of resources and deferred inflows of resources not be reported. Consequently, if it is not practical to determine the amounts of all deferred outflows of resources and deferred inflows of resources related to pensions, contributions made after the measurement date of the beginning net pension liability could not have been reported as deferred outflows of resources at transition. This could have resulted in a significant understatement of an employer or non-employer contributing entity's beginning net position and expense in the initial period of implementation.

This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. Statement 68, as amended, continues to require that beginning balances for other deferred outflows of resources and deferred inflows of resources related to pensions be reported at transition only if it is practical to determine all such amounts.

Under GAAP, municipalities are required to recognize the pension liability in Statements of Revenues, Expenses, Changes in Net Position (balance sheets) and Notes to the Financial Statements in accordance with GASB 68. The liability required to be displayed by GASB 68 is displayed as a separate line item in the Unrestricted Net Position area of the balance sheet.

New Jersey's municipalities and counties do not follow GAAP accounting principles and, as such, do not follow GASB requirements with respect to recording the net pension liability as a liability on their balance sheets. However, N.J.A.C. 5:30 6.1(c)(2) requires municipalities to disclose GASB 68 information in the Notes to the Financial Statements. The disclosure must meet the requirements of GASB 68.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basic Financial Statements

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

NOTE 2: CASH AND CASH EQUIVALENTS

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

A. Deposits

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

The County of Union had the following cash and cash equivalents at December 31, 2016:

<u>Type</u>	<u>Cash in Bank</u>	<u>Reconciling Items</u>		<u>Change Funds</u>	<u>Total</u>
		<u>Increases</u>	<u>Decreases</u>		
Checking Accounts	\$ 351,297,453.35	\$ 18,098,069.17	\$ 22,903,821.18	\$	\$ 346,491,701.34
Certificate of Deposit	16,000,000.00				16,000,000.00
Cash on Hand				2,450.00	2,450.00
	<u>\$ 367,297,453.35</u>	<u>\$ 18,098,069.17</u>	<u>\$ 22,903,821.18</u>	<u>\$ 2,450.00</u>	<u>\$ 362,494,151.34</u>

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits, may not be returned. The County does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2016, based upon the coverage provided by FDIC and NJGUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank, \$1,750,000.00 was covered by Federal Depository Insurance and \$365,547,453.35 was covered under NJGUDPA.

B. Investments

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

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

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

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

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

NOTE 3: MUNICIPAL DEBT

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

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2016</u>	<u>YEAR 2015</u>	<u>YEAR 2014</u>
Issued			
General			
Bonds and Notes - County	\$ 501,820,000.00	\$ 494,920,000.00	\$ 478,380,000.00
Bonds Guaranteed by			
County	77,579,582.00	79,034,582.00	79,605,000.00
Loans	<u>2,121,321.49</u>	<u>2,285,961.69</u>	<u>2,447,357.80</u>
	\$ <u>581,520,903.49</u>	\$ <u>576,240,543.69</u>	\$ <u>560,432,357.80</u>
Less:			
Cash on Hand to Pay:			
Bonds	\$ 8,565,687.17	\$ 8,151,274.64	\$ 7,643,527.44
Notes	337,245.41	883,187.30	577,722.91
Refunding Bonds	2,250,000.00	3,290,000.00	4,280,000.00
Estimated Proceeds			
Refunding Bonds-Not Issued	43,940,000.00		
Due from State of New Jersey	4,701,500.00	3,509,000.00	3,816,500.00
Bonds Issued by Another			
Public Body	\$ <u>77,579,582.00</u>	\$ <u>79,034,582.00</u>	\$ <u>79,605,000.00</u>
Total Deductions	\$ <u>137,374,014.58</u>	\$ <u>94,868,043.94</u>	\$ <u>95,922,750.35</u>
Net Debt Issued	\$ <u>444,146,888.91</u>	\$ <u>481,372,499.75</u>	\$ <u>464,509,607.45</u>
Authorized But Not Issued			
Bonds and Notes	\$ 137,977,900.59	\$ 87,875,612.24	\$ 105,505,544.97
Bonds Guaranteed by County	<u>67,010,418.00</u>	<u>8,010,418.00</u>	<u>22,775,000.00</u>
	\$ <u>204,988,318.59</u>	\$ <u>95,886,030.24</u>	\$ <u>128,280,544.97</u>
Less:			
Bonds Authorized by			
Another Public Body	\$ <u>67,010,418.00</u>	\$ <u>8,010,418.00</u>	\$ <u>22,775,000.00</u>
Net Authorized But			
Not Issued	\$ <u>137,977,900.59</u>	\$ <u>87,875,612.24</u>	\$ <u>105,505,544.97</u>
Net Bonds and Notes Issued			
And Authorized But Not Issued	\$ <u><u>582,124,789.50</u></u>	\$ <u><u>569,248,111.99</u></u>	\$ <u><u>570,015,152.42</u></u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION (ANNUAL DEBT STATEMENT)

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .887%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$ 581,520,903.49	\$ 137,374,014.58	\$ 444,146,888.91
Authorized But Not Issued:			
Bonds and Notes	<u>204,988,318.59</u>	<u>67,010,418.00</u>	<u>137,977,900.59</u>
	<u>\$ 786,509,222.08</u>	<u>\$ 204,384,432.58</u>	<u>\$ 582,124,789.50</u>

NET DEBT \$582,124,789.50 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.A. 40A:2-2 \$65,605,196,348.67 EQUALS .887%.

BORROWING POWER CALCULATION

Equalized Valuation Basis- December 31, 2016	\$ <u>65,605,196,348.67</u>
2% of Equalized Valuation Basis	\$ 1,312,103,926.97
Net Debt	<u>582,124,789.50</u>
Remaining Borrowing Power	\$ <u>729,979,137.47</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SHORT-TERM OBLIGATIONS

Bond Anticipation Notes

<u>Ordinance Number</u>	<u>Improvement Description</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Balance December 31, 2016</u>
578	Multi Purpose	6/23/2017	2.00%	\$ 95,750.00
602	Multi Purpose	6/23/2017	2.00%	60,969.00
616	Multi Purpose	6/23/2017	2.00%	820,670.00
632	Multi Purpose	6/23/2017	2.00%	617,351.00
653	Multi Purpose	6/23/2017	2.00%	141,300.00
671	Multi Purpose	6/23/2017	2.00%	591,988.00
687	Multi Purpose	6/23/2017	2.00%	1,392,682.00
713	Multi Purpose	6/23/2017	2.00%	2,763,788.00
723	Multi Purpose	6/23/2017	2.00%	12,085,492.00
740	Multi Purpose	6/23/2017	2.00%	5,174,639.00
752	Multi Purpose	6/23/2017	2.00%	23,657,752.00
758	Multi Purpose	6/23/2017	2.00%	6,404,900.00
759	Multi Purpose	6/23/2017	2.00%	24,100,457.00
765	Multi Purpose	6/23/2017	2.00%	<u>12,092,262.00</u>
				<u>\$ 90,000,000.00</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

LONG-TERM OBLIGATIONS

COUNTY OF UNION
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
SERIAL BONDS
2016

<u>YEAR</u>		<u>PRINCIPAL</u>		<u>INTEREST</u>		<u>TOTAL</u>
2017	\$	34,685,000.00	\$	13,284,697.23	\$	47,969,697.23
2018		35,340,000.00		11,669,575.00		47,009,575.00
2019		32,820,000.00		10,497,925.00		43,317,925.00
2020		33,122,000.00		9,440,907.50		42,562,907.50
2021		33,180,000.00		8,335,752.50		41,515,752.50
2022		34,443,000.00		7,138,920.00		41,581,920.00
2023		35,465,000.00		5,874,350.00		41,339,350.00
2024		31,595,000.00		4,733,950.00		36,328,950.00
2025		25,090,000.00		3,887,062.50		28,977,062.50
2026		24,975,000.00		3,162,100.00		28,137,100.00
2027		23,460,000.00		2,421,000.00		25,881,000.00
2028		23,395,000.00		1,694,837.50		25,089,837.50
2029		16,780,000.00		1,080,331.25		17,860,331.25
2030		16,395,000.00		579,506.25		16,974,506.25
2031		6,450,000.00		206,175.00		6,656,175.00
2032		2,375,000.00		41,562.50		2,416,562.50
	\$	<u>409,570,000.00</u>	\$	<u>84,048,652.23</u>	\$	<u>493,618,652.23</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

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

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER <u>31, 2016</u>
\$83,726,000.00 General Improvement Bonds, dated February 20, 2008, due in remaining annual installments ranging between \$2,595,000.00 and \$2,790,000.00 beginning February 15, 2017 and ending February 15, 2018 with interest from 3.50% to 4.00%.	\$ 5,385,000.00
\$15,699,000.00 County Vocational School Bonds, dated February 20, 2008 due in remaining annual installments ranging between \$1,124,000.00 and \$1,125,000.00 beginning February 15, 2017 and ending February 15, 2022 with interest from 3.50% to 4.50%.	2,250,000.00
\$5,575,000.00 County Vocational School Bonds, dated February 20, 2008, due in remaining annual installments of \$550,000.00 beginning February 15, 2017 and ending February 15, 2018 with interest from 3.50% to 4.00%.	1,100,000.00
\$75,770,000.00 County Vocational School Bonds, dated March 1, 2009, due in remaining annual installments ranging between \$325,000.00 and \$10,840,000.00 beginning March 1, 2017 and ending March 1, 2018 with interest from 2.75% to 5.00%.	22,370,000.00
\$65,565,000.00 General Improvement Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$1,945,000.00 and \$3,970,000.00 beginning March 1, 2017 and ending March 1, 2031 with interest from 3.00% to 4.00%.	54,520,000.00
\$10,280,000.00 County Vocational School Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$540,000.00 and \$1,080,000.00 beginning March 1, 2017 and ending March 1, 2024 with interest from 3.00% to 4.00%.	7,580,000.00
\$3,000,000.00 Redevelopment Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$90,000.00 and \$180,000.00 beginning March 1, 2017 and ending March 1, 2031 with interest from 3.00% to 4.00%.	2,550,000.00
\$1,155,000.00 County College Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$90,000.00 and \$180,000.00 beginning March 1, 2017 and ending March 1, 2021 with interest from 3.00% to 4.00%.	705,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2016</u>
\$62,165,000.00 General Improvement Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$3,395,000.00 and \$6,900,000.00 beginning March 1, 2017 and ending March 1, 2024 with interest at 3.00%.	\$ 47,295,000.00
\$23,190,000.00 County Vocational School Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$820,000.00 and \$1,640,000.00 beginning March 1, 2017 and ending March 1, 2032 with interest from 3.00% to 3.50%.	19,910,000.00
\$10,355,000.00 Redevelopment Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$370,000.00 and \$740,000.00 beginning March 1, 2017 and ending March 1, 2032 with interest from 3.00% to 3.50%.	8,875,000.00
\$2,353,000.00 County College Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$235,000.00 and \$238,000.00 beginning March 1, 2017 and ending March 1, 2022 with interest at 3.00%.	1,413,000.00
\$1,937,000.00 County College Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$242,000.00 and \$245,000.00 beginning March 1, 2017 and ending March 1, 2020 with interest at 3.00%.	977,000.00
\$36,620,000.00 General Improvement Refunding Bonds, dated July 25, 2013, due in remaining annual installments ranging between \$3,580,000.00 and \$3,745,000.00 beginning March 1, 2017 and ending March 1, 2023 with interest from 4.00% to 5.00%.	25,295,000.00
\$4,965,000.00 County Vocational School Refunding Bonds, dated July 25, 2013 due in remaining annual installments ranging between \$425,000.00 and \$565,000.00 beginning March 1, 2017 and ending March 1, 2023 with interest from 4.00% to 5.00%.	3,815,000.00
\$53,850,000.00 General Improvement Bonds, dated June 15, 2014, due in remaining annual installments ranging between \$2,200,000.00 and \$4,400,000.00 beginning March 1, 2017 and ending March 1, 2030 with interest from 2.00% to 3.25%.	49,450,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2016</u>
\$2,460,000.00 County Vocational-Technical School Bonds, dated June 15, 2014, due in remaining annual installments of \$205,000.00 beginning March 1, 2017 and ending March 1, 2026 with interest at 3.00%.	\$ 2,050,000.00
\$5,750,000.00 County College Bonds Series A, dated June 15, 2014, due in remaining annual installments ranging between \$380,000.00 and \$385,000.00 beginning March 1, 2017 and ending March 1, 2029 with interest from 2.00% to 3.125%.	4,990,000.00
\$2,220,000.00 County College Bonds Series B, dated June 15, 2014, due in remaining annual installments ranging between \$275,000.00 and \$280,000.00 beginning March 1, 2016 and ending March 1, 2022 with interest at 3.00%.	1,660,000.00
\$720,000.00 Redevelopment Bonds, dated June 15, 2014, due in remaining annual installments of \$45,000.00 beginning March 1, 2017 and ending March 1, 2030 with interest from 3.00% to 3.25%.	630,000.00
\$64,850,000.00 General Improvement Refunding Bonds, dated February 15, 2015, due in remaining annual installments ranging between \$5,860,000.00 and \$7,040,000.00 beginning February 15, 2019 and ending February 15, 2028 with interest from 2.50% to 5.00%	64,850,000.00
\$4,400,000.00 County Vocational School Refunding Bonds, dated February 15, 2015, due in remaining annual installments ranging between \$1,095,000.00 and \$1,105,000.00 beginning February 15, 2019 and ending February 15, 2022 with interest from 2.50% to 5.00%	4,400,000.00
\$62,810,000.00 General Improvement Bonds, dated June 15, 2016, due in remaining annual installments ranging between \$2,750,000.00 and \$5,500,000.00 beginning March 1, 2017 and ending March 1, 2030 with interest at 2.00%.	62,810,000.00
\$2,075,000.00 County Vocational School Bonds, dated June 15, 2016, due in remaining annual installments ranging between \$200,000.00 and \$275,000.00 beginning March 1, 2017 and ending March 1, 2026 with Interest at 2.00%	2,075,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER 31, 2016
\$3,000,000.00 County College Bonds Series A, Bonds, dated June 15, 2016, due in remaining annual installments of \$300,000.00 beginning March 1, 2017 and ending March 1, 2026 with interest at 2.00%.	\$ 3,000,000.00
\$2,075,000.00 County College Bonds Series A, Bonds, dated June 15, 2016, due in remaining annual installments ranging between \$615,000.00 and \$1,000,000.00 beginning March 1, 2017 and ending March 1, 2026 with interest at 2.00%.	<u>9,615,000.00</u>
	<u>\$409,570,000.00</u>

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
LOCAL UNIT BONDS
2016

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017	\$ 1,095,000.00	\$ 90,062.25	\$ 1,185,062.25
2018	<u>1,155,000.00</u>	<u>30,549.75</u>	<u>1,185,549.75</u>
	\$ <u>2,250,000.00</u>	\$ <u>120,612.00</u>	\$ <u>2,370,612.00</u>

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

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER 31, 2016
\$12,870,000.00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$1,095,000.00 and \$1,155,000.00 beginning April 1, 2017 and ending April 1, 2018 with interest of 5.29%.	\$ <u>2,250,000.00</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
DAM RESTORATION LOANS
2016

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2017 \$	167,949.45 \$	41,590.87 \$	209,540.32
2018	171,325.23	38,215.07	209,540.30
2019	174,768.87	34,771.44	209,540.31
2020	178,281.73	31,258.59	209,540.32
2021	181,865.20	27,675.12	209,540.32
2022	185,520.69	24,019.64	209,540.33
2023	189,249.66	20,290.66	209,540.32
2024	193,053.57	16,486.75	209,540.32
2025	196,933.95	12,606.36	209,540.31
2026	200,892.32	8,647.99	209,540.31
2027	126,591.65	4,869.81	131,461.46
2028	102,744.88	2,586.61	105,331.49
2029	<u>52,144.30</u>	<u>521.44</u>	<u>52,665.74</u>
	\$ <u><u>2,121,321.50</u></u>	\$ <u><u>263,540.35</u></u>	\$ <u><u>2,384,861.85</u></u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2016, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2017, was as follows:

Current Fund	\$22,250,000.00
--------------	-----------------

NOTE 5: PENSION PLANS

Plan Descriptions

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

Public Employees' Retirement System (PERS) - The Public Employees' Retirement System (PERS) was established as of January 1, 1955, under the provisions of N.J.S.A. 43:15A, to provide retirement, death, disability and medical benefits to certain qualified members. The PERS is a cost-sharing multiple employer plan. Membership is mandatory for substantially, all full-time employees of the State of New Jersey or any county, municipality, school district or public agency, provided the employee is not required to be a member of another state-administered retirement system or other state pension fund or local jurisdiction's pension fund.

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

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

Vesting and Benefit Provisions

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

NOTE 5: PENSION PLANS (CONTINUED)

Vesting and Benefit Provisions (Continued)

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

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

Funding Policy

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

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

Certain portions of the costs are contributed by the employees. The County's share of pension costs, which is based upon the annual billings received from the State, amounted to \$28,528,685.86 for 2016, \$27,377,264.68 for 2015 and 26,921,890.81 for 2014.

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

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

NOTE 5: PENSION PLANS (CONTINUED)

Pension Contribution Deferral

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

	<u>PFRS</u>	<u>PERS</u>	<u>Total</u>
2009 Required Contribution	\$ 10,866,091.00	\$ 6,871,247.00	\$ 17,737,338.00
2009 Actual Contribution	5,650,105.00	3,815,463.00	9,465,568.00
2012 Actual Contribution	347,732.00	203,719.00	551,451.00
2013 Actual Contribution	347,732.00	203,719.00	551,451.00
2014 Actual Contribution	347,732.00	203,719.00	551,451.00
2015 Actual Contribution	347,732.00	203,719.00	551,451.00
2016 Actual Contribution	<u>347,732.00</u>	<u>203,719.00</u>	<u>551,451.00</u>
Amount Deferred	\$ <u>3,477,326.00</u>	\$ <u>2,037,189.00</u>	\$ <u>5,514,515.00</u>

NOTE 5: PENSION PLANS (CONTINUED)

Accounting and Financial Reporting for Pensions – GASB #68

The Governmental Accounting Standards Board (GASB) has issued Statement No. 68 “Accounting and Financial Reporting for Public Employees Pensions” and is effective for fiscal years beginning after June 15, 2014. This statement requires the State of New Jersey to calculate and allocate, for note disclosure purposes only, the unfunded net pension liability of Public Employees Retirement System (PERS) and the Police and Firemen’s Retirement System (PFRS) of the participating municipality as of December 31, 2016. The statement does not alter the amounts of funds that must be budgeted for pension payments under existing state law.

Under accounting principles and practices prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, any unfunded net pension liability of the municipality, allocated by the State of New Jersey, is not required to be reported in the financial statements as presented and any pension contributions required to be paid are raised in that year’s budget and no liability is accrued at December 31, 2016.

Public Employees Retirement System (PERS)

At June 30, 2016, the State reported a net pension liability of \$406,653,859.00 for the County of Union’s proportionate share of the total net pension liability. The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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, 2016, the County’s proportion was 1.3730359243 percent, which was a decrease of 0.1643551480 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the State recognized an actuarially determined pension expense of \$29,476,543.00 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, 2016 billing was \$13,217,440.00.

NOTE 5: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

At June 30, 2016, 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		\$7,562,529.00
Changes of assumptions		84,236,959.00
Net difference between projected and actual earnings on pension plan investments		15,506,081.00
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>\$39,735,203.00</u>	<u>1,010,234.00</u>
	<u>\$39,735,203.00</u>	<u>\$108,315,803.00</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:

<u>Year Ended June 30,</u>	<u>Amount</u>
2017	\$14,839,153.00
2018	14,839,153.00
2019	19,111,775.00
2020	16,121,771.00
2021	<u>3,668,748.00</u>
	<u>\$68,580,600.00</u>

NOTE 5: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which rolled forward to June 30, 2016. These actuarial valuations used the following assumptions:

	<u>June 30, 2015</u>	<u>June 30, 2016</u>
Inflation	3.04 Percent	3.08 Percent
Salary Increases (based on age)		
Though 2026	2.15-4.40 Percent	1.65-4.15 Percent
Thereafter	3.15-5.40 Percent	2.65-5.15 Percent
Investment Rate of Return	7.90 Percent	7.65 percent

Pre-retirement mortality rates were based on the RP-2000 Employee Preretirement Mortality Table for male and female active participants. For State employees, mortality tables are set back 4 years for males and females. For local employees, mortality tables are set back 2 years for males and 7 years for females. In addition, the tables provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Post-retirement mortality rates were based on the RP-2000 Combined Healthy Male and Female Mortality Tables (set back 1 year for males and females) for service retirements and beneficiaries of former members and a one-year static projection based on mortality improvement Scale AA.

In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from the base year of 2013 using a generational approach based on the plan actuary's modified MP-2014 projection scale. Disability retirement rates used to value disabled retirees were based on the RP-2000 Disabled Mortality Table (set back 3 years for males and set forward 1 year for females).

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2011 to June 30, 2014. 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 (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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 PERS's target asset allocation as of June 30, 2016 are summarized in the following table:

<u>Asset Class</u>	June 30, 2016	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
U.S. Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation Indexed Bonds	1.50%	3.44%
Broad U.S. Equities	26.00%	8.53%
Developed Foreign Markets	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds/Absolute Returns	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%
	<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 3.98% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 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 contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined 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 2034. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2034 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, 2016 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, 2016		
	1% Decrease <u>2.98%</u>	At Current Discount Rate <u>3.98%</u>	1% Increase <u>4.98%</u>
County's proportionate share of the pension liability	\$498,306,839.00	\$406,653,859.00	\$330,986,377.00

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). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>

NOTE 5: PENSION PLANS (CONTINUED)

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

Police and Firemen's Retirement System (PFRS)

At June 30, 2016, the State reported a net pension liability of \$272,588,155.00 for the County of Union's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which was rolled forward to June 30, 2016. 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, 2016, the County's proportion was 1.4269720041 percent, which was a decrease of 0.0450153954 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2016, the State recognized an actuarially determined pension expense of \$26,671,813.00. The pension expense recognized in the County's financial statement based on the April 1, 2016 billing was \$11,965,062.00

At June 30, 2016, 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	\$1,786,856.00	
Changes of assumptions		\$37,755,699.00
Net difference between projected and actual earnings on pension plan investments		19,099,704.00
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>9,795,260.00</u>	<u>257,011.00</u>
	<u>\$11,582,116.00</u>	<u>\$57,112,414.00</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:

<u>Year Ended</u>	<u>Amount</u>
<u>June 30</u>	
2017	\$10,701,394.00
2018	10,701,394.00
2019	15,438,941.00
2020	9,034,074.00
2021	<u>(345,505.00)</u>
	<u>\$45,530,298.00</u>

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of July 1, 2015, which rolled forward to June 30, 2016. This actuarial valuation used the following assumptions:

	<u>2016</u>	<u>2015</u>
Inflation	3.08 Percent	3.04 Percent
Salary Increases (based on age)		
Through 2026	2.10-8.98 Percent	2.60-9.48 Percent
Thereafter	3.10-9.98 Percent	3.60-10.48 Percent
Investment Rate of Return	7.65 Percent	7.90 Percent

Pre-retirement mortality rates were based on the RP-2000 Pre-Retirement mortality tables projected thirteen years using Projection Scale BB and then projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for male service retirements and beneficiaries are based the RP-2000 Combined Healthy Mortality Tables projected one year using Projection Scale AA and two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales. Post-retirement mortality rates for female service retirements and beneficiaries were based the RP-2000 Combined Healthy Mortality Tables projected thirteen years using Projection Scale BB and then two years using the plan actuary's modified 2014 projection scales, which was further projected on a generational basis using the plan actuary's modified 2014 projection scales.

NOTE 5: PENSION PLANS (CONTINUED)

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

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

Actuarial Assumptions

Disability mortality rates were based on special mortality tables used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2015 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.65% at June 30, 2016) is determined by the State Treasurer, after consultation with the Directors of the Division of Investment 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, 2016 are summarized in the following table:

<u>Asset Class</u>	June 30, 2016	
	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	5.00%	0.87%
US Treasuries	1.50%	1.74%
Investment Grade Credit	8.00%	1.79%
Mortgages	2.00%	1.67%
High Yield Bonds	2.00%	4.56%
Inflation-Indexed Bonds	1.50%	3.44%
Broad US Equities	26.00%	8.53%
Developed Foreign Equities	13.25%	6.83%
Emerging Market Equities	6.50%	9.95%
Private Equity	9.00%	12.40%
Hedge Funds Absolute Return	12.50%	4.68%
Real Estate (Property)	2.00%	6.91%
Commodities	0.50%	5.45%
Global Debt ex US	5.00%	-0.25%
REIT	5.25%	5.63%
	<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 5.55% as of June 30, 2016. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.65% and a municipal bond rate of 2.85% as of June 30, 2016 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 and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 30% of the actuarially determined contributions and the local employers contributed 100% of their actuarially determined 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 2050. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2050, 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, 2016 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, 2016		
	1% Decrease <u>4.55%</u>	At Current Discount Rate <u>5.55%</u>	1% Increase <u>6.55%</u>
County's proportionate share of the PFRS pension liability	\$351,482,437.00	\$272,588,154.00	\$208,254,612.00

NOTE 5: PENSION PLANS (CONTINUED)

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

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

Special Funding Situation

In accordance with N.J.S.A. 43:16A-15, local participating employers are responsible for their own contributions based on actuarially determined amounts, except where legislation was passed which legally obligated the State if certain circumstances occurred. The legislation which legally obligates the State is as follows: Chapter 8, P.L. 2000, Chapter 318, P.c. 2001, Chapter 86, P.L. 2001, Chapter 511, P.L. 1991, Chapter 109, P.c. 1979, Chapter 247, P.L. 1993 and Chapter 201, P.L. 2001. The amounts contributed by the State on behalf of the County under this legislation is considered to be a special funding situation as defined by GASB Statement No. 68, and the State is treated as a nonemployer contributing entity. Since the County does not contribute under this legislation directly to the plan (except for employer specific financed amounts), there is no net pension liability or deferred outflows or inflows to disclose in the notes to the financial statements of the County related to this legislation.

At December 31, 2016 and 2015, the State's proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$324,271.00 and \$286,562.00 respectively.

At December 31, 2016, the County's and State of New Jersey's proportionate share of the PFRS net pension liability were as follows:

County's Proportionate Share of Net Pension Liability	\$272,588,155.00
State of New Jersey Proportionate Share of Net Pension Liability Associated with the County	<u>22,890,645.00</u>
	<u>\$295,478,800.00</u>

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 Firemen's Retirement System (PFRS). The report may be obtained at State of New Jersey Division of Pensions and Benefits P.O. Box 295 Trenton, New Jersey 08625-0295 <http://www.state.nj.us/treasury/pensions>

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 12/31/2016												
	TOTAL	CORRECTIONAL FACILITY	PARK MADISON	JUVENILE DETENTION CENTER 2015	COUNTY PROSECUTOR'S OFFICE	UNION COUNTY COLLEGE EXPANSION	LINDEN THEATER REDEVELOPMENT	10 CHERRY STREET	CHILD ADVOCACY CENTER	FAMILY COURT		
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		1,807,088.76	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	\$ 202,735,964.35	\$ 5,434,125.00	\$ 38,321,823.00	\$ 37,637,212.50	\$ 1,146,800.00	\$ 40,500,136.32	\$ 2,034,480.00	\$ 153,000.00	\$ 2,019,100.00	\$ 75,489,287.53		
Less: Amount Representing Interest	68,120,964.35	539,125.00	13,556,823.00	13,727,212.50	86,800.00	7,105,136.32	404,480.00	3,000.00	334,100.00	32,364,287.53		
Present Value of Minimum Lease Payments	\$ 134,615,000.00	\$ 4,895,000.00	\$ 24,765,000.00	\$ 23,910,000.00	\$ 1,060,000.00	\$ 33,395,000.00	\$ 1,630,000.00	\$ 150,000.00	\$ 1,685,000.00	\$ 43,125,000.00		

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, 2016 that the accumulated cost of such unpaid compensation would approximate \$ 2,051,000.00 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2016. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of \$2,774,421.73 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 \$2,635,000.00 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, 2016</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	10,945,000.00
The County of Union Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011A Bonds	December 1, 2011	47,245,000.00
The County of Union Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011B Bonds	December 1, 2011	<u>16,405,000.00</u>
		<u>\$ 190,325,000.00</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, 2016</u>
The County of Union Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable)	March 1, 2004	\$ 1,630,000.00
The County of Union Guaranteed Lease Revenue Bonds: Acquisition of 10 Cherry Street Series 2007	May 17, 2007	150,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010	September 28, 2010	1,685,000.00
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	10,115,000.00
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	<u>2,179,582.00</u>
		<u>\$ 77,579,582.00</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 2016 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, 2016, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2016, 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, 2016:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 58,241,340.49	\$ 8,696,621.00
Grant Fund		42,679,011.37
Trust Other Fund		14,086,387.51
Open Space Preservation Trust Fund		1,475,941.61
General Capital Fund	8,696,621.00	
	<u>\$ 66,937,961.49</u>	<u>\$ 66,937,961.49</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)

A. Eligibility for Postemployment Medical and Prescription Benefits

Law Enforcement Employees covered by Collective Bargaining Agreement:

- 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 (no minimum age requirement); or
- Retire after attainment of age 62 with at least 15 years of service; 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:

- 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:

- Retire with at least 25 years of service in the NJPFERS or NJPERS with at least 5 years of service with the County (no minimum age requirement); 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

Exclusionaries/Non-contractuals:

- Retire after attainment of age 55 with at least 25 years of service with the County; 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

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

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

Plan Description (Continued)

Employees hired after the free-for-life cutoff date, as detailed by their unit's agreement with the County, and meet the aforementioned eligibility requirement, are eligible to receive a subsidy to be allocated toward the monthly premiums of their retiree medical and prescription plans.

Union Name	Union #	Date of Hire Cutoff for Free-for-Life
Exclusionary/Non-Contractual	A50	On or before 03/01/2011
Union Council 8	A51	On or before 12/18/2008
Union County Supervisors Association	A52	On or before 10/08/2009
Weights & Measures (PBA 203)	A53	On or before 11/01/2009
Operating Engineers (Local 68)	A54	On or before 12/31/2012
Sheriff Officers (PBA 108)	A55	On or before 12/31/2009
Correction Superiors (PBA 199A)	A56	On or before 12/31/2009
Correction Officers (PBA 199)	A57	On or before 12/31/2009
Detectives & Investigators Superiors (PBA 250A)	A58	On or before 12/31/2009
Assistant Prosecutors Association	A59	On or before 12/31/2009
Teamsters 102 Secondary Supervisors	A60	On or before 12/31/2011
Detectives & Investigators (PBA 250)	A61	On or before 12/31/2009
Teamsters 102 Primary Supervisors	A63	On or before 12/17/2009
CWA (Local 1080)	A64	On or before 03/11/2010
County Police (PBA 73)	A65	On or before 12/31/2009
Park Maintenance Association	A66	On or before 05/13/2010
Park Foreman Association	A67	On or before 03/25/2009
County Police Superiors (PBA 73A)	A68	On or before 12/31/2009
Sheriff Superiors (PBA Local 108A)	A69	On or before 12/31/2009
Teamsters Jail Professionals	A70	On or before 12/31/2012
IBEW	A71	On or before 03/01/2011
FMBA	A72	No Postretirement Benefit
Nurses (HPAE Local 5112)	A89	On or before 12/31/2011

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

Plan Description (Continued)

Subsidy for Retirees Hired after Free-for-Life Cutoff			
Coverag	Under	65 and	Under/over
Single	189.67	138.39	- - -
H/W	540.58	276.77	276.77
P/C	540.58	338.69	- - -
Family	540.58	442.88	477.85

Medical and Prescription Benefits for Surviving Spouses and Dependents

- 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.

B. Medical and Prescription Drug Benefits

- Employees who retired prior to 1986 receive medical and prescription drug coverage through an indemnity plan with Horizon Blue Cross Blue Shield. The County pays a flat dollar amount per month toward the cost of the coverage, as follows:

Coverage	Under 65	65 and Over	Under/over 65
Single	18.69	30.88	-
H/W	141.76	61.65	64.37
Family	141.76	126.44	127.62

- Employees who retired from 1986 through 1994 receive medical and prescription drug coverage through an indemnity or PPO plans with Horizon Blue Cross Blue Shield. The County pays a flat dollar amount per month toward the cost of the coverage, as follows:

Coverage	Under 65	65 and Over	Under/over 65
Single	57.18	35.29	-
H/W	155.57	71.55	87.16
Family	155.57	127.81	149.86

- Employees who retired under the County 1991 Voluntary Early Retirement Program receive medical and prescription drug coverage through an indemnity plan with Horizon Blue Cross Blue Shield. The County pays a flat dollar amount per month toward the cost of the coverage, as follows:

Coverage	Under 65	65 and Over	Under/over 65
Single	194.75	141.62	-
H/W	558.45	285.05	321.30
Family	558.45	457.20	493.44

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

Plan Description (Continued)

- 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. The County pays the full cost of this coverage.
- Employees who retired under the County 2006/2007 Early Retirement Incentive Program receive medical coverage through a PPO plan with Horizon Blue Cross Blue Shield. The County pays the full cost of this coverage.
- Employees who retire after meeting their Unit's eligibility criteria receive full health coverage paid by the County if hired on or before varying dates. The respective Unit and date of hire are set forth under section A. Medical benefits are provided under a plan through Horizon Blue Cross Blue Shield.
- Accidental disability pension retirees will receive full retiree health benefits paid by the County.
- Any other employees not described above who meet the eligibility criteria and retired from 1995 to present, receive medical and prescription drug coverage through plans with Horizon Blue Cross Blue Shield. The County pays a flat dollar amount per month toward the cost of the coverage, as follows:

Cover	Under 65	65 and Over	Under/over 65
Single	189.67	138.39	-
H/W-	540.58	276.77	276.77
Family	540.58	442.88	477.85

- Prescription drug coverage varies for retirees depending on the medical plan and period of retirement. For some groups of retirees, prescription costs are reimbursed through the major medical coverage. More recent retirees and new retirees have coverage through an arrangement with Horizon Blue Cross Blue Shield with a 30% copay for retail and \$0 copay for mail order.
- Due to the County becoming self-insured for all of its medical and prescription plans effective July 1, 2015, the County is responsible for paying the claims of all plan members, as well as administration fees per member, to the current third-party administration, Horizon Blue Cross Blue Shield.

C. Life Insurance or Death Benefits

None.

D. Dental and Vision Benefits

No dental or vision benefits are provided to retirees.

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

Plan Description (Continued)

E. Buy-Out Option

The County will pay the following annual cash amounts to an eligible Free-for-Life retiree if they voluntarily opt out of health coverage:

- Single (regardless of Medicare eligibility) - \$1,800
- 2 Adults/P-C/Family and retiree is eligible for Medicare (carve out) - \$2,500
- 2 Adults/P-C/Family and retiree is NOT eligible for Medicare - \$5,000

Eligible retirees opting out shall retain the right to re-enter the County's health benefit plan.

F. Medicare

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>2011</u>	<u>2013</u>	<u>2015</u>
1. Present Value of Future Benefits			
(a) Retirees	\$ 135,711,093	\$ 206,532,132	\$ 284,490,339
(b) Active Employees	<u>903,692,549</u>	<u>683,022,159</u>	<u>455,575,722</u>
(c) Total Retiree and Active	\$ 1,039,403.62	\$ 889,554,291	\$ 740,066,061
2. Actual Accrued Liability			
(a) Retirees	\$ 135,711,093	\$ 206,532,132	\$ 284,490,339
(b) Active Employees	<u>611,288,748</u>	<u>470,228,592</u>	<u>286,653,510</u>
(c) Total Retiree and Active	\$ 746,999,841	\$ 676,760,724	\$ 571,143,849
3. Market-Related Value of Assets	<u>7,931,450</u>	<u>9,459,746</u>	<u>19,928,038</u>
4. Unfunded Actuarial Accrued Liability: (2c) - (3)	\$ <u>739,068,391</u>	\$ <u>667,300,978</u>	\$ <u>551,215,811</u>
5. Normal Cost	\$ <u>31,201,315</u>	\$ <u>23,343,947</u>	\$ <u>15,781,461</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>2011</u>	<u>2013</u>	<u>2015</u>
1. Actuarial Accrued Liability			
(a) Retirees	\$ 135,711,093	\$ 206,532,132	\$ 284,490,339
(b) Active Employees	611,288,748	470,228,592	286,653,510
(c) Total Retiree and Active	\$ 746,999,841	\$ 676,760,724	\$ 571,143,849
2. Market-Related Value of Assets	<u>7,931,450</u>	<u>9,459,746</u>	<u>19,928,038</u>
3. Unfunded Actuarial Accrued Liability (UAAL): (1c) - (2)	\$ 739,068,391	\$ 667,300,978	\$ 551,215,811
4. Amortization of UAAL (Amortized Over 30 Years)	\$ 41,585,696	\$ 37,831,116	\$ 32,764,765
5. Normal Cost	\$ 31,201,31	\$ 23,343,947	\$ 15,781,461
6. Annual Required Contribution (ARC): (4) + (5)	\$ 72,787,011	\$ 61,175,063	\$ 48,546,136
7. Net OPEB Obligation, Beginning of Year	\$ 143,531,281	\$ 143,531,281	\$ 279,134,278
8. Interest on (7)	\$ 6,458,908	\$ 6,458,908	\$ 12,561,043
9. Adjustment to ARC (Amortized Over 30 Years)	\$ 8,811,607	\$ 8,811,607	\$ 17,836,484
10. Annual OPEB Cost: (6) + (8) - (9)	\$ 70,434,312	\$ 58,822,364	\$ 43,790,695
Net OPEB Obligation			
11. Net OPEB Obligation, Beginning of Year	\$ 143,531,281	\$ 188,891,645	\$ 279,134,278
12. Annual OPEB Cost:	\$ 70,434,312	\$ 58,822,364	\$ 43,970,695
13. Employer Contributions *	\$ 13,417,785	\$ 13,456,957	\$ 22,483,600
14. Net OPEB Obligation, End of Year: (11) + (12) - (13)	\$ 200,547,808	\$ 234,257,052	\$ 300,621,373

* Estimate Based on Expected Claims

NOTE 16: SUBSEQUENT EVENTS

The County has evaluated subsequent events occurring after the financial statement date through August 30, 2017, 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 Union County Improvement Authority issued \$7,860,000.00 County Guaranteed Lease Revenue Bonds, Series 2017 Union County Family Court Building Project – Elizabeth). The bonds are dated April 27, 2017 with a final maturity date of May 1, 2042

On June 23, 2017 the County issued \$120,000,000 in bond anticipation notes to finance various capital projects.

Deficiency Agreements

The County adopted Ordinance 782-2017 on March 9, 2017 authorizing the guaranty of the payment of the Principal of and interest on not to exceed \$8,000,000.00 aggregate principal amount of County Guaranteed Lease Revenue Bonds, Series 2017 (Union County Family Court Building Project-Elizabeth) issued by the Union County Improvement Authority.

COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2016

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

<u>REF.</u>		<u>CURRENT FUND</u>	<u>GRANT FUND</u>
A	Balance, December 31, 2015	\$ 122,658,039.03	\$ 21,852,058.71
	Increased by Receipts:		
A-2	Miscellaneous Revenue Not Anticipated	\$ 6,302,044.34	
A-5	Petty Cash and Change Funds Returned	8,926.96	
A-6	Taxes Receivable	346,549,263.64	
A-8	Revenue Accounts Receivable	137,665,290.45	
A-9	Miscellaneous Grants Receivable		28,219,768.56
A-9	Budget Appropriation		443,033.65
A-12	Matching Funds for Miscellaneous Grants		953,775.50
A-13	Reserve for Grants Unappropriated		28,775.00
A	Due Current Fund		20,665,739.52
A	Due General Capital Fund	8,696,621.00	
		499,222,146.39	50,311,092.23
		\$ 621,880,185.42	\$ 72,163,150.94
	Decreased by Disbursements:		
A-1	Refund of Prior Year Revenue	\$ 23,004.55	
A-3	2016 Appropriations	442,524,327.08	
A-3	Matching Funds for Miscellaneous Grants	953,775.50	
A-5	Imprest and Change Funds Advanced	11,775.00	
A-7	Accounts Payable	807,419.91	
A-9	Refund of Prior Overpayments		225,047.00
A-11	2015 Appropriation Reserves	13,743,300.77	
A-12	Reserve for Miscellaneous Grants-Net		30,199,116.41
A-15	Due Grant Fund	20,665,739.52	
A	Due Trust Other Fund	6,104,069.58	
A	Due Open Space Preservation Trust Fund	1,475,941.61	
		486,309,353.52	30,424,163.41
A	Balance, December 31, 2016	\$ 135,570,831.90	\$ 41,738,987.53

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DEPARTMENTAL IMPREST
PETTY CASH FUNDS AND CHANGE FUNDS

	<u>REF.</u>	<u>PETTY</u> <u>CASH</u> <u>FUNDS</u>	<u>CHANGE</u> <u>FUNDS</u>
Balance, December 31, 2015	A	\$ -0-	\$ 2,450.00
Increased by:			
Cash Advanced	A-4	10,275.00	1,500.00
		<u>\$ 10,275.00</u>	<u>\$ 3,950.00</u>
Decreased by:			
Funds Returned	A-4	\$ 7,426.96	1,500.00
Charges to 2016 Appropriations	A-3	2,848.04	
		<u>\$ 10,275.00</u>	<u>1,500.00</u>
Balance, December 31, 2016	A	<u>\$ -0-</u>	<u>\$ 2,450.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2016

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	\$ 345,274,766.35
Added Taxes Per Chapter 397, P.L. 1941	A-2	<u>1,274,497.29</u>
		<u>\$ 346,549,263.64</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2015</u>	<u>LEVIED</u>	<u>ADDED PER</u> <u>CHAPTER 397</u> <u>P.L. 1941</u>	<u>COLLECTED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2016</u>
Berkeley Heights	\$ 132,370.72	\$ 17,202,157.18	\$ 53,723.08	\$ 17,334,527.90	\$ 53,723.08
Clark		13,318,581.46	71,183.40	13,389,764.86	
Cranford	222,996.38	21,300,974.14	93,376.99	21,523,970.52	93,376.99
Elizabeth	94,814.09	35,173,013.04	108,240.31	35,267,827.13	108,240.31
Fanwood	18,822.76	6,032,751.10	13,515.73	6,051,573.86	13,515.73
Garwood	3,933.66	3,339,622.59	7,268.78	3,343,556.25	7,268.78
Hillside	15,672.07	8,672,979.91	15,415.92	8,688,651.98	15,415.92
Kenilworth		7,385,316.68	18,612.19	7,385,316.68	18,612.19
Linden	39,509.24	27,767,585.08	176,365.76	27,807,094.32	176,365.76
Mountainside	15,907.75	9,238,185.42	18,784.64	9,254,093.17	18,784.64
New Providence	37,558.46	13,130,346.38	129,006.56	13,167,904.84	129,006.56
Plainfield	11,698.09	14,332,988.15	48,975.78	14,344,686.24	48,975.78
Rahway	32,460.67	13,260,447.37	14,692.71	13,292,908.04	14,692.71
Roselle	5,659.35	6,978,705.48	8,063.59	6,984,364.83	8,063.59
Roselle Park	3,788.47	5,634,461.68	1,865.36	5,638,250.15	1,865.36
Scotch Plains		21,055,727.88	49,529.87	21,105,257.75	
Springfield	7,686.73	12,683,317.12	22,239.42	12,691,003.85	22,239.42
Summit	204,897.06	37,756,816.21	187,362.81	37,961,713.27	187,362.81
Union	25,103.58	31,534,625.37	54,112.48	31,559,728.95	54,112.48
Westfield	280,904.94	39,389,063.44	341,135.49	39,669,968.38	341,135.49
Winfield		87,100.67		87,100.67	
<u>TOTAL</u>	<u>\$ 1,153,784.02</u>	<u>\$ 345,274,766.35</u>	<u>\$ 1,433,470.87</u>	<u>\$ 346,549,263.64</u>	<u>\$ 1,312,757.60</u>
<u>REF.</u>	A	A-6		A-4	A

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2015	A	\$ 4,015,320.00
Increased by:		
Transferred from 2015 Appropriation Reserves	A-11	<u>2,029,789.59</u>
		\$ 6,045,109.59
Decreased by:		
Cancelled	A-1	\$ 3,207,900.09
Payments	A-4	<u>807,419.91</u>
		<u>4,015,320.00</u>
Balance, December 31, 2016	A	\$ <u><u>2,029,789.59</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>ACCRUED</u> <u>2016</u>	<u>COLLECTED</u>
Fees:			
County Clerk	A-2	\$ 1,651,133.95	\$ 1,651,133.95
Surrogate	A-2	193,947.03	193,947.03
Sheriff	A-2	605,511.69	605,511.69
Realty Transfer	A-2	4,984,830.99	4,984,830.99
Medical Examiner	A-2	714.00	714.00
Interest on Deposits and Investments	A-2	482,154.30	482,154.30
Pay Patients-Runnells Specialized Hospital of Union County	A-2	13,541,459.52	13,541,459.52
Permits:			
County Road Department	A-2	184,080.02	184,080.02
Parks and Recreation Facilities Revenue	A-2	6,066,446.08	6,066,446.08
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	2,957,301.89	2,957,301.89
Supplemental Social Security Income	A-2	937,713.00	937,713.00
Maintenance of Patients in State Institutions for Mental Diseases	A-2	9,117,048.00	9,117,048.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	24,056,264.00	24,056,264.00
Rutgers Behavior Health Care	A-2	49,018.00	49,018.00
Increased Fees:			
County Clerk	A-2	1,901,923.00	1,901,923.00
Surrogate	A-2	297,580.37	297,580.37
Sheriff	A-2	2,967,888.13	2,967,888.13
Reimbursement From Grant Programs:			
Fringe Benefit Expenditures	A-2	2,339,302.35	2,339,302.35
Indirect Costs	A-2	224,937.70	224,937.70
Bail Forfeitures	A-2	110,248.39	110,248.39
Reimbursement Plan For State Prisoners	A-2	176,655.45	176,655.45
Educational Building Aid	A-2	531,765.00	531,765.00
Debt Service - Open Space	A-2	4,464,841.03	4,464,841.03
Leaf Composting	A-2	262,094.00	262,094.00
New Jersey Division of Economic Assistance Earned Grant	A-2	45,749,647.60	45,749,647.60
Service Fees - Courts	A-2	299,589.00	299,589.00
Franchise Fee - Jersey Gardens	A-2	782,462.44	782,462.44
Title IVD Facility Reimbursement	A-2	1,532,693.47	1,532,693.47
Payments in Lieu of Taxes (PILOTS)	A-2	326,277.84	326,277.84
State Reimbursements Delaney Hall	A-2	1,428,375.44	1,428,375.44
Open Space - Park Maintenance	A-2	2,250,000.00	2,250,000.00
Telephone Commissions	A-2	333,452.78	333,452.78
Division of Development Disabilities	A-2	625,105.46	625,105.46
Rental Income UC College/Trinitas Hospital Kellogg Building	A-2	200,000.04	200,000.04
Dispatch Services	A-2	493,264.76	493,264.76
Ambulance Services	A-2	901,310.25	901,310.25
Union County Utilities Authority	A-2	2,000,000.00	2,000,000.00
Rental Beds Juvenile Detention Center	A-2	2,181,200.00	2,181,200.00
		<u>\$ 137,665,290.45</u>	<u>\$ 137,665,290.45</u>

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2015	2016 BUDGET	REFUND PRIOR OVERPAYMENTS	DECREASE	RAISED IN 2016 BUDGET	CANCELLED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$		
Ryan White HIV Emergency Relief Grant	2,141,406.00			2,139,421.52		1,984.48	33,563.32
Housing Opportunities for Persons with Aids (HOPWA)	33,563.32						629,989.97
Union County Re-Entry Program	2,357.75	694,898.00		64,908.03		2,357.75	183,155.00
Residential Services for Undocumented Children (DUCS)	183,155.00						1,618.20
Handicapped Recreation Program	35,446.38			33,828.18			43,016.00
Victim Witness Assistance Grant (VWAG)	49,571.00	198,721.00		205,276.00			166,646.00
Gang, Gun and Narcotics	138,763.00	166,644.00		138,761.00			95,146.00
Insurance Fraud Reimbursement Program	60,709.00	261,250.00		226,777.00		36.00	26,522.00
Victim Witness Advocacy	16,032.00	26,522.00		16,032.00			432,622.05
DNA Backlog Reduction Grant	689,363.84			50,562.00		256,741.79	132,805.40
Sexual Assault Nurse Examiner Response Team (SANE/SART) Project	106,670.00	92,114.00		15,166.00		15,416.60	16,922.00
Megan's Law	4,516.00	27,572.00		30,504.00			53,183.00
Jail Diversion Program	16,737.00	66,950.00					
Plainfield Paving Project	172,587.48			265,793.88		172,587.48	181,284.12
East Broad And Elm	447,078.00			375,256.72			523,189.76
Gordon Street Bridge	694,726.48	203,720.00		58,926.65			371,592.35
Vauxhall Road Project	430,519.00						
Plainfield Paving Project	254,179.41					254,179.41	784,490.00
Local Safety Program - 7th Avenue, Plainfield	784,490.00						30,325.00
NJ DEP - County Mosquito Identification and Control Grant		30,325.00					36,203.00
Council on Arts	36,203.00	144,813.00		144,813.00			0.25
Historical Commission	27,878.75			27,878.50			
Discover History in Union County Backyards	1,957.50			1,957.50			
Sub-Regional Transportation Planning	141,312.36			122,354.70		2,295.77	154,483.89
Union County Transportation Plan	187,533.53	137,822.00		186,327.74		1,205.79	
Post Sandy Planning Grant (PSPG)	118.32						118.32
Passaic River Flood Control	350,000.00			349,976.58			23.42
Brownfield Development Project	600,000.00						600,000.00
Justice Assistance Grant (JAG)	840,528.58					178,269.47	792,618.00
Clean Communities	0.03						0.17
New Jersey Department of Health - Right to Know	4,100.25	69,879.00	130,358.89	69,878.86			4,100.25
Local Core Capacity for Public Health Emergency Preparedness (LINCS)	278,731.74	16,401.00		16,401.00			
Chronic Disease	79,660.00	288,970.00		223,779.00	48,253.74		295,669.00
County Environmental Health Act (CEHA)	527,880.25	39,830.00		79,628.46		25.39	39,836.15
Hazardous Waste	187,500.00	313,124.00		520,317.16			320,687.09
Recycling Enhancement Grant		687,762.00		687,762.00			187,500.00
Body Armor Grant	0.05	49,156.78		49,156.78			0.05
State Homeland Security Grant-FY 2010	1,094.37						1,094.37
State Homeland Security Grant-FY 2011	8,330.99						8,330.99
State Homeland Security Grant-FY 2012	1,319.68						1,319.68
State Homeland Security Grant-FY 2013	3,104.16						3,104.16
State Homeland Security Grant-FY 2014	292,467.98						8,163.69
State Homeland Security Grant-FY 2015	378,519.00			284,304.29			378,519.00
State Homeland Security Grant-FY 2016		386,693.34				94,688.11	386,693.34
ARRA JAG			94,688.11				
Urban Area Security Initiative (UASI)	1,095,208.55	3,923,251.00		1,096,816.13	169,890.30		3,751,753.12
Energy Assistance Initiative - Generators	250,000.00						250,000.00
Rahway River Park Improvement	1,208,144.16			1,208,144.16			

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2015	2016 BUDGET	REFUND PRIOR OVERPAYMENTS	DECREASE	RAISED IN 2016 BUDGET	CANCELLED	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$		\$
Chemical Buffer Zone Protection Program Grant	19,975.00				19,975.00		
Port Authority NY and NJ Hazmat	93,750.00				87,490.00	6,260.00	
Emergency Management Performance Grant (EMPG) Open Initiative	96,665.00	55,000.00		95,000.00		1,665.00	55,000.00
Port Authority NY and NJ Marine Port	24,000.00				23,948.88	51.12	
Child Passenger Safety	64,858.50	50,500.00		33,902.38			81,456.12
Port Security Grant	25,946.73				25,946.73		
	0.05						0.05
Neighborhood Stabilization Program (NSP)		20,520.00		10,035.62			10,484.38
NJ DLPS - Highway Traffic Safety Education Grant		120,001.00		120,001.00			
Union Twp. - Development of Green Lane Parkland		459,442.00		459,442.00			1,885.00
Community Care Elderly Title XX	1,685.00					27,550.50	33,527.65
U.S. Department of Agriculture - Nutrition Program	44,535.81	135,609.00		119,066.66			298,599.00
Older American Act Title III	348,527.00	3,007,285.00		3,057,213.00			300,585.00
U.S. Department of Agriculture	272,084.00	272,101.00		243,600.00		106,052.27	29,638.73
Respite Care Program	115,090.00	348,566.00		327,965.00		16,239.82	26,372.19
Respite Care Program - Income (Co-Payments)	29,581.63	37,000.00		23,969.62			15,829.00
State Health Insurance Assistance Program (SHIP)	17,693.00	28,500.00		30,364.00			100,000.00
Home Health Care Title XX	121,218.86	100,000.00		99,975.08		21,243.78	
Office on Aging - State Grant		58,000.00		58,000.00			181,670.00
Central NJ Care Transitions - Visiting Nurses	130,767.00	216,000.00		165,097.00			52,625.00
Jersey Assistance for Community Caregiving (JACC)	13,365.00	57,000.00		17,740.00			2,625.00
Senior Farmers Market	2,625.00	2,625.00		2,625.00			0.84
Community Provider Contract Adjustment	0.84				64,482.33		
Workforce Investment Program DOL WIA	2,606,420.33			2,541,938.00			5,620,679.00
Department of Labor and Workforce Development WOIA	3,318,880.00	3,739,829.00		1,438,030.00		28,525.00	174,971.00
Workforce Learning Link Program	130,640.00	179,000.00		106,144.00		26,904.00	391,589.00
Work First New Jersey - GA SNAP	588,398.00	490,482.00		660,387.00		83,014.00	57,201.00
Work First New Jersey - WFNJ/CAVP	126,135.00	14,080.00		339,188.00		37,635.00	229,809.00
Work First New Jersey - WFNJ Administration	278,142.00	328,490.00		86,074.00		16,600.00	85,681.00
Work First New Jersey - WFNJ GA/FS	93,641.00	94,714.00		87,691.00		12,153.00	185,826.00
Work First New Jersey - SNAP	71,471.00	214,199.00		87,691.00		464,007.00	1,712,639.00
Work First New Jersey - WFNJ TANF	1,904,477.00	1,646,189.00		1,374,020.00		46,700.00	94,800.00
Work First New Jersey-Tank Vert	95,700.00	45,800.00					263,615.00
Workforce Development Partnership Program (WDPP)	263,615.00			7,223.00			10,432.00
Smart Steps	9,630.00	8,025.00		25,857.00			
CWA Universal Services		25,857.00		18,340.00			15,280.07
CWA Low Income Home Energy Assistance- LIHEOP Grant		18,340.00		64,201.00			19,215.60
Human Services Advisory Council (HSAC)	11,318.07	68,163.00		235,631.00			46,396.00
Continuum Partnership Services	4,846.60	250,000.00		238,509.00			444,453.00
Intoxicated Driver Resource Center	5,547.00	279,358.00		712,317.00		342,060.00	572,057.15
County Wide Comprehensive Alcohol Program (CWCAP)	588,448.00	930,382.00		487,125.73		82,377.31	
Alliance to Prevent Alcoholism and Drug Abuse	605,359.19	536,201.00		21,003.00			
SAARC Expansion Primary Prevention		21,003.00		11,118.00			
Preventative Health (PPHSSBG)		11,118.00					
SAARC Expansion Direct Service	7,111.97					7,111.97	
Rape Prevention and Education Program - SOSA	1,021.14	8,240.00		8,240.00			1,021.14
Sexual Assault, Abuse and Rape Care Program (SAARC)		43,366.00		43,366.00			646.00
Rape Prevention Education (RPE)		40,800.00		40,154.00			701,484.34
Social Services for the Homeless (SSH)	581,709.00	921,425.00		801,649.66			11,204,314.67
Supportive Housing Program - (SHP)	8,542,849.73	4,516,756.00		1,855,291.06			3,144.70
Personal Attendant Program		82,000.00		78,855.30			

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2015	2016 BUDGET	REFUND PRIOR OVERPAYMENTS	DECREASE	RAISED IN 2016 BUDGET	CANCELLED	BALANCE DECEMBER 31, 2016
GRANT/PROGRAM (CONTINUED)							
Community Services Block Grant (CSBG)	\$ 1,096,676.00	\$ 915,419.00	\$	\$ 827,209.00	\$	7.00	\$ 1,184,879.00
Sexual Violence Services Project 10VAWA-94	21,351.00	21,933.00		20,165.08			23,118.92
SHRAP - Hurricane Sandy	1,623,381.96					1,623,381.96	
Human Services Family Court-Youth Services	101,618.59	248,737.00		254,604.20			95,751.39
State Community Partnership Program	272,205.02	440,426.00		508,394.31		100.79	204,135.92
State Facility Education Act (SFEA)	130,500.00	207,000.00		337,500.00			
Juvenile Justice Innovation Grant	102,112.32	123,633.00		118,032.35		7,028.90	100,684.07
Job Access and Reverse Compute (JARC)	220,000.00	220,000.00		274,470.39			165,529.61
New Jersey Transit Transportation Assistance Program	125,754.55	896,554.00		827,567.73	3,046.67		191,684.15
Elderly Transportation Program Title XX		142,524.00		142,524.00			
Veterans Paratransit Program	7,000.00	12,000.00		13,000.00			6,000.00
Paratransit Fares	7,147.11	379,043.00		287,409.55			98,780.56
Paratransit/Aging Maintenance/Repairs	7,721.00	91,292.00		97,745.75			1,267.25
Medical Reimbursement Program Logistics	12,929.00	64,000.00		29,040.00			47,889.00
FTA Section 5310		240,000.00					240,000.00
Paratransit Advertising	4,625.00	24,000.00		10,036.25			18,588.75
	<u>\$ 37,734,213.91</u>	<u>\$ 31,334,945.12</u>	<u>\$ 225,047.00</u>	<u>\$ 28,584,756.56</u>	<u>\$ 443,033.65</u>	<u>\$ 3,936,456.46</u>	<u>\$ 36,329,959.36</u>
	A	A-2	A-4		A-4	A-12	A
REF							
Reserve for Grants - Unappropriated				\$ 364,988.00			
Cash Receipts				<u>28,219,768.56</u>			
				<u>\$ 28,584,756.56</u>			

"A-10"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF.</u>	
Balance, December 31, 2015 and December 31, 2016	A	\$ <u><u>334,877.63</u></u>

COUNTY OF UNION
CURRENT FUND

SCHEDULE OF 2015 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2015		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		NET CASH	ACCOUNTS PAYABLE	
<u>SALARIES AND WAGES</u>	\$	\$	\$			
County Managers Office		7,550.25		3,226.00	\$	4,324.25
Board of Chosen Freeholders		27,159.18	27,159.18	5,369.04		21,790.14
Clerk of the Board		6,948.40	6,948.40	(1,344.50)		8,292.90
County Clerk		161,601.07	161,601.07	27,739.83	25,000.00	108,861.24
Board of Elections		56,993.20	56,993.20			56,993.20
Elections (County Clerk)		12,092.10	12,092.10	2,430.26	1,100.00	8,561.84
Department of Finance:						
Office of Director		2,496.84	2,496.84	2,496.00		0.84
Division of Reimbursement		18,318.01	18,318.01	2,638.33		15,679.68
Division of Treasurer		2,128.68	2,128.68			2,128.68
Division of Comptroller		110,181.30	110,181.30	1,082.02	1,100.00	107,999.28
Division of Internal Audit		1,671.43	1,671.43			1,671.43
Department of Law:						
Office of County Counsel		32,977.55	32,977.55	3,110.00		29,867.55
Division of County Adjuster		12,457.34	12,457.34	3,248.53	3,300.00	5,908.81
Department of Administrative Services:						
Office of Director		3,223.76	3,223.76			3,223.76
Division of Motor Vehicles		99,214.15	99,214.15	19,717.42	20,000.00	59,496.73
Division of Personnel Management and Labor Relations						
Division of Purchasing		34,402.68	34,402.68	1,615.65		32,787.03
Division of Engineering, Land and Facilities Planning		56,751.47	56,751.47	938.39	1,000.00	54,813.08
Division of Information Technologies		5,194.43	5,194.43	2,865.39		2,329.04
Board of Taxation		63,203.31	63,203.31	2,852.19	2,000.00	58,351.12
County Surrogate		2,503.02	2,503.02	1,720.63		782.39
Department of Economic Development:		115,180.18	115,180.18	13,178.41	11,000.00	91,001.77
Office of Director		3,559.79	3,559.79	(6,598.79)		10,158.58
Division of Community Development and Housing		27,109.99	27,109.99	2,969.95	100.00	24,040.04
Division of Strategic Planning and Intergovernment		125,110.64	125,110.64	(17,337.76)		142,448.40
Sheriff's Office		818,912.74	818,912.74	201,253.12	37,000.00	580,659.62
Department of Public Safety:						
Office of Director		2,369.08	2,369.08	2,368.00		1.08
Division of Weights and Measurers		10,555.23	10,555.23	2,989.34	3,500.00	4,065.89
Division of Medical Examiner		7,648.86	7,648.86	3,853.09		3,795.77
Division of Emergency Management		118,239.22	118,239.22	1,520.80	1,500.00	115,218.42
Emergency Medical Service		8,302.67	8,302.67			8,302.67
Division of Police		232,298.49	232,298.49	21,153.51	94,000.00	117,144.98
Division of Health		210.65	210.65			210.65
County Prosecutor		1,477,072.44	1,477,072.44	125,834.84	55,000.00	1,296,237.60
Division of Corrections		2,230,977.27	2,230,977.27	48,643.80	45,000.00	2,137,333.47

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2015 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2015		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		NET CASH	ACCOUNTS PAYABLE	
Department Engineering, Public Works and Facilities Management:	\$	\$	\$	\$	\$	\$
Office of Director		621.30	621.30	620.00		1.30
Division of Public Works		38,630.40	38,630.40	19,329.50	19,000.00	300.90
Division of Facilities Management		534,268.53	534,268.53	66,393.57	63,000.00	404,874.96
Runnells Specialized Hospital		108,911.75	108,911.75	46,231.45	40,000.00	22,680.30
Department of Human Services:						
Office of Director		16,887.10	16,887.10	4,771.40	2,000.00	10,115.70
Juvenile Detention		712,237.56	712,237.56	60,544.34	75,000.00	576,693.22
Division of Aging		992.75	992.75	613.71		379.04
Division of Youth Services		79,334.92	79,334.92	1,345.25		77,989.67
Employment and Training		49,238.17	49,238.17	1,658.93	2,300.00	45,279.24
Division of Social Services		3,921,249.19	3,921,249.19	495,958.12		3,425,291.07
Division of Planning		76,469.49	76,469.49	(841.35)	1,500.00	75,810.84
Division of Paratransit		501.22	501.22	23.71		477.51
Department of Parks and Recreation:						
Office of Director		85,606.06	85,606.06	2,372.00		83,234.06
Recreation Facilities		221,497.08	221,497.08	26,193.55	2,500.00	192,803.53
Division of Planning and Environmental Services						
Park Maintenance		63,731.76	63,731.76	2,626.03		63,731.76
Cultural and Heritage Affairs		116,283.91	116,283.91	(661.46)	500.00	113,657.88
Office of County Superintendent of Schools		1,003.24	1,003.24	1,997.45		1,164.70
County Extension Service in Agriculture and Home Economics and 4-H		2,501.12	2,501.12			503.67
		0.51	0.51			0.51
<u>OTHER EXPENSES</u>						
County Managers Office:						
Special Studies and Initiatives	112,458.90	266,330.16	378,789.06	87,518.70	2,500.00	288,770.36
Miscellaneous	4,607.02	105,846.55	110,453.57	729.90	3.99	109,719.68
Board of Chosen Freeholders:						
Annual Audit	202,500.00	22,500.00	225,000.00	202,500.00		22,500.00
Other Accounting and Audit Fees	130,250.00	45,700.00	175,950.00	130,250.00		45,700.00
Miscellaneous	2,279.14	34,223.66	36,502.80	1,107.89		35,394.91
County Infrastructure &Improvement Program	900,000.00		900,000.00	831,392.41		68,607.59
Clerk of the Board:						
Miscellaneous	49,517.17	25,594.83	75,112.00	16,473.25		58,638.75
Advisory Boards, Committees and Commissions		5,000.00	5,000.00			5,000.00
County Clerk	19,594.17	67,847.43	87,441.60	12,889.93		74,551.67
Board of Elections	98,313.41	16,827.99	115,141.40	23,047.15		92,094.25
Elections (County Clerk)	37,477.53	211,673.81	249,151.34	14,447.09		234,704.25
Department of Finance:						
Office of Director	33,709.50	82,905.34	116,614.84	16,945.50		99,669.34
P. L. 1983 Ch. 243		75,210.32	75,210.32	56,406.25		18,804.07

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2015 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2015		RESERVED	TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE					NET CASH	ACCOUNTS PAYABLE	
OTHER EXPENSES (CONTINUED)								
Division of Reimbursement	\$	\$	3,500.00	\$	3,500.00	\$	\$	3,500.00
Division of Treasurer	40,000.00		22,409.25		62,409.25	27,375.00		35,034.25
Division of Comptroller	3,076.69		9,250.34		12,327.03	833.62		11,493.41
Division of Internal Audit			2,500.00		2,500.00			2,500.00
Department of Law:								
Office of County Counsel	22,772.00		47,297.44		70,069.44	20,560.55	822.60	48,686.29
Division of County Adjuster	195.40		1,755.00		1,950.40	53.10		1,897.30
Department of Administrative Services:								
Office of Director	1,388.83		11,493.37		12,882.20			12,882.20
Division of Motor Vehicles	384,348.10		661,294.63		1,045,642.73	139,074.81		906,567.92
Division of Personnel Management and Labor Relations	106,540.40		206,387.74		312,928.14	68,968.28		243,959.86
Division of Purchasing	36,720.15		24,088.76		60,808.91	24,410.83		36,398.08
County Surrogate	888.62		15,061.23		15,949.85	1,073.78		14,876.07
Division of Engineering, Land and Facilities Planning	73,817.02		201,823.24		275,640.26	79,074.54	552.00	196,013.72
Division of Information Technologies	235,045.82		282,714.56		517,760.38	182,073.51		335,686.87
Department of Economic Development:								
Office of Director	310,149.02		222,763.06		532,912.08	120,579.53		412,332.55
Division of Community Development and Housing	8.77		2,500.00		2,508.77			2,508.77
Division of Strategic Planning and Intergovernment Insurance:	97,078.33		42,760.52		139,838.85	94,317.46		45,521.39
Group Insurance Plan for Employees	2,882,626.03		5,111,748.10		7,994,374.13	3,116,197.58		4,878,176.55
Surety Bond Premiums			5,742.00		5,742.00	520.00		5,222.00
Other Insurance Premiums	454,094.61		1,527,359.34		1,981,453.95	1,379,411.34		602,042.61
Employee's Prescription Plan	491,713.61		88,206.65		579,920.26	579,920.25		0.01
Dental Plan	145,754.63		255,561.28		401,315.91	114,620.34		286,695.57
Health Waivers			220,646.77		220,646.77			220,646.77
Sheriff's Office	50,923.03		4,913.39		55,836.42	30,163.79		25,672.63
Department of Public Safety:								
Office of Director			3,629.83		3,629.83			3,629.83
Division of Weights and Measures	457.08		2,870.50		3,327.58	457.08		2,870.50
Division of Medical Examiner	116,171.79		28,393.70		144,565.49	79,465.99		65,099.50
Division of Emergency Management	45,370.79		14,507.43		59,878.22	41,263.60		18,614.62
Emergency Medical Service	15,264.30		1,059.00		16,323.30	13,378.63		2,944.67
Division of Police	10,360.08		1,950.27		12,310.35	8,194.29		4,116.06
Division of Health	42,472.16		46,909.01		89,381.17	41,624.43		47,756.74
Division of Corrections	2,203,594.23		227,320.71		2,430,914.94	961,896.85	66,295.90	1,402,722.19
County Prosecutor	153,665.09		47,366.03		201,031.12	81,110.64	2,278.44	117,642.04
Department of Engineering Public Works and Facilities Management:								
Office of Director	1,108.35		5,901.08		7,009.43	182.51		6,826.92
Division of Public Works	24,077.43		111,773.87		135,851.30	128,419.64		7,431.66
Division of Facilities Management	1,661,330.73		224,701.23		1,886,031.96	688,980.12	176,133.97	1,020,917.87

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2015 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2015		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
OTHER EXPENSES (CONTINUED)							
Contribution for Flood Control	\$	\$	\$	\$	\$	\$	0.45
Crippled Children	11,332.00			11,332.00	11,332.00		
Department of Runnells Specialized Hospital	572,737.02	164,440.92		737,177.94	417,661.64	5,320.47	314,195.83
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		23,917.94		23,917.94	5,468.82		18,449.12
Department of Human Services:							
Office of Director	834,686.37	62,082.35		896,768.72	336,152.43	498,407.21	62,209.08
Juvenile Detention	492,562.91	54,768.35		547,331.26	98,076.13	200.96	449,054.17
Division on Aging	253,437.42	113,219.00		366,656.42	330,371.31		36,285.11
Division of Youth Services	2,698.14	30,230.06		32,928.20	983.90		31,944.30
Division of Social Services	876,408.32	674,563.76		1,550,972.08	518,482.42	86,350.71	946,138.95
Division of Planning	238,546.28	1,491.07		240,037.35	183,563.26	65.00	56,409.09
Department of Parks and Recreation:							
Office of Director	45,240.03	17,386.49		62,626.52	17,141.40		45,485.12
Recreation Facilities	300,815.40	265,046.82		565,862.22	87,196.15		478,666.07
Division of Planning and Environmental Services	7,587.00	17,508.44		25,095.44	2,966.56		22,128.88
Park Maintenance	105,132.26	89,018.60		194,150.86	77,130.00		117,020.86
Cultural and Heritage Affairs	909.52	2,518.65		3,428.17	303.46		3,124.71
Office of County Superintendent of Schools	950.43	9,178.89		10,129.32	14.19		10,115.13
Union County Extension Services in Agriculture, Home Economics and 4-H	430.89	11,040.18		11,471.07			11,471.07
Union County Community College System	29,173.50	20,466.98		49,640.48			49,640.48
Scholarship Program	34,250.00			34,250.00	34,250.00		
Two-Year Colleges and Vocational Technical Schools N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4	56,374.51	27,753.01		84,127.52	74,660.16	1,400.64	8,066.72
Prior Year Bills	37.75			37.75		37.75	
Sick Leave Compensation		272,730.02		272,730.02			272,730.02
Utilities	1,709,120.29	584,083.64		2,293,203.93	920,495.46	683,019.95	689,688.52
Matching Funds for Grants		300,412.00		300,412.00			300,412.00
Contingent		50,000.00		50,000.00			50,000.00
Public Employees' Retirement System		88,500.60		88,500.60			88,500.60
Social Security System		1,908,161.14		1,908,161.14	431.63		1,907,729.51
Police and Firemen's Retirement Fund of N.J.		150,000.72		150,000.72			150,000.72
Defined Contribution Retirement Program		20,088.91		20,088.91			20,088.91
TOTAL	\$ 16,774,149.97	\$ 27,545,009.89	\$	\$ 44,319,159.86	\$ 13,743,300.77	\$ 2,029,789.59	\$ 28,546,069.50
	A	A			A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2015	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
Ryan White HIV-Aids	825,891.82		823,907.34	1,984.48		1,936.57
Housing Opportunities for People With Aids (HOPWA)	33,563.32		(37.22)		31,626.75	195,652.45
UC Residential Services for Undocumented Children (DUCS)	195,615.23		76,502.01			250,661.04
Union County Re-Entry Prisoner Program	2,357.75	694,898.00	34,005.85	2,357.75	367,734.95	2,010.96
Recreational Opportunities for Individuals with Disabilities	36,016.81		2,119.66		880.34	
Green Communities Grant	3,000.00		199,521.00			43,476.14
Victim Assistance Grant	44,276.14	198,721.00	182,292.78		4,262.96	125,573.36
Gang Gun and Narcotics	145,485.10	166,644.00				26,587.54
Child Advocacy Expansion	26,587.54					13,527.96
Megan's Law	181.00	27,572.00	14,225.04			95,146.47
Insurance Fraud Grant	60,709.86	261,250.00	226,777.39	36.00	17.24	29,901.04
Law Enforcement Officers Training Program (LEOTEF)	76,481.25		46,562.97			16,892.00
Victim and Witness Advocacy	16,892.00					6,403.36
Jail Diversion Program	549.36	66,950.00	61,096.00			2,642.29
DNA Backlog Reduction Grant	688,384.98		382,415.53	256,741.79	26,585.37	100,617.49
Sexual Assault - Nurses Examiner (SANE)	98,054.00	92,114.00	73,044.81	15,416.60	1,089.10	8,643.29
Victim Witness Advocacy -DV Advocate (VAWA)	9,729.96	26,522.00	27,608.67			19,191.85
Union County Auto Theft Task Force	19,191.85					20,152.00
Auto Theft	20,152.00					9,800.17
Signs and Markings - Force Grant	9,800.17					303,720.31
Gordon Street Bridge	448,653.09	203,720.00	209,674.13		138,978.65	11,612.09
East Broad and Elm	447,078.00		295,326.53		140,139.38	811,196.72
Local Safety Program - 7th Avenue, Plainfield	811,196.72					
Plainfield Paving Project	587,000.00			172,587.48		
Vauxhall Road	64,153.99		414,412.52			
Road Resurfacing Project	271,005.57		12,897.88		15,149.82	36,106.29
Mosquito Identification and Control			16,826.16	254,179.41		
Council on the Arts	16,350.10	30,325.00	28,107.04		2,060.01	157.95
Historical Commission Grant	33,450.63	144,813.00	142,087.33		15,175.00	3,900.77
Discover History in Union County Backyards	1,050.00		31,768.13		1,682.50	
Sub-Regional Transportation Planning	117,896.99		1,050.00			
Union County Transportation Planning	137,483.43	137,822.00	138,960.56	2,295.77	1,374.33	113,088.33
Port Authority/Rail Study Program	70,248.81		136,277.64	1,205.79		
Brownfield Development Program	600,000.00					70,248.81
Passaic River Project	309,727.42		74,713.80		525,286.20	
Clean Communities Program	50,598.66	69,879.00	309,704.00			23.42
Right to Know Project	8,502.63	16,401.00	51,276.23		2,133.11	67,068.32
County Environmental Health Act (CEHA)	248,105.24	313,124.00	16,481.39			8,422.24
			307,929.71			253,299.53

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2015	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
Recycling Enhancement Grant	662,417.23	687,762.00	190,053.11		177,647.41	982,478.71
Scrap Tire	2,030.55		620.20		351.70	1,058.65
Post Sandy Planning Grant PSPG	54.76					54.76
Emergency Management Planning Grant Open Initiative	1,665.00					
Emergency Management Performance Grant - EMPG	255,000.00	55,000.00	55,000.00	1,665.00		255,000.00
UASI - Urban Area Security Initiative	10.38					10.38
Urban Area Security Initiative - FFY 08	0.12					0.12
Urban Area Security Initiative - Fire Decontamination	3,719.17					3,719.17
Urban Area Security Initiative - FFY 09	3,753.75					3,753.75
Urban Area Security Initiative - FFY 10	0.02					0.02
Urban Area Security Initiative - FFY 13	21,971.08				15,030.70	6,940.38
Urban Area Security Initiative - FFY 14	800,319.26	17,500.00	803,433.98		8,064.90	6,320.38
Urban Area Security Initiative - FFY 15		1,527,871.00	386,289.43		205,993.00	935,588.57
Urban Area Security Initiative - FFY 16		2,377,880.00	12,226.33		264,350.00	2,101,303.67
Homeland Security 04	1,853.50					1,853.50
Homeland Security Grant	647,836.36	386,693.34	311,212.41		1,085.85	722,231.44
Chronic Disease Grant	45,830.12	39,830.00	36,929.52	25.39	2,100.46	46,604.75
Local Information Network Communications (LINCS) - State Grant	182,456.43	288,970.00	276,984.87		95.05	194,346.51
Justice Assistance Grant JAG	806,066.01		15,525.23	178,269.47	38,831.17	573,440.14
NAACHO - UC Medical Reserve Corp.	21,021.04		2,224.12			21,021.04
Hazardous Mitigation Plan	2,224.12					
NJ Mass Vaccinations Grant	3,719.58		128,913.05			3,719.58
Body Armor Grant	161,770.32	49,156.78			6,144.40	75,869.65
Port Authority NY and NJ Marine Port	51.12			51.12		
Port Authority NY and NJ Hazmat Port	6,260.00					
Energy Assistance Initiative - Generators	250,000.00		90,054.00	6,260.00		137,500.00
911 Program	24,493.74				22,446.00	24,493.74
Child Passenger Program	64,898.00	50,500.00	34,632.38			80,765.62
Highway Traffic safety Education grant		20,520.00	10,035.62			10,484.38
Comprehensive Traffic Safety Program	21,953.22					21,953.22
9 1 1 Consolidation	9,907.54					9,907.54
Drunk Driving	4,014.00					4,014.00
Rahway River Park Improvement	1,208,144.16		1,099,584.50		22,440.50	86,119.16
Neighborhood Stabilization Program (NSP)	13,860.00					13,860.00
Energy, Efficiency and Conservation Grant - Department of Energy	9,600.00					9,600.00
Green Lane Park Development		120,001.00	20,321.94			
Community Care Program for the Elderly Title XX	45,708.70	459,442.00	457,551.70		99,679.06	27,470.56
Older Americans Act Title III	1,053,038.00	3,414,995.00	3,218,275.66	27,550.50	657,238.27	564,968.57

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2015	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
Respite Care Program	183,383.90	385,566.00	318,676.20	122,292.09	73,165.00	54,816.61
CHIME/SHIP Program	13,636.40	28,500.00	24,231.53		17,904.47	0.40
State Aging Program		58,000.00	58,000.00			
Senior Farmers Market Grant		2,625.00	2,625.00			
CCPED Program Global Options	193,228.16		67,141.82			126,086.34
Jersey Assistance for Community Caregivers (JACC)	38,594.03	57,000.00	11,422.42		310.31	83,861.30
Home Health Care	35,057.62	100,000.00	96,541.38	21,243.78	14,043.70	3,228.76
Visiting Nurses-Central NJ Care Transitions	193,810.44	216,000.00	94,171.03		9,549.97	306,089.44
Community Provider Contract Adjustment	30,950.00					30,950.00
Department of Labor - Workforce Investment Act	2,509,893.51		2,491,323.41			18,570.10
Department of Labor - Workforce Learning Link	112,236.94	179,000.00	114,400.45	28,527.05	25,909.10	122,400.34
Department of Labor and Workforce Development WFNJ	2,862,602.57	2,833,954.00	2,566,412.28	687,010.95	1,253,450.40	1,189,682.94
Department of Labor and Workforce Development WOIA	2,976,907.96	3,739,829.00	1,315,298.05		1,388,804.79	4,012,634.12
Workforce Development partnership Program WFPP	263,615.00					263,615.00
Program Income WIA	26,677.11		4,275.00		871.68	21,530.43
Disability Navigator	0.60					0.60
NJ Builders Utilization	525.18					525.18
Smart Steps	9,630.00	8,025.00	14,722.50			2,932.50
CWA - Universal service Grant	11,544.00	25,857.00	31,126.47			6,274.53
CWA Low Income Home Energy Assistance- LIHEOP Grant	18,056.00	18,340.00	36,396.00			
CWA - Case Banking	875.68	68,163.00	69,939.26		1,377.08	875.68
Human Services Advisory Council (HSAC)	11,634.23	250,000.00	258,351.17		46,033.04	8,480.89
Continuum Approval Prevention Plan	80,394.10	921,425.00	757,792.44		538,689.37	26,009.89
Aid to Homeless	481,260.05					106,203.24
Sandy Homeowner/Rental Assistance	1,623,399.88			1,623,381.96		17.92
Intoxicated Driver Resource Center	313,212.47	279,358.00	251,201.54		3,060.02	338,308.91
Alcohol Program	395,992.45	930,382.00	780,369.13	342,060.00	200,288.22	3,657.10
Governor's Alliance to Prevent Alcoholism	583,194.01	536,201.00	500,800.39	82,377.31	488,731.75	47,485.56
Sexual Assault Nurse Examiner/Response Team (SANE/SART)	20,182.41	21,933.00	20,261.67			21,853.74
Sexual Assault, Abuse and Rape Care Program (SAARC) -1X	9,091.00	21,003.00	21,003.00			9,091.00
Sexual Assault, Abuse and Rape Care Program (SAARC)	4,602.15	8,240.00	8,239.37			4,602.78
Rape Prevention and Education (RPE)	16,794.37	40,800.00	52,223.73		155.68	5,214.96
Rape Counseling Program	6,960.76	43,366.00	39,540.52		911.48	9,874.76
Rape Prevention and Education (SSBG Funds)	7,112.13			7,111.97		0.16
Preventative Health (PPHSSBG)	357.55	11,118.00	11,118.00		0.99	356.56
HUD Supportive Housing Program	8,208,439.64	4,516,756.00	3,348,652.35		3,547,756.14	5,828,787.15
Personal Attendant Demonstration Program	7,617.87	82,000.00	82,363.27		524.87	6,729.73

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2015	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2016
	\$	\$	\$	\$	\$	\$
Community Service Block Grant	942,087.55	915,419.00	1,175,916.16	7.00	252,487.74	429,095.65
Juvenile Justice Innovations Grant	53,333.56	123,633.00	104,416.20	7,028.90	37,214.27	28,307.19
FTA Section 5310		240,000.00				240,000.00
Youth Services/ Family Court	25,263.38	248,737.00	241,373.82		1,895.54	30,731.02
Community Partnership Grant	132,205.45	440,426.00	468,442.48		74,930.97	29,157.21
Juvenile Justice Education Program	261,000.00	207,000.00	286,875.00	100.79	181,125.00	
Senior Citizen Transportation Program	181.28	896,554.00	896,554.00			181.28
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	28,000.00		7,000.00	
Job Access and Reverse Compute Program (JARC 2)	129,323.26	220,000.00	220,221.36		20,727.53	108,374.37
Medical Reimbursement (Logistics)	290,287.40	64,000.00	193,526.49		2,878.60	157,882.31
Paratransit Fares	164,074.36	379,043.00	146,078.21		17,799.16	379,239.99
Paratransit - Aging Program	146,278.24	91,292.00	119,581.96		27,172.01	90,816.27
Paratransit - Advertising	24,000.00	24,000.00	15,625.00			32,375.00
ARRA - WIA Youth Program	0.01					0.01
ARRA - WIA Admin Program	0.01					0.01
ARRA - Social Services - Food Stamps	222.65					222.65
ARRA - Community Service Block Grant	0.08					0.08
ARRA - Justice Assistance Program	96,665.07			94,688.11		1,976.96
ARRA - Gang, Guns and Narcotics	311.46					311.46
ARRA - Recycling Grant Bonus	52,626.35		18,056.00			30,370.35
Victim Witness Assistance Grant - Match	70,228.43	49,680.00	62,848.04		4,200.00	57,060.39
Handicapped Persons Program - Match	8,543.60		7,994.15			549.45
Council on the Arts - Match	2,692.26	81,313.00	81,704.87			2,300.39
Historical Commission-Match	20,443.37		19,600.08			843.29
Subregional Transportation - Match	29,710.67	34,455.50	35,884.27			28,281.90
Union County Transportation Plan - Match	43,244.69		43,244.69			
Sexual Assault - Nurses Examiner (SANE) - Match	26,977.04	23,029.00	21,083.05		292.50	28,630.49
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	28,999.00					28,999.00
Emergency Performance Management Grant - Match	80,000.00	8,841.00	4,650.78			80,000.00
ARRA - Victim Witness Advocacy DV Advocate - Match	3,242.94		3,925.00			7,433.16
Discover History in Union County Backyards - Match	3,925.00		16,028.03			
Human Services Planning Advisory Council - Match	128.03	15,900.00	262,856.33		40,779.00	
Alcohol Program - Match	178,940.33	124,695.00	63,135.92		9,633.03	
Safe Housing Program- Match	25,459.95	47,309.00				

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2015	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2016
Respite Care - Match	\$ 20.40	\$ 52,710.00	\$ 52,623.37	\$	107.03	\$
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	60,000.00	48,000.00			60,000.00
Transportation for the Elderly - Match		30,955.00	28,375.41		2,579.59	
Job Access and Reverse Compute Program (JARC 2)-Match	129,323.26	220,000.00	220,221.89		20,727.54	108,373.83
Community Care Elderly Title XX - Match		186,057.00	186,057.00			
Home Delivered Meals - Match	19,833.50	18,831.00	37,149.50		1,515.00	
	<u>\$ 37,208,012.77</u>	<u>\$ 32,288,720.62</u>	<u>\$ 30,199,116.41</u>	<u>\$ 3,936,456.46</u>	<u>\$ 11,142,282.19</u>	<u>\$ 24,218,878.33</u>
			A-4	A-9	A	A
REF.						
Federal and State Grants	\$ 22,756,638.12					
Commitments Payable	<u>14,451,374.65</u>					
	<u>\$ 37,208,012.77</u>					
Federal and State Grants	\$ 31,334,945.12					
Matching Funds for Grants	<u>953,775.50</u>					
	<u>\$ 32,288,720.62</u>					

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

<u>GRANT</u>	BALANCE DECEMBER 31, 2015	<u>RECEIPTS</u>	UTILIZED AS <u>ANTICIPATED</u>	BALANCE DECEMBER 31, 2016
NJ Historical Commission Grant	\$	\$ 28,775.00	\$	\$ 28,775.00
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>\$ 364,988.00</u>	<u>\$ 28,775.00</u>	<u>\$ 364,988.00</u>	<u>\$ 28,775.00</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, 2015	A	\$ 18,457,243.04
Decreased by:		
Utilized as Anticipated Revenue	A-2	<u>1,500,000.00</u>
Balance, December 31, 2016	A	<u><u>\$ 16,957,243.04</u></u>

"A-15"

SCHEDULE OF DUE GRANT FUND

Balance, December 31, 2015	A	\$ 22,013,271.85
Increased by:		
Disbursements	A-4	<u>20,665,739.52</u>
Balance, December 31, 2016	A	<u><u>\$ 42,679,011.37</u></u>

"B-2"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF TRUST CASH

	<u>REF.</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2015	B	\$ 57,667,341.64	\$ 7,105,997.05
Increased by Receipts:			
Housing and Community Development Act	B-3	4,756,281.98	
Home Investment Partnerships Program	B-4	518,114.98	
Housing Assistance Voucher Program	B-5	4,223,640.24	
Emergency Shelter Program	B-6	405,939.80	
Open Space Preservation Taxes	B-8		9,952,929.81
Community Development Block Grants Recaptured Funds	B-9	446,105.57	
Home Investment Partnerships Recapture Funds	B-13	10,177.07	
Community Development Block Grants - Project Income	B-17	341,240.00	
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	45,115.50	
Due Current Fund	B-21	10,932,494.69	
Miscellaneous Deposits	B-22	41,718,034.22	
Motor Vehicle Fines	B-23	5,644,945.22	
Housing Assistance Voucher Program - Unappropriated	B-26	4,629.00	
Due Current Fund	B-31		1,475,941.61
PGA Parking Permit Fee	B-32		125,000.00
		<u>\$ 69,046,718.27</u>	<u>\$ 11,553,871.42</u>
Decreased by Disbursements:			
Due Current Fund	B-21	\$ 4,828,425.11	\$
Open Space Preservation Trust	B-32		2,250,000.00
Commitments Payable	B-24; B-33	42,410,038.72	8,942,634.00
		<u>\$ 47,238,463.83</u>	<u>\$ 11,192,634.00</u>
Balance, December 31, 2016	B	<u>\$ 79,475,596.08</u>	<u>\$ 7,467,234.47</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, 2015	B	\$ 6,863,853.54
Increased by:		
Authorized Funding	B-15	<u>4,047,717.00</u>
		\$ 10,911,570.54
Decreased by:		
Receipts	B-2	\$ 4,756,281.98
Home Accounts Receivable	B-4	98,722.69
Emergency Shelter Accounts Receivable	B-6	336.69
Cancelled	B-18	<u>19,287.28</u>
		\$ <u>4,874,628.64</u>
Balance, December 31, 2016	B	\$ <u><u>6,036,941.90</u></u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2015	B	\$ 2,851,182.11
Increased by:		
Authorized Funding - 2016	B-11	\$ 877,528.00
Authorized Funding - Prior	B-11	53,499.87
Adjust Balance	B-3	<u>98,722.69</u>
		<u>1,029,750.56</u>
		\$ 3,880,932.67
Decreased by:		
Receipts	B-2	\$ 518,114.98
Cancel Accounts Receivable	B-11	<u>471,937.83</u>
		\$ <u>990,052.81</u>
Balance, December 31, 2016	B	\$ <u><u>2,890,879.86</u></u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>		
Balance, December 31, 2015	B	\$	4,074,528.25
Increased by:			
Authorized Funding	B-27		<u>4,100,086.94</u>
		\$	8,174,615.19
Decreased by:			
Receipts	B-2	\$	4,223,640.24
Due from Current Fund	B-21		41,092.69
Cancelled Accounts Receivable	B-27		<u>9,192.13</u>
		\$	<u>4,273,925.06</u>
Balance, December 31, 2016	B	\$	<u><u>3,900,690.13</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2015	B	\$	444,822.91
Increased by:			
Adjust Balance	B-3	\$	336.69
Authorized Funding	B-29		<u>361,544.00</u>
			<u>361,880.69</u>
		\$	806,703.60
Decreased by:			
Receipts	B-2	\$	<u>405,939.80</u>
Balance, December 31, 2016	B	\$	<u><u>400,763.80</u></u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES GRANT RECEIVABLE

REF.

Balance, December 31, 2015
and December 31, 2016

B

\$ 275,000.00

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2015</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2016</u>
Berkeley Heights	\$ 3,827.24	\$ 499,176.93	\$ 1,531.01	\$ 503,004.17	\$ 1,531.01
Clark		382,630.96	2,008.69	384,639.65	
Cranford	6,397.47	608,803.34	2,627.37	615,200.81	2,627.37
Elizabeth	2,750.89	1,020,476.50	3,135.03	1,023,227.39	3,135.03
Fanwood	535.94	172,359.94	385.17	172,895.88	385.17
Garwood	113.07	95,772.76	207.37	95,885.83	207.37
Hillside	444.14	248,464.94	427.57	248,909.08	427.57
Kenilworth		210,813.78	518.04	210,813.78	518.04
Linden	1,134.44	796,655.18	4,997.46	797,789.62	4,997.46
Mountainside	463.32	264,792.04	536.10	265,255.36	536.10
New Providence	1,085.36	379,952.45	3,626.51	381,037.81	3,626.51
Plainfield	333.32	410,636.09	1,376.57	410,969.41	1,376.57
Rahway	933.44	379,376.48	420.35	380,309.92	420.35
Roselle	163.43	201,073.63	232.38	201,237.06	232.38
Roselle Park	114.00	161,141.91	52.33	161,249.91	58.33
Scotch Plains		601,933.68	1,398.76	603,332.44	
Springfield	217.55	363,371.76	624.29	363,589.31	624.29
Summit	5,810.61	1,082,611.25	5,262.40	1,088,421.86	5,262.40
Union	720.56	904,893.00	1,540.59	905,613.56	1,540.59
Westfield	8,022.27	1,129,040.08	9,772.67	1,137,062.35	9,772.67
Winfield		2,484.61		2,484.61	
	<u>\$ 33,067.05</u>	<u>\$ 9,916,461.31</u>	<u>\$ 40,680.66</u>	<u>\$ 9,952,929.81</u>	<u>\$ 37,279.21</u>

REF.

B

B-32

B-32

B-2

B

"B-9"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>		
Balance, December 31, 2015	B	\$	435,223.15
Increased by:			
Receipts	B-2	\$	446,105.57
Cancelled Awards	B-10		<u>39,391.16</u>
			485,496.73
		\$	<u>920,719.88</u>
Decreased by:			
Contracts Awarded	B-10		<u>500,000.00</u>
Balance, December 31, 2016	B	\$	<u><u>420,719.88</u></u>

<u>Analysis of Balance</u>	<u>Amount</u>
City of Linden	\$ 91,367.28
City of Rahway	151,487.81
City of Plainfield	<u>177,864.79</u>
Balance, December 31, 2016	\$ <u><u>420,719.88</u></u>

"B-10"

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

Increased by:			
Contracts Awarded	B-9	\$	<u><u>500,000.00</u></u>
Decreased by:			
Commitments Payable	B-24	\$	460,608.84
Cancelled Awards	B-9		<u>39,391.16</u>
		\$	<u><u>500,000.00</u></u>

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

REF.

Increased by:

Authorized Funding - 2016	B-4	\$	877,528.00	
Authorized Funding - Prior	B-4		53,499.87	
Cancelled Awards	B-12		<u>471,937.83</u>	
				<u>1,402,965.70</u>
		\$		<u>1,402,965.70</u>

Decreased by:

Contracts Awarded	B-12	\$	877,528.00	
Cancel Accounts Receivable	B-4		<u>471,937.83</u>	
		\$		<u>1,349,465.83</u>

Balance, December 31, 2016	B	\$	<u><u>53,499.87</u></u>	
----------------------------	---	----	-------------------------	--

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2015	B	\$	2,183,243.73	
----------------------------	---	----	--------------	--

Increased by:

Contracts Awarded	B-11		<u>877,528.00</u>	
		\$		<u>3,060,771.73</u>

Decreased by:

Commitments Payable	B-24	\$	825,990.20	
Cancelled Awards	B-11		<u>471,937.83</u>	
		\$		<u>1,297,928.03</u>

Balance, December 31, 2016	B	\$	<u><u>1,762,843.70</u></u>	
----------------------------	---	----	----------------------------	--

"B-13"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>	<u>TOTAL</u>	<u>RECAPTURE FUNDS</u>	<u>INTEREST</u>
Balance, December 31, 2015	B	\$ 106,344.26	\$ 105,233.42	\$ 1,110.84
Increased by:				
Recapture Funds	B-2	<u>10,177.07</u>	<u>10,177.07</u>	<u> </u>
Balance, December 31, 2016	B	<u>\$ 116,521.33</u>	<u>\$ 115,410.49</u>	<u>\$ 1,110.84</u>

"B-14"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD
HOUSING SERVICES FUND

Balance, December 31, 2015 and December 31, 2016	B		\$ <u>60,484.52</u>
---	---	--	---------------------

"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

REF.

Increased by:		
Funding Authorized	B-3	\$ <u>4,047,717.00</u>
Decreased by:		
Contracts Awarded	B-16	\$ <u><u>4,047,717.00</u></u>

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2015	B	\$ 790,885.74
Increased by:		
Contracts Awarded	B-15	<u>4,047,717.00</u>
		\$ <u>4,838,602.74</u>
Decreased by:		
Commitments	B-24	<u>3,849,529.17</u>
Balance, December 31, 2016	B	\$ <u><u>989,073.57</u></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, 2015	B	\$ 523,554.72
Increased by:		
Receipts	B-2	341,240.00
		\$ <u>864,794.72</u>
Decreased by:		
Contracts Awarded	B-18	362,592.00
		<u>362,592.00</u>
Balance, December 31, 2016	B	\$ <u><u>502,202.72</u></u>

"B-18"

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

Increased by:		
Contracts Awarded	B-17	\$ <u>362,592.00</u>
Decreased by:		
Commitments	B-24	\$ <u><u>362,592.00</u></u>

"B-19"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>	
Balance, December 31, 2015	B	\$ 372,671.57
Increased by:		
Receipts	B-2	<u>45,115.50</u>
Balance, December 31, 2016	B	\$ <u>417,787.07</u>

"B-20"

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

Balance, December 31, 2015 and December 31, 2016	B	\$ <u>140.12</u>
---	---	------------------

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>		
Balance, December 31, 2015	B	\$	8,042,697.90
Increased by:			
Receipts	B-2		10,932,494.69
		\$	<u>18,975,192.59</u>
Decreased by:			
Disbursements	B-2	\$	4,828,425.11
Housing and Community Development Receivable Cancelled	B-3		19,287.28
Housing Assistance Voucher Program Receivable Cancelled	B-5		<u>41,092.69</u>
			<u>4,888,805.08</u>
Balance, December 31, 2016	B	\$	<u><u>14,086,387.51</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2015	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2016
Public Employees' Retirement System	954,543.55		9,575,088.27	9,580,306.36	949,325.46
PERS Contributory Group Insurance	112,423.49		483,289.90	485,430.62	110,282.77
PERS Supplemental Annuity	43,105.88		27,345.00	25,033.00	45,417.88
Police and Firemen's Retirement System	138,064.25		6,583,006.65	6,132,434.83	588,636.07
Police and Fire SA	267.39		1,982.82	1,807.00	443.21
Employee Disability Insurance	647,844.62	(11,000.00)	320,086.32	242,922.29	714,008.65
State Unemployment Tax	1,905,580.68		896,968.93	457,410.98	2,345,138.63
Disability Insurance	22,386.83		12,278.73	27,412.15	7,253.41
Provident Life Disability	9,461.91	11,000.00	7,558.56	16,841.82	11,178.65
Flex Benefits- Dependent	25,776.15		88,959.78	82,946.50	31,789.43
JIB-Events County Parks		81,248.75		81,248.75	
Prosecutor Justice Dept-Salaries	13,777.40	12,944.06		26,721.46	
Weights and Measures Salaries		54,470.74		54,470.74	
Tax Board salaries		9,912.00		9,912.00	
Recreation Salaries		564.00		564.00	
Cultural Heritage Salaries		250.00		250.00	
Recreation Trust-Pools		760.00		760.00	
Private Lessons- Stables		16,430.00		16,430.00	
Recreation Trust-Archery		384.00		384.00	
Recreation Trust- Park Events		40.00		40.00	
Recreation Trust- Disabled Program		153.08		153.08	
Jobs in Blue Salaries		1,258,601.02		1,258,601.02	
Environmental Quality Enforcement Fund- Salaries	6,612.82	52,601.13		59,213.95	
Road Opening Permits	308,831.64		182,559.75	205,273.30	286,118.09
Dr. Watson B. Morris Bequest	3,398.75				3,398.75
Sheriff-Fees	137,662.54		38,028.55	102,988.69	72,702.40
Sheriff-State Forfeiture	12,256.68		1,988.96		14,245.64
County Clerk	2,189,166.27		238,720.15	157,868.06	2,270,018.36
Confiscated Moneys	8,140.52				8,140.52
Union County Prosecutor Office -Seized Asset Trust	2,225,956.45		948,006.73	738,042.78	2,435,920.40
Union County Prosecutor Office -Law Enforcement Trust	655,206.01		708,447.96	501,084.52	862,569.45
JIB-Events County Parks		(81,248.75)	89,407.24		8,158.49
Prosecutor-Police Academy Training	40,658.15		108,919.17	91,633.22	57,944.10
Prosecutor-Forensic Lab Fees	10,948.75		81,032.86	81,771.54	10,210.07
Prosecutor-Justice Department	1,189,573.17	(12,944.06)	187,769.75	416,624.33	947,774.53
Division of Weights and Measures	229,714.57	(54,470.74)	52,926.00	19,111.78	209,058.05
Union County Tax Board- Tax Appeals	197,505.97	(9,912.00)	63,178.81	61,228.89	189,543.89
Security Deposits	136,469.32				136,469.32
Recreational Activities	2,779.31	(564.00)		958.20	1,257.11
Trailside Museum	108,648.57		18,887.83	30,836.60	96,699.80
Summer Arts Festival	17,509.70		11,000.00	8,000.00	20,509.70
Cultural Heritage Commission Advisory Board	75,247.31	(250.00)	33,019.75	46,604.52	61,412.54
Recreational Trust-Pools	8,196.00	(760.00)		1,360.00	6,076.00
Recreational Trust-Ice Rink	4,763.50		1,000.00		5,763.50
Recreational Trust-Stables	26,773.59	(16,430.00)	32,707.77	17,634.28	25,417.08
Recreational Trust-Archery	6,148.33	(384.00)	6,910.00	3,188.00	9,486.33
Recreational Trust-Park Events	32,149.34	(40.00)	33,336.70	28,322.34	37,123.70
Union County Prosecutors- Asset Maintenance Account	186,635.55		18,500.80		205,136.35
Union County Prosecutors-Federal Forfeited Fund	910,543.81		108,210.93	128,005.37	890,749.37
Recreational Trust-Recreation Activities for the Disabled	6,179.51	(153.08)	19,880.00	13,761.31	12,145.12
Park Improvements	32,528.68		13,349.75	13,263.93	32,614.50
Self Insurance Liability	2,695,639.47		2,260,745.07	1,318,514.95	3,637,869.59
Accumulated Absences	1,359,665.73		2,450,000.00	1,035,243.95	2,774,421.78
Sheriff-Special Services Lifesaver	29,553.86		3,670.00	6,536.73	26,687.13
Surrogate-Trust	265,046.77		45,472.38	42,827.03	267,692.12
Sheriff - Federal Forfeitures	20,042.26		50.30	6,500.00	13,592.56
Security Deposit - Interest	109,221.71		97.05	10,097.05	99,221.71
Jobs in Blue	180,773.51	(1,258,601.02)	1,409,655.12	197,952.87	133,874.74

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2015	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2016
Police - Federal Forfeitures	\$ 8,524.42	\$	\$ 32,132.56	\$ 6,160.35	\$ 34,496.63
Police-Special Enforcement	70,667.00		6,677.45	6,988.51	70,355.94
Rape Crisis Center	4,888.42		862.73		5,751.15
Drunk Driving	3,558.26				3,558.26
Donations	193,929.81			35,000.00	158,929.81
Inmate Welfare Account	331,840.34		203,536.81	100,244.08	435,133.07
Repair Escrow	27,534.25		69.11		27,603.36
Correction Law Enforcement	10.38				10.38
Environmental Quality Enforcement Fund	54,931.91	(52,601.13)	111,432.66		113,763.44
GIGNA Health Insurance	2,062,726.34				2,062,726.34
Donation- 150 Anniversary	2,000.00				2,000.00
Waste Flow Enforcement	6,798.22				6,798.22
Donation-Cinderella's Closet	200.00				200.00
Wheeler Park Diversion	500.00				500.00
Donations- 9/11 Memorial	10,073.93				10,073.93
Kids Recreation- Scholarships	1,696,384.64	(1,027,534.00)	319,749.48	348,181.25	640,418.87
Kids Recreation- Equipment	63,437.14				63,437.14
Kids Recreation - Improvements	501.46	1,027,534.00	2,751,174.86	1,455,955.55	2,323,254.77
Sheriff	56,978.09				56,978.09
County Clerk	129,059.34		323.91		129,383.25
Donations-Pistol Range	44,336.72		9,718.53	46,196.86	7,858.39
County Clerk Homeless Trust Fund	578,435.56		150,092.36	325,000.00	403,527.92
Union County Civil War Trust	7.49				7.49
Interest on Contractual Obligations	50,686.62		28,941.76		79,628.38
UCPO Treasury Revenue Account	4,341.80			3,962.47	379.33
Other Post Employment Benefits	19,928,037.93		10,939,277.66		30,867,315.59
	<u>\$ 42,633,770.34</u>	<u>\$</u>	<u>\$ 41,718,034.22</u>	<u>\$ 26,174,217.86</u>	<u>\$ 58,177,586.70</u>

REF.

B

B-2

B-24

B

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF.</u>	
Balance, December 31, 2015	B	\$ 1,455,729.25
Increased by:		
Receipts:		
Municipalities	B-2	\$ 3,284,945.22
Transferred from Current Fund	B-2	2,360,000.00
Cancelled Encumbrances	B-24	<u>190,330.97</u>
		5,835,276.19
		<u>\$ 7,291,005.44</u>
Decreased by:		
Commitments Payable	B-24	<u>4,940,207.06</u>
Balance, December 31, 2016	B	<u><u>\$ 2,350,798.38</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2015	B		\$ 15,117,414.93
Increased by Commitments:			
Home Investment Partnership Program	B-12	\$ 825,990.20	
Community Development Block Grants	B-16	3,849,529.17	
Emergency Shelter Program	B-18	362,592.00	
Miscellaneous Deposits	B-22	26,174,217.86	
Motor Vehicle Fines	B-23	4,940,207.06	
Housing Assistance Voucher Program Appropriated	B-28	4,070,894.81	
Emergency Shelter Program	B-30	239,478.38	
Community Development Block Grants - Recaptured Funds	B-35	<u>460,608.84</u>	
			<u>40,923,518.32</u>
			\$ 56,040,933.25
Decreased by:			
Disbursements	B-2	\$ 42,410,038.72	
Cancelled Encumbrances	B-23	<u>190,330.97</u>	
			<u>42,600,369.69</u>
Balance, December 31, 2016	B		<u><u>\$ 13,440,563.56</u></u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2015		
and December 31, 2016	B	\$ <u>15,100.40</u>

"B-26"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

Balance, December 31, 2015	B	\$ 49,019.00
Increased by:		
Receipts	B-2	<u>4,629.00</u>
Balance, December 31, 2016	B	\$ <u>53,648.00</u>

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM UNAPPROPRIATED

REF.

Increased by:			
Authorized Funding	B-5	\$ 4,100,086.94	
Cancelled Awards	B-28	<u>9,192.13</u>	
			\$ <u>4,109,279.07</u>
Decreased by:			
Contracts Awarded	B-28	\$ 4,100,086.94	
Cancelled Authorized Funding	B-5	<u>9,192.13</u>	
			\$ <u><u>4,109,279.07</u></u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

Increased by:			
Contracts Awarded	B-27		\$ 4,100,086.94
Decreased by:			
Commitments	B-24	\$ 4,070,894.81	
Contract Awards Cancelled	B-27	<u>9,192.13</u>	
			<u>4,080,086.94</u>
Balance, December 31, 2016	B		\$ <u><u>20,000.00</u></u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by:

Authorized Funding

B-6

\$ 361,544.00

Decreased by:

Contracts Awarded

B-30

\$ 361,544.00

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2015

B

\$ 115,448.82

Increased by:

Contracts Awarded

B-29

361,544.00
\$ 476,992.82

Decreased by:

Commitments

B-24

239,478.38

Balance, December 31, 2016

B

\$ 237,514.44

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF DUE CURRENT FUND

REF.

Increased by:

Receipts

B-2

\$ 1,475,941.61

Balance, December 31, 2016

B

\$ 1,475,941.61

"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, 2015	B		\$ 6,388,675.48
Increased by:			
2016 Tax Levy	B-8	\$ 9,916,461.31	
2016 Added Taxes	B-8	40,680.66	
PGA Parking Permit Fee	B-2	<u>125,000.00</u>	
			<u>10,082,141.97</u>
			\$ <u>16,470,817.45</u>
Decreased by:			
Commitments	B-33	\$ 8,756,164.03	
Payment to Current Fund as Anticipated Revenue	B-2	<u>2,250,000.00</u>	
			<u>11,006,164.03</u>
Balance, December 31, 2016	B		\$ <u><u>5,464,653.42</u></u>

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2015	B		\$ 1,025,388.62
Increased by:			
Commitments Payable	B-32		<u>8,756,164.03</u>
			\$ <u>9,781,552.65</u>
Decreased by:			
Disbursements	B-2		<u>8,942,634.00</u>
Balance, December 31, 2016	B		\$ <u><u>838,918.65</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2015	C		\$ 89,717,209.26
Increased by Receipts:			
Premium on Sale of Serial Bonds	C-1	\$ 248,851.17	
Premium on Sale of Notes	C-1	1,186,700.00	
Deferred Charges to Future Taxation Unfunded		1,030,626.16	
Budget Appropriations:			
Improvement Costs - Deferred Unfunded		1,796,861.54	
Capital Improvement Fund	C-7	4,600,000.00	
Commitments Payable (Refunds)	C-9	9,527.06	
Serial Bonds	C-10	77,500,000.00	
Miscellaneous Receivable - State Government	C-12	10,005,044.02	
Reserve to Pay Serial Bonds - Plainfield Reimbursement	C-13	414,412.52	
Bond Anticipation Notes	C-14	90,000,000.00	
Reserve for Arbitrage	C-15	<u>162,902.52</u>	
			<u>186,954,924.99</u>
			\$ 276,672,134.25
Decreased by Disbursements:			
Due Current Fund	C-3	\$ 8,696,621.00	
Commitments Payable	C-9	39,663,247.98	
Bond Anticipation Notes	C-14	130,000,000.00	
Reserve for Arbitrage	C-15	<u>73,213.91</u>	
			<u>178,433,082.89</u>
Balance, December 31, 2016	C		\$ <u>98,239,051.36</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Increased by:		
Disbursed	C-2	\$ <u>8,696,621.00</u>
Balance, December 31, 2016	C	\$ <u><u>8,696,621.00</u></u>

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2016

Fund Balance	\$ 11,772,991.75
Capital Improvement Fund	3,113,179.52
Commitments Payable	94,112,038.41
Doe from Current Fund	(8,696,621.00)
Reserve to Pay Serial Bonds	8,565,687.17
Reserve for Arbitrage	167,568.73
Reserve for Runnells Hospital Debt	20,096.70
Due From State of New Jersey	(15,955,806.92)
Improvement Authorizations Funded as set forth on "C-8"	17,542,802.45
Improvement Authorizations Expended as set forth on "C-6"	(28,837,989.96)
Cash on hand to Pay Notes as set forth on "C-6"	337,245.41
Unexpended Proceeds of Bond Anticipation Notes as set forth on "C-6"	<u>16,097,859.10</u>
	<u>\$ 98,239,051.36</u>

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2015	C	\$	367,205,961.69
Increased by:			
Sale of Serial Bonds	C-10		<u>77,500,000.00</u>
		\$	<u>444,705,961.69</u>
Decreased by:			
2016 Budget Appropriation to Pay Bonds	C-10	\$	29,560,000.00
2016 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11		1,040,000.00
2016 Budget Appropriation to Pay Dam Restoration Loans	C-16		<u>164,640.19</u>
			<u>30,764,640.19</u>
Balance, December 31, 2016	C	\$	<u><u>413,941,321.50</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, 2016	ANALYSIS OF BALANCE DECEMBER 31, 2016		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
			\$	\$	\$	\$
578 L	8/21/2003	Operational Services - Improvement to Buildings	80,750.00	80,750.00		
578 P	8/21/2003	Parks and Recreation Improvements	869.68		869.68	
578 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	31,137.00		21,367.07	9,769.93
601 H	8/19/2004	Engineering Services and Culvert Repairs	60,970.00	60,969.00		1.00
601 T	8/19/2004	Various Improvements - Parks and Recreation	412.00		412.00	
616 F	8/18/2005	Engineer - Replace Bridges	0.35		0.35	
616 G	8/18/2005	Engineer - Culvert Repair	662,636.00	662,636.00		
616 P	8/18/2005	Park and Recreation Improvements	126,038.27	126,038.27		
616 X	8/18/2005	Surrogate's Office - Furnishings	32,289.00	26,245.00	477.56	5,566.44
632 AA	8/1/2006	College - Equipment and Machinery	22,500.00		22,500.00	
632 B	8/1/2006	Economic Development-Professional Services	85,108.00	37,285.00	7,515.30	40,307.70
632 E	8/1/2006	Engineering - Culvert Repairs	499,894.78	499,894.00		0.78
632 H	8/1/2006	Engineering - West Brook Flood Control	671.18	671.18	0.00	
632 K	8/1/2006	Park Improvements	50.00		50.00	
632 O	8/1/2006	Parks - Facilities-Improvement to Buildings	79,500.00	79,500.00		
632 T	8/1/2006	Human Services - Vehicles, Equipment	163,756.00		163,756.00	
653 M	8/23/2007	Parks - Vehicles	3,996.00		3,996.00	
653 N	8/23/2007	Facilities Management - Improvements to Buildings	141,300.62	141,300.00		0.62
653 U	8/23/2007	Public Safety - Equipment and Machinery	3,628.00		3,628.00	
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	829.76		829.76	
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 D	10/9/2008	Engineering - Traffic Signal Rehabilitation	13,840.93	13,840.00	0.00	0.93
671 F	10/9/2008	Engineering - Info Tech Equip	34,940.00	1,014.00	11,768.47	22,157.53
671 H	10/9/2008	Facilities - Improvement to Buildings	562,500.00	540,000.00		22,500.00
671 L	10/9/2008	Public Works - Equipment and Machinery	600.00		600.00	
671 O	10/9/2008	Police - Equipment and Machinery	150.00			150.00
671 Q	10/9/2008	Corrections Security Fencing	169,625.00		29,125.00	140,500.00
671 R	10/9/2008	Clerk - Index Records Preservation	65,744.00	29,530.00	4,763.10	31,450.90
687 A	7/30/2009	Parks - IT Equip	374.00			374.00
687 D	7/30/2009	Engineering - Traffic Signals	1.52		1.52	
687 I	7/30/2009	Engineering - Facilities - Improve Buildings	405,535.15	292,472.00	0.00	113,063.15
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	10,500.00			10,500.00
687 Q	7/30/2009	Human Services - Equipment and Machinery	4,499.93	688.00	3,811.93	
687 S	7/30/2009	Public Safety - Police Furnishings	2,550.00		2,550.00	
687 U	7/30/2009	Corrections - Communications and Signal Equipment	19,135.00	9,055.00	8,100.30	1,979.70
687 V	7/30/2009	Public Safety Emergency Management - Equipment	69,994.65	49,469.00	17,075.65	3,450.00
687 W	7/30/2009	Clerk - Equipment and Machinery	11,591.00	1,746.00	9,845.00	
713 A	12/8/2010	Parks and Community Renewal - IT Acquisition of IT Equip	11,030.00		11,030.00	
713 AA	12/8/2010	Vocational School - Renovations and Improvements	17,536.00	17,536.00		
713 BB	12/8/2010	Vocational School - IT Equipment	258,695.00	258,695.00		
713 CC	12/8/2010	College - Renovations and Improvements	234,132.00	234,132.00		
713 F	12/8/2010	Engineering - Improvements to Dams	18,000.00			18,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2016	ANALYSIS OF BALANCE DECEMBER 31, 2016		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
713 G	12/8/2010	Engineering - Facilities - Improvements to Buildings	\$ 674,443.00	\$ 674,443.00	\$	\$
713 H	12/8/2010	Engineering - Facilities - Fire Alarm Systems	370,000.00	358,000.00		12,000.00
713 I	12/8/2010	Engineering - Facilities - Fire Safety Renovations	978,500.00	800,000.00	148,500.00	30,000.00
713 J	12/8/2010	Engineering - Facilities - Furniture, Carpets	83,181.00		49,068.95	34,112.05
713 K	12/8/2010	Engineering - Facilities - Engineering Services	10,000.00			10,000.00
713 L i	12/8/2010	Engineering - Park Maintenance - Park and Recreation Improvements	30,000.00			30,000.00
713 L ii	12/8/2010	Engineering - Park Maintenance - Park and Recreation Improvements	1,079,647.00	37,502.00	25,174.09	1,016,970.91
713 N	12/8/2010	Parks and Community Renewal - Admin - Park and Recreation Equipment	71,967.00		37,698.20	34,268.80
713 P	12/8/2010	Various - New Automotive Vehicles	642,449.00	383,480.00	225,279.70	33,689.30
713 Q	12/8/2010	Human Services - Equipment and Machinery	10,794.86		9,294.86	1,500.00
713 S	12/8/2010	Corrections - Furnishings and Equipment	0.26		0.26	
713 T	12/8/2010	Corrections - Equipment and Machinery	23,750.00		7,725.00	16,025.00
713 U	12/8/2010	Public Safety - Emergency Management - Equipment and Machinery	42,500.70		0.70	42,500.00
713 V	12/8/2010	Sheriff - Communication Equipment	53,344.00			53,344.00
713 W	12/8/2010	Sheriff - Equipment and Machinery	0.06		0.06	
713 X	12/8/2010	Sheriff - IT Equipment	3,693.00		3,693.00	
713 Y	12/8/2010	Prosecutor - IT Equipment	1,994.00		44.00	1,950.00
713 Z	12/8/2010	Prosecutor - Comm. Equipment	86,761.00		77,116.33	9,644.67
723 A	8/25/2011	PCR - Info Tech-IT and Telecom Equipment	25,732.00	25,732.00		
723 AA	8/25/2011	Sheriff - IT Equipment	272,345.00	106,448.00	143,738.35	22,158.65
723 BB	8/25/2011	Prosecutor - IT Equipment	1,252.10	1,252.10		
723 CC	8/25/2011	Prosecutor - Equipment and Machinery	78,783.96	54,325.00	22,058.96	2,400.00
723 DD	8/25/2011	Vocational - Renovate and improve Buildings	36,247.00	36,247.00		
723 EE	8/25/2011	Vocational - Furnishings	45,548.00	45,548.00		
723 FF	8/25/2011	College - Renovation and Construction	200,142.00	200,142.00		
723 G	8/25/2011	Engineering - Engineering Services	43,291.00	43,291.00		
723 GG	8/25/2011	College - Renovation and Improvements	560,746.00	499,176.00		61,570.00
723 HH	8/25/2011	College - Equipment and Machinery	577,870.00	577,870.00		
723 I	8/25/2011	Engineering - Environmental Monitoring	195,700.00	195,700.00		
723 J	8/25/2011	Engineering - Facilities - Improve Buildings	1,641,162.00	1,641,162.00		
723 K	8/25/2011	Engineering - Facilities - Fire Alarm Systems	293,550.00	73,596.00	210,954.00	9,000.00
723 L	8/25/2011	Engineering - Facilities - Fire Safety Renovations	948,500.00	948,500.00		
723 M	8/25/2011	Engineering - Facilities - Furniture, Carpets	489,250.00		42,137.25	447,112.75
723 O	8/25/2011	Parks - Park and Recreation Improvements	6,209,701.26	6,209,701.00		0.26
723 P	8/25/2011	Parks - Recreational Equipment	160,700.00	119,603.00		41,097.00
723 Q	8/25/2011	Engineering - Park and Recreation Improvements	626,804.00	626,804.00		
723 R	8/25/2011	Engineering - Park Maintenance - Recreation Equipment	384,966.40	384,966.40		
723 S	8/25/2011	Various - New Automotive Vehicles	999,834.00	83,631.00	450,077.84	466,125.16
723 T	8/25/2011	Public Safety - Police - Equipment and Machinery	6,000.00			6,000.00
723 U	8/25/2011	Corrections - Furnishings and Equipment	4,510.00		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	214,198.00	12,590.00	96,599.64	105,008.36
723 X	8/25/2011	Public Safety - Emergency Management - IT Equipment	23,419.40	19,426.00	3,993.40	3,993.40
723 Y	8/25/2011	Sheriff - Equipment and Machinery	404,555.00	98,778.00	211,743.53	94,033.47
723 Z	8/25/2011	Sheriff - Equipment and Machinery	101,375.00	50,335.00	47,590.00	3,450.00

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2016	ANALYSIS OF BALANCE DECEMBER 31, 2016		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
740 A	9/13/2012	Parks and Community Renewal-Info.Tech.-IT and Comm. Equipment	\$ 75,000.00	\$ 46,488.00	\$	28,512.00
740 AA	9/13/2012	Vocational - Covered Walkways	448,168.00	295,249.00		152,919.00
740 B	9/13/2012	Parks and Community Renewal-Info.Tech.-Comm. and Signal Equipment	342,475.00		36,975.00	305,500.00
740 CC	9/13/2012	College-Renovation of Plainfield Campus	40,356.00	23,575.00		16,781.00
740 DD	9/13/2012	College - Renovation of Facilities	360,072.00	360,072.00		
740 E	9/13/2012	Engineering, Public Works-Engineering Road and Bridge	63,000.00	48,219.00		
740 EE	9/13/2012	College - Equipment and Machinery	685,373.00	685,373.00		
740 FF	9/13/2012	College - Acquisition of Property - Plainfield	134,523.00		36,441.72	98,081.28
740 G	9/13/2012	Engineering, Public Works-Facilities-Improve Buildings	2,325,000.00	655,000.00	1,595,000.00	75,000.00
740 H	9/13/2012	Engineering, Public Works-Facilities-Fire Alarms	489,250.00			489,250.00
740 K	9/13/2012	Parks and Community Renewal-Parks-Park and Recreation Improvements	92,009.00	92,009.00		
740 L	9/13/2012	Parks and Community Renewal-Parks-Furnishings and Equipment	114,933.39	114,933.39		
740 M	9/13/2012	Engineering, Public Works-Park Maintenance-Park and Recreation Improvement	1,682,502.00	1,682,502.00		
740 N	9/13/2012	Engineering, Public Works-Park Maintenance-Playground Equipment	895,181.00	132,318.00	524,084.00	238,779.00
740 O	9/13/2012	Various-Acquisition of Vehicles	1,773,528.00	716,150.00	1,057,378.00	
740 P	9/13/2012	Public Safety-Police-Equipment and Machinery	123,174.00	12,159.00	94,989.52	16,025.48
740 Q	9/13/2012	Public Safety-Police-Comm. and Signal Equipment	144,879.00	111,114.00	18,765.00	15,000.00
740 S	9/13/2012	Public Safety-Emergency Management-Radio Equipment	142,275.00	55,692.00	86,583.00	
740 T	9/13/2012	Public Safety-Emergency Maintenance-Ambulance	5,250.00			5,250.00
740 U	9/13/2012	Human Services-Equipment and Machinery	98,849.30	94,349.00	0.30	4,500.00
740 W	9/13/2012	Sheriff-Comm and Signal Equipment	0.71		0.71	
740 X	9/13/2012	Sheriff-IT Equipment and Vehicles	197,571.00		24,601.00	172,970.00
740 Y	9/13/2012	Prosecutor-IT Equipment	3,896.00			3,896.00
740 Z	9/13/2012	Prosecutor-IT Equipment and Machinery	65,457.81		60,957.81	4,500.00
750 A	6/25/2013	Acq. of Property-Smith Cadillac	486,741.65		486,741.65	
752 A	8/22/2013	Acq. of Info Technologies and Telecomm. Equipment	1,178,862.00	1,178,862.00		2,010.00
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	391,400.00	391,400.00		
752 BB	8/22/2013	Voc. - Construction of addition to West Hall	10,168,081.00	10,168,081.00		
752 CC	8/22/2013	Voc. - Various Renovations and Imp. to Facilities, New Replace. Equip., Instr. and Noninstr. Equip.	1,403,856.00	494,175.00	101,607.63	808,073.37
752 DD	8/22/2013	UC College - Renovation of Lessner Building	323,142.00	323,142.00		
752 F	8/22/2013	Various Roads, Intersection, Bridges, Culverts	364,230.00	364,230.00		
752 G	8/22/2013	Various Engineering and Architectural Services	770,137.00	770,137.00		
752 H	8/22/2013	Improvements to Various Dams	654,949.00	654,949.00		
752 I	8/22/2013	Environmental Monitoring, Storage Tanks Incl. Removal	195,700.00		5,581.00	190,119.00
752 J	8/22/2013	ADA Upgrades and Replace A/C Units	1,467,750.00	397,835.00	421,751.71	648,163.29
752 K	8/22/2013	UC Master Plan, Golf Improve., Eng. Services, Trails Resurfacing and Park Amenities	3,287,763.05	3,287,763.05		
752 L	8/22/2013	Syn.Turf Fields, Stream Bank Stabilization, Dredging and Hydro-Raking of Lakes, Park Amenities, Fencing	4,149,790.00	3,558,864.00	22,475.00	568,451.00
752 M	8/22/2013	Acq. of Playground Equip. and Paving and Curbing Improvements	904,542.00	150,654.00	344,297.07	409,590.93
752 N	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment	1,414,256.00	845,646.00	313,310.83	255,299.17
752 O	8/22/2013	Acq. New Equip. and Machinery, Info Tech. Equip., Video System, Mobile Data, Firearms and Radar Units	153,713.00	70,483.00	71,082.23	12,147.77
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	17,000.00	10,000.00		7,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2016	ANALYSIS OF BALANCE DECEMBER 31, 2016		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENTS AUTHORIZATIONS
752 S	8/22/2013	Acq. New Communication and Signal Systems/Radio Equipment	\$ 426,376.00	\$ 107,429.00	\$ 314,901.00	4,046.00
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	375,000.00	99,250.00	15,000.00
752 W	8/22/2013	Acq. New Additional or Replacement Equipment	16,875.00		16,875.00	
752 X	8/22/2013	Acq. of New Info Technology Equipment	126,350.00	35,372.00	64,408.93	26,569.07
752 Y	8/22/2013	Acq. of New Info Technology Equipment	33,250.00	19,988.00		
752 Z	8/22/2013	Acq. New Info Tech. Equip. and New Additional or Replace Equip.	38,337.43	34,916.00		3,421.43
758 A	8/14/2014	Various Roads, Intersections, Bridges, Culverts	3,326,900.00	3,326,900.00		
758 B	8/14/2014	Synthetic Turf Fields.	3,078,000.00	3,078,000.00		
759 A	9/14/2014	Acq. of New Info Technology Equipment - Various County Departments	292,837.00		84,587.00	208,250.00
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.	36,750.00	36,750.00		
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	59,684.00		34,741.00
759 CC	9/14/2014	Fire Safety and Security Upgrades	463,500.00	381,775.00		81,725.00
759 D	9/14/2014	Acq. of Real Property in Scotch Plains for Park Purposes	410,970.00		375,270.06	35,699.94
759 DD	9/14/2014	Campus Wide Upgrades	5,006,830.00	3,459,952.00		1,546,878.00
759 E	9/14/2014	Various Roads, Intersections, Bridges, Culverts	6,617,741.79	6,617,741.79		
759 EE	9/14/2014	Fire Alarm System Cranford and Instructional and Non-instructional Equipment.	1,445,296.00	1,445,296.00		
759 F	9/14/2014	Various Engineering and Architectural Services	1,883,173.84	1,883,173.84		
759 FF	9/14/2014	College Wide Technology Upgrades	2,193,900.00	1,607,151.00	500,038.01	
759 G	9/14/2014	Improvements to Various Dams	244,625.00			86,710.99
759 H	9/14/2014	Remediation/Removal of Underground Storage Tanks	195,700.00			244,625.00
759 I	9/14/2014	Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Generators	1,761,300.00	976,972.00		195,700.00
759 J	9/14/2014	Upgrades to Fire Alarm Systems and Sprinklers	195,700.00			784,328.00
759 K	9/14/2014	Acq. New Furniture, Carpet, Window Treatments	489,250.00		268.00	195,700.00
759 L	9/14/2014	Renovations to UC Justice Complex	195,700.00	100,000.00		488,982.00
759 M	9/14/2014	Equipment for Print Shop	38,000.00	27,685.00		95,700.00
759 N	9/14/2014	Acq. of New Info Technology Computers and Equipment.	28,500.00			10,315.00
759 O	9/14/2014	Various Engineering and Architectural Services	332,500.00	171,801.00		5,233.12
759 P	9/14/2014	Rehabilitation Warinanco Multi-Use Center, Irrigation Chatfield Garden	4,118,582.00	3,997,704.00		73,879.00
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	465,237.00	215,267.00	169,820.00	80,150.00
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		
759 U	9/14/2014	New Additional/Replace. Equip. - Mobile Processing/Field Operations Equipment	48,209.57	48,209.57		265,480.74
759 V	9/14/2014	New Additional/Replace. Equip. - Locks and Computer Equipment	18,934.44		18,934.44	
759 W	9/14/2014	New Communication and Signal Systems Equipment - Radio Enhancement Systems	3,928,677.00	2,020,270.00	583,115.18	1,325,291.82
759 X	9/14/2014	Air Curtains for Meals on Wheels Building and Wheelchair Lift	224,149.00	205,300.00		18,849.00
759 Y	9/14/2014	Oven Aging Program and Security Enhancements for Juvenile Detention Center	395,971.38	377,725.00	6,246.38	12,000.00
759 Z	9/14/2014	Replacement of Equipment and Computers	57,570.00	341.00	38,970.99	18,258.01
765 A	7/16/2015	Info Tech and Telecommunications Equipment	511,280.00		148,491.96	362,788.04
765 B	7/16/2015	Road Improvements	4,391,130.00	4,388,754.00		2,376.00
765 C	7/16/2015	Various Engineering, Architectural Services	1,377,500.00	1,298,890.00	78,610.00	

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2016	ANALYSIS OF BALANCE DECEMBER 31, 2016		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
765 D	7/16/2015	Various Building Improvements	\$			
765 E	7/16/2015	Upgrade Fire Alarm, Sprinkler, Fire Suppression	3,750,864.00	\$	1,932,586.83	\$ 1,550,911.17
765 F	7/16/2015	Renovations Courthouse Tower and Rotunda	4,354,325.00		3,970,825.00	383,500.00
765 G	7/16/2015	Equip. Golf Courses, Warinanco Rehabilitation, Var. Engineering Serv, Golf Course Infrastructure	4,892,500.00		4,742,500.00	150,000.00
765 H	7/16/2015	Landscape Improvements at Various Locations	4,187,600.00	2,689,901.00		1,497,699.00
765 I	7/16/2015	Various Park Improvements, Drainage, Restrooms, Spray Park, Skate Park	48,925.00		33,400.00	15,525.00
765 J	7/16/2015	New Automotive Vehicles and Equipment	922,450.00	119,093.00	20,522.00	782,835.00
765 K	7/16/2015	New Additional or Replacement Equipment	2,002,253.00	78,826.00	623,980.72	1,299,446.28
765 L	7/16/2015	New Communication Signal System Equipment	372,143.00	18,335.00	74,259.65	279,548.35
765 M	7/16/2015	New Communication Signal System Equipment	489,250.00	57,269.00	169,147.26	262,833.74
765 N	7/16/2015	New Equipment and Machinery	9,500.00		7,238.07	2,261.93
765 O	7/16/2015	New Fire Engine for Fire Academy	97,850.00		8,467.75	89,382.25
765 P	7/16/2015	Furnishings/Carpeting	636,025.00	636,025.00		
765 Q	7/16/2015	New Additional Replacement Equipment	42,750.00		9,981.14	32,768.86
765 R	7/16/2015	New Info Technology Telecommunications Equipment	55,829.00		54,423.76	1,405.24
765 S	7/16/2015	Drainage, District-Wide Renovations, Campus Covered Walkways	285,316.00	183,014.00	4,982.00	97,320.00
765 T	7/16/2015	Various Fire Safety Upgrades, Instructional/Non-Instructional Equipment	824,000.00	162,989.00		661,011.00
765 V	7/16/2015	Instructional and Non-Instructional Equipment	360,500.00		103,525.00	256,975.00
765 W	7/16/2015	New Info Tech Equip., College-Wide Technology Upgrades, Automotive Vehicles	710,700.00			710,700.00
775 A	6/9/2016	UCIA-Park Madison and Linden Redevelopment	2,688,300.00	2,191,800.00	1,190,000.00	496,500.00
776 A	9/15/2016	Engineering - Roads, culverts, bridges	1,190,000.00			8,333,305.00
776 AA	9/15/2016	Acquisition of new additional or replacement equipment	8,333,305.00			353,229.00
776 B	9/15/2016	Various engineering, architectural services	353,229.00		182,581.09	1,869,418.91
776 BB	9/15/2016	Acquisition new information technology and telecommunications equipment	2,052,000.00			3,373,854.00
776 C	9/15/2016	Improvements to Dams	3,373,854.00			244,625.00
776 D	9/15/2016	Gordon Street Bridge	244,625.00			352,450.00
776 E	9/15/2016	Environmental monitoring and remediation	352,450.00			195,700.00
776 F	9/15/2016	Acq. New additional replacement equipment	195,700.00			77,425.00
776 G	9/15/2016	Upgrading fire alarm systems	77,425.00			978,500.00
776 H	9/15/2016	Undertaking various engineering, architectural services	978,500.00		251,145.62	698,854.38
776 I	9/15/2016	Construction of animal shelter	950,000.00			4,892,500.00
776 J	9/15/2016	Various park improvements	4,892,500.00		2,729,471.00	10,010,571.00
776 K	9/15/2016	Machine wash stations	12,740,042.00			342,475.00
776 L	9/15/2016	New automotive vehicles and equipment	342,475.00			1,079,115.04
776 M	9/15/2016	New additional or replacement equipment	1,537,954.00		458,838.96	561,459.00
776 N	9/15/2016	New additional or replacement equipment	561,459.00			11,875.00
776 O	9/15/2016	Acquisition of transportation and storage equipment	11,875.00			9,500.00
776 P	9/15/2016	Renovation of election office	9,500.00			240,639.00
776 Q	9/15/2016	Furnishings (chairs)	240,639.00		5,700.00	
776 R	9/15/2016	New information technology and telecommunication equipment	5,700.00			107,587.00
776 S	9/15/2016	New communication/signal systems equipment (radios)	107,587.00		30,630.00	47,650.00
776 T	9/15/2016	New additional or replacement equipment	78,280.00			129,865.00
776 U	9/15/2016	New information technology and telecommunication equipment	129,865.00		11,193.19	173,995.81
776 V	9/15/2016	District-wide improvements (restrooms)	185,189.00		149,586.69	416,913.31
776 W	9/15/2016	District-wide improvements (fire safety, replacement equipment)	566,500.00		515,000.00	
776			515,000.00			

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2016	ANALYSIS OF BALANCE DECEMBER 31, 2016		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
776 X	9/15/2016	District-wide computer lab upgrades	\$ 360,500.00	\$	\$	\$ 360,500.00
776 Y	9/15/2016	Various renovations at Cranford Campus	3,399,000.00			3,399,000.00
776 Z	9/15/2016	Various renovations and improvements	3,141,500.00			3,141,500.00
778 A	11/2/2016	Finance Refunding Bonds (authorized only)	44,250,000.00			44,250,000.00
			<u>\$ 227,640,655.18</u>	<u>\$ 89,662,754.59</u>	<u>\$ 28,837,989.96</u>	<u>\$ 109,139,910.63</u>
		REF. C			C-4	C-6

Bond Anticipation Notes
Less Cash on Hand to Pay Notes:

C-14 \$ 90,000,000.00

Ordinance	Amount
578 L	\$ 15,000.00
616 E	4,811.00
616 M	352.00
616 N	587.00
616 P	0.73
632 I	0.82
671 I	500.00
671 J	749.00
671 N	6,355.00
687 Y	443.00
723 BB	667.90
723 L	30,000.00
723 R	0.60
740 L	49,436.61
752 K	96,750.95
759 B	25,000.00
759 E	89,049.21
759 F	16,826.16
759 U	715.43
C-4	<u>337,245.41</u>

\$ 89,662,754.59

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

REF.

Improvement Authorizations - Unfunded
Less: Unexpended Proceeds of
Bond Anticipation Notes:

C-8

Ordinance	\$	Amount	\$
578L		80,750.00	
601H		60,969.00	
616G		662,635.89	
632E		402,241.22	
632O		69,500.00	
653N		141,300.00	
671D		13,840.00	
671H		343,149.82	
671I		110,373.38	
713AA		4,244.39	
713BB		43,967.28	
713CC		230,635.17	
713G		235,547.21	
713H		358,000.00	
723BB		1,252.10	
723EE		27,614.75	
723GG		26,676.05	
723HH		1,792.88	
723I		2,610.00	
723J		162,000.00	
723O		614,322.49	
723P		14,173.16	
740A		46,488.00	
740AA		105,032.19	
740CC		1,305.36	
740DD		360,072.00	
740E		48,219.00	
740EE		161,792.55	
740L		37,746.00	
740M		263,879.12	
752A		385,000.00	
752B		12,000.00	
752BB		9,346.82	
752DD		323,142.00	
752F		171,000.00	
752H		654,949.00	
752K		59,788.92	
752P		7,500.00	
752U		2,913.00	
752Z		6,856.98	
758A		639,492.21	
758B		238,738.46	

\$ 125,237,769.73

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

REF.

Less: Unexpended Proceeds of
Bond Anticipation Notes (Continued):

<u>Ordinance</u>	<u>\$</u>	<u>Amount</u>
759B		9,966.62
759BB		94,199.97
759C		4,143.07
759CC		142,850.40
759DD		413,479.58
759E		333,780.00
759EE		747,204.10
759F		12,408.20
759I		451,103.00
759L		10,300.00
759M		1,999.27
759S		97,850.00
759X		8,301.00
765B		4,388,754.00
765G		23,578.53
765O		23,284.72
765S		0.24
765W		2,191,800.00
		<u>16,097,859.10</u>
		<u>\$ 109,139,910.63</u>

C-4

C-6

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>	
Balance, December 31, 2015	C	\$ 364,080.52
Increased by:		
2016 Budget Appropriation	C-2	<u>4,600,000.00</u>
		\$ <u>4,964,080.52</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-8	<u>1,850,901.00</u>
Balance, December 31, 2016	C	\$ <u><u>3,113,179.52</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2015		2016 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2016	
				FUNDED	UNFUNDED				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							
325D	Flood Control Projects	6/21/1990	5,490,000.00							
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	
408-A	Renovate Old Jail	35,047.00	5,000,000.00				(132,080.67)		132,080.67	
436-1	Improvements to Roads and Bridges	12/12/1996	5,824,000.00	5,861.38				5,861.38		
455-1	Renovate Juvenile Detention center	12/12/1996	350,000.00				(25,949.00)	25,949.00		
455B	Acquisition of Furnishing and Replacement of Sidewalks	10/16/1997	255,000.00	0.01				0.01		
455V	Section 20 Costs	10/16/1997	257,322.00	151,843.53					151,843.53	
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	91,450.00				91,450.00		
501I	Various Improvements to Public Buildings - Buildings Services	7/22/1999	2,745,600.00	52,408.30			(705.00)		705.00	
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			980.16		2,509.78	
518 Q	Improvement to Park Facilities	12/14/2000	1,535,000.00	0.77				0.77		
518W	Equipment and Machinery - Surrogate	12/14/2000	97,318.00	1,753.39			270.13		1,483.26	
540A	Loan - U.C.I.A	10/25/2001	1,000,000.00	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					
555Q	Furniture and Carpets	8/22/2002	265,000.00	15,000.00						
555R	Equipment, Machinery and Motor Vehicles	8/22/2002	2,425,000.00	15,889.72						
555S	Parks and Recreation Improvements	8/22/2002	4,680,000.00	568.11						
555W	Clerk - Equipment and Machinery	8/22/2002	159,600.00	5,000.00						
555X	Surrogate - Furnishings and Equipment	8/22/2002	22,000.00	1,634.72		634.72				
578B	Communication and Signal Equipment	8/21/2003	2,622,500.00	94,228.30						
578E	Operational Services - Engineering Services	8/21/2003	660,000.00	8,044.88					8,044.88	
578G	Operational Services - Traffic Studies	8/21/2003	700,000.00	2,732.21						
578L	Operational Services - Improvements to Building	8/21/2003	5,025,000.00	102,335.32	95,750.00	2,732.21		15,000.00	101,334.37	80,750.00
578M	Improvement to Buildings - Fire Alarms	8/21/2003	1,825,000.00		0.32			190,921.67		
578P	Parks and Recreation Improvements	8/21/2003	1,394,600.00	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		
578X	Prosecutor - Equipment and Machinery	8/21/2003	696,582.00	44.71						
578Y	County Clerk Offices, Renovations and Improvements	8/21/2003	281,750.00	6,750.00		(5.82)		50.53		
578Z	Surrogate Offices , Renovations and Improvements	8/21/2003	37,250.00		30,283.73		19,263.80		6,750.00	9,769.93
601A	Union County College - Various Improvements	8/21/2003	3,687,601.00	172,848.54			65,927.17		106,921.37	
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					5,000.00	
601DD	Prosecutor - Equipment and Machinery	8/19/2004	749,918.00	2,677.15	34.00		5,000.00	8,799.00	3,037.06	
601E	Human Services - Equipment and Machinery	8/19/2004	346,804.00	10,101.00			(359.91)	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				26.63	18,816.47	60,970.00
601H	Engineering Services and Culvert Repairs	8/19/2004	2,060,000.00				29,800.00		80,894.58	
601M	Construction of Building-Engineering and Public Works	8/19/2004	1,236,000.00	262,424.72	141,864.58			232,624.72		
601O	Various Improvements to Public Buildings	8/19/2004	11,252,000.00	67,154.77	400.00			67,554.77		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2015		2016 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2016	
				FUNDED	UNFUNDED				FUNDED	UNFUNDED
				\$	\$	\$	\$	\$	\$	\$
601P	Various Improvements to Public Buildings	8/19/2004	\$ 1,045,000.00							
601Q	Furniture, Carpet and Window Treatments	8/19/2004	515,000.00	15,000.00				15,000.00	17,750.00	
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		6,750.00			6,750.00		
601U	Parks and Recreation - Equipment and Machinery	8/19/2004	1,284,043.00	41,201.68				41,201.68		
601V	Parks and Recreation - Furniture and Fixtures	8/19/2004	604,790.00	18,064.00				18,064.00		
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			(19,480.12)	2,100.00	7,180.67	
616D	Human Services - Equipment and Machinery	8/18/2005	853,870.00					49,585.25		
616E	Human Services - Equipment and Machinery	8/18/2005	165,174.00					4,811.00		
616G	Engineer - Culvert 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	2,275.03			2,275.03			
616M	Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,611,950.00	191,653.72			(133,327.00)	325,332.72		
616N	Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,313,250.00	163,961.00			67,852.35	96,695.65		
616O	New Automotive Vehicles and Communication Equipment	8/18/2005	1,217,838.00				(20,700.00)	20,700.00		
616P	Park and Recreation Improvements	8/18/2005	1,380,200.00		28,678.73		28,678.00	0.73		
616T	Sheriff - Equipment and Machinery	8/18/2005	120,510.00	3,643.03				3,643.03		
616V	Prosecutor - Equipment and Machinery	8/18/2005	276,155.00							
616X	Surrogate's Office - Furnishings	8/18/2005	33,990.00		9,883.44		(35,647.93)	35,647.93		5,566.44
616Y	Clerk's Office - Furnishings	8/18/2005	92,700.00	5,390.49			4,317.00	2,700.00		
632A	Equipment, Computers, Communications	8/17/2006	447,200.00	4,738.14			2,690.49	4,738.14		
632B	Communications and Signal Equipment	8/17/2006	175,100.00		85,107.01		44,799.31		40,307.70	
632D	Engineering-Bridges	8/17/2006	1,905,500.00	3.72				3.72		
632E	Engineering-Culverts	8/17/2006	1,287,500.00		402,242.00				402,242.00	
632G	Engineering Various Projects	8/17/2006	772,500.00				(6,115.17)	6,000.20	6,115.17	
632M1	Parks Equipment and Machinery	8/17/2006	206,000.00	6,000.20			23,113.31	5,383.13		
632M2	Parks Equipment and Machinery	8/17/2006	1,328,689.00	28,496.44						
632N	Parks-Vehicles	8/17/2006	853,870.00	68,015.54				68,015.54		69,500.00
632O	Improvements to Various Buildings	8/17/2006	2,729,500.00		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	8,571.68	550.00			9,121.68		
632S	Equipment and Vehicles	8/17/2006	710,700.00	20,700.00			20,700.00			
632T	New Vehicles	8/17/2006	271,405.00		405.00			405.00		
632U	New Vehicles	8/17/2006	608,215.00	16,913.00				17,715.00		
632V	Public Safety-New Equipment	8/17/2006	932,150.00	88,181.06					84,375.21	
632X	Prosecutor-Equipment	8/17/2006	256,746.00					4,516.24		
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				520.00	17,325.00	
648A	Restoration of Lakes	5/10/2007	5,281,609.00							
653B	Info Tech Communication Equipment	9/6/2007	293,550.00				(8.99)	8.99		
653D	Engineering-Repair or Replace Bridges	9/6/2007	6,400,000.00		176,684.96		176,684.96			
653E	Engineering-Culvert Repairs	9/6/2007	1,000,000.00	171,611.28			15,753.94		171,611.28	
653F	Engineering-Traffic Signals	9/6/2007	2,850,000.00	15,753.94			(4,287.62)	4,287.62		
653G	Engineering-Environmental Monitoring	9/6/2007	2,098,000.00					360.00		
653H	Engineering-Inspect and Rehabilitate Dams	9/6/2007	580,000.00					360.00		
653I	Parks - Park Improvements	9/6/2007	834,300.00	110.36			(277.89)	110.36	277.89	
653J	Parks - Park and Recreation Improvements	9/6/2007	1,241,150.00	9,753.54			(61.00)	9,814.54		
653K	Parks - Information Technology Equipment	9/6/2007	61,800.00					360.00		
653L	Parks - Equipment and Machinery	9/6/2007	226,600.00	13,642.88				6,600.00	7,042.88	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	ORDINANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION		BALANCE DECEMBER 31, 2015		2016 AUTHORIZATIONS		NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2016	
					FUNDED	UNFUNDED					FUNDED	UNFUNDED
653M	9/6/2007	Parks - Vehicles	\$	1,504,434.00	\$	\$	43,818.00	\$	\$	43,818.00	\$	\$
653N	9/6/2007	Facilities - Improve Buildings		4,171,500.00			121,500.00		(25,190.88)		5,390.26	141,300.62
653O	9/6/2007	Facilities - Improve Buildings		669,500.00		19,500.00				19,500.00		
653P	9/6/2007	Facilities - Furniture and Carpets		309,000.00		47,205.95			38,205.95			
653Q	9/6/2007	Public Works - Equipment, Machinery and Vehicles		571,650.00			16,650.00			9,000.00		
653R	9/6/2007	Human Services - Equipment and Machinery		418,714.00		37,469.87				16,650.00		
653S	9/6/2007	Various - Equipment, Machinery and Vehicles		703,490.00		20,555.08			25,022.59	12,000.00		447.28
653T	9/6/2007	Public Safety - Equipment and Machinery		393,130.00		11,130.00				20,555.08		
653V	9/6/2007	Emergency Management - Equipment and Machinery		265,650.00		7,650.00				11,130.00		
653W	9/6/2007	Emergency Management - Equipment and Machinery		72,100.00		3,935.77				7,650.00		
653X	9/6/2007	Sheriff - Firearms Range, Equipment and Machinery		257,500.00		41,495.78			38,000.00	2,100.00		1,835.77
653Y	9/6/2007	Prosecutor - Equipment and Machinery		159,167.00			4,505.43		4,505.43	3,495.78		
669A	5/29/2008	Engineering Services		750,000.00		637.32				637.32		
669E	5/29/2008	Vocational-Construction-Performing Arts Program		20,000,000.00		87,560.53			87,560.53			
670A	7/24/2008	Public Safety-Fire Academy		1,250,000.00		62,500.00	1,187,500.00		1,250,000.00			
671A	10/9/2008	Information Tech-Tech and Communications Equipment		911,000.00		3,138.79	450.00		100.24	3,488.55		
671B	10/9/2008	Communications-Communication and Signal Equipment		258,020.00		4,020.00				4,020.00		
671D	10/9/2008	Engineering-Traffic Signal Rehabilitation		2,639,890.00			41,640.00		(3,505.80)		31,304.87	13,840.93
671F	10/9/2008	Engineering-Info Tech Equip		50,000.00			24,600.56		2,443.03			22,157.53
671G	10/9/2008	Facilities-Improvement to Buildings		2,317,500.00		1,008,605.88			941,105.88	67,500.00		
671H	10/9/2008	Facilities-Improvement to Buildings		772,500.00			540,649.82		175,000.00			
671I	10/9/2008	Facilities-Fire Safety Upgrades		15,090,000.00		287,000.00	500.00		197,500.00	90,000.00		
671J	10/9/2008	Parks-Park and Rec. Improvements		4,120,000.00		145,404.54	749.00		143,632.66	2,520.88		
671K	10/9/2008	Parks-Recreation Equipment		412,000.00		11,600.00	400.00			12,000.00		
671L	10/9/2008	Public Works-Equipment and Machinery		748,000.00			18,000.00			18,000.00		
671M	10/9/2008	Various-Automotive Vehicles		1,224,750.00		20,758.00	512.00			21,270.00		
671N	10/9/2008	Human Services-Equipment and Machinery		460,700.00		39,352.89	37,665.00		(6,355.81)	74,154.95		
671O	10/9/2008	Police-Equipment and Machinery		577,000.00		14,850.00	150.00				9,218.75	150.00
671P	10/9/2008	Police-Technology Equipment		123,600.00		3,600.00					14,850.00	
671Q	10/9/2008	Corrections Security Fencing		257,500.00		10,875.00	244,625.00		40,000.00	3,600.00		
671R	10/9/2008	Clerk-Index Records Preservation		154,500.00			30,216.50		(1,234.40)	75,000.00		
671S	10/9/2008	Sheriff-Reconstruct Firearms Range		334,750.00		9,750.26						
671T	10/9/2008	Vocational-Improvements to Facilities		1,624,000.00		370.51			370.51			
684A	2/28/2009	Construct Park Stamford Drive BH		6,000,000.00		1,063,428.01			(220,000.00)	1,283,428.01		
687A	7/30/2009	Parks-IT Equipment		282,500.00		7,451.55	374.00		5,870.02	1,581.53		374.00
687B	7/30/2009	Parks-Communications-Equipment		116,500.00		21,913.85			16,367.68	5,546.17		
687CC	7/30/2009	College - Equipment and Machinery		340,000.00					(45,373.72)	45,373.72		
687H	7/30/2009	Engineering-Equipment and Machinery		175,100.00		8,706.15	345.00			9,051.15		
687I	7/30/2009	Engineering-Facilities-Improve Buildings		15,450,000.00			396,531.53		173,095.00	15,000.00		
687J	7/30/2009	Engineering-Facilities-Fire Alarm Systems		515,000.00		23,465.90			8,465.90	150,000.00		
687K	7/30/2009	Engineering-Facilities-Fire Safety Renovations		5,150,000.00		150,000.00						
687M	7/30/2009	Park and Recreation Improvements		400,500.00			13,420.40				2,920.40	10,500.00
687N	7/30/2009	Parks-Recreational Equipment		385,050.00		11,125.34				10,050.00		
687O	7/30/2009	Parks-Club House Galloping Hill GC		4,120,000.00		6,603.03			6,603.00	0.03		
687P	7/30/2009	Various - New Automotive Vehicles		2,121,367.00		304,874.44	298.00		243,797.63	58,236.00		
687Q	7/30/2009	Human Services-Equipment and Machinery		123,421.00			35,330.98		1,499.91	33,831.07		
687R	7/30/2009	Public Safety-Police-Equipment and Machinery		355,890.00			7,890.00		7,890.00	7,890.00		
687S	7/30/2009	Public Safety-Police-Furnishings		87,550.00			78,053.24			78,053.24		
687T	7/30/2009	Corrections-Furnishings and Equipment		26,000.00		235.26			(446.15)	681.41		
687U	7/30/2009	Corrections-Communications and Signal Equipment		141,500.00			8,759.90		6,780.20			1,979.70
687V	7/30/2009	Public Safety-Emergency Management - Equipment		180,950.00			3,997.35			547.35		3,450.00
687W	7/30/2009	Clerk-Equipment and Machinery		22,300.00			4,057.36		4,057.36			
687Y	7/30/2009	Prosecutor-IT Equipment		161,520.00		1,673.88	443.00		(68.21)	2,185.09		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	ORDINANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION		BALANCE DECEMBER 31, 2015		2016 AUTHORIZATIONS		NET EXPENDITURES	AUTHORIZATIONS CANCELLED		BALANCE DECEMBER 31, 2016	
			\$		FUNDED	UNFUNDED	\$			\$		FUNDED	UNFUNDED
667Z	7/30/2009	Prosecutor - Communications Equipment	\$	228,220.00	\$	49,774.35	\$	808.00	\$	30,128.67	\$	15,593.68	\$
668A	7/30/2009	Acquisition of Property-Child Advocacy Center		2,400,000.00		121,242.33				4,860.00			
691A	9/9/2009	Easement-Parking Garage		14,700,000.00				1.00		121,242.33			
702A	4/22/2010	Construct Bunkers Galloping Hill		200,000.00		33,244.32				1.00		33,244.32	
713A	12/8/2010	Parks and Community Renewal-IT Acquisition of IT Equipment		354,000.00				10,061.22		10,061.22			4,244.39
713AA	12/8/2010	Vocational School-Renovations and Improvements		900,000.00				19,342.40		15,098.01			43,967.28
713BB	12/8/2010	Vocational School-IT Equipment		500,000.00				85,718.80		41,751.52			230,635.17
713CCC	12/8/2010	College-Renovations and Improvements		1,868,000.00									
713E	12/8/2010	Engineering Professional Services		800,000.00		11,737.15				11,737.15			
713F	12/8/2010	Engineering-Improvements to Dams		618,000.00									18,000.00
713G	12/8/2010	Engineering-Facilities-Improvements to Buildings		5,459,000.00				159,000.00		(121,939.06)		45,391.85	235,547.21
713H	12/8/2010	Engineering-Facilities-Fire Alarm Systems		412,000.00				372,206.68		2,206.68			370,000.00
713I	12/8/2010	Engineering-Facilities-Fire Safety Renovations		1,030,000.00				971,346.82		941,346.82			30,000.00
713J	12/8/2010	Engineering-Facilities- Furniture, Carpets		309,000.00				84,277.80		50,165.75			34,112.05
713K	12/8/2010	Engineering-Facilities-Engineering Services		250,000.00				34,600.00					10,000.00
713L	12/8/2010	Engineering-Park Maintenance-Park and Recreation Improvements		1,030,000.00				30,000.00					30,000.00
713Li	12/8/2010	Engineering-Park Maintenance-Park and Recreation Improvements		2,575,000.00				1,054,472.91		37,502.00			1,016,970.91
713M	12/8/2010	Parks and Community Renewal-Admin-Park and Recreation Improvements		9,270,000.00				0.03		0.03			
713N	12/8/2010	Parks and Community Renewal-Admin-Park and Recreation Equipment		87,000.00				34,268.80					34,268.80
713P	12/8/2010	Various-New Automotive Vehicles		3,392,820.00				33,689.30					33,689.30
713Q	12/8/2010	Human Services-Equipment and Machinery		67,500.00				25,801.75		9,294.61			1,500.00
713R	12/8/2010	Public Safety-Police-Equipment and Machinery		361,299.00				9,271.00		15,007.14			
713S	12/8/2010	Corrections-Furnishings and Equipment		26,000.00				46.74		46.74			
713T	12/8/2010	Corrections-Equipment and Machinery		25,000.00				16,025.00					16,025.00
713U	12/8/2010	Public Safety-Emergency Management-Equipment and Machinery		1,847,500.00				42,500.30		0.30			42,500.00
713U	12/8/2010	Sheriff-Communication Equipment		128,000.00				74,879.07		3,000.00		21,537.98	53,344.00
713X	12/8/2010	Sheriff-IT Equipment		61,800.00				1,800.00		1,800.00			
713Y	12/8/2010	Prosecutor-IT Equipment		152,950.00				1,950.00					1,950.00
713Z	12/8/2010	Prosecutor-Communication Equipment		131,200.00				32,744.11		23,099.44			9,644.67
723AA	8/25/2011	Sheriff-IT Equipment		297,225.00				113,027.04		90,868.39			22,158.65
723BB	8/25/2011	Prosecutor-IT Equipment		128,720.00				1,920.00		(667.90)		667.90	1,252.10
723CC	8/25/2011	Prosecutor-Equipment and Machinery		103,400.00				2,400.00		(56.04)			2,400.00
723DD	8/25/2011	Vocational-Renovate and Improve Buildings		1,250,000.00				11,183.84		11,183.84			
723EE	8/25/2011	Vocational-Furnishings		50,000.00				37,060.51		9,445.76			27,614.75
723G	8/25/2011	Engineering-Engineering Services		1,000,000.00				7,761.53		7,761.53			
723GG	8/25/2011	College-Renovation and Improvements		1,214,000.00				185,091.52		96,845.47			88,246.05
723H	8/25/2011	Engineering-Improvement to Dams		2,060,000.00				31,743.46				31,743.46	
723HH	8/25/2011	College-Equipment and Machinery		587,800.00						(1,792.88)			1,792.88
723I	8/25/2011	Engineering-Environmental Monitoring		206,000.00		4,300.00		195,700.00		197,390.00		2,610.00	
723J	8/25/2011	Engineering-Facilities-Improve Buildings		5,562,000.00				1,531,676.38		1,369,676.38		162,000.00	
723K	8/25/2011	Engineering-Facilities-Fire Alarm Systems		309,000.00				209,000.00		200,000.00			9,000.00
723L	8/25/2011	Engineering-Facilities-Fire Safety Renovations		1,030,000.00				30,000.00		30,000.00			
723M	8/25/2011	Engineering-Facilities-Furniture, Carpets		515,000.00		25,750.00		489,250.00					
723N	8/25/2011	Engineering-Engineering Services		250,000.00				5,407.91		26,354.37			447,112.75
723O	8/25/2011	Parks-Park and Recreation Improvements		15,887,108.00				3,206,108.02		2,591,785.27			614,322.75
723P	8/25/2011	Parks-Recreational Equipment		659,200.00				145,270.16		90,000.00			55,270.16
723Q	8/25/2011	Engineering-Park and Recreation Improvements		2,935,500.00				541,303.54		541,303.54			
723R	8/25/2011	Engineering-Park Maint-Recreation Equipment		1,519,250.00				366,579.47		366,578.87			466,125.16
723S	8/25/2011	Various-New Automotive Vehicles		1,967,400.00				922,249.16		0.60			6,000.00
723T	8/25/2011	Public Safety-Police-Equipment and Machinery		397,000.00				6,000.00					4,509.85
723U	8/25/2011	Corrections-Furnishings and Equipment		26,000.00				4,509.85					14,250.00
723V	8/25/2011	Corrections-Equipment and Machinery		15,000.00		750.00		14,250.00				750.00	
723W	8/25/2011	Public Safety-Emergency Mgmt.-Communications Equip		3,020,500.00				120,202.56		4,500.00			105,008.36

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	ORDINANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION		BALANCE DECEMBER 31, 2015		2016 AUTHORIZATIONS		NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2016	
			\$	\$	FUNDED	UNFUNDED					FUNDED	UNFUNDED
723X	8/25/2011	Public Safety-Emergency Mgmt.-IT Equipment	\$	25,000.00	\$	19,335.14	\$		\$	330.60	\$	
723Y	8/25/2011	Sheriff-Equipment and Machinery		689,500.00		346,400.99			19,004.54			94,033.47
723Z	8/25/2011	Sheriff-Equipment and Machinery		138,450.00		3,450.00			252,367.52			3,450.00
740A	9/13/2012	Parks and Community Renewal-Info Tech.-IT and Comm. Equipment		617,250.00		75,000.00						75,000.00
740AA	9/13/2012	Vocational-Covered Walkways		623,631.00		258,019.88			68.69			257,951.19
740B	9/13/2012	Parks and Community Renewal-Info Tech.-IT and Comm. Equipment		360,500.00		342,475.00			55,000.00			305,500.00
740BB	9/13/2012	Vocational-Equipment and Machinery		347,412.00		64,300.42			61,844.19		2,456.23	
740CC	9/13/2012	College-Renovations Plainfield Campus		1,543,356.00		18,086.36			20,857.16			18,086.36
740DD	9/13/2012	College-Renovations and Improvements		4,042,750.00		517,510.09					136,580.93	360,072.00
740E	9/13/2012	Engineering and Public Works-Engineering-Road and Bridge		4,223,000.00		63,000.00						63,000.00
740EE	9/13/2012	College-Equipment and Machinery		798,868.00		199,056.38			37,263.83			161,792.55
740F	9/13/2012	Engineering and Public Works-Engineering-Architectural		1,500,000.00		5,768.01			(3,964.00)		9,732.01	
740FF	9/13/2012	College- Acquisition of Property-Plainfield		1,287,500.00		98,081.28						98,081.28
740G	9/13/2012	Engineering and Public Works-Facilities-Improve Buildings		2,575,000.00		2,312,290.00			2,237,290.00			75,000.00
740H	9/13/2012	Engineering and Public Works-Facilities-Fire Alarms		515,000.00		489,250.00					25,750.00	489,250.00
740I	9/13/2012	Engineering and Public Works-Facilities-Vehicles		75,000.00		71,250.00					75,000.00	
740J	9/13/2012	Finance-Info Tech Equipment		103,000.00		64,885.11					64,885.11	
740K	9/13/2012	Parks and Community Renewal-Park and Rec. Improvements		2,291,750.00		19,468.00			19,468.00			
740L	9/13/2012	Parks and Community Renewal-Furnishings and Equipment		1,484,786.00		149,987.56			49,436.94			37,746.00
740M	9/13/2012	Engineering and Public Works-Park Maint-Park and Rec. Improve.		3,439,850.00		1,244,800.96			980,921.84			263,879.12
740N	9/13/2012	Engineering and Public Works-Park Maint-Playground Equipment		1,209,650.00		488,779.00			250,000.00			238,779.00
740O	9/13/2012	Various-Automotive Vehicles		2,201,234.00		1,406,450.62			519,278.04		569,529.58	
740P	9/13/2012	Public Safety-Police-Equipment and Machinery		280,280.00		105,151.81			16,821.02		72,305.31	16,025.48
740Q	9/13/2012	Public Safety-Police-Comm and Signal Equipment		515,000.00		15,000.00			(435.00)		435.00	15,000.00
740S	9/13/2012	Public Safety-Emerg Mgmt-Comm and Signal Equipment		154,500.00		4,500.00			4,500.00			5,250.00
740T	9/13/2012	Public Safety-Emerg Mgmt-Ambulance		180,250.00		5,250.00						4,500.00
740U	9/13/2012	Human Services-Equipment and Machinery		154,500.00		52,425.70						
740X	9/13/2012	Sheriff-IT Equipment, Vehicles		207,970.00		177,050.79			4,080.79			172,970.00
740Y	9/13/2012	Prosecutor-IT Equipment		132,870.00		3,973.19			(858.00)		832.00	3,896.00
740Z	9/13/2012	Prosecutor-Equipment and Machinery		154,500.00		32,146.93			27,646.93			4,500.00
752A	8/22/2013	Acq. of Info Technologies and Telecomm. Equipment		1,389,750.00		519,985.03			134,985.03			385,000.00
752AA	8/22/2013	Acq. of New Additional or Replacement Equipment and Machinery		69,010.00		2,010.00			400,000.00			2,010.00
752B	8/22/2013	Upgrading Various Fuel Sites		412,000.00		391,400.00			118,199.46			9,346.82
752BB	8/22/2013	Voc. - Construction of Addition to West Hall		10,300,000.00		127,546.28			222,680.85			808,073.37
752CC	8/22/2013	Voc. - Various Renovation and Improvements		1,442,000.00		1,030,754.22					4,114,999.50	323,142.00
752DD	8/22/2013	UC College - Renovation of Lessner Building		4,635,000.00		385,000.00						171,000.00
752E	8/22/2013	Various Roads, Intersection, Bridges, Culverts		5,871,000.00		364,230.00			(214,936.10)			654,949.00
752F	8/22/2013	Improvements to Various Dams		2,575,000.00		654,948.85			322,239.26			190,119.00
752H	8/22/2013	Environmental Monitoring, Storage Tanks Incl. Removal		206,000.00		15,881.00			15,881.00			648,163.29
752I	8/22/2013	ADA Upgrades and Replace A/C Units		1,545,000.00		195,700.00			384,166.71		214,935.95	59,788.92
752J	8/22/2013	Park Improvements		3,756,350.00		517,123.93			360,584.06		96,750.95	568,451.00
752K	8/22/2013	Park Improvements		4,368,200.00		2,605,461.00			2,037,010.00			409,590.93
752L	8/22/2013	Park Improvements		952,150.00		862,150.00			452,559.07			255,299.17
752M	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment		1,660,640.00		918,508.00			513,208.83		150,000.00	12,147.77
752N	8/22/2013	Acq. New Machinery and Equipment		241,450.00		85,318.23			73,170.46			7,500.00
752P	8/22/2013	Acq. Info Technology and Telecommunication Equipment		257,500.00		7,500.00						108,150.00
752Q	8/22/2013	New Equipment and Machinery		155,150.00		108,150.00					5,800.00	7,000.00
752R	8/22/2013	Acq. New Additional or Replacement Equipment		24,000.00		12,800.00			133,367.34			4,046.00
752S	8/22/2013	Acq. New Communication and Signal Systems/Radio Equipment		2,781,000.00		188,413.34					51,000.00	3,750.00
752T	8/22/2013	Acq. New Additional or Replacement Equipment		128,750.00		3,750.00						25,000.00
752U	8/22/2013	Acq. New Additional or Replacement Equipment		58,250.00		25,000.00						15,000.00
752V	8/22/2013	Acq. of New Communication and Signal Systems-Security Cameras		515,000.00		15,000.00						
752W	8/22/2013	Acq. New Additional or Replacement Equipment		62,500.00		3,125.00			20,000.00		42,500.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

ORDINANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION	BALANCE DECEMBER 31, 2015		2016 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2016	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
			\$	\$	\$	\$	\$	\$	\$
752X	Acq. of New Info Technology Equipment	133,000.00		30,647.00		4,077.93			26,569.07
752Y	Acq. of New Info Technology Equipment	35,000.00	1,750.00	33,250.00		35,000.00			
752Z	Acq. New Info Tech. Equip. and New Additional or Replace Equip.	203,350.00		37,580.00		27,289.02	12.57		10,278.41
758A	Various Roads, Intersections, Bridges, Culverts	3,502,000.00		220,323.25		(419,168.96)			639,492.21
758B	SyntheticTurf Fields	3,240,000.00		1,640,454.46		1,401,716.00			238,738.46
759A	Acq. of New Equip.-Video/Audio Enhancement Forensic Capture System	308,250.00		292,837.00		100,000.00			208,250.00
759AA	Acq. of New Equip.-Video/Audio Enhancement Forensic Capture System	49,192.00	15,413.00	4,420.14		4,420.14			
759B	Info Tech Equip. Consisting of Asset Mgmt System and Computer Equip.	65,000.00		34,966.62			25,000.00		9,966.62
759BB	Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Meeting Room	978,500.00		966,892.97					966,892.97
759C	New Info. Tech. Equip.-Digital Media System Freeholders Conference Room	99,395.00		44,651.07					38,884.07
759CC	Fire Safety and Security Upgrades	483,500.00		231,775.40		7,200.00			224,575.40
759D	Acq. of Real Property in Scotch Plains for Park Purposes	432,600.00	21,630.00	410,970.00		396,900.06			35,699.94
759DD	Campus Wide Upgrades	5,006,830.00		2,574,983.88		614,636.30			1,960,357.58
759E	Various Roads, Intersections, Bridges, Culverts	11,459,780.00	(0.00)	3,656,348.71		3,233,519.50	89,049.21		333,780.00
759EE	Fire Alarm System Cranford and Instructional and Non-Instructional Equip.	1,445,296.00		1,168,795.82		421,591.72			747,204.10
759F	Various Engineering and Architectural Services	2,000,000.00		2,000,000.00		(12,408.20)			12,408.20
759FF	College Wide Technology Upgrades	2,193,900.00				574,528.77			86,710.99
759G	Improvements to Various Dams	257,500.00	12,875.00	244,625.00				12,875.00	244,625.00
759H	Remediation/Removal of Underground Storage Tanks	206,000.00	10,300.00	195,700.00		195,700.00		10,300.00	195,700.00
759I	Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Generators	1,854,000.00	25,200.00	1,761,300.00		551,069.00			1,235,431.00
759J	Upgrades to Fire Alarm Systems and Sprinklers.	206,000.00	10,300.00	195,700.00				10,300.00	195,700.00
759K	Acq. New Furniture, Carpet, Window Treatments	515,000.00	11,000.00	489,250.00		11,268.00			488,982.00
759L	Renovations to UC Justice Complex	206,000.00	10,300.00	195,700.00		100,000.00			106,000.00
759M	Equipment for Print Shop	40,000.00	2,000.00	38,000.00		27,685.73			12,314.27
759N	Acq. of New Info Technology Computers and Equipment.	30,000.00		5,233.12					5,233.12
759O	Various Engineering and Architectural Services	350,000.00		122,140.00		122,140.00			73,879.00
759P	Rehabilitation Warinanco Multi-Use Center, Irrigation Chatfield Garden	4,335,350.00		98,879.00		25,000.00			122,312.00
759Q	Technology Upgrades at Trailside Nature and Science Center	128,750.00	6,013.00	122,312.00				6,013.00	80,150.00
759R	Mobile Track Lift, Install. of Wash Station to Comply with NJDEP Regulations	700,250.00		430,150.00		150,000.00	200,000.00		97,850.00
759S	Replacement of Playground Equipment.	103,000.00	5,150.00	97,850.00				5,150.00	265,480.74
759T	New Info. Tech. Equipment License Plate Reader, Docking Stations	437,750.00		352,070.74		86,590.00			
759U	New Addtl/Replace. Equip. - Mobile Processing/Field Operations Equipment	51,500.00		715.43			715.43		
759V	New Additional/Replace. Equip. - Locks and Computer Equipment	20,000.00		5,000.00		4,934.44			1,325,291.82
759W	New Comm. and Signal Systems Equip.-Radio Enhancement Systems	4,135,450.00		2,830,327.58		1,505,035.76			27,150.00
759X	Air Curtains for Meals on Wheels Building and Wheelchair Lift	235,947.00	8,301.00	224,149.00		205,300.00			12,000.00
759Y	Over Aging Prog. and Security Enhancements for Juvenile Detention Center	417,896.00		16,791.14		3,761.52	1,029.62		18,258.01
759Z	Replacement of Equipment and Computers	60,600.00	2,688.01	57,570.00		42,000.00			362,788.04
765A	Computer Equipment, Servers, Network Family Court	622,400.00	31,120.00	591,280.00		179,611.96			4,391,130.00
765B	Engineering - Road Project	11,845,000.00	6,440,070.00	5,404,930.00		6,784,778.47	80,000.00		
765C	Engineering - Professional Services	1,450,000.00		1,219,737.84		1,219,737.84		669,091.53	
765D	Facilities - Various	3,948,278.00	197,414.00	3,750,864.00		2,397,366.83			1,550,911.17
765E	Fire Alarm, Sprinkler and Suppression System	229,175.00	229,175.00	4,354,325.00		4,200,000.00			383,500.00
765F	Courthouse/Tower Upgrade	5,150,000.00	257,500.00	4,892,500.00		5,000,000.00			15,525.00
765G	Park Improvements	4,408,000.00		3,494,829.53		1,973,552.00			1,521,277.53
765H	Landscaping Improvements	51,500.00	2,575.00	48,925.00		35,975.00			15,525.00
765I	Park Improvements	971,000.00	48,550.00	922,450.00		188,165.00			782,835.00
765J	Acquisition of New Vehicles	2,107,636.00	25,238.78	2,002,253.00		728,045.50			1,299,446.28
765K	New Equipment and Machinery	391,730.00	11,005.20	372,143.00		103,599.85			279,548.35
765L	Security Camera System	515,000.00	25,750.00	489,250.00		252,166.26			262,833.74
765M	Security Scanner	10,000.00	500.00	9,500.00		7,738.07			2,261.93
765N	Emergency Response Equipment	103,000.00	5,150.00	97,850.00		13,617.75			89,382.25
765O	Fire Engine For Fire Academy	669,500.00	33,475.00	636,025.00		646,215.28			23,284.72
765P	Equipment - Surrogate	45,000.00		32,768.86					32,768.86

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	ORDINANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION	BALANCE DECEMBER 31, 2015		2016 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2016	
				FUNDED	UNFUNDED				FUNDED	UNFUNDED
765Q	7/16/2015	Hot Food Serving Counter and Attendance Software	\$ 58,768.00	\$ 1,405.24	\$	\$	\$	\$	1,405.24	
765R	7/16/2015	Acquisition of New Info. Tech. Equipment and New Additional or Repl. Equip.	300,334.00	285,316.00		195,000.00			97,320.00	
765S	7/16/2015	Vocational School - Various Renovations and Improvements	824,000.00	824,000.00		162,988.76			661,011.24	
765T	7/16/2015	Fire/Security Upgrades and Equipment	360,500.00	360,500.00		103,525.00			256,975.00	
765U	7/16/2015	Cranford Campus Upgrades	3,090,000.00	3,090,000.00		19,905.18		3,070,094.82		
765V	7/16/2015	Equipment and Furniture	710,700.00	710,700.00					710,700.00	
765W	7/16/2015	Technology Upgrades and New Vehicles	2,688,300.00	2,688,300.00					2,688,300.00	
775 A	6/9/2016	UCIA-Park Madison and Linden Redevelopment	1,250,000.00		1,250,000.00		1,250,000.00			
776 A	9/15/2016	Engineering - Roads, culverts, bridges	14,677,500.00		14,677,500.00			6,344,195.00	8,333,305.00	
776 AA	9/15/2016	Acquisition of new additional or replacement equipment	353,229.00		353,229.00				353,229.00	
776 B	9/15/2016	Various engineering, architectural services	2,160,000.00		2,160,000.00		290,581.09		1,869,418.91	
776 BB	9/15/2016	Acquisition new information technology and telecommunications equipment	3,373,854.00		3,373,854.00				3,373,854.00	
776 C	9/15/2016	Improvements to Dams	257,500.00		257,500.00				244,625.00	
776 D	9/15/2016	Gordon Street Bridge	5,871,000.00		5,871,000.00		5,500,000.00		352,450.00	
776 E	9/15/2016	Environmental monitoring and remediation	206,000.00		206,000.00				195,700.00	
776 F	9/15/2016	Acq. New additional replacement equipment	81,500.00		81,500.00				77,425.00	
776 G	9/15/2016	Upgrading fire alarm systems	1,030,000.00		1,030,000.00				978,500.00	
776 H	9/15/2016	Undertaking various engineering, architectural services	1,000,000.00		1,000,000.00		301,145.62		698,854.38	
776 I	9/15/2016	Construction of animal shelter	5,150,000.00		5,150,000.00				4,892,500.00	
776 J	9/15/2016	Various park improvements	13,410,571.00		13,410,571.00		3,400,000.00		10,010,571.00	
776 K	9/15/2016	Machine wash stations	360,500.00		360,500.00				342,475.00	
776 L	9/15/2016	New automotive vehicles and equipment	1,618,900.00		1,618,900.00		539,784.96		1,079,115.04	
776 M	9/15/2016	New additional or replacement equipment	591,010.00		591,010.00		25,390.00		561,459.00	
776 N	9/15/2016	New additional or replacement equipment	12,500.00		12,500.00				11,875.00	
776 O	9/15/2016	Acquisition of transportation and storage equipment	10,000.00		10,000.00				9,500.00	
776 P	9/15/2016	Renovation of election office	253,304.00		253,304.00		2,843.65		240,639.00	
776 Q	9/15/2016	Furnishings (chairs)	6,000.00		6,000.00		6,000.00			
776 R	9/15/2016	New information technology and telecommunication equipment	113,250.00		113,250.00				107,587.00	
776 S	9/15/2016	New communication/signal systems equipment (radios)	82,400.00		82,400.00		34,750.00		47,650.00	
776 T	9/15/2016	New additional or replacement equipment	136,700.00		136,700.00				129,865.00	
776 U	9/15/2016	New information technology and telecommunication equipment	194,936.00		194,936.00		20,940.19		173,995.81	
776 V	9/15/2016	District-wide improvements (restrooms)	566,500.00		566,500.00		149,586.69		416,913.31	
776 W	9/15/2016	District-wide improvements (fire safety, replacement equipment)	515,000.00		515,000.00		4,241.32		510,758.68	
776 X	9/15/2016	District-wide computer lab upgrades	360,500.00		360,500.00				360,500.00	
776 Y	9/15/2016	Various renovations at Cranford Campus	3,399,000.00		3,399,000.00				3,399,000.00	
776 Z	9/15/2016	Various renovations and improvements	3,141,500.00		3,141,500.00				3,141,500.00	
778 A	11/22/2016	Finance Refunding Bonds	44,250,000.00		44,250,000.00				44,250,000.00	
			\$	18,366,894.76	\$ 90,615,713.82	\$ 104,433,154.00	\$ 64,649,463.90	\$ 5,985,726.50	\$ 17,542,802.45	\$ 125,237,769.73
REF.			C	C	C		C-9		C-C-4	C-C-6

Deferred Charges to Future Taxation-Unfunded
Fund Balance
Capital Improvement Fund
Miscellaneous Receivable - State Government

C-1 \$ 1,592,877.20
C-7 4,392,849.30
C-12 1,850,901.00
11,405,600.00
\$ 5,985,726.50

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2015	C		\$ 69,116,295.43
Increased by:			
Improvement Authorizations	C-8	\$ 64,649,463.90	
Refunds	C-2	<u>9,527.06</u>	
			<u>64,658,990.96</u>
			\$ <u>133,775,286.39</u>
Decreased by:			
Disbursed	C-2		<u>39,663,247.98</u>
Balance, December 31, 2016	C		\$ <u><u>94,112,038.41</u></u>

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS			INTEREST RATE	BALANCE DECEMBER 31, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016
			OUTSTANDING DECEMBER 31, 2016	DATE	AMOUNT					
General Improvement	2/20/2008	\$ 83,726,000.00		2/15/2017	\$ 2,595,000.00	3.50%	\$	\$	\$	
				2/15/2018	2,790,000.00	4.00%			2,595,000.00	5,385,000.00
County Vocational School	2/20/2008	15,699,000.00		2/15/2017	1,125,000.00	3.50%				
				2/15/2018	1,125,000.00	4.00%				
				2/15/2019-20	1,125,000.00	4.00%				
				2/15/2021	1,125,000.00	4.50%				
				2/15/2022	1,124,000.00	4.50%	3,375,000.00		1,125,000.00	2,250,000.00
County College	2/20/2008	5,575,000.00		2/15/2017	550,000.00	3.50%				
				2/15/2018	550,000.00	4.00%	1,650,000.00		550,000.00	1,100,000.00
Refunding Bonds	3/1/2009	75,770,001.00		3/1/2017	325,000.00	2.75%				
				3/1/2017	10,840,000.00	5.00%				
				3/1/2018	1,410,000.00	3.00%				
				3/1/2018	9,795,000.00	5.00%	32,625,000.00		10,255,000.00	22,370,000.00
General Improvement	7/1/2011	65,565,000.00		3/1/2017	1,945,000.00	3.00%				
				3/1/2018	2,005,000.00	3.00%				
				3/1/2019	3,890,000.00	3.00%				
				3/1/2020	3,890,000.00	3.25%				
				3/1/2021	3,890,000.00	4.00%				
				3/1/2022-31	3,970,000.00	4.00%	56,465,000.00		1,945,000.00	54,520,000.00
County Vocational School	7/1/2011	10,280,000.00		3/1/2017	540,000.00	3.00%				
				3/1/2018	560,000.00	3.00%				
				3/1/2019	1,080,000.00	3.00%				
				3/1/2020	1,080,000.00	3.25%				
				3/1/2021-24	1,080,000.00	4.00%	8,120,000.00		540,000.00	7,580,000.00
Redevelopment	7/1/2011	3,000,000.00		3/1/2017	90,000.00	3.00%				
				3/1/2018	120,000.00	3.00%				
				3/1/2019	180,000.00	3.00%				
				3/1/2020	180,000.00	3.25%				
				3/1/2021-31	180,000.00	4.00%	2,640,000.00		90,000.00	2,550,000.00
County College	7/1/2011	1,155,000.00		3/1/2017	90,000.00	3.00%				
				3/1/2018	90,000.00	3.00%				
				3/1/2019	165,000.00	3.00%				
				3/1/2020	180,000.00	3.25%				
				3/1/2021	180,000.00	4.00%	795,000.00		90,000.00	705,000.00
General Improvement	6/15/2012	62,165,001.00		3/1/2017	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%	50,690,000.00		3,395,000.00	47,295,000.00
				3/1/2023-24	6,900,000.00	3.00%				
County Vocational School	6/15/2012	23,190,001.00		3/1/2017	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%	20,730,000.00		820,000.00	19,910,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2016			INTEREST RATE	BALANCE DECEMBER 31, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016
			DATE	AMOUNT						
Redevelopment	6/15/2012	\$ 10,355,000.00	3/1/2017-24	\$ 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%		9,245,000.00		370,000.00	8,875,000.00
County College, Series A	6/15/2012	2,353,000.00	3/1/2017-21	235,000.00	3.00%					
			3/1/2022	238,000.00	3.00%		1,648,000.00		235,000.00	1,413,000.00
County College, Series B	6/15/2012	1,937,000.00	3/1/2017-19	245,000.00	3.00%					
			3/1/2020	242,000.00	3.00%		1,217,000.00		240,000.00	977,000.00
General Improvement Refunding	7/25/2013	33,620,000.00	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%					
County Vocational School Refunding	7/25/2013	4,965,000.00	3/1/2023	3,745,000.00	5.00%		28,925,000.00	3,630,000.00		25,295,000.00
			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%		4,385,000.00	570,000.00		3,815,000.00
General Improvement	6/15/2014	53,850,000.00	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	3.13%					
			3/1/2030	4,400,000.00	3.25%		51,650,000.00	2,200,000.00		49,450,000.00
County Vocational School	6/15/2014	2,460,000.00	3/1/2017-26	205,000.00	3.00%		2,255,000.00	205,000.00		2,050,000.00
			3/1/2017-19	380,000.00	3.00%					
			3/1/2020-28	385,000.00	3.00%					
			3/1/2029	385,000.00	3.13%		5,370,000.00	380,000.00		4,990,000.00
County College, Series B	6/15/2014	2,220,000.00	3/1/2017-19	280,000.00	3.00%					
			3/1/2020-22	275,000.00	3.00%		1,940,000.00	280,000.00		1,660,000.00
Redevelopment	6/15/2014	720,000.00	3/1/2017-28	45,000.00	3.00%					
			3/1/2029	45,000.00	3.13%					
			3/1/2030	45,000.00	3.25%		675,000.00	45,000.00		630,000.00
General Improvement Refunding	2/15/2015	64,850,000.00	2/15/19-20	5,860,000.00	4.00%					
			2/15/2021	800,000.00	2.50%					
			2/15/2021	5,070,000.00	5.00%					
			2/15/2022	5,890,000.00	5.00%					
			2/15/2023	7,040,000.00	5.00%					
			2/15/2024	2,500,000.00	2.00%					
			2/15/2024	4,540,000.00	5.00%					
			2/15/2025	6,955,000.00	2.50%					
			2/15/2026	6,850,000.00	3.50%					
			2/15/2027	6,780,000.00	3.50%					
			2/15/2028	6,705,000.00	3.50%		64,850,000.00			64,850,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING		INTEREST RATE	BALANCE DECEMBER 31, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016	
			DATE	AMOUNT						
County Vocational School Refunding	2/15/2015	\$ 4,400,000.00	2/15/2019	\$ 1,105,000.00	4.00%	\$	\$	\$	4,400,000.00	
			2/15/2020	1,100,000.00	4.00%					
			2/15/2021	455,000.00	2.50%					
			2/15/2021	645,000.00	5.00%					
			2/15/2022	1,095,000.00	5.00%					
General Improvement	6/15/2016	62,810,000.00	3/1/2017	2,750,000.00	2.00%					
			3/1/2018	3,050,000.00	2.00%					
			3/1/2019	3,350,000.00	2.00%					
			3/1/2020	3,650,000.00	2.00%					
			3/1/2021	3,950,000.00	2.00%					
			3/1/2022	4,250,000.00	2.00%					
			3/1/2023	4,550,000.00	2.00%					
			3/1/2024	4,850,000.00	2.00%					
			3/1/2025	5,150,000.00	2.00%					
			3/1/2026	5,450,000.00	2.00%					
			3/1/2027	5,400,000.00	2.00%					
			3/1/2028	5,410,000.00	2.00%					
			3/1/2029	5,500,000.00	2.00%					
			3/1/2030	5,500,000.00	2.00%	62,810,000.00		62,810,000.00		
			3/1/2017-25	200,000.00	2.00%					
			3/1/2026	275,000.00	2.00%		2,075,000.00	2,075,000.00		
County Vocational School	6/15/2016	2,075,000.00							2,075,000.00	
County College, Series A	6/15/2016	3,000,000.00					3,000,000.00		3,000,000.00	
County College, Series B	6/15/2016	9,615,000.00							9,615,000.00	
						\$ 361,630,000.00	\$ 77,500,000.00	\$ 29,560,000.00	\$ 409,570,000.00	
						REF.				
						C	C-2-C-5	C-5	C	
SUMMARY		\$	12,620,000.00	\$	12,615,000.00	\$	1,775,000.00	\$	23,460,000.00	
			34,480,000.00		2,075,000.00		2,690,000.00		33,865,000.00	
			166,785,000.00		62,810,000.00		10,135,000.00		219,460,000.00	
			135,185,000.00				14,455,000.00		120,730,000.00	
			12,560,000.00				505,000.00		12,055,000.00	
						\$ 361,630,000.00	\$ 77,500,000.00	\$ 29,560,000.00	\$ 409,570,000.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF.</u>	<u>REF.</u>	<u>STATE OF NEW JERSEY</u>
Balance, December 31, 2015	C		\$ 15,947,193.18
Increased by:			
Improvement Authorizations	C-8		<u>11,405,600.00</u>
			\$ 27,352,793.18
Decreased by:			
Cash Receipts	C-2	\$ 10,005,044.02	
Canceled to Deferred Charges to Future Taxation Unfunded		<u>1,391,942.24</u>	
			<u>11,396,986.26</u>
Balance, December 31, 2016	C		\$ <u>15,955,806.92</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2016

<u>Description</u>	<u>Ordinance Number</u>	
Department of Transportation	723-E	\$ 0.02
Department of Transportation	723-F	250,000.00
Department of Transportation	752-F2	435,232.40
Department of Transportation	759-E	1,089,500.00
Department of Transportation	765 -B	2,775,474.50
Department of Transportation	776-A	5,905,600.00
Department of Transportation	776-D	<u>5,500,000.00</u>
		\$ <u>15,955,806.92</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

	<u>REF.</u>	
Balance, December 31, 2015	C	\$ 8,151,274.65
Increased by:		
Plainfield Reimbursement on Funded Ordinances	C-2	<u>414,412.52</u>
Balance, December 31, 2016	C	\$ <u><u>8,565,687.17</u></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, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016
516	11/11/2000	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%	\$ 116,200.00	\$	116,200.00	\$
578	8/21/2003	Multipurpose	06/24/2016	06/25/2015	06/23/2017	2.00%		95,750.00	396,318.00	95,750.00
601	8/19/2004	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%	396,318.00		644,078.00	
601	8/19/2004	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%	644,078.00		97,921.00	
601	8/19/2004	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	97,921.00			
602	8/20/2004	Multipurpose	06/25/2015	06/25/2015	06/23/2017	2.00%		60,969.00		60,969.00
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	06/25/2015	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	
616	8/18/2005	Multipurpose	06/25/2015	06/25/2015	06/23/2017	2.00%		771,451.00		771,451.00
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	06/25/2015	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	
632	8/17/2006	Multipurpose	06/25/2015	06/25/2015	06/23/2017	2.00%		580,066.00		580,066.00
653	9/6/2007	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%				
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	06/24/2016	06/25/2015	06/23/2017	2.00%	671,397.00		671,397.00	
671	10/9/2008	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%	1,037,545.00		1,037,545.00	
671	10/9/2008	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%	238,149.00		238,149.00	
671	10/9/2008	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	553,840.00		553,840.00	
671	10/9/2008	Multipurpose	06/25/2015	06/25/2015	06/23/2017	2.00%		553,840.00		553,840.00
687	7/30/2009	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%	6,790,934.00		6,790,934.00	
687	7/30/2009	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%	171,649.00		171,649.00	
687	7/30/2009	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	1,097,776.00		1,097,776.00	
687	7/30/2009	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		1,097,776.00		1,097,776.00
713	12/8/2010	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%	7,107,609.00		7,107,609.00	
713	12/8/2010	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%	6,918,288.00		6,918,288.00	
713	12/8/2010	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	2,554,139.00		2,554,139.00	
713	12/8/2010	Multipurpose	06/25/2015	06/25/2015	06/23/2017	2.00%		2,554,139.00		2,554,139.00
723	8/25/2011	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%	7,863,280.00		7,863,280.00	
723	8/25/2011	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%	16,983,555.00		16,983,555.00	
723	8/25/2011	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	10,160,354.00		10,160,354.00	
723	8/25/2011	Multipurpose	06/25/2015	06/25/2015	06/23/2017	2.00%		1,920.00		1,920.00
723	8/25/2011	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		10,160,354.00		10,160,354.00
740	9/13/2012	Multipurpose	06/28/2013	06/25/2015	06/24/2016	2.00%	1,869,495.00		1,869,495.00	
740	9/13/2012	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%	12,185,703.00		12,185,703.00	
740	9/13/2012	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	3,553,729.00		3,553,729.00	
740	9/13/2012	Multipurpose	06/25/2015	06/25/2015	06/23/2017	2.00%		3,553,729.00		3,553,729.00

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, 2015	INCREASED	DECREASED	BALANCE DECEMBER 31, 2016
740	9/13/2012	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%	\$	\$		1,620,910.00
750	6/25/2013	Acq. of Property - Smith Cadillac	06/27/2014	06/25/2015	06/24/2016	2.00%	3,130,887.00		3,130,887.00	
752	8/22/2013	Multipurpose	06/27/2014	06/25/2015	06/24/2016	2.00%	5,546,271.00		5,546,271.00	
752	8/22/2013	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	13,987,004.00		13,987,004.00	
752	8/22/2013	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		13,987,004.00		13,987,004.00
752	8/22/2013	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		9,670,748.00		9,670,748.00
758	8/14/2014	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	6,325,000.00		6,325,000.00	
758	8/14/2014	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		6,325,000.00		6,325,000.00
759	9/11/2014	Multipurpose	06/25/2015	06/25/2015	06/24/2016	2.00%	15,069,509.00		15,069,509.00	
759	9/11/2014	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		15,069,509.00		15,069,509.00
759	9/11/2014	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		9,030,948.00		9,030,948.00
765	7/16/2015	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		12,092,262.00		12,092,262.00
							\$ 130,000,000.00	\$ 90,000,000.00	\$ 130,000,000.00	\$ 90,000,000.00
							C	C-2	C	C
							REF.			

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

	<u>REF.</u>		
Balance, December 31, 2015	C	\$	77,880.12
Increased by:			
Receipts - Interest	C-5		<u>162,902.52</u>
		\$	<u>240,782.64</u>
Decreased by:			
Paid to United States Treasury	C-5		<u>73,213.91</u>
Balance, December 31, 2016	C	\$	<u><u>167,568.73</u></u>

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

Balance, December 31, 2015	C	\$	2,285,961.69
Decreased by:			
Loans Paid	C-5		<u>164,640.19</u>
Balance, December 31, 2016	C	\$	<u><u>2,121,321.50</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR RUNNELLS HOSPITAL DEBT

REF.

Balance, December 31, 2015		
and Balance, December 31, 2016	C	\$ <u>20,096.70</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, 2016
578	P	8/21/2003	Parks and Recreation Improvements	\$ 869.68
578	Y	8/21/2003	Surrogate Offices, Renovations and Improvements	31,137.00
601	H	8/19/2004	Engineering Services and Culvert Repairs	1.00
601	T	8/19/2004	Various Improvements - Parks and Recreation	412.00
616	F	8/18/2005	Engineer - Replace Bridges	0.35
616	X	8/18/2005	Surrogate's Office - Furnishings	6,044.00
632	AA	8/1/2006	College-Equipment and Machinery	22,500.00
632	B	8/1/2006	Economic Development-Professional Services	47,823.00
632	E	8/1/2006	Engineering-Culvert Repairs	0.78
632	K	8/1/2006	Park Improvements	50.00
632	T	8/1/2006	Human Services-Vehicles, Equipment	163,756.00
653	M	8/23/2007	Parks-Vehicles	3,996.00
653	N	8/23/2007	Facilities Management-Improvements to Buildings	0.62
653	U	8/23/2007	Public Safety - Equipment and Machinery	3,628.00
653	Y	8/23/2007	Prosecutor - Equipment and Machinery	829.76
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	D	10/9/2008	Engineering-Traffic Signal Rehabilitation	0.93
671	F	10/9/2008	Engineering-Info Tech Equipment	33,926.00
671	H	10/9/2008	Facilities-Improvement to Buildings	22,500.00
671	L	10/9/2008	Public Works-Equipment and Machinery	600.00
671	O	10/9/2008	Police-Equipment and Machinery	150.00
671	Q	10/9/2008	Corrections Security Fencing	169,625.00
671	R	10/9/2008	Clerk-Index Records Preservation	36,214.00
687	A	7/30/2009	Parks-IT Equip	374.00
687	D	7/30/2009	Engineering-Traffic Signals	1.52
687	I	7/30/2009	Engineering-Facilities-Improve Buildings	113,063.15
687	M	7/30/2009	Park and Recreation Improvements	10,500.00
687	Q	7/30/2009	Human Services-Equipment and Machinery	3,811.93
687	S	7/30/2009	Public Safety-Police Furnishings	2,550.00
687	U	7/30/2009	Corrections-Communications and Signal Equipment	10,080.00
687	V	7/30/2009	Public Safety Emergency Management-Equipment	20,525.65
687	W	7/30/2009	Clerk-Equipment and Machinery	9,845.00
713	A	12/8/2010	Parks and Community Renewal-IT Acquisition of IT Equipment	11,030.00
713	F	12/8/2010	Engineering-Improvements to Dams	18,000.00
713	H	12/8/2010	Engineering-Facilities-Fire Alarm Systems	12,000.00
713	I	12/8/2010	Engineering-Facilities-Fire Safety Renovations	178,500.00
713	J	12/8/2010	Engineering-Facilities- Furniture, Carpets	83,181.00
713	K	12/8/2010	Engineering-Facilities-Engineering Services	10,000.00
713	L i	12/8/2010	Engineering-Park Maintenance-Park and Recreation Improvements	30,000.00
713	L ii	12/8/2010	Parks and Community Renewal-Admin-Park and Rec Improvements	1,042,145.00
713	N	12/8/2010	Parks and Community Renewal-Admin-Park and Rec Equipment	71,967.00
713	P	12/8/2010	Parks and Community Renewal-Admin-Park and Rec New Club House-GH	258,969.00
713	Q	12/8/2010	Human Services-Equipment and Machinery	10,794.86
713	S	12/8/2010	Corrections-Furnishings and Equipment	0.26
713	T	12/8/2010	Corrections- Equipment and Machinery	23,750.00
713	U	12/8/2010	Public Safety-Emergency Management- Equipment and Machinery	42,500.70
713	V	12/8/2010	Sheriff-Communication Equipment	53,344.00
713	W	12/8/2010	Sheriff-Equipment and Machinery	0.06
713	X	12/8/2010	Sheriff-IT Equipment	3,693.00
713	Y	12/8/2010	Prosecutor-IT Equipment	1,994.00
713	Z	12/8/2010	Prosecutor-Comm. Equipment	86,761.00
723	AA	8/25/2011	Sheriff-Info. Tech Equipment	165,897.00
723	CC	8/25/2011	Prosecutor-Equipment and Machinery	24,458.96

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, 2016
723	GG	8/25/2011 College-Renovations and Improvements	\$ 61,570.00
723	K	8/25/2011 Engineering-Facilities-Fire Alarm Systems	219,954.00
723	M	8/25/2011 Engineering-Facilities-Furniture, Carpets	489,250.00
723	O	8/25/2011 Parks and Community Renewal-Park Improvements	0.26
723	P	8/25/2011 Parks and Community Renewal-Recreational Equipment	41,097.00
723	S	8/25/2011 Various-Automotive Vehicles	916,203.00
723	T	8/25/2011 Public Safety-Police-Equipment and Machinery	6,000.00
723	U	8/25/2011 Corrections-Furnishings and Equipment	4,510.00
723	V	8/25/2011 Corrections-Equipment and Machinery	14,250.00
723	W	8/25/2011 Public Safety-Emergency Management- Equipment and Machinery	201,608.00
723	X	8/25/2011 Public Safety-Emergency Management-Info Tech Equipment	3,993.40
723	Y	8/25/2011 Sheriff-Renovation of Classrooms	305,777.00
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	28,512.00
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	14,781.00
740	FF	9/13/2012 College-Acquisition of Property-Plainfield	134,523.00
740	G	9/13/2012 Engineering, Public Works-Facilities-Improve Buildings	1,670,000.00
740	H	9/13/2012 Engineering, Public Works-Facilities-Fire Alarms	489,250.00
740	N	9/13/2012 Engineering, Public Works-Park Maintenance-Playground Equipment	762,863.00
740	O	9/13/2012 Various-Acquisition of Vehicles	1,057,378.00
740	P	9/13/2012 Public Safety-Police-Equipment and Machinery	111,015.00
740	Q	9/13/2012 Public Safety-Police-Comm. and Signal Equipment	33,765.00
740	S	9/13/2012 Public Safety-Emergency Mgmt.-Radio Equipment	86,583.00
740	T	9/13/2012 Public Safety-Emergency Mgmt.-Ambulance	5,250.00
740	U	9/13/2012 Human Services-Equipment and Machinery	4,500.30
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	65,457.81
750	A	6/25/2013 Acq. of Property-Smith Cadillac	486,741.65
752	AA	8/22/2013 Acq. of New Additional or Replacement Equipment and Machinery	2,010.00
752	CC	8/22/2013 Voc. - Various Renovations and Improvements to Facilities, New Replacement Equipment, instructional and Non-instructional Equipment	909,681.00
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	1,069,915.00
752	L	8/22/2013 Synthetic Turf Fields, Stream Bank Stabilization, Dredging and Hydro-Raking of Lakes, Installation of Various Park Amenities, Fencing	590,926.00
752	M	8/22/2013 Acq. of Playground Equipment and Paving and Curbing Improvements	753,888.00
752	N	8/22/2013 Acq. New Automotive Vehicles and Replacement Equipment	568,610.00
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	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	7,000.00
752	S	8/22/2013 Acq. New Communication and Signal Systems/Radio Equipment	318,947.00
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	114,250.00
752	W	8/22/2013 Acq. New Additional or Replacement Equipment	16,875.00
752	X	8/22/2013 Acq. of New Info Technology Equipment	90,978.00
752	Y	8/22/2013 Acq. of New Info Technology Equipment	13,262.00

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, 2016
752	Z	8/22/2013 Acq. New Info Tech. Equip. and New Additional or Replace Equipment	\$ 3,421.43
759	A	9/11/2014 Acq. of New Info Technology Equipment - Various County Departments	292,837.00
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	34,741.00
759	CC	9/11/2014 Fire Safety and Security Upgrades and Acq. of New Additional Replacement Equipment	81,725.00
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.	1,546,878.00
759	FF	9/11/2014 Fire Alarm System Cranford and Instructional and Non-instructional Equip.	586,749.00
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	784,328.00
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	95,700.00
759	M	9/11/2014 Equipment for Print Shop	10,315.00
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.	160,699.00
759	P	9/11/2014 Rehabilitation Warinanco Multi-Use Center, Irrigation Chatfield Garden, Various Engineering, Architectural Services Park Projects.	120,878.00
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.	249,970.00
759	T	9/11/2014 New Info. Tech. Equipment License Plate Reader, Docking Stations	330,183.00
759	V	9/11/2014 New Additional/Replace. Equip. - Locks and Computer Equipment	18,934.44
759	W	9/11/2014 New Communication and Signal Systems Equip.-Radio Enhancement Systems	1,908,407.00
759	X	9/11/2014 Acq. of New Additional or Replacement Equip.-Air Curtains and Wheelchair Lift	18,849.00
759	Y	9/11/2014 Oven Aging Program and Security Enhancements for Juvenile Detention Center	18,246.38
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	511,280.00
765	B	7/16/2015 Road Improvements	2,376.00
765	C	7/16/2015 Various Engineering, Architectural Services	78,610.00
765	D	7/16/2015 Various Building Improvements	3,483,498.00
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	1,497,699.00
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	803,357.00
765	J	7/16/2015 New Automotive Vehicles and Equipment	1,923,427.00
765	K	7/16/2015 New Additional or Replacement Equipment	353,808.00
765	L	7/16/2015 New Communication Signal System Equipment	431,981.00
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	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	102,302.00
765	S	7/16/2015 Drainage, District-Wide Renovations, Campus Covered Walkways	661,011.00
765	T	7/16/2015 Various Fire Safety Upgrades, Instructional/Non-Instructional Equipment	360,500.00
765	V	7/16/2015 Instructional and Non-Instructional Equipment	710,700.00

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, 2016
765	W	7/16/2015	New info tech equip., college-wide technology upgrades, automotive vehicles	\$ 496,500.00
775 A	A	6/9/2016	UCIA-Park Madison and Linden Redevelopment	1,190,000.00
776 A	A.	9/15/2016	Engineering - roads, culverts, bridges	8,333,305.00
776 AA	AA.	9/15/2016	Acquisition of new additional or replacement equipment	353,229.00
776 B	B.	9/15/2016	Various engineering, architectural services	2,052,000.00
776 BB	BB.	9/15/2016	Acquisition new information technology and telecommunications equipment	3,373,854.00
776 C	C.	9/15/2016	Improvements to dams	244,625.00
776 D	D.	9/15/2016	Gordon Street Bridge	352,450.00
776 E	E.	9/15/2016	Environmental monitoring and remediation	195,700.00
776 F	F.	9/15/2016	Acq. new additional replacement equipment	77,425.00
776 G	G.	9/15/2016	Upgrading fire alarm systems	978,500.00
776 H	H.	9/15/2016	Undertaking various engineering, architectural services	950,000.00
776 I	I.	9/15/2016	Construction of animal shelter	4,892,500.00
776 J	J.	9/15/2016	Various park improvements	12,740,042.00
776 K	K.	9/15/2016	Machine wash stations	342,475.00
776 L	L.	9/15/2016	New automotive vehicles and equipment	1,537,954.00
776 M	M.	9/15/2016	New additional or replacement equipment	561,459.00
776 N	N.	9/15/2016	New additional or replacement equipment	11,875.00
776 O	O	9/15/2016	Acquisition of transportation and storage equipment	9,500.00
776 P	P.	9/15/2016	Renovation of election office	240,639.00
776 Q	Q.	9/15/2016	Furnishings (chairs)	5,700.00
776 R	R.	9/15/2016	New information technology and telecommunication equipment	107,587.00
776 S	S.	9/15/2016	New communication/signal systems equipment (radios)	78,280.00
776 T	T.	9/15/2016	New additional or replacement equipment	129,865.00
776 U	U.	9/15/2016	New information technology and telecommunication equipment	185,189.00
776 V	V.	9/15/2016	District-wide improvements (restrooms)	566,500.00
776 W	W.	9/15/2016	District-wide improvements (fire safety, replacement equipment)	515,000.00
776 X	X.	9/15/2016	District-wide computer lab upgrades	360,500.00
776 Y	Y.	9/15/2016	Various renovations at Cranford Campus	3,399,000.00
776 Z	Z.	9/15/2016	Various renovations and improvements	3,141,500.00
778 A	A	11/2/2016	Finance Refunding Bonds (authorized only)	44,250,000.00
				<u>\$ 137,977,900.59</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@senco.com

**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, 2016 and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated August 30, 2017. 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.

SUPLEE, CLOONEY & COMPANY

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.

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 is 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. 439

August 30, 2017



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

308 East Broad Street, Westfield, New Jersey 07090-2122

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@senco.com

**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, 2016. 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, 2016.

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.

SUPLEE, CLOONEY & COMPANY

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. 439

August 30, 2017

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL C.F.D.A. NUMBER</u>	<u>GRANTOR'S NUMBER</u>	<u>2016 EXPENDITURES</u>	<u>SUBRECIPIENT EXPENDITURES</u>	<u>LOANS DISBURSED</u>
<u>United States Department of Housing and Urban Development:</u>					
<u>Direct Program</u>					
Community Development Block Grant	14.218	B-00-UC-34-0106	\$ 4,945,687.01	\$ 4,824,669.00	\$ - 0 -
Home Investment Partnership Program	14.239	M-04-DC-34-0222	643,424.53		
Emergency Solutions Grants Program	14.231	S-00-UC-34-0021	382,225.32	358,803.00	
Continuum of Care Program	14.267		3,348,652.35	3,251,834.00	
Section 8 Housing Choice Voucher Program	14.871		3,698,849.07	3,689,454.00	
<u>Total United States Department of Housing and Urban Development</u>			<u>13,018,838.28</u>	<u>12,124,760.00</u>	
<u>United States Department of Transportation</u>					
<u>Pass-Through State of New Jersey Department of Transportation:</u>					
Highway Planning and Construction	20.205	HSP-7549 (103) FD	654,176.18	517,899.00	
<u>Pass-Through North Jersey Transportation Planning Authority:</u>					
Subregional Transportation Planning Program	20.205	6200-218-022361-36	138,960.56	136,278.00	
<u>Pass-Through New Jersey Transit Corporation</u>					
Job Access and Reverse Commute (JARC)	20.516		220,221.36		
<u>Pass-Through New Jersey Department of Law and Public Safety</u>					
<u>Highway Safety Cluster</u>					
Child Passenger Program	20.616	066-1160-100-155	34,632.38		
Highway Traffic Safety Education Grant	20.616	066-1160-100-155	10,035.62		
<u>Total Highway Safety Cluster</u>			<u>44,668.00</u>		
<u>Total Department of Transportation</u>			<u>1,058,026.10</u>	<u>654,177.00</u>	<u>-</u>
<u>United States Department of Labor</u>					
<u>Pass-Through State of New Jersey Department of Labor and Workforce Development:</u>					
Workforce Innovation Opportunity Act	17.258	062-4545-767-003	1,176,239.40	198,676.00	
Workforce Innovation Opportunity Act	17.259	062-4545-100-249	1,118,860.00	568,719.00	
Workforce Innovation Opportunity Act	17.278	062-4545-100-105	1,511,522.06	314,641.00	
<u>Total Workforce Investment Opportunity Act Cluster</u>			<u>3,806,621.46</u>	<u>1,082,036.00</u>	<u>-</u>
<u>Total United States Department of Labor</u>			<u>3,806,621.46</u>	<u>1,082,036.00</u>	<u>-</u>
<u>United States Department of Justice</u>					
<u>Direct Program</u>					
NIJ's FY 2012 DNA Backlog Reduction Program	16.741	2014-DN-BX-0044	382,415.53	41,530.00	

COUNTY OF UNIONSCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	2016 EXPENDITURES	SUBRECIPIENT EXPENDITURES	LOANS DISBURSED
<u>Pass-Through State of New Jersey Department of Law and Public Safety:</u>					
Gang, Gun and Narcotics	16.738	066-1020-100-364	182,292.78	30,000.00	
Edward Byrne Memorial Justice Assistance Grant	16.738	020-100-066-1020-143	15,525.23		
Megan's Law	16.738	1020-100-06-1020-261	14,225.04	3,947.00	
Victim Assistance Program	16.575	020-100-066-1020-143	199,521.00	17,909.00	
Sexual Assault Nurse Examiner - SANE	16.575		73,044.81		
Victim Witness DV Advocacy Program	16.588	066-1020-100-246	27,608.67		
Sexual Violence Services project-VAWA	16.588	066-1020-100-246	20,261.67		
<u>Pass-Through New Jersey Department of Justice</u>					
Second Chance Prisoner Reentry Initiative	16.812	026-710-100-107	76,502.01		
<u>Total United States Department of Justice</u>			991,396.74	93,386.00	-
<u>United States Department of Health and Human Services:</u>					
<u>Direct Programs</u>					
Union County Residential Services for Unaccompanied					
Alien Children (USDHS, ACF, ORR, DUCS)	93.676	412(c)(1)(A) of INS Act	(37.22)		
<u>Pass-Through State of New Jersey Department of Health and Senior Services:</u>					
Older Americans Act Title III Part B	93.044	00-046-4144-262-J004	621,528.69	585,594.00	
Older Americans Act Title III Part C	93.045	054-7530-100-056	882,606.00	464,251.00	
Older Americans Act Title III Part D	93.043	054-7530-100-060	33,321.00	33,321.00	
National Family Caregiver Support Title III Part E	93.052	054-7530-100-062	245,025.00	223,244.00	
Nutrition Services Incentive Program	93.053		272,682.00	272,682.00	
Medical Assistance Program	93.778	054-7530-100-066	30,238.00	30,238.00	
HHS Programs for Disaster Relief Appropriations Ac	93.095	054-7530-100-100	20,436.00	20,436.00	
<u>Pass-Through State of New Jersey Department of Health :</u>					
LINCS - Health Service Grant	93.069	046-4230-100-360	276,984.87		
<u>Pass-Through State of New Jersey Department of Human Services:</u>					
Social Services Block Grant	93.667	016-1630-100-075	114,528.80	114,528.80	
<u>Pass-Through City of Newark:</u>					
Ryan White Title I HIV	93.914		823,907.34	805,611.00	
<u>Pass-Through Union County College</u>					
Health Professions Opportunity Grant	93.093	90FX001/01	4,275.00		
<u>Pass-Through State of New Jersey Department of Community Affairs:</u>					
Heat Energy Assistance (HEA) CWA	93.568	022-8050-100-182	36,396.00		
Community Service Block Grant	93.569	022-8050-100-84	1,175,916.16	960,636.00	

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

<u>FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE</u>	<u>FEDERAL C.F.D.A. NUMBER</u>	<u>GRANTOR'S NUMBER</u>	<u>2016 EXPENDITURES</u>	<u>SUBRECIPIENT EXPENDITURES</u>	<u>LOANS DISBURSED</u>
<u>Pass-Through State of New Jersey Department of Children and families/ Division of Women</u>					
Rape Prevention Education	93.095	016-1630-100-048	52,223.73		
Preventative Health Social Service Block Grant	93.758	016-1630-100-048	11,118.00		
Sex Assault Abuse and Rape Care/ Coordinated Rap	93.758		8,239.37		
Senior Health Insurance Program	93.324	054-7530-100-055	24,231.53	24,232.00	
Social Services for the Homeless	93.558	054-7550-100-380	222,629.37	208,579.00	
<u>Total Department of Health and Human Services</u>			<u>4,856,249.64</u>	<u>3,743,352.80</u>	<u>-</u>
<u>United States Department of Homeland Security</u>					
<u>Pass-Through State of New Jersey Office of Homeland Security and Preparedness:</u>					
Urban Area Security Initiative	97.067	066-1005-100-008	1,201,949.74	276,412.00	
Homeland Security Program	97.067	066-1005-100-006	311,212.41		
<u>Pass-Through From State of New Jersey Department of Law and Public Safety:</u>					
Emergency Management Agency Assistance	97.042	100-066-1200-726	55,000.00		
Hazard Mitigation Plan Update	97.039		2,224.12		
<u>Pass-Through New Jersey Office of Emergency Management:</u>					
Energy Allocation Initiative Program	97.039		90,054.00	90,054.00	
<u>Total United States Department of Homeland Security</u>			<u>1,660,440.27</u>	<u>366,466.00</u>	<u>-</u>
<u>United States Department of Agriculture</u>					
Farmers Market	10.576	046-4220-100-474	2,625.00		
<u>Total United States Department of Agriculture</u>			<u>2,625.00</u>	<u>-</u>	<u>-</u>
<u>United States Environmental Protection Agency</u>					
Brownfield Development Program	66.818	BF-96281615	74,713.80	74,713.80	
County Environmental Health Act and Air Pollution	66.605	042-4855-100-083	67,896.70		
<u>Total United States Environmental Protection Agency</u>			<u>142,610.50</u>	<u>74,713.80</u>	<u>-</u>
<u>TOTAL EXPENDITURE OF FEDERAL AWARDS</u>			<u>\$ 25,536,807.99</u>	<u>\$ 18,138,891.60</u>	<u>\$ - 0 -</u>

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2016 EXPENDITURES	CUMULATIVE
		FROM	TO		EXPENDITURES DECEMBER 31, 2016
<u>Department of Community Affairs:</u>					
Handicapped Person's Recreational Program	022-8050-100-035	1/1/15	12/31/15	\$ 33,864.00	\$ 33,864.00
Handicapped Person's Recreational Program	022-8050-100-035	1/1/14	12/31/14	141.85	66,266.12
Handicapped Person's Recreational Program	022-8050-100-035	1/1/13	12/31/13	2,119.66	18,165.03
				<u>36,125.51</u>	<u>118,295.15</u>
Office on Aging	054-7530-495-001	1/1/16	12/31/16	<u>58,000.00</u>	<u>58,000.00</u>
2017 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/16	6/30/17	6,301.47	6,301.47
2016 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/15	6/30/16	13,281.00	13,281.00
2015 Universal Service Fund CWA Administration	022-8050-100-B13	7/1/14	6/30/15	11,544.00	11,544.00
				<u>31,126.47</u>	<u>31,126.47</u>
<u>Total Department of Community Affairs</u>				<u>125,251.98</u>	<u>207,421.62</u>
<u>Department of Children and Families:</u>					
Human Services Planning Advisory Council	016-1610-100-039	1/1/16	12/31/16	270,752.71	270,752.71
Human Services Planning Advisory Council	016-1610-100-039	1/1/15	12/31/15	57,537.72	313,096.44
				<u>328,290.43</u>	<u>583,849.15</u>
Sexual Assault Advocate Rape Crisis (SAARC 1X)	016-1630-100-077	7/1/15	6/30/16	<u>21,003.00</u>	<u>21,003.00</u>
<u>Total Department of Children and Families</u>				<u>349,293.43</u>	<u>604,852.15</u>
<u>Department of State:</u>					
New Jersey State Council on the Arts:					
Cultural Projects Block Grants	074-2530-100-032	1/1/16	12/31/16	127,581.21	127,581.21
Cultural Projects Block Grants	074-2530-100-032	1/1/15	12/31/15	14,506.12	144,813.00
				<u>142,087.33</u>	<u>272,394.21</u>
Discovery History in Union County Backyard	077700	1/1/15	12/31/15	<u>1,050.00</u>	<u>13,050.00</u>
<u>Total Department of State</u>				<u>143,137.33</u>	<u>285,444.21</u>
<u>Department of Health and Senior Services:</u>					
Social Services Block Grant	7570-100-054-7570-048-LLL-6130	1/1/16	12/31/16	324,784.76	324,784.76
Social Services Block Grant	7570-100-054-7570-048-LLL-6130	1/1/15	12/31/15	18,238.14	344,257.00
				<u>343,022.90</u>	<u>669,041.76</u>
Comprehensive Substance Abuse Treatment and Prevention Services	054-7700-100-162	1/1/16	12/31/16	726,437.08	726,437.08
Comprehensive Substance Abuse Treatment and Prevention Services	054-7700-100-162	1/1/15	12/31/15	53,932.05	664,308.84
				<u>780,369.13</u>	<u>1,390,745.92</u>
Right To Know Program	046-4230-100-105	1/1/16	12/31/16	8,200.58	8,200.58
Right To Know Program	046-4230-100-105	1/1/15	12/31/15	8,280.81	16,399.34
				<u>16,481.39</u>	<u>24,599.92</u>
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/16	12/31/16	280,729.72	280,729.72
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/15	12/31/15	24,239.51	327,970.22
				<u>304,969.23</u>	<u>608,699.94</u>
Chronic Disease Coalition Grant		7/1/16	6/30/17	11,701.68	11,701.68

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2016 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2016
		FROM	TO		
Chronic Disease Coalition Grant		7/1/15	6/30/16	25,227.84	39,823.85
				36,929.52	51,525.53
<u>Total Department of Health</u>				1,481,772.17	2,744,613.07
<u>Department of Human Services:</u>					
Governor's Alliance on Drugs	082-2000-100-044	7/1/16	6/30/17	48,251.23	48,251.23
Governor's Alliance on Drugs	082-2000-100-044	7/1/15	6/30/16	452,549.16	487,933.49
				500,800.39	536,184.72
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	016-1630-100-014	1/1/16	12/31/16	33,099.44	33,099.44
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	016-1630-100-014	1/1/15	12/31/15	6,570.08	25,941.00
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	016-1630-100-014	1/1/14	12/31/14	(129.00)	34,511.95
				39,540.52	93,552.39
Global Options	4275-100-046-4M16-297-J004-6110	1/1/14	12/31/14	(17,307.77)	194,403.70
Global Options	4275-100-046-4M16-297-J004-6110	1/1/13	12/31/13	84,449.59	661,965.96
				67,141.82	856,369.66
Jersey Assistance for Community Caregivers		1/1/16	12/31/16	6,828.39	6,828.39
Jersey Assistance for Community Caregivers		1/1/15	12/31/15	(27,082.80)	0.00
Jersey Assistance for Community Caregivers		1/1/14	12/31/14	1,883.73	28,645.00
Jersey Assistance for Community Caregivers		1/1/13	12/31/13	9,055.77	22,055.00
Jersey Assistance for Community Caregivers		1/1/12	12/31/12	15,225.00	16,875.00
Jersey Assistance for Community Caregivers		1/1/11	12/31/11	5,512.33	15,410.00
				11,422.42	89,813.39
Family Court Services	066-1500-100-021	1/1/16	12/31/16	219,502.51	219,502.51
Family Court Services	066-1500-100-021	1/1/15	12/31/15	21,871.31	245,344.93
				241,373.82	464,847.44
Personal Attendant Services Program	054-7545-100-005	1/1/16	12/31/16	81,463.53	81,463.53
Personal Attendant Services Program	054-7545-100-005	1/1/15	12/31/15	1,349.74	78,426.57
Personal Attendant Services Program	054-7545-100-005	1/1/14	12/31/14	(450.00)	78,855.30
				82,363.27	238,745.40
Social Services for the Homeless	054-7550-100-072	7/1/16	6/30/17	195,845.41	195,845.41
Social Services for the Homeless	054-7550-100-072	7/1/15	6/30/16	339,317.66	620,000.66
				535,163.07	815,846.07
Area Plan Contract	13-100-054-7530-058-6110-13	1/1/16	12/31/16	1,012,916.81	1,012,916.81
Area Plan Contract	13-100-054-7530-058-6110-13	1/1/15	12/31/15	70,871.91	1,103,031.84
Area Plan Contract	13-100-054-7530-058-6110-13	1/1/14	12/31/14	28,650.25	1,022,882.57
				1,112,438.97	3,138,831.22
Elderly Handicapped Transportation	054-7545-100-039	1/1/16	12/31/16	130,647.00	130,647.00
Elderly Handicapped Transportation	054-7545-100-039	1/1/15	12/31/15	11,877.00	142,524.00
				142,524.00	273,171.00

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2016 EXPENDITURES	CUMULATIVE
		FROM	TO		EXPENDITURES DECEMBER 31, 2016
Total for Department of Human Services:				2,732,768.28	6,507,361.29
Department of Law and Public Safety					
Law Enforcement Training	066-1020-100-314	7/1/14	6/30/15	41,718.17	41,718.17
Law Enforcement Training	066-1020-100-314	7/1/13	6/30/14	2,664.90	12,345.00
Law Enforcement Training	066-1020-100-314	7/1/11	6/30/12	2,179.90	29,134.55
				46,562.97	83,197.72
Body Armor Replacement Fund	066-1020-718-001	1/1/15	12/31/15	19,906.97	19,906.97
Body Armor Replacement Fund	066-1020-718-001	1/1/14	12/31/14	105,711.83	123,178.90
Body Armor Replacement Fund	066-1020-718-001	1/1/13	12/31/13	3,294.25	38,033.00
				128,913.05	181,118.87
Insurance Fraud	066-1020-100-305	1/1/16	12/31/16	166,104.48	166,104.48
Insurance Fraud	066-1020-100-305	1/1/15	12/31/15	60,672.91	249,963.05
				226,777.39	416,067.53
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/16	12/31/16	336,337.82	336,337.82
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/15	12/31/15	132,104.66	440,426.00
				468,442.48	776,763.82
State Facilities Education Act	066-1500-100-032	1/1/16	12/31/16	25,875.00	25,875.00
State Facilities Education Act	066-1500-100-032	1/1/15	12/31/15	261,000.00	261,000.00
				286,875.00	286,875.00
Juvenile Justice Innovations Grant	066-1500-100-237	1/1/16	12/31/16	68,418.73	68,418.73
Juvenile Justice Innovations Grant	066-1500-100-237	1/1/15	12/31/15	35,997.47	109,692.81
Juvenile Justice Innovations Grant	066-1500-100-237	1/1/13	12/31/13		112,971.10
				104,416.20	291,082.64
Total for Department of Law and Public Safety				1,261,987.09	2,035,105.58
Department of Labor					
Smart Steps	062-4545-780-005	7/1/16	6/30/17	7,500.00	7,500.00
Smart Steps	062-4545-780-005	7/1/15	6/30/16	7,222.50	7,222.50
				14,722.50	14,722.50
Workforce Learning Link	062-4545-767-003	7/1/16	12/31/17	69,279.09	69,279.09
Workforce Learning Link	062-4545-767-003	7/1/15	12/31/16	45,121.36	99,412.78
				114,400.45	168,691.87
Work First New Jersey	062-4545-100-(313-322)	7/1/16	12/31/17	856,695.95	856,695.95
Work First New Jersey	062-4545-100-(313-322)	7/1/15	12/31/16	1,709,716.33	2,374,571.71
Work First New Jersey	062-4545-100-(313-322)	7/1/14	12/31/15		2,417,361.42
				2,566,412.28	5,648,629.08
Total for Department of Labor				2,695,535.23	5,832,043.45

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2016

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2016 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2016
		FROM	TO		
Other State Agencies:					
New Jersey Transit					
Senior Citizens and Disabled Residents					
Transportation Assistance Program	054-7530-491-009	1/1/16	12/31/16	896,554.00	896,554.00
				<u>896,554.00</u>	<u>896,554.00</u>
Veterans-Paratransit	067-3610-100-058	7/1/16	6/30/17	5,000.00	5,000.00
Veterans-Paratransit	067-3610-100-058	7/1/15	6/30/16	12,000.00	12,000.00
Veterans-Paratransit	067-3610-100-058	7/1/13	6/30/14	11,000.00	23,000.00
				<u>28,000.00</u>	<u>40,000.00</u>
New Jersey Historical Commission:					
Historical Block Grant	074-2540-100-105	1/1/14	12/31/14	27,768.13	54,074.50
Historical Block Grant	074-2540-100-105	1/1/14	12/31/14	4,000.00	55,757.00
				<u>31,768.13</u>	<u>109,831.50</u>
<u>Total for Other State Agencies</u>				<u>956,322.13</u>	<u>1,046,385.50</u>
Department of Environmental Protection:					
2003 State Flood Control Project	14-573-042-4895-004	5/1/15	5/1/17	9,704.00	64,976.58
2003 State Flood Control Projects	14-573-042-4895-004	5/1/14	5/1/16	300,000.00	300,000.00
				<u>309,704.00</u>	<u>364,976.58</u>
County Environmental Health Act and Air Pollution	042-4855-100-075	1/1/16	12/31/16	91,775.08	91,775.08
County Environmental Health Act and Air Pollution	042-4855-100-075	1/1/15	12/31/15	148,257.93	299,991.01
				<u>240,033.01</u>	<u>391,766.09</u>
Solid Waste Services	042-4900-752-008	1/1/13	12/31/13	(6,533.98)	25,724.39
Solid Waste Services	042-4900-752-008	1/1/12	12/31/12	(15,775.47)	64,703.84
Solid Waste Services	042-4900-752-008	9/1/12	6/30/15	208,964.01	298,100.00
Solid Waste Services	042-4900-752-008	9/1/10	6/30/15	3,398.55	630,000.00
				<u>190,053.11</u>	<u>1,018,528.23</u>
Clean Communities	042-4900-765-005	1/1/16	12/31/16	5,576.75	5,576.75
Clean Communities	042-4900-765-005	1/1/15	12/31/15	45,699.48	57,524.20
				<u>51,276.23</u>	<u>63,100.95</u>
Scrap Tire		1/1/01	12/31/01	620.20	57,509.65
Bonus Recycling Grant		1/1/09	12/31/09	18,056.00	203,229.65
County Mosquito Identification and Control		6/24/16	10/31/16	28,107.04	28,107.04
<u>Total for Department of Environmental Protection</u>				<u>837,849.59</u>	<u>2,127,218.19</u>
Department of Transportation:					
State Aid Highway Projects:					
Road, Intersection, Bridge and Culvert					
Improvements Projects at various locations	078-6320-480-ALK			109,839.26	4,487,600.00
Road, Intersection, Bridge and Culvert					
Improvements Projects at various locations	078-6320-480-ALT			587,693.26	3,987,693.26
County Road Resurfacing Program				113,092.28	113,092.28
<u>Totals for Department of Transportation</u>				<u>810,624.80</u>	<u>13,102,185.54</u>
<u>GRAND TOTAL</u>				<u>11,394,542.03</u>	<u>34,492,630.60</u>

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2016

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.

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2016

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	\$ 14,274,808.14	10,214,357.14	4,095,591.28	28,584,756.56
Trust Other Fund	9,923,264.28			9,923,264.28
General Capital Fund	<u>886,304.99</u>	<u>11,018,844.02</u>	<u></u>	<u>11,905,149.01</u>
	<u>\$ 25,084,377.41</u>	<u>\$ 21,233,201.16</u>	<u>\$ 4,095,591.28</u>	<u>\$ 50,413,169.85</u>

Expenditures:

Grant Fund	\$ 15,780,826.88	\$ 10,583,917.23	\$ 4,186,629.96	\$ 30,551,374.07
Trust Other Fund	9,670,185.93			9,670,185.93
General Capital Fund	<u>654,176.18</u>	<u>810,624.80</u>	<u></u>	<u>1,464,800.98</u>
	<u>\$ 26,105,188.99</u>	<u>\$ 11,394,542.03</u>	<u>\$ 4,186,629.96</u>	<u>\$ 41,686,360.98</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.

NOTE 6. LOANS

The County had no year-end loan balances for Reimbursement Loans, Loan Advances and Revolving Loans.

NOTE 7. COST RATE

The accompanying schedules include indirect costs that were claimed for reimbursement that used negotiated cost rate. The County did not elect to utilize the 10% de minimis cost rate.

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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? | No |
| (4) Identification of Major Federal Programs: | |

<u>Grant Program</u>	<u>CFDA</u>
Home Investment Partnership program	14.239
Workforce Innovation Opportunity Act	17.258
Workforce Innovation Opportunity Act	17.259
Workforce Innovation Opportunity Act	17.278
County Office of Victim Witness Advocacy	16.575
Sexual Assault Nurse Examiner	16.575
Social Service Block Grant	93.667
Community Service Block Grant	93.569
Urban Area Security Initiative	97.067
Homeland Security Program	97.067

- | | |
|---|-----|
| (5) Program Threshold Determination: | |
| Type A Federal Program Threshold \geq \$789,653.26 | |
| Type B Federal Program Threshold \leq \$197,413.31 | |
| (6) Auditee qualified as a low-risk auditee under Uniform Grant Guidance? | Yes |

COUNTY OF UNION

NEW JERSEY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

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? No
- (4) Identification of Major State Program(s):

<u>Grant Program</u>	<u>State Account Number</u>
Comprehensive Substance Abuse Treatment and Prevention Services	054-7700-100-162
Senior Citizens and Disabled Residents Transportation Assistance Program	054-7530-491-009
State Aid Highway Projects	078-6320-480-ALK/ 078-6320-480-ALT
Governor's Alliance on Drugs	082-2000-100-044

- (6) Program Threshold Determination:
- Type A State Program Threshold \geq \$341,836.26
- Type B State Program Threshold \leq \$85,459.07
- (7) Auditee qualified as a low-risk auditee under NJ OMB Circular 15-08? Yes

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016

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

N/A

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2016

Federal Programs and State Programs

All prior year findings have been corrected.

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31,2016

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
	Balance Sheet		
111	Cash-unrestricted	\$ 766,446	\$ 766,446
113	Cash-other restricted	\$ -	
100	Total Cash	\$ 766,446	\$ 766,446
124	Accounts Receivable - Other Government	\$ -	\$ -
120	Total Receivables, Net of Allowance for Doubtful Accounts	\$ -	\$ -
142	Prepaid Expenses and Other Assets	\$ -	
150	Total Current Assets	\$ 766,446	\$ 766,446
290	Total Assets and Deferred Outflow of Resources	\$ 766,446	\$ 766,446
312	Accounts payable <= 90 days	\$ 85,167	\$ 85,167
331	Accounts Payable - HUD PHA Programs	\$ -	\$ -
342	Unearned Revenues	\$ 323,801	\$ 323,801
310	Total Current Liabilities	\$ 408,968	\$ 408,968
300	Total Liabilities	\$ 408,968	\$ 408,968
511.4	Restricted Net Position	\$ -	\$ -
512.4	Unrestricted Net Position	\$ 357,478	\$ 357,478
513	Total Equity - Net Assets/Position	\$ 357,478	\$ 357,478
600	Total Liabilities, Deferred Inflows of Resources and Equity - Net Assets/Position	\$ 766,446	\$ 766,446
	Income Statement		
70600	HUD PHA operating grants	\$ 3,762,207	\$ 3,762,207
71400	Fraud recovery	\$ 8,254	\$ 8,254
71500	Other revenue	\$ 160,740	\$ 160,740
70000	Total Revenue	\$ 3,931,201	\$ 3,931,201
91100	Administrative salaries	\$ 8,532	\$ 8,532
91200	Auditing fees	\$ 12,000	\$ 12,000
91300	Management Fee	\$ 314,791	\$ 314,791
91900	Other	\$ 1,544	\$ 1,544
91000	Total Operating-Administrative	\$ 336,867	\$ 336,867
96200	Other general expenses	\$ 10,572	\$ 10,572
96000	Total Other General Expenses	\$ 10,572	\$ 10,572
96900	Total Operating Expenses	\$ 347,439	\$ 347,439
97000	Excess of Operating Revenue Over Operating Expenses	\$ 3,583,762	\$ 3,583,762

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31, 2016

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
97300	Housing Assistance Payments	\$ 3,470,941	\$ 3,470,941
97350	HAP Portability-In	\$ 150,998	\$ 150,998
90000	Total Expenses	\$ 3,969,378	\$ 3,969,378
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$ (38,177)	\$ (38,177)
11030	Beginning equity	\$ 395,655	\$ 395,655
11040	Prior Period Adjustments, Equity Transfers and Correction of Errors	\$ -	\$ -
11170	Administrative Fee Equity	\$ 403,510	\$ 403,510
11180	Housing Assistance Payments Equity	\$ (46,032)	\$ (46,032)
11190	Unit Months Available	4452	4452
11210	Number of Unit Months Leased	4095	4095
11270	Excess Cash	\$ -	\$ -

THIS PAGE INTENTIONALLY LEFT BLANK

PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2016

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

	YEAR 2016		YEAR 2015	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 22,250,000.00	3.85%	\$ 20,000,000.00	3.60%
Miscellaneous From Other Than Current				
Tax Levy	209,830,746.79	36.34%	200,689,591.93	36.10%
Collection of Current Tax Levy	345,274,766.35	59.79%	335,283,323.32	60.30%
	\$		\$	
TOTAL INCOME	577,355,513.14	100.00%	555,972,915.25	100.00%
<u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 516,777,543.30	94.81%	\$ 505,804,611.15	98.78%
Other Expenditures	28,268,755.26	5.19%	6,249,852.49	1.22%
	\$		\$	
TOTAL EXPENDITURES	545,046,298.56	100.00%	512,054,463.64	100.00%
Excess in Revenue	\$ 32,309,214.58		\$ 43,918,451.61	
<u>Fund Balance</u>				
Balance, January 1	55,868,766.13		31,950,314.52	
	\$ 88,177,980.71		\$ 75,868,766.13	
Decreased by:				
Utilization as Anticipated Revenue	22,250,000.00		20,000,000.00	
Balance, December 31	\$ 65,927,980.71		\$ 55,868,766.13	

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>
2016	\$345,274,766.35	\$9,916,461.30	\$355,191,227.65	100%
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%

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>
2016	\$66,109,741,975.00	.525841267573	.015
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

YEAR'S OPERATION

The operation of the County for the year 2016 produced an excess in revenue of \$32,309,214.58 compared with an excess in revenue of \$43,918,451.61 in 2015, a decrease of \$11,609,237.03. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2016	\$32,309,214.58
2015	\$43,918,451.61
2014	\$25,659,941.50

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2014 to 2016 is as follows:

	<u>YEAR 2016</u>	<u>YEAR 2015</u>	<u>YEAR 2014</u>
Excess (Deficit) Receipts			
from Miscellaneous Revenue			
Anticipated	\$ 13,668,676.51	\$ 10,170,134.71	\$ 10,139,759.94
Miscellaneous Revenue -			
Not Anticipated	6,302,758.34	7,267,082.28	6,339,083.53
Added Taxes Collected -			
Chapter 197, P.L. 1941	1,274,497.29	1,162,166.77	822,700.98
Unexpended Balance of Prior			
Year Appropriation Reserve			
Lapsed	28,546,069.50	23,180,000.29	17,363,834.84
Other Credits to Income:			
Cancel Reserve for Medicare			
Peer Group		727,397.08	
Cancelled Accounts Payable	3,207,900.09	3,311,205.21	6,447,119.47
Unexpended Balances of			
Appropriations Canceled	7,578,068.11	4,350,317.76	5,159,234.25
Non-Budget Expenditures	<u>(28,268,755.26)</u>	<u>(6,249,852.49)</u>	<u>(20,611,791.51)</u>
 STATUTORY EXCESS			
<u>TO FUND BALANCE</u>	\$ <u>32,309,204.58</u>	\$ <u>43,918,451.61</u>	\$ <u>25,659,941.50</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</u> <u>DECEMBER 31</u>	<u>UTILIZED</u> <u>IN BUDGET OF</u> <u>SUCCEEDING YEAR</u>
2016	\$65,927,980.71	\$22,250,000.00
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

COMPARISON OF BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2016</u>	<u>YEAR 2015</u>
<u>Operating</u>		
General Government	\$106,024,508.00	\$103,057,393.00
Public Safety	95,037,441.00	92,545,427.00
Operational Services	17,706,962.00	17,783,293.00
Health and Welfare	111,041,167.00	110,306,143.00
Recreational	12,847,303.00	12,243,394.00
Education	20,066,3373.10	19,468,312.00
Unclassified	11,445,379.95	10,270,452.75
State and Federal Programs -		
Offset by Revenues	32,584,945.12	33,661,454.16
Contingent	50,000.00	50,000.00
<u>Total Operating Costs</u>	\$406,804,079.17	\$399,385,868.91
 <u>Capital Improvements</u>	 6,850,000.00	 3,860,000.00
 <u>Debt Service</u>	 60,486,038.94	 61,427,047.24
 Deferred Charges and		
<u>Statutory Expenditures</u>	42,637,4255.19	41,131,695.00
 <u>Total General Appropriations</u>	 \$516,777,543.30	 \$505,804,611.15

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2016:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Bruce H. Bergen	Chairman		
Sergio Granados	Vice-Chairman		
Linda Carter	Freeholder		
Angel G. Estrada	Freeholder		
Christopher Hudak	Freeholder		
Mohamed S Jalloh	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/County Treasurer	\$ 500,000.00	Travelers Casualty and Surety Company of America
Erick Mesias	Comptroller	\$ 100,000.00	Hartford Fire Insurance Company
Julie Origliato	Director, Division of 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
Suzanne DiOrio	Special Deputy Surrogate	(A)	
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>
Michael M. Yuska	Director, Department of Administrative Services	(A)	
Charles J. Gillon	Director, Division of Social Services	(A)	
Anthony Ugoaru	Fiscal Officer	(A)	
Joseph A. Graziano, Sr.	Director, Department of Engineering, Public Works and Facilities Management	(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	Deputy County Manager/Director, Department of Economic Development to 2/10/2016	(A)	
Amy Wagner	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.

THIS PAGE INTENTIONALLY LEFT BLANK

COMMENTS AND RECOMMENDATIONS

GENERAL COMMENTS

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

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

Effective July 1, 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 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

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

- Various Parts, Materials and Supplies
- Road 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 the bid threshold "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 2016 is as follows:

Balance, December 31, 2015		\$	1,455,729.25
Received	\$	5,644,945.22	
Cancelled Encumbrances		<u>190,330.97</u>	
			<u>5,835,276.19</u>
			7,291,005.44
Expended			<u>4,940,207.06</u>
Balance, December 31, 2016		\$	<u><u>2,350,798.38</u></u>

OTHER COMMENTS

INTERFUNDS

Reference to the various balance sheets show the interfund balances remaining at year end. Transactions invariably occur in one fund which requires a corresponding entry to be made in another fund, thus creating interfund balances. 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.

COMMITMENTS

An examination of the purchase order lists for the following funds disclosed that there are many purchase orders that have remained open for several years:

- Grant Fund
- Trust Other Fund
- HUD Trust Fund
- Open Space Preservation Fund
- Capital Fund

RECOMMENDATIONS

That all open purchase orders be reviewed for validity and possible cancellation.

