

Report of Audit

on the

Financial Statements

of the

County of Union

for the

Year Ended
December 31, 2017

COUNTY OF UNION

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COUNTY OF UNION

PART I

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

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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2017



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying balance sheets - regulatory basis of the various individual funds and the account group of the County of Union, New Jersey, as of December 31, 2017 and 2016, 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, 2017, 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, 2017 and 2016, 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, 2017.

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, 2017 and 2016, 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, 2017 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 July 27, 2018 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

July 27, 2018

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2017</u>	<u>BALANCE DECEMBER 31, 2016</u>
Cash - Treasurer	A-4	\$ 153,742,182.26	\$ 135,570,831.90
Cash - Change Funds	A-5	2,450.00	2,450.00
		<u>\$ 153,744,632.26</u>	<u>\$ 135,573,281.90</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 1,735,395.36	\$ 1,312,757.60
Union County Improvement Authority	A-10		334,677.63
Due Grant Fund	A-15	41,216,404.35	42,679,011.37
Due Trust Other Fund	A-16	18,477,822.10	14,086,387.51
Due Open Space Preservation Trust Fund	A-4	2,745,296.75	1,475,941.61
Due General Capital Fund	A-4	1,833,052.69	
		<u>\$ 66,007,971.25</u>	<u>\$ 59,888,775.72</u>
		<u>\$ 219,752,603.51</u>	<u>\$ 195,462,057.62</u>
Grant Fund:			
Cash	A-4	\$ 38,038,479.46	\$ 41,738,987.53
Grants Receivable	A-9	38,864,870.01	36,329,959.36
		<u>\$ 76,903,349.47</u>	<u>\$ 78,068,946.89</u>
		<u>\$ 296,655,952.98</u>	<u>\$ 273,531,004.51</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 26,195,317.59	\$ 24,356,608.04
Commitments Payable	A-3:A-11	20,109,805.45	17,605,039.52
Accounts Payable	A-7	1,120,682.46	2,029,789.59
Due General Capital Fund			8,696,621.00
Reserve for:			
Sale of Assets	A-14	15,457,243.04	16,957,243.04
		<u>\$ 62,883,048.54</u>	<u>\$ 69,645,301.19</u>
Reserve for Receivable	A	66,007,971.25	59,888,775.72
Fund Balance	A-1	90,861,583.72	65,927,980.71
		<u>\$ 219,752,603.51</u>	<u>\$ 195,462,057.62</u>
Grant Fund:			
Due Current Fund	A-15	\$ 41,216,404.35	\$ 42,679,011.37
Grants - Appropriated	A-12	21,541,257.58	24,218,878.33
Commitments Payable	A-12	13,945,687.54	11,142,282.19
Grants - Unappropriated	A-13	200,000.00	28,775.00
		<u>\$ 76,903,349.47</u>	<u>\$ 78,068,946.89</u>
		<u>\$ 296,655,952.98</u>	<u>\$ 273,531,004.51</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, 2017</u>	<u>YEAR ENDED DECEMBER 31, 2016</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 22,250,000.00	\$ 22,250,000.00
Miscellaneous Revenue Anticipated	A-2	135,229,743.31	170,499,521.57
Receipts from Current Taxes	A-2	354,769,822.96	345,274,766.35
Non-Budget Revenue	A-2	5,345,154.81	7,577,255.63
Other Credits to Income:			
Cancelled Accounts Payable	A-7	1,403,677.34	3,207,900.09
Unexpended Balance of Appropriation Reserves	A-11	31,162,371.04	28,546,069.50
Cancelled Reserve for Grants Appropriated	A-15	799,261.71	
<u>TOTAL INCOME</u>		<u>\$ 550,960,031.17</u>	<u>\$ 577,355,513.14</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 387,531,231.84	\$ 406,804,079.17
Capital Improvements	A-3	5,350,000.00	6,850,000.00
Debt Service	A-3	64,882,733.46	60,486,038.94
Deferred Charges and Statutory Expenditures	A-3	39,870,809.31	42,637,425.19
Interfunds Advanced (Net)		5,696,557.77	28,245,750.71
Refund of Prior Year's Revenue	A-4	99,062.05	23,004.55
Cancelled Grants Receivable	A-15	208,675.05	
Cancelled Housing Assistance Voucher Program Receivable	A-16	137,358.68	
		<u>\$ 503,776,428.16</u>	<u>\$ 545,046,298.56</u>
<u>TOTAL EXPENDITURES</u>			
Excess in Revenue		\$ 47,183,603.01	\$ 32,309,214.58
<u>Fund Balance</u>			
Balance, January 1	A	65,927,980.71	55,868,766.13
		<u>\$ 113,111,583.72</u>	<u>\$ 88,177,980.71</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	22,250,000.00	22,250,000.00
Balance, December 31	A	<u>\$ 90,861,583.72</u>	<u>\$ 65,927,980.71</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, 2017

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	\$ 22,250,000.00	\$	\$ 22,250,000.00	\$
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 1,650,000.00	\$	\$ 1,936,858.97	\$ 286,858.97
Surrogate	A-8	190,000.00		203,770.78	13,770.78
Sheriff	A-8	600,000.00		603,457.73	3,457.73
Interest on Investments and Deposits	A-8	200,000.00		1,127,219.77	927,219.77
County Hospital Board of Pay Patients	A-8	13,000,000.00		15,247,747.57	2,247,747.57
Permits - County Road Department	A-8	142,400.00		128,817.90	(13,582.10)
Register - Realty Transfer Fees	A-8	4,000,000.00		5,483,438.76	1,483,438.76
Parks and Recreation Facilities Revenue	A-8	6,215,000.00		6,228,562.99	13,562.99
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	2,724,553.98		2,724,553.98	
Supplemental Social Security Income	A-8	838,539.00		843,182.00	4,643.00
Maintenance of Patients in State Institutions for Mental Diseases	A-8	10,347,139.00			(10,347,139.00)
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	14,712,969.00			(14,712,969.00)
Rutgers Behavior Health Care	A-8	23,679.00			(23,679.00)
Older Americans Act Title III	A-9	2,993,176.00	14,438.00	3,007,614.00	
Program Income Nutrition	A-9	135,609.00		135,609.00	
US Department of Agriculture (USDA)	A-9	285,798.00	14,771.00	300,569.00	
Office on Aging - State Grant	A-9	40,000.00	18,000.00	58,000.00	
State/Community Partnership	A-9	440,426.00		440,426.00	
NJ Transit SCDR - Transportation Assistance Program	A-9	834,590.00		834,590.00	
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	238,509.00		238,509.00	
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 Advertising	A-9	8,000.00		8,000.00	
Paratransit Elderly and Handicapped Trans. Title XX-Aging	A-9	91,292.00		91,292.00	
Paratransit Elderly and Handicapped Trans. Title XX-Fares	A-9	370,000.00		370,000.00	
Respite Care	A-9	348,566.00		348,566.00	
Respite Care -Program Income	A-9	30,000.00		30,000.00	
Medicare Reimbursement Program Logistics	A-9	40,000.00		40,000.00	
County Wide Comp. Alcohol Program	A-9	909,809.00		909,809.00	
Personal Attendant Program	A-9	82,000.00		82,000.00	
DNA Backlog Reduction	A-9	276,231.00		276,231.00	
Victim Witness Advocacy Program	A-9	98,544.00	382,391.00	480,935.00	
Stop Violence Against Women	A-9	25,999.00		25,999.00	
Sexual Assault and Rape Care (SAARC)	A-9	35,032.00	7,593.00	42,625.00	
(SSAARS) Expansion and Primary Prevention	A-9	57,522.00		57,522.00	
Jersey Assistance Community Caregivers (JACC)	A-9	57,000.00		57,000.00	
Council on the Arts	A-9	144,813.00		144,813.00	
Justice Assistance Grant - Robert Byrne	A-9	167,034.00		167,034.00	
Rape Prevention Education Grant (SOSA)	A-9	49,040.00		49,040.00	
Urban Area Security Initiative Program UASI	A-9	295,042.48	2,286,925.00	2,581,967.48	
Law Enforcement Officers Training and Equipment Fund (LEOTF)	A-9	27,402.00	20,840.00	48,242.00	
State Health Insurance Program (SHIP)	A-9	28,500.00		28,500.00	
Preventative Health (PH) (SSBG)	A-9	11,700.00		11,700.00	
Historical Commission grant	A-9	57,550.00		57,550.00	
Emergency Management Agency Assistance (EMMA)	A-9	55,000.00		55,000.00	
LIHEAP CWA	A-9	18,865.00	20,119.00	38,984.00	
Human Services Planning Advisory Council	A-9	318,163.00		318,163.00	
Juvenile Justice Detention Innovations Grant (JDAI)	A-9	124,000.00		124,000.00	
Local Information Network Communications (LINCS)	A-9	298,072.00		298,072.00	
NJ DCA - Community Service Block Grant Program	A-9	191,039.00	591,084.60	782,123.60	
US Dep't. of HUD Continuum of Care (COCR)	A-9	4,598,725.00		4,598,725.00	
Insurance Fraud Reimbursement Program	A-9	250,000.00		250,000.00	
VOCA Supplement Victim Assistance Advocacy Program	A-9		400,000.00	400,000.00	
Coverdell Forensic Science Improvement (CDS Backlog Reduction)	A-9		30,430.02	30,430.02	
Recreational Opportunities for Individuals Disabilities (DROID)	A-9		35,000.00	35,000.00	
Subregional Transportation Planning	A-9		167,822.00	167,822.00	
Municipal Alliance Program	A-9		536,201.00	536,201.00	
Locust Culvert at Tulip Street, Summit	A-9		201,453.00	201,453.00	
Multi-Jurisdictional Guns, Gangs and Drugs	A-9		162,946.00	162,946.00	
Social Services for the Homeless	A-9		360,463.00	360,463.00	
Renovations Child Advocacy Center	A-9		140,000.00	140,000.00	
Jail Diversion Program	A-9		66,950.00	66,950.00	
State Facilities Education Act (SFEA)	A-9		166,500.00	166,500.00	
Senior Farmers Market	A-9		2,625.00	2,625.00	
Right to Know Grant	A-9		16,401.00	16,401.00	
Union County College - Oak Ridge Park	A-9		2,000,000.00	2,000,000.00	
NJ Dep't. of Labor and Workforce Development - Workforce Innovation & Opportunity Act (WIOA)	A-9		3,580,185.00	3,580,185.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Miscellaneous Revenues (Continued):					
WorkFirst New Jersey (WFNJ) Grant	A-9		2,366,003.00	2,366,003.00	
Workforce Learning Link (WLL) Grant	A-9		324,000.00	324,000.00	
NJDLPS - Local Law Enforcement Block Grant (Megan's Law)	A-9		14,125.00	14,125.00	
Clean Communities Program	A-9		59,431.08	59,431.08	
Subregional Support Program	A-9		15,000.00	15,000.00	
Stop Violence Against Women Act (VAWA) Formula Grant	A-9		23,083.00	23,083.00	
Gordon Street Bridge (Design Management)	A-9		142,420.00	142,420.00	
NJ Transit - Jobs Access and reverse Computer Program (JARC)	A-9		230,000.00	230,000.00	
Sexual Assault Nurse Examiner (SANE)	A-9		143,803.00	143,803.00	
Veterans Paratransit Program	A-9		12,000.00	12,000.00	
Department of Corrections State Aid	A-9		2,500,000.00	2,500,000.00	
County Environmental Health Act (CEHA)	A-9		314,524.00	314,524.00	
NJ DLPS - Child Passenger Safety (CPS)	A-9		74,100.00	74,100.00	
Body Armor Replacement Fund	A-9		52,215.69	52,215.69	
State Homeland Security Grant Program (HSG)	A-9		370,263.90	370,263.90	
Supplemental Workforce Benefits (SmartSTEPS) Program	A-9		8,025.00	8,025.00	
Solid Waste/Recycling	A-9		415,628.00	415,628.00	
FTA Section 5310 Mobility Management Grant	A-9		200,000.00	200,000.00	
Historic Site Management Grant	A-9		50,000.00	50,000.00	
Chronic Disease Control	A-9		59,820.00	59,820.00	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):					
County Clerk	A-8	1,500,000.00		1,876,792.00	376,792.00
Surrogate	A-8	257,600.00		310,346.17	52,746.17
Sheriff	A-8	1,850,000.00		4,747,573.53	2,897,573.53
Reimbursement from Grant Programs:					
Fringe Benefits Expenditures	A-8	1,750,000.00		1,722,896.83	(27,103.17)
Indirect Costs	A-8	200,000.00		284,544.75	84,544.75
Educational Building Aid	A-8	525,000.00		507,305.00	(17,695.00)
Debt Service - Open Space	A-8	4,428,865.94		4,428,865.94	
Leaf Composting	A-8	250,000.00		229,712.00	(20,288.00)
New Jersey - Division of Economic Assistance Earned Grant	A-8	37,000,000.00		38,894,413.30	1,894,413.30
Service Fees - Courts	A-8	250,000.00		197,434.00	(52,566.00)
Franchise Fee - Jersey Gardens	A-8	600,000.00		685,154.00	85,154.00
Title IVD - Facility Reimbursement	A-8	1,000,000.00		1,406,483.64	406,483.64
PILOTS	A-8	250,000.00		453,705.10	203,705.10
State Reimbursement Delaney Hall	A-8	1,593,820.00		1,705,447.15	111,627.15
Open Space - Park Maintenance	A-8	2,250,000.00		2,250,000.00	
Division of Developmental Disabilities	A-8	575,000.00		562,191.72	(12,808.28)
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		603,309.77	253,309.77
Ambulance Services	A-8	750,000.00		1,017,733.67	267,733.67
Union County Utilities Authority	A-8	1,000,000.00		1,000,000.00	
Rental Beds - Juvenile Detention Center	A-8	1,603,200.00		2,079,840.00	476,640.00
Sale of Assets - County Infrastructure Program	A-14	1,500,000.00		1,500,000.00	
Total Miscellaneous Revenue	A-1	\$ 129,716,517.40	\$ 18,597,579.29	\$ 135,229,743.31	\$ (13,084,353.38)
Amount to be Raised by Taxation	A-1:A-6	354,769,822.96		354,769,822.96	
<u>Budget Totals</u>		\$ 506,736,340.36	\$ 18,597,579.29	\$ 512,249,566.27	\$ (13,084,353.38)
Non-Budget Revenue	A-1:A-2			5,345,154.81	5,345,154.81
		\$ 506,736,340.36	\$ 18,597,579.29	\$ 517,594,721.08	\$ (7,739,198.57)
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, 2017

<u>ANALYSIS OF NON-BUDGET REVENUE</u>	<u>REF.</u>		
Added County Taxes	A-6	\$	1,385,580.88
Revenue Accounts Receivable:			
Medical Examiner	A-8		1,094.23
Sale of Scrap and Purchasing Auction		\$	19,973.43
Lien Fees			4,713.66
Insurance Refunds			8,460.99
Workers Compensation			324,933.38
Planning Board			7,496.00
Department of Justice OCDEF			20,873.75
Telephone Commissions and Cellular Antenna Rental			244,122.83
Sale of Maps/Copies			262.10
Concession/Vending/ATM Machine			83,463.39
Welfare Refund SS			666.00
Lease North Broad Street			600.00
Miscellaneous Refunds and Cancellations			66,102.67
Law Enforcement Training			6,449.48
State Chancery Court			44,340.00
State Treasurer Title IV D Reimbursements			133,378.57
Bail Forfeitures			97,637.50
Jury Duty			517.59
Printing and Duplicate			52,376.36
Compost Sales			34,595.00
Construction Board Appeal			1,200.00
Utilities Authority Interlocal Agreement			167,295.80
Check Fees			60.00
Refunds - Grants			65,962.08
Corrections Processing Fee			67,204.24
Site Plan Fees			58,996.47
Prosecutor Discovery			42,545.00
Psychiatric Institutions			1,274.23
Restitution			102,467.00
Motor Vehicles Refunds			231,183.40
Postage Reimbursement			6,763.48
Inmate Medical Co-Payment			3,798.31
UCPD Found Money			74.50
Fire Training Academy			34,470.00
Vacation Purchase			100,150.54
SSA			24,000.00
Probation Fees			4,693.96
Park Police Fines			6,430.00
County Police Reimbursement			238,930.33
Child Nutrition			61,122.89
Jobs in Blue Administration			158,724.13
Prosecutor Federal Reimbursement			38,847.75
Jobs in Blue Vehicle Fee			91,335.95
Jail Reimbursement State Prisoners			79,897.08
Mental Health Director			12,000.00
Sheriff OT			12,079.87
Local Unit Bonds - Vocational School Share			102,802.75
Lease Fiber Optic Line			127,385.84
Beverage Machine			755.00
ATM Commissions			3,194.40
Accrued Interest on Bond Sale			1,155.00
Elections Clerk			73,458.53
Mercer County Juveniles			3,375.00
Reimburse Security - Park Madison UCIA			217,488.24
Towing License			13,080.00
Public Archives and records Infrastructure Support Program PARIS			727.86
Elections - Election Board			428,428.83
Web Services			7,500.00
Police Academy Training			126,030.00
Health Food inspections			4,600.00
Refund US Bank			54,674.95
Tax Refunds			1,466.09
M&T Bank			29,887.50
	A-4		3,958,479.70
	A-1:A-2	\$	5,345,154.81

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE			
<u>GENERAL GOVERNMENT</u>							
County Managers Office:							
Salaries and Wages	\$ 339,971.00	\$ 339,971.00	\$ 336,779.34	\$	\$ 3,191.66	\$	
Other Expenses:							
Special Studies and Initiatives	600,000.00	600,000.00	400,494.30	115,573.22	83,932.48		
Miscellaneous	121,000.00	121,000.00	14,984.78	5,003.04	101,012.18		
Board of Chosen Freeholders:							
Salaries and Wages	534,578.00	534,578.00	476,927.45		57,650.55		
Other Expenses:							
Annual Audit	229,500.00	229,500.00		229,500.00			
Other Accounting and Audit Fees	227,850.00	227,850.00		151,100.00	76,750.00		
Miscellaneous	94,000.00	94,000.00	53,930.44	851.38	39,218.18		
County Infrastructure and Improvement Program	1,500,000.00	1,500,000.00	650,000.00	850,000.00			
Clerk of the Board:							
Salaries and Wages	1,080,324.00	1,080,324.00	1,018,056.57		62,267.43		
Other Expenses:							
Miscellaneous	230,000.00	230,000.00	150,215.07	29,363.92	50,421.01		
Advisory Boards, Committees and Commissions	5,000.00	5,000.00			5,000.00		
Status of Women Advisory Board	500.00	500.00	500.00				
County Clerk:							
Salaries and Wages	2,291,399.00	2,291,399.00	2,106,813.51		184,585.49		
Other Expenses	166,200.00	166,200.00	110,112.99	25,212.37	30,874.64		
Board of Elections:							
Salaries and Wages	2,224,791.00	2,224,791.00	2,113,802.13		110,988.87		
Other Expenses	350,000.00	350,000.00	257,598.08	84,083.57	8,318.35		
Elections (County Clerk):							
Salaries and Wages	178,120.00	178,120.00	159,836.50		18,283.50		
Other Expenses	1,126,350.00	1,126,350.00	783,766.66	29,685.92	312,897.42		
Department of Finance:							
Office of Director:							
Salaries and Wages	290,774.00	294,174.00	294,138.14		35.86		
Other Expenses	175,000.00	175,000.00	55,072.89	3,748.75	116,178.36		
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	360,034.00	360,034.00	343,712.63		16,321.37		
Other Expenses	3,500.00	3,500.00	199.00	249.00	3,052.00		
Division of the Treasurer:							
Salaries and Wages	333,955.00	337,355.00	337,341.96		13.04		
Other Expenses	90,300.00	90,300.00	31,485.80	2,500.00	56,314.20		

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, 2017

	APPROPRIATIONS		BUDGET AFTER MODIFICATION	PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET				COMMITMENTS PAYABLE	RESERVED	
GENERAL GOVERNMENT (CONTINUED)							
Division of the Comptroller:							
Salaries and Wages	\$ 869,317.00	\$	869,317.00	\$ 834,795.79	\$	\$ 34,521.21	\$
Other Expenses	17,500.00		17,500.00	5,650.50	2,668.84	9,180.66	
Aid to Union County Improvement Authority	425,626.47		425,626.47	320,640.14	104,986.30	0.03	
Division of Internal Audit:							
Salaries and Wages	124,437.00		124,437.00	69,435.99		55,001.01	
Other Expenses	2,500.00		2,500.00			2,500.00	
Department of Law:							
Office of County Counsel:							
Salaries and Wages	1,837,035.00		1,837,035.00	1,534,339.98		302,695.02	
Other Expenses	140,750.00		140,750.00	71,383.16	14,080.09	55,286.75	
Division of County Auditor:							
Salaries and Wages	396,032.00		396,032.00	395,272.08	430.75	759.92	
Other Expenses	2,700.00		2,700.00	893.70		1,375.55	
Department of Administrative Services:							
Office of Director:							
Salaries and Wages	430,262.00		430,262.00	390,354.16		39,907.84	
Other Expenses	86,400.00		86,400.00	81,536.85	8.11	4,855.04	
Division of Motor Vehicles:							
Salaries and Wages	1,960,323.00		1,960,323.00	1,920,768.73	506,205.33	39,554.27	
Other Expenses	4,343,000.00		4,343,000.00	3,322,023.95		514,770.72	
Division of Personnel Management and Labor Relations:							
Salaries and Wages	1,022,328.00		1,022,328.00	1,017,137.82		5,190.18	
Other Expenses	861,300.00		861,300.00	560,896.70	175,609.08	124,794.22	
Division of Purchasing:							
Salaries and Wages	609,579.00		609,579.00	539,036.85		70,542.15	
Other Expenses	262,330.00		262,330.00	161,927.49	71,589.77	28,812.74	
Board of Taxation:							
Salaries and Wages	268,452.00		268,452.00	268,449.18		2.82	
County Surrogate:							
Salaries and Wages	1,045,747.00		1,045,747.00	979,655.04	421.27	66,091.96	
Other Expenses	19,680.00		19,680.00	16,244.13		3,014.60	
Division of Engineering, Land and Facilities Planning:							
Salaries and Wages	1,108,126.00		1,108,126.00	1,076,093.63	135,244.75	32,032.37	
Other Expenses	449,000.00		449,000.00	202,874.53		110,880.72	
Division of Information Technologies:							
Salaries and Wages	849,273.00		849,273.00	830,383.45	381,398.97	18,889.55	
Other Expenses	1,787,000.00		1,787,000.00	1,264,070.25		141,530.78	

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, 2017

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
GENERAL GOVERNMENT (CONTINUED)					
Department of Economic Development:					
Office of Director:					
Salaries and Wages	\$ 531,603.00	\$ 531,603.00	\$ 506,882.39	\$ 24,720.61	\$
Other Expenses	859,700.00	859,700.00	322,257.60	464,410.74	73,031.66
Division of Community Development and Housing:					
Salaries and Wages	170,362.00	170,362.00	158,092.08	303.00	12,269.92
Other Expenses	2,500.00	2,500.00	327.20		1,869.80
Division of Strategic Planning and Intergovernment:					
Salaries and Wages	458,398.00	458,398.00	317,863.41	70,339.00	140,534.59
Other Expenses	337,550.00	337,550.00	233,767.36		33,443.64
INSURANCE					
Group Insurance Plan for Employees	48,147,800.00	48,147,800.00	37,776,433.87	3,969,040.07	6,402,326.06
Surety Bond Premiums	12,000.00	12,000.00	5,104.00	100.00	6,796.00
Other Insurance Premiums	10,230,000.00	11,494,349.00	10,084,772.34	608,022.82	801,553.84
Employees' Prescription Plan	16,510,234.00	16,510,234.00	15,156,519.97	950,700.78	403,013.25
Dental Plan	959,158.00	959,158.00	532,074.59	124,326.96	302,756.45
Disability Insurance	200,000.00	200,000.00	200,000.00		
Total Insurance	\$ 76,059,192.00	\$ 77,323,541.00	\$ 63,754,904.77	\$ 5,652,190.63	\$ 7,916,445.60
TOTAL GENERAL GOVERNMENT	\$ 110,091,148.47	\$ 111,362,297.47	\$ 90,853,727.15	\$ 9,106,757.80	\$ 11,401,812.52

PUBLIC SAFETY

Sheriff's Office:

Salaries and Wages

Other Expenses

Department of Public Safety:

Office of Director:

Salaries and Wages

Other Expenses

Division of Weights and Measures:

Salaries and Wages

Other Expenses

Division of Medical Examiner:

Salaries and Wages

Other Expenses

Division of Emergency Management:

Salaries and Wages

Other Expenses

Emergency Medical Service:

Salaries and Wages

Other Expenses

\$ 19,363,662.00	\$ 19,363,662.00	\$ 18,700,422.65	\$ 140,124.16	\$ 663,239.35	\$
451,538.00	451,538.00	282,493.16		28,920.68	
253,279.00	253,279.00	253,275.80		3.20	
4,050.00	4,050.00	1,448.86		2,601.14	
413,412.00	413,412.00	396,345.17		17,066.83	
3,500.00	3,500.00	667.42	250.00	2,582.58	
657,756.00	657,756.00	599,675.10		58,080.90	
455,800.00	455,800.00	419,942.25	20,640.95	15,216.80	
1,052,115.00	1,052,115.00	939,540.55		112,574.45	
327,188.00	327,188.00	288,626.53	37,699.20	862.27	
1,099,497.00	1,099,497.00	1,045,032.47		54,464.53	
85,000.00	85,000.00	65,139.03	12,858.16	7,002.81	

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, 2017

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION				
<u>PUBLIC SAFETY (CONTINUED)</u>						
Division of Police						
Salaries and Wages	\$ 8,929,794.00	\$ 9,129,794.00	\$ 8,827,433.58	\$ 65,258.05	\$ 302,360.42	\$
Other Expenses	267,000.00	267,000.00	200,666.11		1,075.84	
Division of Health:						
Salaries and Wages	138,007.00	138,007.00	136,480.48		1,526.52	
Other Expenses	146,000.00	146,000.00	82,046.39	36,191.15	27,762.46	
County Prosecutor's Office:						
Salaries and Wages	22,739,912.00	22,739,912.00	21,247,585.07	70,167.42	1,492,326.93	
Other Expenses	765,000.00	765,000.00	686,513.06		8,319.52	
Division of Corrections:						
Salaries and Wages	31,317,881.00	31,317,881.00	28,113,691.86	1,309,233.41	3,204,189.14	
Other Expenses	8,337,331.00	8,337,331.00	6,775,269.97		252,827.62	
Contribution to Soil Conservation District (N.J.S. 4-24-22 (i))	32,680.00	32,680.00	32,680.00			
TOTAL PUBLIC SAFETY	\$ 96,840,402.00	\$ 97,040,402.00	\$ 89,094,975.51	\$ 1,692,422.50	\$ 6,253,003.99	\$
<u>OPERATIONAL SERVICES</u>						
Department of Engineering, Public Works and Facilities Management						
Office of Director:						
Salaries and Wages	\$ 36,403.00	\$ 36,403.00	\$ 36,402.14	\$ 1,569.00	\$ 0.86	\$
Other Expenses	22,000.00	22,000.00	6,562.39		13,888.61	
Division of Public Works:						
Salaries and Wages	2,485,526.00	2,485,526.00	2,380,598.93	836.83	104,927.07	
Other Expenses	55,000.00	55,000.00	54,017.92		145.25	
Division of Facilities Management						
Salaries and Wages	7,904,520.00	7,904,520.00	7,820,468.59	1,555,302.56	84,051.41	
Other Expenses	7,995,900.00	7,995,900.00	6,146,432.21		294,165.23	
Contribution for Flood Control	14,776.00	14,776.00	14,775.55		0.45	
TOTAL OPERATIONAL SERVICES	\$ 18,514,125.00	\$ 18,514,125.00	\$ 16,459,257.73	\$ 1,557,708.39	\$ 497,158.88	\$
<u>HEALTH AND WELFARE</u>						
Crippled Children						
Department of Runnells Specialized Hospital of Union County:						
Salaries and Wages	\$ 50,000.00	\$ 50,000.00	\$ 14,185.73	\$ 35,814.27	\$ 0.00	\$
Other Expenses	6,860,775.00	6,860,775.00	6,748,759.84	459,032.97	112,015.16	
Other Expenses	4,947,229.00	4,947,229.00	4,468,645.68		19,550.35	
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	

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, 2017

	APPROPRIATIONS		BUDGET AFTER	PAID OR		EXPENDED		UNEXPENDED
						COMMITMENTS		BALANCE
HEALTH AND WELFARE (CONTINUED)								
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30-4-79)	\$	16,414,129.00	\$	16,414,129.00	\$		\$	\$ 10,249,784.00
Maintenance of Patients in State Institutions for Mentally Retarded (N.J.S.A. 30-4-79)		14,712,969.00		14,712,969.00				14,712,969.00
Rutgers Behavioral Health Care		33,827.00		33,827.00				23,679.00
Maintenance of Patients in State Geriatric Center		48,000.00		78,000.00			30,779.86	
Department of Human Services:								
Office of Director:								
Salaries and Wages		1,039,414.00		1,039,414.00		937,517.46		101,896.54
Other Expenses		6,213,104.00		6,213,104.00		3,257,565.65	1,985,845.75	969,692.60
Juvenile Detention:								
Salaries and Wages		5,757,001.00		5,757,001.00		4,789,369.80		967,631.20
Other Expenses		2,863,941.00		2,863,941.00		2,051,778.07		150,548.66
Division on Aging:								
Salaries and Wages		356,306.00		356,306.00		290,565.93		65,740.07
Other Expenses		2,205,907.00		2,205,907.00		1,804,417.07	(0.00)	
Division of Youth Services:								
Salaries and Wages		667,008.00		667,008.00		530,378.87		136,629.13
Other Expenses		75,600.00		75,600.00		57,140.27		13,369.45
Employment and Training:								
Salaries and Wages		414,403.00		414,403.00		358,840.52		55,562.48
Division of Social Services:								
Salaries and Wages		35,451,277.00		35,451,277.00		33,175,233.30		2,276,043.70
Other Expenses		8,684,222.00		8,684,222.00		7,227,236.15	1,229,721.53	227,264.32
Division of Planning:								
Salaries and Wages		422,292.00		422,292.00		356,498.66		65,793.34
Other Expenses		363,405.00		363,405.00		284,045.95		75.00
Division of Paratransit:								
Salaries and Wages		78,563.00		78,563.00		78,537.98		25.02
TOTAL HEALTH AND WELFARE	\$	107,673,372.00	\$	107,703,372.00	\$	72,652,430.07	\$	5,206,616.88
								\$ 24,986,432.00

RECREATIONAL

Department of Parks and Recreation:

Office of Director:								
Salaries and Wages	\$	952,971.00	\$	952,971.00	\$	894,463.49	\$	58,507.51
Other Expenses		233,200.00		233,200.00		154,681.65		29,525.37
Recreation Facilities:								
Salaries and Wages		2,388,814.50		2,388,814.50		2,062,002.02		326,812.48
Other Expenses		6,349,488.00		6,349,488.00		5,436,470.49		155,726.03
Division of Planning and Environmental Services:								
Salaries and Wages		481,126.00		481,126.00		449,436.52		31,689.48
Other Expenses		177,860.00		177,860.00		46,729.66		68,799.52

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, 2017

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
RECREATIONAL (CONTINUED)					
Park Maintenance:					
Salaries and Wages	\$ 2,593,662.00	\$ 2,593,662.00	\$ 2,468,840.79	\$ 124,821.21	
Other Expenses	578,000.00	578,000.00	441,751.52	115,757.82	20,490.66
Cultural and Heritage Affairs:					
Salaries and Wages	147,348.00	147,348.00	91,495.63		55,852.37
Other Expenses	10,000.00	10,000.00	5,981.33	1,935.57	2,083.10
TOTAL RECREATIONAL	\$ 13,912,469.50	\$ 13,912,469.50	\$ 12,051,853.10	\$ 986,308.67	\$ 874,307.73
EDUCATIONAL					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 243,059.00	\$ 243,059.00	\$ 242,486.00	\$ 573.00	\$
Other Expenses	12,500.00	12,500.00	3,714.67	694.85	8,090.48
Vocational Schools	5,057,138.00	5,057,138.00	4,982,138.00	75,000.00	
Union County Extension Service in Agriculture, Home Economics and 4-H:					
Salaries and Wages	78,900.00	78,900.00	65,327.42		13,572.58
Other Expenses	114,252.00	114,252.00	100,615.36	11,463.38	2,173.26
Union County Community College System	14,686,411.00	14,686,411.00	14,686,411.00		
Scholarship Program	190,000.00	190,000.00	190,000.00		
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	110,897.31	51,707.69	54,395.00
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		
TOTAL EDUCATIONAL	\$ 20,669,260.00	\$ 20,669,260.00	\$ 20,451,589.76	\$ 138,865.92	\$ 78,804.32
UNCLASSIFIED					
Prior Year Bills	\$ 26,906.60	\$ 26,906.60	\$ 24,819.10	\$ 560.00	\$ 1,527.50
Salary Adjustment	1,501,149.00				
Sick Leave Payment	750,000.00	750,000.00	750,000.00		
Utilities	7,659,028.00	7,659,028.00	5,735,833.14	1,739,289.12	183,905.74
TOTAL UNCLASSIFIED	\$ 9,937,083.60	\$ 8,435,934.60	\$ 6,510,652.24	\$ 1,739,849.12	\$ 183,905.74
SUBTOTAL OPERATIONS	\$ 377,637,860.57	\$ 377,637,860.57	\$ 308,074,485.56	\$ 20,079,805.45	\$ 24,495,610.06
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
Matching Funds for Grants	\$ 73,931.50	\$ 73,931.50	\$	\$	\$
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 \$14,438.00)	2,993,176.00	3,007,614.00	3,007,614.00		
Match	66,140.00	66,140.00	66,140.00		
Program Income Nutrition	135,609.00	135,609.00	135,609.00		
Match	156,926.00	156,926.00	156,926.00		

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)					
Paratransit-Elderly and Handicapped Transportation Title XX	\$	\$	\$	\$	\$
Match	142,524.00	142,524.00	142,524.00		
Paratransit-Elderly and Handicapped Transportation Program Income-Fares	30,955.00	30,955.00	30,955.00		
Paratransit - Program Income - Advertising	370,000.00	370,000.00	370,000.00		
Paratransit - Elderly and Handicapped - Fares - Unappropriated (40A-4-87 \$12,000.00)	8,000.00	8,000.00	8,000.00		
Paratransit-Elderly and Handicapped Program Income - Aging	91,292.00	12,000.00	12,000.00		
Home Health Care-Title XX-New Jersey Division of Public Welfare	100,000.00	91,292.00	91,292.00		
Home Services Advisory Council	318,163.00	100,000.00	100,000.00		
Match	318,163.00	318,163.00	318,163.00		
Community Service Block Grant (40A-4-87 \$591,084.60)	15,900.00	15,900.00	15,900.00		
Community Care for the Elderly Title XX	191,039.00	782,123.60	782,123.60		
Match	459,442.00	459,442.00	459,442.00		
Intoxicated Driver Resource Center	29,131.00	29,131.00	29,131.00		
Senior Citizen and Disabled Residents Transportation Assistance Program	238,509.00	238,509.00	238,509.00		
Jail Diversion Pilot Program (40A-4-87 \$66,950.00)	834,590.00	834,590.00	834,590.00		
Countywide Comprehensive Alcohol Program	66,950.00	66,950.00	66,950.00		
Match	909,809.00	909,809.00	909,809.00		
Human Services Family Court	120,036.00	120,036.00	120,036.00		
FTA Section 5310 Mobility Management Grant (40A-4-87 \$200,000.00)	248,737.00	248,737.00	248,737.00		
Match	200,000.00	200,000.00	200,000.00		
Gordon Street Bridge (40A-4-87 \$142,420.00)	50,000.00	50,000.00	50,000.00		
State/Community Partnership Program	142,420.00	142,420.00	142,420.00		
Medicare Reimbursement Program Logistics	440,426.00	440,426.00	440,426.00		
Senior Farmer's Market (40A-4-87 \$2,625.00)	40,000.00	40,000.00	40,000.00		
Personal Attendant Program	2,625.00	2,625.00	2,625.00		
NJ Governor's Council on Alcoholism and Drug Abuse - Alliance to	82,000.00	82,000.00	82,000.00		
Prevent Alcoholism and Drug Abuse (40A-4-87 \$536,201.00)		536,201.00	536,201.00		
Body Armor Grant (40A-4-87 \$52,215.69)		52,215.69	52,215.69		
State Health Insurance Program - SHIP	28,500.00	28,500.00	28,500.00		
Social Service for the Homeless (SSH) (40A-4-87 \$360,463.00)	28,500.00	360,463.00	360,463.00		
County Environmental Health Act (CEHA) (40A-4-87 \$314,524.00)	314,524.00	314,524.00	314,524.00		
Local Information Network Communication System(LINC) (40A-4-87 \$288,970.00)	298,072.00	298,072.00	298,072.00		
Right to Know (40A-4-87 \$16,401.00)		16,401.00	16,401.00		
Continuum of Care COCR	4,598,725.00	4,598,725.00	4,598,725.00		
Jersey Assistance Community Caregivers (JACC)	57,000.00	57,000.00	57,000.00		
Council on Arts-Special Projects	144,813.00	144,813.00	144,813.00		
Match	80,813.00	80,813.00	80,813.00		
Subregional Transportation Program (40A-4-87 \$167,822.00)	167,822.00	167,822.00	167,822.00		
Match	34,455.50	34,455.50	34,455.50		
Work First New Jersey (40A-4-87 \$2,366,003.00)	2,366,003.00	2,366,003.00	2,366,003.00		
Workforce Learning Link Program (40A-4-87 \$324,000.00)	324,000.00	324,000.00	324,000.00		
Workforce Development Grant - Smart Steps (40A-4-87 \$8,025.00)	8,025.00	8,025.00	8,025.00		
Respite Care	348,566.00	348,566.00	348,566.00		
Match	54,311.00	54,311.00	54,311.00		

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

COUNTY OF UNIONCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)					
Respite Care - Program Income	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$	\$
Sexual Assault Nurse Examiner (SANE) (40A 4-87 \$143,803.00)		143,803.00	143,803.00		
Match	35,951.00	35,951.00	35,951.00		
Sexual Assault and Rape Program (40A 4-87 \$7,593.00)	92,554.00	100,147.00	100,147.00		
Rape Prevention Education Grant (SOSA)	8,240.00	8,240.00	8,240.00		
Rape Prevention Education Grant	40,800.00	40,800.00	40,800.00		
Jobs Access and Reverse Computer Program (JARC) (40A 4-87 \$230,000.00)		230,000.00	230,000.00		
Match	230,000.00	230,000.00	230,000.00		
Clean Communities (40A 4-87 \$59,431.08)		59,431.08	59,431.08		
Recycling Enhancement Grant (40A 4-87 \$415,628.00)		415,628.00	415,628.00		
State Facilities Education Act (40A 4-87 \$166,500.00)		166,500.00	166,500.00		
Cancer and Chronic Disease (40A 4-87 \$59,820.00)		59,820.00	59,820.00		
Emergency Management Agency Assistance (EMAA)	55,000.00	55,000.00	55,000.00		
State Homeland Security (40A 4-87 \$370,263.90)		370,263.90	370,263.90		
Prevention Health	11,700.00	11,700.00	11,700.00		
Gang, Gun, and Narcotics Task Force (40A 4-87 \$162,946.00)		162,946.00	162,946.00		
Juvenile Justice Innovations Grant	124,000.00	124,000.00	124,000.00		
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00		
US Department of Agriculture-USDA (40A 4-87 \$14,771.00)	285,798.00	300,569.00	300,569.00		
Megan's Law (40A 4-87 \$14,125.00)		14,125.00	14,125.00		
Stop Violence Against Women - VAWA (40A 4-87 \$23,083.00)	25,999.00	49,082.00	49,082.00		
Match	8,666.00	8,666.00	8,666.00		
Child Passenger Safety (40A 4-87 \$74,100.00)		74,100.00	74,100.00		
Victim Witness Advocacy Program (40A 4-87 \$382,391.00)	98,544.00	480,935.00	480,935.00		
Match	120,234.00	120,234.00	120,234.00		
LIHEAP CWA (40A 4-87 \$20,119.00)	18,865.00	38,984.00	38,984.00		
Paul Coverdell Grant (40A 4-87 \$30,430.02)		30,430.02	30,430.02		
Existing Child Advocacy Centers (40A 4-87 \$140,000.00)		140,000.00	140,000.00		
DNA Backlog Reduction	276,231.00	276,231.00	276,231.00		
Locust Culvert at Tulip Street-City of Summit (40A 4-87 \$201,453.00)		201,453.00	201,453.00		
Recreational Opportunity Grant (ROID) (40A 4-87 \$35,000.00)		35,000.00	35,000.00		
Match	7,000.00	7,000.00	7,000.00		
Department of Corrections- State Aid (40A 4-87 \$2,500,000.00)		2,500,000.00	2,500,000.00		
WIOA-Adult Program (40A 4-87 \$1,154,842.00)		1,154,842.00	1,154,842.00		
Law Enforcement Officers Training and Equipment Fund(LEOTF)(40A 4-87 \$20,840.00)	27,402.00	48,242.00	48,242.00		
Union County College-Oak Ridge Park (40A 4-87 \$2,000,000.00)		2,000,000.00	2,000,000.00		
Subregional Support Program (40A 4-87 \$15,000.00)		15,000.00	15,000.00		
Workforce Youth Program (40A 4-87 \$1,045,950.00)		1,045,950.00	1,045,950.00		
Workforce Dislocated Worker Program (40A 4-87 \$1,139,393.00)		1,379,393.00	1,379,393.00		
Historical Commission Grant	57,550.00	57,550.00	57,550.00		
Match	35,550.00	35,550.00	35,550.00		

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2017

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>					
Historic Site Management -NJ Historic Trust (40A 4-87 \$50,000.00)	\$	\$	\$	\$	\$
JAG-Edward Byrne Memorial	167,034.00	167,034.00	167,034.00		
Victim Witness Advocacy Program-VOCA Supplemental (40A 4-87 \$400,000.00)	100,000.00	100,000.00	100,000.00		
Match	295,042.48	2,581,967.48	2,581,967.48		
Urban Area Security Initiative Program (40A 4-87 \$2,286,925.00)					
TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE	\$ 16,233,751.48	\$ 34,831,330.77	\$ 34,757,399.27	\$ 73,931.50	\$
<u>CONTINGENT</u>	\$ 50,000.00	\$ 50,000.00	\$	\$	\$
TOTAL OPERATIONS INCLUDING CONTINGENT	\$ 393,921,612.05	\$ 412,519,191.34	\$ 342,831,884.83	\$ 20,079,805.45	\$ 24,987,959.50
<u>CAPITAL IMPROVEMENTS</u>					
Capital Improvement Fund	\$ 2,600,000.00	\$ 2,600,000.00	\$ 2,600,000.00	\$	\$
Road Resurfacing	2,750,000.00	2,750,000.00	2,750,000.00		
TOTAL CAPITAL IMPROVEMENTS	\$ 5,350,000.00	\$ 5,350,000.00	\$ 5,350,000.00	\$	\$
<u>COUNTY DEBT SERVICE</u>					
Payment of Bond Principal:	\$ 2,165,000.00	\$ 2,165,000.00	\$ 2,165,000.00	\$	\$
County College Bonds					
State Aid-County College Bonds	915,000.00	915,000.00	915,000.00		
(N.J.S. 18A 64A-22.6)	3,550,000.00	3,550,000.00	3,550,000.00		
Vocational School Bonds	29,150,000.00	29,150,000.00	29,150,000.00		
Other Bonds					
Interest on Bonds:					
County College Bonds	347,807.00	347,807.00	347,806.67		0.33
State Aid-County College Bonds (N.J.S. 18A 64A-22.6)	253,013.00	253,013.00	253,012.96		0.04
Vocational School Bonds	1,399,952.00	1,399,952.00	1,399,951.36		0.64
Other Bonds	11,673,990.00	11,673,990.00	11,373,989.04		300,000.96
Interest on Notes	2,000,000.00	2,000,000.00	1,794,999.96		205,000.04
Lease to Improvement Authority-Debt Service:					
U.C.I.A.	11,648,521.00	11,648,521.00	9,412,718.06	30,000.00	2,205,802.94
U.C.I.A. - State Aid - County College Bonds	4,281,095.00	4,281,095.00	4,280,715.09		379.91
DAM Restoration Loan:					
Loan Repayments for Principal and Interest	209,541.00	209,541.00	209,540.32		0.68
TOTAL COUNTY DEBT SERVICE	\$ 67,593,919.00	\$ 67,593,919.00	\$ 64,852,733.46	\$ 30,000.00	\$ 2,711,185.54

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
#REF!

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
DEFERRED CHARGES AND STATUTORY EXPENDITURES					
Deferred Charges to Future Taxation:					
Deferred Charges to Future Taxation - Unfunded					
Ordinance 578	\$ 869.68	\$ 869.68	\$ 869.68	\$	\$
Ordinance 601	412.00	412.00	412.00		
Ordinance 616	0.35	0.35	0.35		
Ordinance 632	50.00	50.00	50.00		
Ordinance 653	4,825.76	4,825.76	4,825.76		
Ordinance 671	750.00	750.00	750.00		
Ordinance 687	4,875.45	4,875.45	4,875.45		
Ordinance 713	1,994.32	1,994.32	1,994.32		
Ordinance 723	0.02	0.02	0.02		
Ordinance 740	0.71	0.71	0.71		
Improvement Authority Accounts Receivable	334,677.63	334,677.63	334,677.63		
Statutory Expenditures:					
Contribution to:					
Public Employees' Retirement System	14,447,437.32	14,447,437.32	14,347,437.32		100,000.00
Social Security System (O.A.S.I.)	11,300,000.00	11,300,000.00	9,835,835.65		1,464,164.35
Unemployment Compensation Insurance					
(N.J.S.A. 43:21-3 Et. Seq.)	500,000.00	500,000.00	500,000.00		9,394.49
Police and Firemen's Retirement Fund of NJ	13,225,516.07	13,225,516.07	13,216,121.58		2,217.19
Defined Contribution Retirement Program	49,400.00	49,400.00	47,182.81		
TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES	\$ 39,870,809.31	\$ 39,870,809.31	\$ 38,295,033.28	\$	\$ 1,575,776.03
TOTAL BUDGET APPROPRIATIONS					
REF.	\$ 506,736,340.36	\$ 525,333,919.65	\$ 451,329,651.57	\$ 20,109,805.45	\$ 27,699,145.04
A-3			A-1	A A-1	A A-1
A-2	A-2	506,736,340.36			
	\$ 18,597,579.29	\$			
A-4					
A-4 A-12			416,235,817.68		
A-5			1,176,068.50		
A-12			1,756.99		
A-15			33,581,330.77		
			334,677.63		
	\$ 525,333,919.65	\$ 451,329,651.57			
Budget					
Appropriation by 40A 4-87					
Disbursed					
Matching Funds for Miscellaneous Grants					
Petty Cash					
Reserve For: Miscellaneous Grants					
Due from U.C.I.A.					

TRUST FUND

COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

	REF.	BALANCE DECEMBER 31, 2017	BALANCE DECEMBER 31, 2016
<u>ASSETS</u>			
Trust Other Fund:			
Cash	B-2	\$ 92,265,603.96	\$ 79,475,596.08
Accounts Receivable:			
Community Development Block Grants	B-3	6,338,493.75	6,036,941.90
Home Investment Partnership Program	B-4	3,066,819.01	2,890,879.86
Housing Assistance Voucher Program	B-5	3,924,000.00	3,900,690.13
Emergency Shelter Program	B-6	559,702.85	400,763.80
		<u>\$ 106,154,619.57</u>	<u>\$ 92,704,871.77</u>
Open Space Preservation Trust Fund:			
Cash	B-2	\$ 10,038,988.07	\$ 7,467,234.47
Green Acres Grant Receivable (Briant Park Conservancy)	B-7	275,000.00	275,000.00
Taxes Receivable	B-8	49,205.98	37,279.21
		<u>\$ 10,363,194.05</u>	<u>\$ 7,779,513.68</u>
		<u>\$ 116,517,813.62</u>	<u>\$ 100,484,385.45</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust Other Fund:			
Reserve For:			
Community Development Block Grants Recaptured Funds - Unappropriated	B-9	\$ 544,651.89	\$ 420,719.88
Home Investment Partnerships Program - Unappropriated	B-11	53,499.87	53,499.87
Home Investment Partnerships Program - Appropriated	B-12	1,498,944.76	1,762,843.70
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	37,575.56	116,521.33
Neighborhood Housing Services	B-14	60,484.52	60,484.52
Community Development Block Grants - Appropriated	B-16	944,593.18	989,073.57
Community Development Block Grants Project Income - Unappropriated	B-17	317,748.28	502,202.72
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	50,799.17	417,787.07
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	140.12	140.12
Due Current Fund	B-21	18,477,822.10	14,086,387.51
Miscellaneous Deposits	B-22	63,583,908.64	58,177,586.70
Motor Vehicle Fines	B-23	4,297,177.30	2,350,798.38
Commitments Payable	B-24	15,696,129.26	13,440,563.56
Multi Jurisdictional Housing Revolving Loan Fund	B-25	15,100.40	15,100.40
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-26	5,644.00	53,648.00
Housing Assistance Voucher Program - Unappropriated	B-27	258,368.07	
Housing Assistance Voucher Program - Appropriated	B-28	22,000.00	20,000.00
Emergency Shelter Program - Appropriated	B-30	197,475.32	237,514.44
Home Program Income	B-34	92,557.13	
		<u>\$ 106,154,619.57</u>	<u>\$ 92,704,871.77</u>
Open Space Preservation Trust Fund:			
Due Current Fund	B-31	\$ 2,745,296.75	\$ 1,475,941.61
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32	6,742,428.46	5,464,653.42
Commitments Payable	B-33	875,468.84	838,918.65
		<u>\$ 10,363,194.05</u>	<u>\$ 7,779,513.68</u>
		<u>\$ 116,517,813.62</u>	<u>\$ 100,484,385.45</u>

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

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-REGULATORY BASIS

Balance, December 31, 2016
and December 31, 2017

REF.

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

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GENERAL CAPITAL FUND

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COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2017</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2016</u>
<u>ASSETS</u>			
Cash	C-2;C-4	\$ 98,156,383.44	\$ 98,239,051.36
Deferred Charges to Future Taxation:			
Funded	C-5	379,788,372.05	413,941,321.50
Unfunded	C-6	231,456,403.53	227,640,655.18
Accounts Receivable:			
State of New Jersey	C-12	26,146,383.15	15,955,806.92
Due Current Fund	C-3		8,696,621.00
		<u>\$ 735,547,542.17</u>	<u>\$ 764,473,455.96</u>
<u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 376,680,000.00	\$ 409,570,000.00
Local Unit Refunding Bonds	C-11	1,155,000.00	2,250,000.00
Bond Anticipation Notes	C-14	120,000,000.00	90,000,000.00
New Jersey Dam Restoration Loan Program	C-16	1,953,372.05	2,121,321.50
Due Current Fund	C-3	1,833,052.69	
Improvement Authorizations:			
Funded	C-8	15,072,059.85	17,542,802.45
Unfunded	C-8	94,158,309.38	125,237,769.73
Commitments Payable	C-9	92,931,366.16	94,112,038.41
Capital Improvement Fund	C-7	3,394,126.52	3,113,179.52
Reserve to Pay Serial Bonds	C-13	14,179,114.24	8,565,687.17
Reserve for Arbitrage	C-15	605,841.92	167,568.73
Reserve for Runnels Hospital Debt	C-17	20,096.70	20,096.70
Fund Balance	C-1	<u>13,565,202.66</u>	<u>11,772,991.75</u>
		<u>\$ 735,547,542.17</u>	<u>\$ 764,473,455.96</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, 2016	C	\$	11,772,991.75
Increased by:			
Premium on Bonds	C-2	\$	13,279.20
Premium on Sale of Notes	C-2		1,563,600.00
Cancellation of Funded Improvement Authorizations	C-8		<u>215,331.71</u>
			<u>1,792,210.91</u>
Balance, December 31, 2017	C	\$	<u><u>13,565,202.66</u></u>

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

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COUNTY OF UNION

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER <u>31, 2017</u>	BALANCE DECEMBER <u>31, 2016</u>
FIXED ASSETS		
Land	\$ 558,491,567.33	\$ 550,861,601.07
Buildings	293,595,881.08	291,943,217.77
Machinery and Equipment	23,853,264.51	22,998,187.31
Vehicles	<u>35,611,282.41</u>	<u>32,212,587.44</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 911,551,995.33</u>	<u>\$ 898,015,593.59</u>
 <u>INVESTMENT IN FIXED ASSETS</u>	 <u>\$ 911,551,995.33</u>	 <u>\$ 898,015,593.59</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, 2017 AND 2016

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.

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.

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.

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, 2017:

<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	\$ 408,510,110.75	\$ 9,740,212.20	\$ 40,508,685.76	\$	\$ 377,741,637.19
Certificate of Deposit	14,500,000.00				14,500,000.00
Cash on Hand				2,450.00	2,450.00
	<u>\$ 423,010,110.75</u>	<u>\$ 9,740,212.20</u>	<u>\$ 40,508,685.76</u>	<u>\$ 2,450.00</u>	<u>\$ 392,244,087.19</u>

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, 2017, 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, \$1,250,001.24 was covered by Federal Depository Insurance and \$421,760,109.51 was covered under NJGUDPA.

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

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;
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.

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

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 2017</u>	<u>YEAR 2016</u>	<u>YEAR 2015</u>
Issued			
General			
Bonds and Notes - County	\$ 497,835,000.00	\$ 501,820,000.00	\$ 494,920,000.00
Bonds Guaranteed by			
County	83,964,582.00	77,579,582.00	79,034,582.00
Loans	<u>1,953,372.05</u>	<u>2,121,321.49</u>	<u>2,285,961.69</u>
	\$ <u>583,752,954.05</u>	\$ <u>581,520,903.49</u>	\$ <u>576,240,543.69</u>
Less:			
Cash on Hand to Pay:			
Bonds	\$ 14,179,114.24	\$ 8,565,687.17	\$ 8,151,274.64
Notes	318,584.80	337,245.41	883,187.30
Refunding Bonds	1,155,000.00	2,250,000.00	3,290,000.00
Estimated Proceeds			
Refunding Bonds-Not Issued		43,940,000.00	
Due from State of New Jersey	5,894,000.00	4,701,500.00	3,509,000.00
Bonds Issued by Another			
Public Body	\$ <u>83,964,582.00</u>	\$ <u>77,579,582.00</u>	\$ <u>79,034,582.00</u>
Total Deductions	\$ <u>105,511,281.04</u>	\$ <u>137,374,014.58</u>	\$ <u>94,868,043.94</u>
Net Debt Issued	\$ <u>478,241,673.01</u>	\$ <u>444,146,888.91</u>	\$ <u>481,372,499.75</u>
Authorized But Not Issued			
Bonds and Notes	\$ 111,901,822.52	\$ 137,977,900.59	\$ 87,875,612.24
Bonds Guaranteed by County	<u>8,150,418.00</u>	<u>67,010,418.00</u>	<u>8,010,418.00</u>
	\$ <u>120,052,240.52</u>	\$ <u>204,988,318.59</u>	\$ <u>95,886,030.24</u>
Less:			
Bonds Authorized by			
Another Public Body	\$ <u>8,150,418.00</u>	\$ <u>67,010,418.00</u>	\$ <u>8,010,418.00</u>
Net Authorized But			
Not Issued	\$ <u>111,901,822.52</u>	\$ <u>137,977,900.59</u>	\$ <u>87,875,612.24</u>
Net Bonds and Notes Issued			
And Authorized But Not Issued	\$ <u><u>590,143,495.53</u></u>	\$ <u><u>582,124,789.50</u></u>	\$ <u><u>569,248,111.99</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 .876%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$ 583,752,954.05	\$ 105,511,281.04	\$ 478,241,673.01
Authorized But Not Issued:			
Bonds and Notes	<u>120,052,240.52</u>	<u>8,150,418.00</u>	<u>111,901,822.52</u>
	<u>\$ 703,805,194.57</u>	<u>\$ 113,661,699.04</u>	<u>\$ 590,143,495.53</u>

NET DEBT \$590,143,495.53 DIVIDED BY EQUALIZED VALUATION BASIS PER N.J.S.A. 40A:2-2 \$67,403,943,607.33 EQUALS .876%.

BORROWING POWER CALCULATION

Equalized Valuation Basis- December 31, 2017	\$ <u>67,403,943,607.33</u>
2% of Equalized Valuation Basis	\$ 1,348,078,872.15
Net Debt	<u>590,143,495.53</u>
Remaining Borrowing Power	\$ <u>757,935,376.62</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, 2017</u>
578	Multi Purpose	6/24/2018	2.25%	\$ 106,980.00
601	Multi Purpose	6/24/2018	2.25%	60,969.00
616	Multi Purpose	6/24/2018	2.25%	817,772.00
632	Multi Purpose	6/24/2018	2.25%	843,914.00
653	Multi Purpose	6/24/2018	2.25%	144,928.00
665	Multi Purpose	6/24/2018	2.25%	9,000.00
670	Multi Purpose	6/24/2018	2.25%	17,600.00
671	Multi Purpose	6/24/2018	2.25%	691,524.00
687	Multi Purpose	6/24/2018	2.25%	1,444,504.00
713	Multi Purpose	6/24/2018	2.25%	4,647,331.00
723	Multi Purpose	6/24/2018	2.25%	14,006,239.00
740	Multi Purpose	6/24/2018	2.25%	8,465,776.00
750	Acq. Of Property	6/24/2018	2.25%	486,741.00
752	Multi Purpose	6/24/2018	2.25%	25,830,593.00
758	Multi Purpose	6/24/2018	2.25%	6,404,900.00
759	Multi Purpose	6/24/2018	2.25%	26,026,419.00
765	Multi Purpose	6/24/2018	2.25%	21,442,136.00
775	Multi Purpose	6/24/2018	2.25%	1,190,000.00
776	Multi Purpose	6/24/2018	2.25%	7,362,674.00
				<u>\$ 120,000,000.00</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

LONG-TERM OBLIGATIONS

COUNTY OF UNION
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
SERIAL BONDS
2017

<u>YEAR</u>		<u>PRINCIPAL</u>		<u>INTEREST</u>		<u>TOTAL</u>
2018	\$	36,120,000.00	\$	11,111,237.64	\$	47,231,237.64
2019		33,150,000.00		10,382,175.00		43,532,175.00
2020		33,452,000.00		9,318,557.50		42,770,557.50
2021		33,510,000.00		8,206,802.50		41,716,802.50
2022		34,663,000.00		7,030,770.00		41,693,770.00
2023		35,630,000.00		5,815,225.00		41,445,225.00
2024		31,730,000.00		4,700,350.00		36,430,350.00
2025		25,235,000.00		3,854,462.50		29,089,462.50
2026		25,110,000.00		3,130,500.00		28,240,500.00
2027		23,585,000.00		2,389,150.00		25,974,150.00
2028		23,185,000.00		1,663,037.50		24,848,037.50
2029		16,560,000.00		1,057,131.25		17,617,131.25
2030		16,165,000.00		565,306.25		16,730,306.25
2031		6,210,000.00		201,375.00		6,411,375.00
2032		2,375,000.00		41,562.50		2,416,562.50
	\$	<u>376,680,000.00</u>	\$	<u>69,467,642.64</u>	\$	<u>446,147,642.64</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2017</u>
\$83,726,000.00 General Improvement Bonds, dated February 20, 2008, due in one remaining annual installment of \$2,790,000.00 with interest at 4.00%.	\$ 2,790,000.00
\$15,699,000.00 County Vocational School Bonds, dated February 20, 2008 due in one remaining annual installment of \$1,125,000.00 with interest at 4.00%.	1,125,000.00
\$5,575,000.00 County Vocational School Bonds, dated February 20, 2008, due in one remaining annual installment of \$550,000.00 with interest at 4.00%.	550,000.00
\$75,770,000.00 County Vocational School Bonds, dated March 1, 2009, due in two remaining annual installments of \$1,410,000.00 with interest at 3.00% and \$9,795,000.00 with interest at 5.00%.	11,205,000.00
\$65,565,000.00 General Improvement Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$2,005,000.00 and \$3,890,000.00 beginning March 1, 2018 and ending March 1, 2021 with interest from 3.00% to 4.00%.	13,675,000.00
\$10,280,000.00 County Vocational School Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$560,000.00 and \$1,080,000.00 beginning March 1, 2018 and ending March 1, 2021 with interest from 3.00% to 4.00%.	3,800,000.00
\$3,000,000.00 Redevelopment Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$120,000.00 and \$180,000.00 beginning March 1, 2018 and ending March 1, 2021 with interest from 3.00% to 4.00%.	660,000.00
\$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, 2018 and ending March 1, 2021 with interest from 3.00% to 4.00%.	615,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2017</u>
\$62,165,000.00 General Improvement Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$3,400,000.00 and \$6,900,000.00 beginning March 1, 2018 and ending March 1, 2024 with interest at 3.00%.	\$ 43,900,000.00
\$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, 2022 and ending March 1, 2032 with interest from 3.00% to 3.50%.	19,090,000.00
\$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, 2018 and ending March 1, 2032 with interest from 3.00% to 3.50%.	8,505,000.00
\$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, 2018 and ending March 1, 2022 with interest at 3.00%.	1,178,000.00
\$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, 2018 and ending March 1, 2020 with interest at 3.00%.	732,000.00
\$36,620,000.00 General Improvement Refunding Bonds, dated July 25, 2013, due in remaining annual installments ranging between \$3,585,000.00 and \$3,745,000.00 beginning March 1, 2018 and ending March 1, 2023 with interest from 4.00% to 5.0%.	21,700,000.00
\$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, 2018 and ending March 1, 2023 with interest from 4.00% to 5.00%.	3,250,000.00
\$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, 2018 and ending March 1, 2030 with interest from 3.00% to 3.25%.	47,250,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2017</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, 2018 and ending March 1, 2026 with interest at 3.00%.	\$ 1,845,000.00
\$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, 2018 and ending March 1, 2029 with interest from 2.00% to 3.125%.	4,610,000.00
\$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, 2017 and ending March 1, 2022 with interest at 3.00%.	1,380,000.00
\$720,000.00 Redevelopment Bonds, dated June 15, 2014, due in remaining annual installments of \$45,000.00 beginning March 1, 2018 and ending March 1, 2030 with interest from 3.00% to 3.25%.	585,000.00
\$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 \$3,050,000.00 and \$5,500,000.00 beginning March 1, 2018 and ending March 1, 2030 with interest at 2.00%.	60,060,000.00
\$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%	1,875,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER 31, 2017
\$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, 2018 and ending March 1, 2026 with interest at 2.00%.	\$ 2,700,000.00
\$9,615,000.00 County College Bonds Series B, Bonds, dated June 15, 2016, due in remaining annual installments ranging between \$615,000.00 and \$1,000,000.00 beginning March 1, 2018 and ending March 1, 2026 with interest at 2.00%.	8,615,000.00
\$37,460,000.00 General Improvement Refunding Bonds, dated November 9, 2017, due in remaining annual installments ranging between \$400,000.00 and \$3,785,00.00 beginning March 1, 2018 and ending March 1, 2031 with interest from 2.00% to 4.00%	37,460,000.00
\$3,240,000.00 County Vocational School Refunding Bonds, dated November 9, 2017, due in remaining annual installments ranging between \$35,000.00 and \$1,080,000.00 beginning March 1, 2019 and ending March 1, 2024 with interest from 2.00% to 4.00%	3,240,00.00
\$1,735,000.00 Redevelopment Bonds, dated November 9, 2017, due in remaining annual installments of \$15,000.00 beginning March 1, 2018 and ending March 1, 2031 with interest from 2.00% to 4.00%.	1,735,000.00
\$3,300,000.00 County College Bonds , dated December 26, 2017, due in remaining annual installments of \$330,000.00 beginning March 1, 2018 and ending March 1, 2026 with interest from 2.00% to 2.50%.	<u>3,300,000.00</u>
	<u>\$376,680,000.00</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
LOCAL UNIT BONDS
2017

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2018	\$ <u>1,155,000.00</u>	\$ <u>30,549.75</u>	\$ <u>1,185,549.75</u>
	\$ <u>1,155,000.00</u>	\$ <u>30,549.75</u>	\$ <u>1,185,549.75</u>

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

ISSUE

\$12,870,000.00 Unfunded ERI Liability, dated April 1, 2003,
due in one remaining annual installment of \$1,155,000.00 and with
interest of 5.29%.

OUTSTANDING
BALANCE
DECEMBER
31, 2017

\$ 1,155,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
DAM RESTORATION LOANS
2017

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	102,744.87	2,586.61	105,331.48
2029	<u>52,144.31</u>	<u>521.44</u>	<u>52,665.75</u>
\$	<u>1,953,372.05</u> \$	<u>221,949.48</u> \$	<u>2,175,321.53</u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2017, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2018, was as follows:

Current Fund	\$24,000,000.00
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NOTE 5: PENSION PLANS

Plan Descriptions

Substantially all eligible employees participate in the Public Employees' Retirement System (PERS), or the Police, Firemen's Retirement System (PFRS) or the Defined Contribution Retirement System (DCRP), which have been established by state statute and are administered by the New Jersey Division of Pensions and Benefits. The Division issues a publicly available financial report that includes the financial statements and required supplementary information for the Public Employees Retirement System, Police and Fireman's Retirement System and Consolidated Police and Firemen's Pension Fund. These reports may be obtained by writing to the Division of Pensions and Benefits, P.O. Box 295, Trenton, New Jersey, 08625 or are available online at www.nj.gov/treasury/pensions/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	347,332.00	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>3,129,594.00</u>	\$ <u>1,833,470.00</u>	\$ <u>4,963,064.00</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” which 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, 2017. 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, 2017.

Public Employees Retirement System (PERS)

At June 30, 2017, the State reported a net pension liability of \$225,570,372.00 for the County’s proportionate share of the total net pension liability. The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. 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, 2017, the County’s proportion was 0.9690114295 percent, which was an increase of 0.0162527497 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2017, the State recognized an actuarially determined pension expense of \$7,562,448.00 for the County’s proportionate share of the total pension expense. The pension expense recognized in the County’s financial statement based on the April 1, 2017 billing was \$8,464,172.00.

NOTE 5: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

At June 30, 2017, the State reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Inflow of Resources</u>	<u>Deferred Outflow of Resources</u>
Differences between expected and actual experience		\$5,311,404.00
Changes of assumptions	\$45,278,048.00	45,444,657.00
Net difference between projected and actual earnings on pension plan investments		1,535,982.00
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>29,966,189.00</u>	<u>2,896,805.00</u>
	<u>\$75,244,237.00</u>	<u>\$55,188,848.00</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>
2018	(\$3,639,638.00)
2019	(516,979.00)
2020	(2,117,621.00)
2021	(9,495,233.00)
2022	<u>(4,285,918.00)</u>
	<u>(\$20,055,389.00)</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, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which rolled forward to June 30, 2017. These actuarial valuations used the following assumptions:

	<u>June 30, 2017</u>	<u>June 30, 2016</u>
Inflation	2.25 Percent	3.08 Percent
Salary Increases (based on age)		
Though 2026	1.65-4.15 Percent	1.65-4.15 Percent
Thereafter	2.65-5.15 Percent	2.65-5.15 Percent
Investment Rate of Return	7.00 Percent	7.65 percent

Preretirement 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. Postretirement 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, 2016 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 (7.00% at June 30, 2017 and 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, 2017 are summarized in the following table:

Asset Class	June 30, 2017	
	Target Allocation	Long-Term Expected Real Rate of Return
Absolute return/risk mitigation	5.00%	5.51%
Cash	5.50%	1.00%
US Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private Real Estate	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. developed market equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts venture capital	8.25%	13.08%
	<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 5.00% and 3.98% as of June 30, 2017 and 2016, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% and 7.65%, and a municipal bond rate of 3.58% and 2.85% as of June 30, 2017 and 2016, respectively, based on the Bond Buyer Go 20-Bond Municipal Bond Index which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 40% 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 2040. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2040 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, 2017 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, 2017		
	1% Decrease <u>4.00%</u>	At Current Discount Rate <u>5.00%</u>	1% Increase <u>6.00%</u>
County's proportionate share of the pension liability	\$279,835,355.00	\$225,570,372.00	\$180,360,916.00

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, 2017, the State reported a net pension liability of \$211,563,912.00 for the County's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which was rolled forward to June 30, 2017. 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, 2017, the County's proportion was 1.3704041866 percent, which was a decrease of 0.0565678175 percent from its proportion measured as of June 30, 2016.

For the year ended June 30, 2017, the State recognized an actuarially determined pension expense of \$15,762,941.00. The pension expense recognized in the County's financial statement based on the April 1, 2017 billing was \$11,634,682.00.

At June 30, 2017, the State reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<u>Deferred Inflow of Resources</u>	<u>Deferred Outflow of Resources</u>
Differences between expected and actual experience	\$1,241,704.00	\$1,372,502.00
Changes of assumptions	34,647,983.00	26,088,187.00
Net difference between projected and actual earnings on pension plan investments		4,037,135.00
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>16,980,458.00</u>	<u>2,856,123.00</u>
	<u>\$52,870,145.00</u>	<u>\$34,353,947.00</u>

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

Year Ended	
<u>June 30</u>	<u>Amount</u>
2018	(\$1,307,373.00)
2019	3,430,174.00
2020	(2,974,692.00)
2021	(12,354,271.00)
2022	<u>(5,310,036.00)</u>
	<u>(\$18,516,198.00)</u>

NOTE 5: PENSION PLANS (CONTINUED)

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

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

Actuarial Assumptions

The total pension liability for the June 30, 2017 measurement date was determined by an actuarial valuation as of July 1, 2016, which rolled forward to June 30, 2017. This actuarial valuation used the following assumptions:

	<u>2016</u>	<u>2017</u>
Inflation	3.08 Percent	2.25 Percent
Salary Increases (based on age)		
Through 2026	2.10-8.98 Percent Based on Age	2.10-8.98 Percent Based on Age
Thereafter	3.10-9.98 Percent Based on Age	3.10-9.98 Percent Based on Age
Investment Rate of Return	7.65 Percent	7.00 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. Disability mortality rates were based on special mortality tables used for the period after disability retirement.

The actuarial assumptions used in the July 1, 2016 valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2013.

NOTE 5: PENSION PLANS (CONTINUED)

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

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

Long-Term Rate of Return

In accordance with State statute, the long-term expected rate of return on plan investments (7.00 percent at June 30, 2017 and 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, 2017 are summarized in the following table:

Asset Class	June 30, 2017	
	Target Allocation	Long-Term Expected Real Rate of Return
Absolute return/risk mitigation	5.00%	5.51%
Cash	5.50%	1.00%
US Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
Public High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit oriented hedge funds	1.00%	6.60%
Debt related private equity	2.00%	10.63%
Debt related real estate	1.00%	6.61%
Private Real Estate	2.50%	11.83%
Equity related real estate	6.25%	9.23%
U.S. Equity	30.00%	8.19%
Non-U.S. developed market equity	11.50%	9.00%
Emerging markets equity	6.50%	11.64%
Buyouts venture capital	8.25%	13.08%
	<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 6.14% and 5.55% as of June 30, 2017 and June 30, 2016 respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00 and 7.65% and a municipal bond rate of 3.58% and 2.85% as of June 30, 2017 and June 30, 2016 respectively based on the Bond Buyer Go 20-Bond Municipal Bond Index, which includes tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 40% 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 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057, 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, 2017 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, 2017		
	1% Decrease <u>5.14%</u>	At Current Discount Rate <u>6.14%</u>	1% Increase <u>7.14%</u>
County's proportionate share of the PFRS pension liability	\$278,752,877.00	\$211,563,912.00	\$156,360,538.00

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 June 30, 2017 and 2016, the State's proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$23,696,940.00 and \$22,890,645.00 respectively.

At June 30, 2017, 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	\$211,563,912.00
State of New Jersey Proportionate Share of Net Pension Liability Associated with the County	<u>23,696,940.00</u>
	<u>\$235,260,852.00</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
7. Child Advocacy Center	September 28, 2013	2,575,000.00
8. Family Court Building	May 15, 2013	43,125,000.00
Family Court Building	April 11, 2017	7,860,000.00

COUNTY OF UNION
CAPITAL LEASES
12/31/2017

	TOTAL	CORRECTIONAL FACILITY	PARK MADISON	JUVENILE DETENTION CENTER 2015	COUNTY PROSECUTOR'S OFFICE	UNION COUNTY COLLEGE EXPANSION	LINDEN THEATER REDEVELOPMENT	CHILD ADVOCACY CENTER	FAMILY COURT
2018	\$ 13,040,968.00	\$ 842,750.00	\$ 1,946,684.00	\$ 2,040,300.00	\$ 287,200.00	\$ 5,263,107.50	\$ 227,064.00	\$ 225,550.00	\$ 2,208,312.50
2019	\$ 13,014,503.00	\$ 835,925.00	\$ 1,946,358.00	\$ 2,036,100.00	\$ 286,600.00	\$ 5,251,957.50	\$ 224,000.00	\$ 225,450.00	\$ 2,208,112.50
2020	\$ 12,993,536.00	\$ 838,500.00	\$ 1,943,964.00	\$ 2,035,600.00	\$ 285,600.00	\$ 5,232,232.50	\$ 225,552.00	\$ 225,200.00	\$ 2,206,887.50
2021	\$ 12,678,192.00	\$ 840,325.00	\$ 1,935,375.00	\$ 2,038,600.00		\$ 5,202,062.50	\$ 226,592.00	\$ 224,800.00	\$ 2,210,437.50
2022	\$ 9,257,088.76	\$ 829,675.00	\$ 1,930,625.00	\$ 2,027,750.00		\$ 1,810,756.26	\$ 227,120.00	\$ 222,400.00	\$ 2,208,762.50
2023	\$ 8,907,329.76	\$ 402,900.00	\$ 1,928,750.00	\$ 2,105,137.50		\$ 1,807,918.76	\$ 227,136.00	\$ 224,800.00	\$ 2,210,687.50
2024	\$ 8,483,646.26		\$ 1,919,750.00	\$ 2,097,300.00		\$ 1,807,068.76	\$ 226,640.00	\$ 221,800.00	\$ 2,211,087.50
2025	\$ 10,160,763.26		\$ 1,918,500.00	\$ 2,091,300.00		\$ 1,805,043.76	\$ 225,632.00	\$ 223,600.00	\$ 3,896,687.50
2026	\$ 10,119,756.26		\$ 2,334,000.00	\$ 2,082,000.00		\$ 1,807,668.76		\$ 223,600.00	\$ 3,896,087.50
2027	\$ 9,353,900.02		\$ 2,330,625.00	\$ 2,074,262.50		\$ 1,042,500.02		\$ 1,042,500.00	\$ 3,906,512.50
2028	\$ 9,336,428.13		\$ 2,328,375.00	\$ 2,062,950.00		\$ 1,040,250.00		\$ 1,040,250.00	\$ 3,904,853.13
2029	\$ 8,848,837.51		\$ 2,327,000.00	\$ 1,989,712.50		\$ 629,937.50		\$ 629,937.50	\$ 3,902,187.51
2030	\$ 9,076,703.13		\$ 2,321,375.00	\$ 2,222,537.50		\$ 634,337.50		\$ 634,337.50	\$ 3,898,453.13
2031	\$ 9,061,828.13		\$ 2,321,250.00	\$ 2,209,225.00		\$ 632,737.50		\$ 632,737.50	\$ 3,898,615.63
2032	\$ 9,033,365.63		\$ 2,316,375.00	\$ 2,191,237.50		\$ 629,637.50		\$ 629,637.50	\$ 3,896,115.63
2033	\$ 8,994,628.13		\$ 2,316,500.00	\$ 2,158,850.00		\$ 630,712.50		\$ 630,712.50	\$ 3,888,565.63
2034	\$ 8,338,178.13		\$ 2,311,375.00	\$ 2,132,062.50					\$ 3,894,740.63
2035	\$ 3,891,290.63								\$ 3,891,290.63
2036	\$ 3,888,603.13								\$ 3,888,603.13
2037	\$ 3,891,409.38								\$ 3,891,409.38
2038	\$ 3,880,400.01								\$ 3,880,400.01
2039	\$ 3,869,828.13								\$ 3,869,828.13
2040	\$ 3,872,412.50								\$ 3,872,412.50
2041	\$ 3,872,612.50								\$ 3,872,612.50
2042	\$ 3,870,450.00								\$ 3,870,450.00
Minimum Lease Payments	\$ 201,736,658.39	\$ 4,590,075.00	\$ 36,376,881.00	\$ 35,594,925.00	\$ 859,400.00	\$ 35,227,928.82	\$ 1,809,736.00	\$ 1,793,600.00	\$ 85,484,112.57
Less: Amount Representing Interest	66,211,658.39	395,075.00	12,331,881.00	12,494,925.00	49,400.00	5,842,928.82	324,736.00	273,600.00	34,499,112.57
Present Value of Minimum Lease Payments	\$ 135,525,000.00	\$ 4,195,000.00	\$ 24,045,000.00	\$ 23,100,000.00	\$ 810,000.00	\$ 29,385,000.00	\$ 1,485,000.00	\$ 1,520,000.00	\$ 50,985,000.00

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, 2017 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, 2017. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of \$2,488,299.30 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 \$3,614,000.00 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, 2017</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	8,775,000.00
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	14,865,000.00
		<u>\$ 186,615,000.00</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, 2017</u>
The County of Union Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable)	March 1, 2004	\$ 1,485,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010	September 28, 2010	1,520,000.00
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	9,100,000.00
The County of Union Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2012	May 15, 2012	43,125,000.00
The County of Union Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2015 (Federally Taxable)	November 18, 2015	2,179,582.00
The County of Union Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2017	April 11, 2017	7,860,000.00
		<u>\$ 83,964,582.00</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 2017 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, 2017, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2017, 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, 2017:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 64,272,575.89	\$
Grant Fund		41,216,404.35
Trust Other Fund		18,477,822.10
Open Space Preservation		2,745,296.75
Trust Fund		1,833,052.69
General Capital Fund	\$ <u>64,272,575.89</u>	\$ <u>64,272,575.89</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 whom 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 July 27, 2018 which is the date the financial statements were available to be issued. The County has determined the following subsequent events need to be disclosed.

Issuance of Debt

The County issued \$93,200,000 in bonds consisting of \$65,850,000 General Improvement Bonds of 2018, \$12,000,000.00 County Vocational-Technical School Bonds of 2018 (New Jersey School Bond Reserve Act), \$3,600,000 County College Bonds of 2018 (Series A) (Chapter 12 State Aid) and \$11,750,000 County College Bonds of 2018 (Series B) each issue is dated June 15, 2018 with interest rates from 2.00% to 3.00% maturing annually through 2030.

The County also issued a Bond anticipation Note on June 21, 2018 in the amount of \$60,000,000 due on June 21, 2019 at 3.00%.

County Guaranty

On July 12, 2018, the County adopted a guaranty ordinance regarding the payment principal of and interest on certain county guaranteed revenue bonds, series 2018 (Oak Wood Plaza-Elizabeth project) of the Union County Improvement Authority in an aggregate principal amount not exceeding \$22,000,000.

COUNTY OF UNION
SUPPLEMENTARY SCHEDULES – ALL FUNDS
YEAR ENDED DECEMBER 31, 2017

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

<u>REF.</u>		<u>CURRENT FUND</u>	<u>GRANT FUND</u>
A	Balance, December 31, 2016	\$ 135,570,831.90	\$ 41,738,987.53
	Increased by Receipts:		
A-2	Miscellaneous Revenue Not Anticipated	\$ 3,958,479.70	
A-5	Petty Cash and Change Funds Returned	10,018.01	
A-6	Taxes Receivable	356,155,403.84	
A-8	Revenue Accounts Receivable	100,149,506.77	
A-9	Miscellaneous Grants Receivable		27,301,452.82
A-12	Matching Funds for Miscellaneous Grants		1,176,068.50
A-13	Reserve for Grants Unappropriated		200,000.00
A-15	Due Current Fund	2,053,193.68	
A-16	Due Trust Other Fund	13,809.41	
		<u>462,340,411.41</u>	<u>28,677,521.32</u>
		\$ 597,911,243.31	\$ 70,416,508.85
	Decreased by Disbursements:		
A-1	Refund of Prior Year Revenue	\$ 99,062.05	
A-3	2017 Appropriations	416,235,817.68	
A-3	Matching Funds for Miscellaneous Grants	1,176,068.50	
A-5	Imprest and Change Funds Advanced	11,775.00	
A-7	Accounts Payable	190,079.09	
A-11	2016 Appropriation Reserves	10,114,627.22	
A-12	Reserve for Miscellaneous Grants-Net		30,324,835.71
A-16	Due Trust Other Fund	4,542,602.68	
A	Due Current Fund		2,053,193.68
A	Due General Capital Fund	10,529,673.69	
A	Due Open Space Preservation Trust Fund	1,269,355.14	
		<u>444,169,061.05</u>	<u>32,378,029.39</u>
A	Balance, December 31, 2017	\$ 153,742,182.26	\$ 38,038,479.46

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DEPARTMENTAL IMPREST
PETTY CASH FUNDS AND CHANGE FUNDS

	<u>REF.</u>	<u>PETTY CASH FUNDS</u>	<u>CHANGE FUNDS</u>
Balance, December 31, 2016	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	\$ 8,518.01	1,500.00
Charges to 2017 Appropriations	A-3	1,756.99	
		\$ <u>10,275.00</u>	<u>1,500.00</u>
Balance, December 31, 2017	A	\$ <u>-0-</u>	\$ <u>2,450.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2017

Surrogate	\$ 250.00
Division of Parks and Recreation	1,650.00
County Clerk	200.00
Clerk of the Board	50.00
Tax Board	<u>300.00</u>
	\$ <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	\$ 354,769,822.96
Added Taxes Per Chapter 397, P.L. 1941	A-2	<u>1,385,580.88</u>
		<u>\$ 356,155,403.84</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2016</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, 2017</u>
Berkeley Heights	\$ 53,723.08	\$ 17,731,402.36	\$ 57,319.45	\$ 17,785,125.44	\$ 57,319.45
Clark		13,713,497.07	72,823.28	13,786,320.35	
Cranford	93,376.99	22,058,140.18	87,095.89	22,151,517.17	87,095.89
Elizabeth	108,240.31	36,347,115.06	124,435.05	36,455,355.37	124,435.05
Fanwood	13,515.73	6,164,211.51	10,600.88	6,177,727.24	10,600.88
Garwood	7,268.78	3,543,199.32	1,095.52	3,550,468.10	1,095.52
Hillside	15,415.92	8,899,681.05	39,376.16	8,915,096.97	39,376.16
Kenilworth	18,612.19	7,381,532.81	30,283.57	7,400,145.00	30,283.57
Linden	176,365.76	28,965,618.34	68,484.35	29,141,984.10	68,484.35
Mountainside	18,784.64	9,343,800.07	21,920.23	9,362,584.71	21,920.23
New Providence	129,006.56	13,826,320.37	310,615.28	13,955,326.93	310,615.28
Plainfield	48,975.78	14,684,715.18	30,995.03	14,733,690.96	30,995.03
Rahway	14,692.71	13,323,226.19	12,080.04	13,337,918.90	12,080.04
Roselle	8,063.59	7,064,611.97	23,517.60	7,072,675.56	23,517.60
Roselle Park	1,865.36	5,769,180.99	20,698.66	5,771,046.35	20,698.66
Scotch Plains		21,375,278.01	104,603.49	21,375,278.01	104,603.49
Springfield	22,239.42	12,894,295.67	36,770.26	12,916,535.09	36,770.26
Summit	187,362.81	38,548,844.78	344,215.47	38,736,207.59	344,215.47
Union	54,112.48	32,915,469.15	56,162.40	32,969,581.63	56,162.40
Westfield	341,135.49	40,132,660.69	355,126.03	40,473,796.18	355,126.03
Winfield		87,022.19		87,022.19	
<u>TOTAL</u>	<u>\$ 1,312,757.60</u>	<u>\$ 354,769,822.96</u>	<u>\$ 1,808,218.64</u>	<u>\$ 356,155,403.84</u>	<u>\$ 1,735,395.36</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, 2016	A	\$ 2,029,789.59
Increased by:		
Transferred from 2016 Appropriation Reserves	A-11	684,649.30
		<u>\$ 2,714,438.89</u>
Decreased by:		
Cancelled	A-1	\$ 1,403,677.34
Payments	A-4	<u>190,079.09</u>
		<u>1,593,756.43</u>
Balance, December 31, 2017	A	<u>\$ 1,120,682.46</u>

COUNTY OF UNIONCURRENT FUNDSCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>		<u>ACCRUED</u> <u>2017</u>	<u>COLLECTED</u>
Fees:				
County Clerk	A-2	\$	1,936,858.97	\$ 1,936,858.97
Surrogate	A-2		203,770.78	203,770.78
Sheriff	A-2		603,457.73	603,457.73
Realty Transfer	A-2		5,483,438.76	5,483,438.76
Medical Examiner	A-2		1,094.23	1,094.23
Interest on Deposits and Investments	A-2		1,127,219.77	1,127,219.77
Pay Patients-Runnells Specialized Hospital of Union County	A-2		15,247,747.57	15,247,747.57
Permits:				
County Road Department	A-2		128,817.90	128,817.90
Parks and Recreation Facilities Revenue	A-2		6,228,562.99	6,228,562.99
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		2,724,553.98	2,724,553.98
Supplemental Social Security Income	A-2		843,182.00	843,182.00
Increased Fees:				
County Clerk	A-2		1,876,792.00	1,876,792.00
Surrogate	A-2		310,346.17	310,346.17
Sheriff	A-2		4,747,573.53	4,747,573.53
Reimbursement From Grant Programs:				
Fringe Benefit Expenditures	A-2		1,722,896.83	1,722,896.83
Indirect Costs	A-2		284,544.75	284,544.75
Educational Building Aid	A-2		507,305.00	507,305.00
Debt Service - Open Space	A-2		4,428,865.94	4,428,865.94
Leaf Composting	A-2		229,712.00	229,712.00
New Jersey Division of Economic Assistance Earned Grant	A-2		38,894,413.30	38,894,413.30
Service Fees - Courts	A-2		197,434.00	197,434.00
Franchise Fee - Jersey Gardens	A-2		685,154.00	685,154.00
Title IVD Facility Reimbursement	A-2		1,406,483.64	1,406,483.64
Payments in Lieu of Taxes (PILOTS)	A-2		453,705.10	453,705.10
State Reimbursements Delaney Hall	A-2		1,705,447.15	1,705,447.15
Open Space - Park Maintenance	A-2		2,250,000.00	2,250,000.00
Division of Development Disabilities	A-2		562,191.72	562,191.72
Rental Income UC College/Trinitas Hospital Kellogg Building	A-2		200,000.04	200,000.04
Dispatch Services	A-2		603,309.77	603,309.77
Ambulance Services	A-2		1,017,733.67	1,017,733.67
Union County Utilities Authority	A-2		1,000,000.00	1,000,000.00
Rental Beds Juvenile Detention Center	A-2		2,079,840.00	2,079,840.00
		\$	<u>100,149,506.77</u>	\$ <u>100,149,506.77</u>

REF.

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2016	2017 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2017
	\$	\$	\$		\$
Housing Opportunities for Persons with Aids (HOPWA)	33,563.32			33,563.32	
Union County Re-Entry Program	629,989.97		189,942.01		440,047.96
Residential Services for Undocumented Children (DUCS)	183,155.00			183,155.00	
Handicapped Recreation Program (ROID)	1,618.20	35,000.00	11,012.37		23,594.87
UCC-Oak Ridge		2,000,000.00	2,000,000.00		
Victim Witness Assistance Grant (VWAG)	43,016.00	480,935.00	43,016.00		
VOCA-Supplemental		400,000.00			
Gang, Gun and Narcotics	166,646.00	162,946.00	128,705.00		480,935.00
Insurance Fraud Reimbursement Program	95,146.00	250,000.00	243,062.00		400,000.00
Victim Witness Advocacy	26,522.00	25,999.00	26,522.00		200,887.00
DNA Backlog Reduction Grant	432,622.05	276,231.00	403,984.34		102,084.00
Sexual Assault Nurse Examiner Response Team (SANE/SART) Project	132,805.40	143,803.00	30,548.00	24,727.71	25,999.00
Megan's Law	16,922.00	14,125.00	13,023.00	864.40	280,141.00
Law Enforcement Officers Training Program-LEOTEF		48,242.00	27,402.00		245,196.00
Jail Diversion Program		66,950.00	97,543.00		18,024.00
Coverdell-Lab Forensic	53,183.00	30,430.02			20,840.00
Renovations Child Advocacy Center		140,000.00	140,000.00		22,590.00
East Broad And Elm	181,284.12				30,430.02
Gordon Street Bridge	523,189.76	142,420.00			181,284.12
Vauxhall Road Project	371,592.35		327,156.35		665,609.76
Plainfield Paving Project					44,436.00
Local Safety Program - 7th Avenue, Plainfield	784,490.00				784,490.00
NJ DEP - County Mosquito Identification and Control Grant	30,325.00				364.46
Summit-Locust Culvert					103,353.00
Council on Arts	36,203.00	201,453.00	29,960.54		14,482.00
Historical Commission	0.25	144,813.00	166,534.00		14,387.50
Discover History in Union County Backyards		57,550.00	43,162.50	0.25	50,000.00
Sub-Regional Transportation Planning		50,000.00			180,560.34
Sub-Regional Support Program		167,822.00	140,550.96	1,194.59	15,000.00
Post Sandy Planning Grant (PSPG)	154,483.89	15,000.00			
Passaic River Flood Control					
Brownfield Development Project	118.32			118.32	
	23.42				23.42
	600,000.00		151,219.32		448,780.68

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2016	2017 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2017
<u>GRANT/PROGRAM (CONTINUED)</u>					
Justice Assistance Grant (DOJ)	\$ 792,618.00	\$ 167,034.00	\$ 217,820.00	\$	\$ 741,832.00
Clean Communities	0.17	59,431.08	59,431.08		0.17
New Jersey Department of Health - Right to Know	4,100.25	16,401.00	4,100.25		16,401.00
Local Core Capacity for Public Health Emergency Preparedness (LINCS)	295,669.00	298,072.00	340,961.00	11.00	252,769.00
Chronic Disease	39,836.15	59,820.00	13,802.14		85,854.01
County Environmental Health Act (CEHA)	320,687.09	314,524.00	233,224.04	2,099.85	399,887.20
Hazardous Waste	187,500.00		165,262.50	22,237.50	
Recycling Enhancement Grant		415,628.00			415,628.00
Body Armor Grant	0.05	52,215.69	52,215.69		0.05
Solid Waste/Recycling-Bonus		(789.96)			789.96
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	8,163.69			8,163.69	
State Homeland Security Grant-FY 2015	378,519.00				378,519.00
State Homeland Security Grant-FY 2016	386,693.34				386,693.34
State Homeland Security Grant-FY 2017		370,263.90			370,263.90
Urban Area Security Initiative (UASI)	3,751,753.12	2,581,967.48	149,068.12	36,393.43	6,148,259.05
Emergency Assistance Initiative - Generators	250,000.00				250,000.00
Emergency Management Performance Grant (EMPG) Open Initiative	55,000.00	55,000.00	55,000.00		55,000.00
Child Passenger Safety	81,456.12	74,100.00	23,509.98	23,378.50	108,667.64
Neighborhood Stabilization Program (NSP)	0.05				0.05
NJ DLPS - Highway Traffic Safety Education Grant	10,484.38		3,515.49		6,968.89
Union Twp. - Development of Green Lane Parkland			(68,085.79)		68,085.79
Department of Corrections State Aid	1,685.00	2,500,000.00	297,634.57		2,202,365.43
Community Care Elderly Title XX	33,527.65	459,442.00	439,442.00	1,685.00	20,000.00
U.S. Department of Agriculture - Nutrition Program	298,779.00	135,609.00	116,130.52		53,006.13
Older American Act Title III	300,405.00	3,007,614.00	2,713,320.00	443,938.00	149,135.00
U.S. Department of Agriculture	29,638.73	300,569.00	534,232.00		66,742.00
Respite Care Program	26,372.19	348,566.00	263,834.00	0.51	114,370.22
Respite Care Program - Income (Co-Payments)	15,829.00	30,000.00	21,784.23	8,066.56	26,521.40
State Health Insurance Assistance Program (SHIP)		28,500.00	29,001.00		15,328.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM (CONTINUED)	BALANCE DECEMBER 31, 2016	2017 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2017
	\$	\$	\$	\$	\$
Office on Aging State Grant	100,000.00	58,000.00	58,000.00		100,538.20
Home Health Care Title XX	181,670.00	100,000.00	99,461.80		121,142.00
Central NJ Care Transitions - Visiting Nurses	52,625.00	57,000.00	36,125.00	60,528.00	73,500.00
Jersey Assistance for Community Caregiving (JACC)	2,625.00	2,625.00	5,250.00		
Senior Farmers Market	0.84		(30,949.16)		30,950.00
Community Provider Contract Adjustment	5,620,679.00	3,580,185.00	3,548,202.00		5,652,662.00
Department of Labor and Workforce Development WOIA	174,971.00	324,000.00	159,645.00		339,326.00
Workforce Learning Link Program	391,589.00	478,069.00	343,290.00	500.00	525,868.00
Work First New Jersey - GA SNAP	57,201.00	7,040.00			64,241.00
Work First New Jersey - WFNJ/CAVP	229,809.00	283,889.00	277,103.00		236,595.00
Work First New Jersey - WFNJ Administration	85,681.00	39,919.00	49,874.00		75,726.00
Work First New Jersey - WFNJ GA/FS	185,826.00	191,825.00	160,812.00		216,839.00
Work First New Jersey - SNAP	1,712,639.00	1,365,261.00	1,092,760.00		1,985,140.00
Work First New Jersey - WFNJ TANF	94,800.00				94,800.00
Work First New Jersey-Tank Vert	263,615.00				263,615.00
Workforce Development Partnership Program (WDPP)	10,432.00	8,025.00	8,025.00		10,432.00
Smart Steps		38,984.00	18,865.00		20,119.00
CWA Low Income Home Energy Assistance- LIHEOP Grant	15,280.07	318,163.00	320,893.08	5,887.62	6,662.37
Human Services Advisory Council (HSAC)	19,215.60		(5,903.68)	4,521.55	20,597.73
Continuum Partnership Services	46,396.00	238,509.00	224,662.00		60,243.00
Intoxicated Driver Resource Center	444,453.00	909,809.00	773,163.00		581,099.00
County Wide Comprehensive Alcohol Program (CWCAP)	572,057.15	536,201.00	499,646.62		608,611.53
Alliance to Prevent Alcoholism and Drug Abuse		57,522.00	(1,021.00)		58,543.00
SAARC Expansion Primary Prevention		11,700.00	11,343.05		356.95
Preventative Health (PPHSSBG)	1,021.14	8,240.00	6,409.00	2,852.14	
Rape Prevention and Education Program - SOSA		42,625.00	33,015.95		9,609.05
Sexual Assault, Abuse and Rape Care Program (SAARC)	646.00	40,800.00	41,446.00		
Rape Prevention Education (RPE)	701,484.34	360,463.00	620,193.00	41,015.00	400,739.34
Social Services for the Homeless (SSH)	11,204,314.67	4,598,725.00	5,188,894.55	2,769,630.87	7,844,514.25
SuperNofa Continuum of Care (COCR)	3,144.70	82,000.00	64,759.91	3,144.70	17,240.09
Personal Attendant Program	1,184,879.00	782,123.60	1,216,696.77		750,305.83
Community Services Block Grant (CSBG)					

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2016	2017 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2017
GRANT/PROGRAM (CONTINUED)					
Sexual Violence Services Project 10VAWA-94	\$ 23,118.92	\$ 23,083.00	\$ 1,185.92	\$	\$ 45,016.00
Human Services Family Court-Youth Services	95,751.39	248,737.00	242,366.98		102,121.41
State Community Partnership Program	204,135.92	440,426.00	445,850.03		198,711.89
State Facility Education Act (SFEA)		166,500.00	166,500.00		
Juvenile Justice Innovation Grant	100,684.07	124,000.00	142,822.77		81,861.30
Job Access and Reverse Compute (JARC)	165,529.61	230,000.00	157,802.21		237,727.40
New Jersey Transit Transportation Assistance Program	191,694.15	834,590.00	871,996.86	22,654.63	131,632.66
Elderly Transportation Program Title XX		142,524.00	142,481.60		42.40
Veterans Paratransit Program	6,000.00	12,000.00	11,000.00		7,000.00
Paratransit Fares	98,780.56	370,000.00	244,204.85		224,575.71
Paratransit/Aging Maintenance/Repairs	1,267.25	91,292.00	71,486.14		21,073.11
Medical Reimbursement Program Logistics	47,889.00	40,000.00	27,981.00		59,908.00
FTA Section 5310	240,000.00	200,000.00			440,000.00
Paratransit Advertising	18,588.75	8,000.00	8,031.32		18,557.43
	<u>\$ 36,329,959.36</u>	<u>\$ 33,581,330.77</u>	<u>\$ 27,330,227.82</u>	<u>\$ 3,716,192.30</u>	<u>\$ 38,864,870.01</u>
REF	A	A-2			A
Reserve for Grants - Unappropriated			\$ 28,775.00		
Cash Receipts			<u>27,301,452.82</u>		
			<u>\$ 27,330,227.82</u>		
Reserve for Grants - Appropriated			\$ 3,507,517.25		
Due Current Fund			<u>208,675.05</u>		
			<u>\$ 3,716,192.30</u>		

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF.</u>		
Balance, December 31, 2016	A	\$	334,877.63
Decreased by			
2017 Budget Appropriation	A-3	\$	<u>334,877.63</u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2016 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2016		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		NET CASH	ACCOUNTS PAYABLE	
<u>SALARIES AND WAGES</u>	\$	\$	10,337.75	\$	\$	10,337.75
County Managers Office		63,679.25	63,679.25			63,679.25
Board of Chosen Freeholders		60,092.40	60,092.40			60,092.40
Clerk of the Board		64,738.98	64,738.98			64,738.98
County Clerk		4,638.14	4,638.14	14.23		4,623.91
Board of Elections		6,298.43	6,298.43	1,613.45		4,684.98
Elections (County Clerk)						
Department of Finance:						
Office of Director		68.45	68.45			68.45
Division of Reimbursement		56,824.69	56,824.69			56,824.69
Division of Treasurer		1.07	1.07			1.07
Division of Comptroller		77,781.79	77,781.79			77,781.79
Division of Internal Audit		336.49	336.49			336.49
Department of Law:						
Office of County Counsel		90,123.86	90,123.86			90,123.86
Division of County Adjuster		228.05	228.05			228.05
Department of Administrative Services:						
Office of Director		22,125.56	22,125.56			22,125.56
Division of Motor Vehicles		48,378.50	48,378.50	2,596.85		45,781.65
Division of Personnel Management and Labor Relations						
Division of Purchasing		13,749.14	13,749.14			13,749.14
Division of Engineering, Land and Facilities Planning		24,875.02	24,875.02			24,875.02
Division of Information Technologies		51,351.90	51,351.90			51,351.90
Board of Taxation		49,129.49	49,129.49			49,129.49
County Surrogate		107.80	107.80			107.80
Department of Economic Development:		112,660.57	112,660.57			112,660.57
Office of Director		135,368.15	135,368.15	(1,184.47)		136,552.62
Division of Community Development and Housing		7,642.10	7,642.10	(1,014.26)		8,656.36
Division of Strategic Planning and Intergovernment		116,471.21	116,471.21	(17,957.58)		134,428.79
Sheriff's Office		715,373.56	715,373.56			715,373.56
Department of Public Safety:						
Office of Director		1.70	1.70			1.70
Division of Weights and Measures		4,641.35	4,641.35	4,641.35		6,373.54
Division of Medical Examiner		6,373.54	6,373.54			172,605.79
Division of Emergency Management		172,605.79	172,605.79			62,249.20
Emergency Medical Service		64,167.38	64,167.38	1,918.18		85,376.76
Division of Police		247,577.32	247,577.32	162,200.56		4,735.60
Division of Health		4,735.60	4,735.60			
County Prosecutor		1,456,621.86	1,456,621.86	(17,382.32)		1,474,004.18
Division of Corrections		3,718,619.05	3,718,619.05	406,947.08		3,311,671.97

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2016 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2016		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		NET CASH	ACCOUNTS PAYABLE	
	\$	\$	\$	\$	\$	\$
Department Engineering, Public Works and Facilities Management:		0.99	0.99			0.99
Office of Director		160,998.03	160,998.03	4,106.45		156,891.58
Division of Public Works		581,365.18	581,365.18	15,947.77		565,417.41
Division of Facilities Management		374,850.06	374,850.06			374,850.06
Runnells Specialized Hospital						
Department of Human Services:						
Office of Director		8,158.11	8,158.11	(19,522.00)		27,680.11
Juvenile Detention		672,204.56	672,204.56			672,204.56
Division of Aging		24,861.27	24,861.27			24,861.27
Division of Youth Services		7,204.07	7,204.07	(16,568.36)		23,772.43
Employment and Training		38,193.59	38,193.59			38,193.59
Division of Social Services		2,505,703.04	2,505,703.04	270,139.35		2,235,563.69
Division of Planning		59,061.86	59,061.86	(1,190.99)		60,252.85
Division of Paratransit		251.64	251.64			251.64
Department of Parks and Recreation:						
Office of Director		4,224.13	4,224.13	1,724.43		2,499.70
Recreation Facilities		159,737.99	159,737.99	4,348.13		155,389.86
Division of Planning and Environmental Services						
Park Maintenance		78,194.60	78,194.60	1,357.49		76,837.11
Cultural and Heritage Affairs		110,431.77	110,431.77	31,324.92		79,106.85
Office of County Superintendent of Schools		1,010.87	1,010.87	(2,596.66)		3,607.53
County Extension Service in Agriculture and Home Economics and 4-H		967.68	967.68			967.68
		0.29	0.29			0.29
<u>OTHER EXPENSES</u>						
County Managers Office:						
Special Studies and Initiatives	124,745.12	128,182.75	252,927.87	111,189.89	1,400.00	140,337.98
Miscellaneous	4,782.82	101,169.98	105,952.80	601.87	732.76	104,618.17
Board of Chosen Freeholders:						
Annual Audit	225,000.00		225,000.00	225,000.00		
Other Accounting and Audit Fees	145,850.00	64,600.00	210,450.00	135,100.00	10,750.00	64,600.00
Miscellaneous	3,579.93	26,962.51	30,542.44	1,534.66		29,007.78
County Infrastructure &Improvement Program	461,169.28		461,169.28	337,236.03		123,933.25
Clerk of the Board:						
Miscellaneous	42,721.31	66,860.61	109,581.92	21,263.71		88,318.21
Advisory Boards, Committees and Commissions		5,000.00	5,000.00			5,000.00
County Clerk	42,730.53	13,724.83	56,455.36	30,975.82	886.59	24,592.95
Board of Elections	71,521.21	4,113.93	75,635.14	11,124.14	200.00	64,311.00
Elections (County Clerk)	351,821.67	288,976.40	640,798.07	334,300.99		306,497.08
Department of Finance:						
Office of Director	38,903.50	67,638.96	106,542.46	4,116.25		102,426.21
P. L. 1983 Ch. 243		200,000.00	200,000.00			200,000.00

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2016 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2016		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		NET CASH	ACCOUNTS PAYABLE	
OTHER EXPENSES (CONTINUED)	\$	\$	\$	\$	\$	\$
Division of Reimbursement		3,210.00	3,210.00			3,210.00
Division of Treasurer	2,499.00	52,462.78	54,961.78			54,961.78
Division of Comptroller	2,273.52	8,659.77	10,933.29	425.44		10,507.85
Division of Internal Audit		1,653.46	1,653.46			1,653.46
Aid to Union County Improvement Authority Department of Law	39,250.00	110,016.90	149,266.90	59,242.35		90,024.55
Office of County Counsel	15,680.48	44,051.92	59,732.40	13,809.56		45,922.84
Division of County Adjuster	254.36	1,236.91	1,491.27	100.21		1,391.06
Department of Administrative Services:						
Office of Director	3.99	6,876.31	6,880.30			6,880.30
Division of Motor Vehicles	398,135.20	960,196.29	1,358,331.49	175,472.04		1,182,859.45
Division of Personnel Management and Labor Relations	171,212.89	101,314.03	272,526.92	47,464.72	340.00	224,722.20
Division of Purchasing	72,519.97	12,659.21	85,179.18	34,694.02		50,485.16
County Surrogate	14,485.29	8,018.95	22,504.24	14,525.18		7,979.06
Division of Engineering, Land and Facilities Planning	128,249.21	34,767.48	163,016.69	95,276.66		67,740.03
Division of Information Technologies	328,469.99	77,392.18	405,862.17	233,804.60	10,324.92	161,732.65
Department of Economic Development:						
Office of Director	218,774.34	173,067.07	391,841.41	97,335.67	2,777.50	291,728.24
Division of Community Development and Housing	77.00	1,635.16	1,712.16			1,712.16
Division of Strategic Planning and Intergovernment Insurance:	71,936.24	28,868.57	100,804.81	71,448.69		29,356.12
Group Insurance Plan for Employees	2,986,787.66	3,009,342.28	5,996,129.94	1,345,532.90	280.00	4,650,317.04
Surety Bond Premiums		1,809.00	1,809.00			1,809.00
Other Insurance Premiums	463,960.14	897,286.64	1,361,246.78	310,468.05		1,050,778.73
Employee's Prescription Plan	1,430,816.87	7,925.22	1,438,742.09	21,544.80		1,417,197.29
Dental Plan	35,165.76	288,268.65	323,434.41			323,434.41
Health Waivers		130,517.69	130,517.69	102,916.63		27,601.06
Sheriff's Office	60,737.66	4,390.66	65,128.32	62,658.34		2,469.98
Department of Public Safety:						
Office of Director		188.08	188.08			188.08
Division of Weights and Measures	3,289.12		3,289.12	3,299.09		0.03
Division of Medical Examiner	50,241.56	538.28	50,779.84	32,596.23		18,183.61
Division of Emergency Management	69,704.18	1,317.26	71,021.44	55,118.24	299.00	15,604.20
Emergency Medical Service	11,425.87	1,646.73	13,072.60	3,957.97		9,114.63
Division of Police	81,099.07	7,373.55	88,472.62	73,325.48		15,147.14
Division of Health	47,082.59	6,436.04	53,518.63	24,454.62		29,064.01
Division of Corrections	1,760,089.29	36,991.46	1,797,080.75	1,562,036.11	7,218.90	227,825.74
County Prosecutor	83,121.25	2,383.58	85,504.83	79,512.27	2,180.49	3,812.07
Department of Engineering Public Works and Facilities Management:						
Office of Director	1,614.84	13,784.95	15,399.79	88.90		15,310.89
Division of Public Works	6,957.20	40,481.11	47,438.31	5,310.00		42,128.31
Division of Facilities Management	1,783,298.71	262,065.78	2,045,364.49	745,053.60	493,345.50	806,965.39

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2016 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2016		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		NET CASH	ACCOUNTS PAYABLE	
OTHER EXPENSES (CONTINUED)	\$	\$	0.45 \$	\$	\$	0.45
Contribution for Flood Control	19,857.17		19,857.17	19,857.17		
Crippled Children	538,964.25	86,868.29	625,832.54	440,003.16	940.70	184,888.68
Department of Rumlles Specialized Hospital		9,000.00	9,000.00			9,000.00
Adult Diagnostic Center		5,000.00	5,000.00			5,000.00
Psychiatric Treatment		1,858.20	1,858.20			1,858.20
Maintenance of Patients in State Geriatric Center						
Department of Human Services:						
Office of Director	545,626.89	461,995.25	1,007,622.14	374,486.33		633,135.81
Juvenile Detention	502,063.39	240,907.20	742,970.59	215,900.21		527,070.38
Division on Aging	193,006.76		193,006.76	165,115.14		27,891.62
Division of Youth Services	23,559.59	18,613.55	42,173.14	19,502.60		22,670.54
Division of Social Services	888,048.61	853,848.34	1,741,896.95	559,903.01	142,972.94	1,039,021.00
Division of Planning	99,206.94	749.17	99,956.11	96,061.71		3,894.40
Department of Parks and Recreation:						
Office of Director	55,042.03	29,654.58	84,696.61	35,144.84		49,551.77
Recreation Facilities	350,629.45	142,055.01	492,684.46	122,825.37		369,859.09
Division of Planning and Environmental Services	14,120.08	42,118.52	56,238.60	11,374.00		44,864.60
Park Maintenance	129,738.90	14,307.80	144,046.70	72,604.30		71,442.40
Cultural and Heritage Affairs	984.16	5.79	989.95	103.56		886.39
Office of County Superintendent of Schools	882.20	6,742.80	7,625.00	970.20		6,654.80
Union County Extension Services in Agriculture,						
Home Economics and 4-H	1,111.84	5,278.10	6,389.94	1,111.84		5,278.10
Union County Community College System	70,209.12		70,209.12			70,209.12
Scholarship Program	45,060.00		45,060.00	32,890.00		12,170.00
Two-Year Colleges and Vocational Technical Schools						
N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4	43,930.20	18,800.00	62,730.20	17,093.90		45,636.30
Utilities	2,165,949.32	765,634.99	2,931,584.31	572,750.62	10,000.00	2,348,833.69
Matching Funds for Grants		296,224.50	296,224.50			296,224.50
Contingent		50,000.00	50,000.00			50,000.00
U.C.I.A.	65,000.00		65,000.00	41,006.25		23,993.75
Public Employees' Retirement System		8,029.55	8,029.55			8,029.55
Social Security System		1,765,582.70	1,765,582.70	543.68		1,765,039.02
Police and Firemen's Retirement Fund of N.J.		11,414.59	11,414.59			11,414.59
Defined Contribution Retirement Program		20,709.07	20,709.07			20,709.07
TOTAL	\$ 17,605,039.52	\$ 24,356,608.04	\$ 41,961,647.56	\$ 10,114,627.22	\$ 684,649.30	\$ 31,162,371.04
	A	A		A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2016	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2017
	\$	\$	\$	\$	\$	\$
Housing Opportunities for People With Aids (HOPWA)	33,563.32			33,563.32		
UC Residential Services for Undocumented Children (DUCS)	195,652.45		11,630.00	184,022.45		
Union County Re-Entry Prisoner Program	618,395.99		261,221.71		233,000.80	124,173.48
Recreational Opportunities for Individuals with Disabilities	2,010.96	35,000.00	13,789.64	2,010.96	8,621.81	12,588.55
Green Communities Grant	880.34				880.34	
Union County College-Oak Ridge Park Agreement		2,000,000.00	2,000,000.00			
Victim Assistance Grant	43,476.14	480,935.00	176,991.04	43,476.14	1,544.27	302,399.69
Victim Witness Advocacy -VOCA Supplemental		400,000.00	230,600.05		5,452.65	163,947.30
Gang Gun and Narcotics	129,836.32	162,946.00	120,589.26	9,470.18	44,105.19	118,617.69
Child Advocacy Expansion	26,587.54	140,000.00	60,753.63	26,587.54	79,072.06	174.31
Megan's Law	13,527.96	14,125.00	15,241.45			12,411.51
Insurance Fraud Grant	95,146.47	250,000.00	243,061.93			102,084.54
Law Enforcement Officers Training Program (LEOTEF)	29,918.28	48,242.00	11,689.00	16,892.00	669.00	65,802.28
Victim and Witness Advocacy	16,892.00					
Jail Diversion Program	6,403.36	66,950.00	66,950.00	549.36		5,854.00
DNA Backlog Reduction Grant	29,227.66	276,231.00	159,734.89	24,727.66	20,335.42	100,660.69
Sexual Assault - Nurses Examiner (SANE)	101,706.59	143,803.00	78,914.55	6,847.79	5,451.18	154,296.07
Victim Witness Advocacy -DV Advocate (VAWA)	8,643.29	25,999.00	31,189.69			3,452.60
Cordell Forensic Grant		30,430.02				30,430.02
Union County Auto Theft Task Force	19,191.85			19,191.85		
Auto Theft	20,152.00			20,152.00		
Signs and Markings - Force Grant	9,800.17			9,800.17		
Gordon Street Bridge	442,698.96				368,502.42	100,000.31
East Broad and Elm	151,751.47	142,420.00	116,616.23		49,232.53	11,612.09
Local Safety Program - 7th Avenue, Plainfield	784,490.00		90,906.85			784,490.00
Vauxhall Road	51,256.11		15,149.82			36,106.29
Mosquito Identification and Control	2,217.96		1,853.50			364.46
Council on the Arts	19,075.77		149,585.28	1.91	13,525.00	776.58
Historical Commission Grant	1,682.50	57,550.00	53,713.38		5,500.00	19.12
Sub-Regional Transportation Planning	114,462.66	167,822.00	132,626.79	1,200.17	94.66	148,363.04
Sub-regional Support Program		15,000.00	2,812.50			12,187.50
Port Authority/Rail Study Program	70,248.81			70,248.81		
Brownfield Development Program	525,286.20		105,430.35		419,855.85	
Passaic River Project	23.42					23.42
Clean Communities Program	69,201.43	59,431.08	49,977.25		13,725.89	64,929.37
Right to Know Project	8,422.24	16,401.00	16,416.70	220.16		8,186.38
County Environmental Health Act (CEHA)	253,299.53	314,524.00	334,498.78	49,334.32		183,990.43
Locust Culvert @ Tulip St. City of Summit(Sanitary Sewer)		201,453.00				201,453.00
Local Safety Grant-7th Ave, Plainfield	26,706.72					26,706.72

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2016	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2017
	\$	\$	\$	\$	\$	\$
Historic Site Management Grant	1,160,126.12	50,000.00	262,811.38	7,292.35	8,631.00	41,369.00
Recycling Enhancement Grant	1,410.35	415,628.00	253.70		263,990.87	1,041,659.52
Scrap Tire	54.76			54.76		1,156.65
Post Sandy Planning Grant PSPG	255,000.00	55,000.00	85,000.00			
Emergency Management Performance Grant - EMPG	10.38			10.38		
UASI - Urban Area Security Initiative	0.12			0.12		
Urban Area Security Initiative - FFY 08	3,719.17		3,719.17		31,728.91	193,271.09
Urban Area Security Initiative - Fire Decontamination	3,753.75					
Urban Area Security Initiative - FFY 09	3,543,591.62	2,581,967.48	1,714,378.78	3,753.75		
Urban Area Security Initiative	725,170.79	370,263.90	204,386.05	36,356.38	824,402.96	3,550,420.98
Homeland Security Grant	48,705.21	59,820.00	39,858.44	53,034.91	75,334.92	762,678.81
Chronic Disease Grant	194,441.56	298,072.00	275,105.99	20,570.74		48,096.03
Local Information Network Communications (LINCS) - State Grant	612,271.31	167,034.00	491,464.76	4,452.80	95.05	212,859.72
Justice Assistance Grant JAG	21,021.04		(22,237.50)	1.00	267,507.83	20,331.72
NAACHO - UC Medical Reserve Corp.				22,237.50		21,021.04
Hazardous Mitigation Plan	3,719.58			3,719.58		
NJ Mass Vaccinations Grant	82,014.05	52,215.69	63,812.15		6,026.35	64,391.24
Body Armor Grant	159,946.00		159,946.00			
Energy Assistance Initiative - Generators	24,493.74		4,948.90			
911 Program	80,765.62	74,100.00	22,321.42	28,919.00	1,104.00	18,440.84
Child Passenger Program	10,484.38		3,515.49			103,625.20
Highway Traffic Safety Education grant	21,953.22			21,953.22		6,968.89
Comprehensive Traffic Safety Program	9,907.54			9,907.54		
9 1 1 Consolidation	4,014.00			0.07		
Drunk Driving	108,559.66		22,440.50			4,013.93
Rahway River Park Improvement	13,860.00		13,859.95			86,119.16
Neighborhood Stabilization Program (NSP)	9,600.00			9,600.00		0.05
Energy Efficiency and Conservation Grant - Department of Energy	99,679.06		31,593.27			68,085.79
Green Lane Park Development	47,599.00	459,442.00	450,216.74	27,470.56	23,353.70	6,000.00
Community Care Program for the Elderly Title XX	1,222,206.84	3,443,792.00	3,606,038.60	518,932.43	365,231.25	175,796.56
Older Americans Act Title III		2,500,000.00	117,594.29		2,382,405.71	
Department of Corrections State Aid						

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2016	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2017
Respite Care Program	\$ 127,981.61	\$ 378,566.00	\$ 289,369.72	\$ 28,896.18	\$ 75,242.36	\$ 113,039.35
CHIME/SHIP Program	17,904.87	28,500.00	31,076.28	0.40	15,328.19	
State Aging Program		58,000.00	58,000.00			
Senior Farmers Market Grant		2,625.00	2,625.00			
CCPED Program Global Options	126,086.34		49,716.11			76,370.23
Jersey Assistance for Community Caregivers (JACC)	84,171.61	57,000.00	24,903.30		143.72	116,124.59
Home Health Care	17,272.46	100,000.00	104,175.40	3,228.76	9,330.10	538.20
Visiting Nurses-Central NJ Care Transitions	315,639.41		7,677.98	60,528.00		247,433.43
Community Provider Contract Adjustment	30,950.00					30,950.00
Department of Labor - Workforce Investment Act	18,570.10			18,570.10		
Department of Labor - Workforce Learning Link	148,309.44	324,000.00	217,432.28	1.31	40,036.75	214,839.10
Department of Labor and Workforce Development WFNJ	2,443,133.34	2,366,003.00	2,147,544.41		1,156,291.33	1,505,300.60
Department of Labor and Workforce Development WOIA	5,401,438.91	3,580,185.00	3,461,374.93		1,546,660.04	3,973,588.94
Workforce Development partnership Program WFPP	263,615.00					263,615.00
Program Income WIA	22,402.11		1,139.00		1,858.68	19,404.43
Disability Navigator	0.60			0.60		
NJ Builders Utilization	525.18			525.18		
Smart Steps	2,932.50	8,025.00	525.00			10,432.50
CWA - Universal service Grant	6,274.53		6,274.53			
CWA Low Income Home Energy Assistance- LIHEOP Grant		38,984.00	24,511.96		14,472.04	
CWA - Case Banking	875.68			875.68		
Human Services Advisory Council (HSAC)	9,857.97	318,163.00	225,117.59	2,171.57	93,881.96	6,849.85
Continuum Approval Prevention Plan	72,042.93		43,169.61	8,275.59		20,597.73
Aid to Homeless	644,892.61	360,463.00	779,020.34	41,017.08	130,685.06	54,633.13
Sandy Homeowner/Rental Assistance	17.92			17.92		
Intoxicated Driver Resource Center	341,368.93	238,509.00	292,313.25		29,174.85	258,389.83
Alcohol Program	203,945.32	909,809.00	683,953.81	0.20	310,018.51	119,781.80
Governor's Alliance to Prevent Alcoholism	536,217.31	536,201.00	504,943.98	0.03	438,823.51	128,650.79
Violence Against Women (VAWA)	21,853.74	23,083.00	21,826.20			23,110.54
Sexual Assault, Abuse and Rape Care Program (SAARC) -1X	9,091.00	57,522.00	8,069.12			58,543.88
Sexual Assault, Abuse and Rape Care Program (SAARC)	4,602.78	8,240.00	8,238.36	4,602.15	1,329.87	2.27
Rape Prevention and Education (RPE)	5,370.83	40,800.00	34,170.74		10,670.22	10,670.22
Rape Counseling Program	10,786.05	42,625.00	38,097.55		3,437.57	11,875.93
Rape Prevention and Education (SSBG Funds)	0.16			0.16		
Preventative Health (PPHSSBG)	357.55	11,700.00	11,700.00	0.60		356.95
Super NOFA Continuum of Care Grant	9,376,543.29	4,598,725.00	3,803,237.82	2,668,168.83	3,926,715.82	3,576,145.82
Personal Attendant Demonstration Program	7,254.60	82,000.00	74,572.72	3,144.70	431.46	11,105.72

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2016	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2017
Community Service Block Grant	\$ 681,583.39	\$ 782,123.60	\$ 1,087,661.86	\$	\$ 78,467.48	\$ 297,577.65
Juvenile Justice Innovations Grant	65,521.46	124,000.00	126,791.92		45,322.35	17,407.19
FTA Section 5310	240,000.00	200,000.00	240,000.00			200,000.00
Youth Services/ Family Court	32,626.56	248,737.00	274,965.46		3,004.93	3,393.17
Community Partnership Grant	104,088.18	440,426.00	490,234.64		52,339.53	1,940.01
State Facilities Education Act (SFEA)	181,125.00	166,500.00	236,625.00		111,000.00	
Senior Citizen Transportation Program	181.28	834,590.00	834,589.12	181.65		0.51
Elderly Transportation - Title XX	11,921.00	142,524.00	142,524.00	1.60	11,877.00	42.40
Transportation for Elderly Title XIX	2,651.28			2,651.28		
Veterans Paratransit Program	7,000.00	12,000.00	11,000.00		8,000.00	
Job Access and Reverse Compute Program (JARC 2)	129,101.90	230,000.00	232,145.23		126,956.12	0.55
Medical Reimbursement (Logistics)	160,760.91	40,000.00	28,007.26		927.75	171,825.90
Paratransit Fares	397,039.15	370,000.00	284,571.92		25,132.22	457,335.01
Paratransit - Aging Program	117,988.28	91,292.00	195,740.61			13,539.67
Paratransit - Advertising	32,375.00	8,000.00	13,786.00			26,589.00
ARRA - WIA Admin Program	0.02			0.02		
ARRA - Social Services - Food Stamps	222.65			222.65		
ARRA - Community Service Block Grant	0.08			0.08		
ARRA - Justice Assistance Program	1,976.96			1,976.96		
ARRA - Gang, Guns and Narcotics	311.46			311.46		
ARRA - Recycling Grant Bonus	34,570.35		33,780.39			789.96
Victim Witness Assistance Grant - Match	57,060.39	120,234.00	50,112.17	57,060.00		70,122.22
Recreation Opportunities - Match	549.45	7,000.00	3,393.70	549.45		1,588.69
Council on the Arts - Match	2,300.39	80,813.00	80,215.40	1,885.52	2,017.61	1,012.47
Historical Commission-Match	843.29	35,550.00	34,071.52	843.29		1,478.48
Subregional Transportation - Match	28,281.90	34,455.50	32,275.40	97.08	10.73	30,354.19
Victim Witness Assistance Grant - Match		100,000.00	15,010.00			84,990.00
Sexual Assault - Nurses Examiner (SANE) - Match	28,922.99	35,951.00	23,607.75	6,839.50		34,426.74
Hazardous Mitigation - Match	28,999.00		22,237.50	6,761.50		
Emergency Performance Management Grant - Match	80,000.00			80,000.00		
Nutrition Title III-Match		156,926.00	156,904.61			21.39
SSBG(Community Care Elderly)		29,131.00	29,131.00			
ARRA - Victim Witness Advocacy DV Advocate - Match	7,433.16	8,666.00	10,321.16			5,778.00
Human Services Planning Advisory Council - Match		15,900.00	15,900.00			
Alcohol Program - Match	40,779.00	120,036.00	127,147.00		33,668.00	
Safe Housing Program- Match	9,633.03	47,309.00	44,675.40		12,266.63	

	BALANCE DECEMBER 31, 2016	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2017
Respite Care - Match	\$ 107.03	\$ 54,311.00	\$ 52,604.18	\$	\$	\$ 1,813.85
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	60,000.00	50,000.00	60,000.00			50,000.00
Transportation for the Elderly - Match	2,579.59	30,955.00	30,957.44		2,577.15	
Job Access and Reverse Compute Program (JARC 2)-Match	129,101.37	230,000.00	232,145.23		126,956.14	
Home Delivered Meals - Match	1,515.00	18,831.00	13,953.50		6,392.50	
	<u>\$ 35,361,160.52</u>	<u>\$ 34,757,399.27</u>	<u>\$ 30,324,835.71</u>	<u>\$ 4,306,778.96</u>	<u>\$ 13,945,687.54</u>	<u>\$ 21,541,257.58</u>
			A-4		A	A
Federal and State Grants	\$ 24,218,878.33					
Commitments Payable	<u>11,142,282.19</u>					
	<u>\$ 35,361,160.52</u>					
Federal and State Grants	\$	33,581,330.77				
Matching Funds for Grants		<u>1,176,068.50</u>				
	<u>\$ 34,757,399.27</u>					
Grants Receivable				\$ 3,505,517.25		
Due Current Fund				<u>799,261.71</u>		
				<u>\$ 4,304,778.96</u>		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

<u>GRANT</u>	BALANCE DECEMBER 31, 2016	RECEIPTS	UTILIZED AS ANTICIPATED	BALANCE DECEMBER 31, 2017
NJ Historical Commission Grant	\$ 28,775.00	\$	\$ 28,775.00	\$
Medication Assisted Treatment for Substance Abuse		200,000.00		200,000.00
	<u>\$ 28,775.00</u>	<u>\$ 200,000.00</u>	<u>\$ 28,775.00</u>	<u>\$ 200,000.00</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, 2016	A	\$ 16,957,243.04
Decreased by:		
Utilized as Anticipated Revenue	A-2	<u>1,500,000.00</u>
Balance, December 31, 2017	A	<u>\$ 15,457,243.04</u>

"A-15"

SCHEDULE OF DUE GRANT FUND

Balance, December 31, 2016	A	\$ 42,679,011.37
Increased by:		
Cancel Reserve for Grants - Appropriated	A-1:A-12	<u>799,261.71</u>
		\$ 43,478,273.08
Decreased by:		
Cancel Grants Receivable	A-1:A-9	\$ 208,675.05
Cash Receipts	A-4	<u>2,053,193.68</u>
		<u>2,261,868.73</u>
Balance, December 31, 2017	A	<u>\$ 41,216,404.35</u>

"A-16"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE TRUST OTHER FUND

Balance, December 31, 2016	A		\$	14,086,387.51
Increased by:				
Cash Disbursements	A-4			<u>4,542,602.68</u>
			\$	18,628,990.19
Decreased by:				
Cancel Housing Assistance				
Voucher Program Receivable	A-1:B-5	\$	137,358.68	
Cash Receipts	A-4		<u>13,809.41</u>	
				<u>151,168.09</u>
Balance, December 31, 2017	A		\$	<u><u>18,477,822.10</u></u>

COUNTY OF UNIONTRUST FUNDSCHEDULE OF TRUST CASH

	<u>REF.</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2016	B	\$ 79,475,596.08	\$ 7,467,234.47
Increased by Receipts:			
Housing and Community Development Act	B-3	3,745,097.15	
Home Investment Partnerships Program	B-4	706,700.85	
Housing Assistance Voucher Program	B-5	3,753,997.52	
Emergency Shelter Program	B-6	364,681.79	
Open Space Preservation Taxes	B-8		10,225,021.53
Community Development Block Grants Recaptured Funds	B-9	365,984.00	
Home Investment Partnerships Recapture Funds	B-13	13,611.36	
Community Development Block Grants - Project Income	B-17	243,225.56	
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	22,464.82	
Due Current Fund	B-21	4,542,602.68	
Miscellaneous Deposits	B-22	34,475,565.11	
Motor Vehicle Fines	B-23	5,987,167.12	
Housing Assistance Voucher Program Recapture- Unappropriated	B-26	5,644.00	
Housing Assistance Voucher Program - Unappropriated	B-27	74,987.10	
Due Current Fund- Open Space	B-31		1,269,355.14
Interest	B-32		26,900.01
		<u>\$ 54,301,729.06</u>	<u>\$ 11,521,276.68</u>
Decreased by Disbursements:			
Due Current Fund	B-21	\$ 13,809.41	\$
Open Space Preservation Trust	B-32		2,250,000.00
Commitments Payable	B-24; B-33	41,497,911.77	6,699,523.08
		<u>\$ 41,511,721.18</u>	<u>\$ 8,949,523.08</u>
Balance, December 31, 2017	B	<u>\$ 92,265,603.96</u>	<u>\$ 10,038,988.07</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, 2016	B	\$ 6,036,941.90
Increased by:		
Authorized Funding	B-15	<u>4,046,649.00</u>
		\$ 10,083,590.90
Decreased by:		
Receipts	B-2	<u>3,745,097.15</u>
Balance, December 31, 2017	B	<u><u>\$ 6,338,493.75</u></u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2016	B	\$ 2,890,879.86
Increased by:		
Authorized Funding - 2017	B-11	<u>882,640.00</u>
		\$ 3,773,519.86
Decreased by:		
Receipts	B-2	<u>706,700.85</u>
Balance, December 31, 2017	B	<u><u>\$ 3,066,819.01</u></u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>		
Balance, December 31, 2016	B		\$ 3,900,690.13
Increased by:			
Authorized Funding	B-27		4,214,613.79
			<u>\$ 8,115,303.92</u>
Decreased by:			
Receipts	B-2	\$ 3,753,997.52	
Cancelled	B-27	40,227.97	
Cancelled	B-26	53,648.00	
Cancelled	B-19	206,071.75	
Cancelled	B-21	<u>137,358.68</u>	
			<u>4,191,303.92</u>
Balance, December 31, 2017	B		<u>\$ 3,924,000.00</u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2016	B		\$ 400,763.80
Increased by:			
Authorized Funding	B-29	\$ 466,843.00	
Reinstate Prior Years Funding	B-29	<u>56,777.84</u>	
			<u>523,620.84</u>
			<u>\$ 924,384.64</u>
Decreased by:			
Receipts	B-2		<u>\$ 364,681.79</u>
Balance, December 31, 2017	B		<u>\$ 559,702.85</u>

"B-7"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES GRANT RECEIVABLE

REF.

Balance, December 31, 2016
and December 31, 2017

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, 2016</u>	<u>PRIOR YEAR ADJUSTMENT</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2017</u>
Berkeley Heights	\$ 1,531.01	\$	\$ 508,572.39	1,588.21	\$ 510,103.40	\$ 1,588.21
Clark			398,905.35	2,088.15	400,993.50	
Cranford	2,627.37		636,045.44	2,478.46	638,672.81	2,478.46
Elizabeth	3,135.03		1,044,777.15	3,564.76	1,047,912.18	3,564.76
Fanwood	385.17		176,786.16	303.35	177,171.33	303.35
Garwood	207.37		101,201.97	31.20	101,409.34	31.20
Hillside	427.57		254,636.67	1,100.96	255,064.24	1,100.96
Kenilworth	518.04		210,967.64	839.38	211,485.68	839.38
Linden	4,997.46		830,471.49	1,931.25	835,468.95	1,931.25
Mountainside	536.10		268,281.12	628.20	268,817.22	628.20
New Providence	3,626.51		396,639.34	8,794.34	400,265.85	8,794.34
Plainfield	1,376.57		421,893.55	870.69	423,270.12	870.69
Rahway	420.35		381,483.49	342.39	381,903.84	342.39
Roselle	232.38		203,795.75	668.82	204,028.13	668.82
Roselle Park	58.33	(6.00)	165,237.45	564.57	165,289.78	564.57
Scotch Plains			612,772.91	2,960.10	612,772.91	2,960.10
Springfield	624.29		372,297.18	1,043.36	372,921.47	1,043.36
Summit	5,262.40		1,104,641.17	9,712.56	1,109,903.57	9,712.56
Union	1,540.59		940,805.69	1,599.61	942,346.28	1,599.61
Westfield	9,772.67		1,152,963.70	10,183.77	1,162,736.37	10,183.77
Winfield			2,484.56		2,484.56	
	<u>\$ 37,279.21</u>	<u>\$ (6.00)</u>	<u>\$ 10,185,660.17</u>	<u>\$ 51,294.13</u>	<u>\$ 10,225,021.53</u>	<u>\$ 49,205.98</u>
<u>REF.</u>	<u>B</u>	<u>B-32</u>	<u>B-32</u>	<u>B-32</u>	<u>B-2</u>	<u>B</u>

"B-9"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>		
Balance, December 31, 2016			\$ 420,719.88
Increased by:			
Receipts	B-2	\$ 365,984.00	
Cancelled Awards	B-10	<u>26,948.01</u>	
			392,932.01
			\$ 813,651.89
Decreased by:			
Contracts Awarded	B-10		<u>269,000.00</u>
Balance, December 31, 2017	B		\$ <u>544,651.89</u>
<u>Analysis of Balance</u>			<u>Amount</u>
City of Linden			\$ 154,785.35
City of Rahway			200,487.81
City of Plainfield			<u>189,378.73</u>
Balance, December 31, 2017			\$ <u>544,651.89</u>

"B-10"

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

Balance, December 31, 2016			
Increased by:			
Contracts Awarded	B-9	\$ 269,000.00	
Transfer from Community Development Block Grant (Appropriated)	B-16	<u>40,000.00</u>	
			\$ <u>309,000.00</u>
Decreased by:			
Commitments Payable	B-24	\$ 282,051.99	
Cancelled Awards	B-9	<u>26,948.01</u>	
			\$ <u>309,000.00</u>

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2016	B	\$ 53,499.87
Increased by:		
Authorized Funding - 2017	B-4	<u>882,640.00</u>
		\$ <u>936,139.87</u>
Decreased by:		
Contracts Awarded	B-12	<u>882,640.00</u>
Balance, December 31, 2017	B	\$ <u><u>53,499.87</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2016	B	\$ 1,762,843.70
Increased by:		
Contracts Awarded	B-11	<u>882,640.00</u>
		\$ <u>2,645,483.70</u>
Decreased by:		
Commitments Payable	B-24	<u>1,146,538.94</u>
Balance, December 31, 2017	B	\$ <u><u>1,498,944.76</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, 2016	B	\$ 116,521.33	\$ 115,410.49	\$ 1,110.84
Increased by:				
Recapture Funds	B-2	13,611.36	13,611.36	
		\$ 130,132.69	\$ 129,021.85	\$ 1,110.84
Decreased by:				
Transfer to Home Investment Partnership				
Recapture Funds-Unappropriated	B-34	92,557.13	92,557.13	
Balance, December 31, 2017	B	\$ 37,575.56	\$ 36,464.72	\$ 1,110.84

"B-14"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD
HOUSING SERVICES FUND

REF.

Balance, December 31, 2016 and December 31, 2017	B	\$ 60,484.52
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"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

REF.

Increased by:			
Authorized Funding	B-3	\$	4,046,649.00
Decreased by:			
Contracts Awarded	B-16	\$	<u>4,046,649.00</u>

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2016	B	\$	989,073.57
Increased by:			
Contracts Awarded	B-15		4,046,649.00
		\$	<u>5,035,722.57</u>
Decreased by:			
Commitments	B-24	\$	4,051,129.39
Transfer to Community Development Block Grant- Project Income	B-10		<u>40,000.00</u>
			<u>4,091,129.39</u>
Balance, December 31, 2017	B	\$	<u>944,593.18</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, 2016	B	\$ 502,202.72
Increased by:		
Receipts	B-2	<u>243,225.56</u>
		\$ 745,428.28
Decreased by:		
Contracts Awarded	B-18	<u>427,680.00</u>
Balance, December 31, 2017	B	<u><u>\$ 317,748.28</u></u>

"B-18"

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

Increased by:		
Contracts Awarded	B-17	\$ 427,680.00
Decreased by:		
Commitments	B-24	<u><u>\$ 427,680.00</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, 2016	B	\$	417,787.07
Increased by:			
Receipts	B-2		<u>22,464.82</u>
		\$	440,251.89
Decreased by:			
Cancel Accounts Receivable	B-5	\$	206,071.75
Transfer to Housing Assistance -Unappropriated	B-27		<u>183,380.97</u>
			<u>389,452.72</u>
Balance, December 31, 2017	B	\$	<u><u>50,799.17</u></u>

"B-20"

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

	<u>REF.</u>		
Balance, December 31, 2016 and December 31, 2017	B	\$	<u><u>140.12</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>		
Balance, December 31, 2016	B	\$	14,086,387.51
Increased by:			
Receipts	B-2		<u>4,542,602.68</u>
		\$	18,628,990.19
Decreased by:			
Disbursements	B-2	\$	13,809.41
Cancelled Housing Assistance			
Voucher Program Receivable	B-5		<u>137,358.68</u>
			<u>151,168.09</u>
Balance, December 31, 2017	B	\$	<u><u>18,477,822.10</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2016	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2017
Public Employees' Retirement System	\$ 949,325.46	\$	\$ 10,149,927.25	\$ 10,084,512.85	\$ 1,014,739.86
PERS Contributory Group Insurance	110,282.77		501,519.72	498,137.19	113,665.30
PERS Supplemental Annuity	45,417.88		35,876.91	35,043.00	46,251.79
Police and Firemen's Retirement System	588,636.07		6,937,150.88	7,495,753.38	30,033.57
Police and Fire SA	443.21		2,221.92	2,397.00	268.13
Employee Disability Insurance	714,008.65	(20,000.00)	319,123.36	468,869.72	544,262.29
State Unemployment Tax	2,345,138.63		930,237.91	400,912.22	2,874,464.32
Disability Insurance	7,253.41	20,000.00	10,315.83	20,927.30	16,641.94
Provident Life Disability	11,178.65		6,769.84	10,598.95	7,349.54
Flex Benefits- Dependent	31,789.43		111,004.32	97,670.61	45,123.14
JIB-Events County Parks		46,571.25		46,571.25	
Weights and Measures salaries		58,226.08		58,226.08	
Tax Board salaries		9,636.00		9,636.00	
Recreation Salaries		1,943.43		1,943.43	
Cultural Heritage Salaries		300.00		300.00	
Recreation Trust-Pools		2,180.00		2,180.00	
Private Lessons- Stables		30,075.00		30,075.00	
Recreation -Park Events Trust		400.00		400.00	
Jobs in Blue salaries		1,289,996.79		1,289,996.79	
Environmental Quality Enforcement Fund- Salaries		49,744.61		44,235.17	5,509.44
Road Opening Permits	286,118.09		314,141.50	112,482.20	487,777.39
Dr. Watson B. Morris Bequest	3,398.75				3,398.75
Sheriff-Fees	72,702.40		36,270.28	72,114.35	36,858.33
Sheriff-State Forfeiture	14,245.64		732.70		14,978.34
County Clerk	2,270,018.36		232,825.68	52,276.26	2,450,567.78
Confiscated Moneys	8,140.52				8,140.52
Union County Prosecutor Office -Seized Asset Trust	2,435,920.40		486,978.20	1,064,968.29	1,857,930.31
JIB-Events County Parks	8,158.49	(46,571.25)	53,130.50		14,717.74
Prosecutor Office -Law Enforcement Trust	862,569.45		551,522.13	738,659.42	675,432.16
Prosecutor-Police Academy Training	57,944.10		166,565.63	165,840.61	58,669.12
Prosecutor-Forensic Lab Fees	10,210.07		83,066.52	82,905.47	10,371.12
Prosecutor-Justice Department	947,774.53		376,285.24	399,474.24	924,585.53
Division of Weights and Measures	209,058.05	(58,226.08)	129,812.07		280,644.04
Union County Tax Board- Tax Appeals	189,543.89	(9,636.00)	62,120.01	16,178.21	225,849.69
Security Deposits	136,469.32				136,469.32
Recreational Activities	1,257.11	(1,943.43)	6,055.92		5,369.60
Trailside Museum	96,699.80		18,374.33	19,824.37	95,249.76
Summer Arts Festival	20,509.70		3,000.00	14,426.00	9,083.70
Cultural Heritage Commission Advisory Board	61,412.54	(300.00)	34,855.00	33,769.41	62,198.13
Trust-Pools	6,076.00	(2,180.00)		3,637.00	259.00
Trust-Miscellaneous Ice Rink	5,763.50		1,833.75		7,597.25
Trust-Stables	25,417.08	(30,075.00)	52,536.34	17,985.30	29,893.12
Trust-Archery	9,486.33		4,269.00	9,000.30	4,755.03
Park Events	37,123.70	(400.00)	25,362.00	31,262.15	30,823.55
Prosecutors- Asset Maintenance Account	205,136.35		0.20	20,899.69	184,236.86
Prosecutors-Federal Forfeited Fund	890,749.37		136,022.45	137,751.54	889,020.28
Trust- Disabled	12,145.12		25,432.69	15,634.85	21,942.96
Donations-Child Advocacy			188.01		188.01
Park Improvements	32,614.50		16,328.00	9,511.00	39,431.50
Self Insurance Liability	3,637,869.59		3,683,239.39	2,202,255.57	5,118,853.41
Accumulated Absences	2,774,421.78		750,000.00	1,036,122.48	2,488,299.30
Sheriff-Special Services Lifesaver	26,687.13		4,570.00	4,002.90	27,254.23
Surrogate-Trust	267,692.12		43,933.47	21,461.96	290,163.63
Sheriff-Federal Forfeitures	13,592.56		35.19		13,627.75
Security Deposit - Interest	99,221.71		95.35	95.35	99,221.71
Jobs in Blue	133,874.74	(1,289,996.79)	1,539,925.59	244,752.58	139,050.96

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2016	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2017
Police - Federal Forfeiture	\$ 34,496.63	\$	1,018.19	\$ 14,285.07	\$ 21,229.75
Police-Special Enforcement	70,355.94		175.23	6,233.15	64,298.02
Rape Crisis Center	5,751.15		80.00	540.41	5,290.74
Drunk Driving	3,558.26				3,558.26
Donations	158,929.81			35,000.00	123,929.81
Inmate Welfare Account	435,133.07		241,528.67		676,661.74
Repair Escrow	27,603.36		69.10		27,672.46
Correction Law Enforcement	10.38				10.38
Environmental Quality Enforcement Fund	113,763.44	(49,744.61)	182,574.79	50,871.07	195,722.55
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	640,418.87		44,076.00	439,143.22	245,351.65
Kids Recreation- Equipment	63,437.14				63,437.14
Kids Recreation - Improvements	2,323,254.77		1,000,000.00	1,265,689.44	2,057,565.33
Sheriff	56,978.09				56,978.09
County Clerk	129,383.25		323.84		129,707.09
Donations-Pistol Range	7,858.39		10,800.00	6,838.04	11,820.35
County Clerk Homeless Trust Fund	403,527.92		144,255.35	124,965.00	422,818.27
Union County Civil War Trust	7.49		0.86		8.35
Interest on Contractual Obligations	79,628.38			0.33	79,628.05
UCPO Treasury Revenue Account	379.33		7,008.00		7,387.33
Other Post Employment Benefits	30,867,315.59		5,000,000.00		35,867,315.59
	<u>\$ 58,177,586.70</u>	<u>\$</u>	<u>\$ 34,475,565.11</u>	<u>\$ 29,069,243.17</u>	<u>\$ 63,583,908.64</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, 2016	B		\$ 2,350,798.38
Increased by:			
Receipts:			
Municipalities	B-2	\$ 3,237,167.12	
Transferred from Current Fund	B-2	2,750,000.00	
Cancelled Encumbrances	B-24	<u>84,700.70</u>	
			<u>6,071,867.82</u>
			\$ 8,422,666.20
Decreased by:			
Commitments Payable	B-24		<u>4,125,488.90</u>
Balance, December 31, 2017	B		\$ <u><u>4,297,177.30</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2016	B		\$ 13,440,563.56
Increased by Commitments:			
Community Development Block Grants - Recaptured Funds	B-10	\$ 282,051.99	
Home Investment Partnership Program	B-12	1,146,538.94	
Community Development Block Grants	B-16	4,051,129.39	
Emergency Shelter Program	B-18	427,680.00	
Miscellaneous Deposits	B-22	29,069,243.17	
Motor Vehicle Fines	B-23	4,125,488.90	
Housing Assistance Voucher Program Appropriated	B-28	4,172,385.82	
Emergency Shelter Program	B-30	<u>563,659.96</u>	
			<u>43,838,178.17</u>
			\$ 57,278,741.73
Decreased by:			
Disbursements	B-2	\$ 41,497,911.77	
Cancelled Encumbrances	B-23	<u>84,700.70</u>	
			<u>41,582,612.47</u>
Balance, December 31, 2017	B		\$ <u>15,696,129.26</u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2016 and December 31, 2017	B	\$ <u>15,100.40</u>
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"B-26"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

Balance, December 31, 2016	B	\$ 53,648.00
Increased by:		
Receipts	B-2	<u>5,644.00</u>
		59,292.00
Decreased by:		
Cancel Accounts Receivable	B-5	<u>53,648.00</u>
Balance, December 31, 2017	B	\$ <u>5,644.00</u>

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM UNAPPROPRIATED

REF.

Increased by:

Receipts	B-2	74,987.10	
Authorized Funding	B-5	\$ 4,214,613.79	
Transfer from Housing Assistance Program Income- Unappropriated	B-19	183,380.97	
Contract Awards Cancelled	B-28	<u>40,227.97</u>	
			\$ <u>4,513,209.83</u>

Decreased by:

Cancelled Accounts Receivable	B-5	\$ 40,227.97	
Contracts Awarded	B-28	<u>4,214,613.79</u>	
			<u>4,254,841.76</u>
			\$ <u>258,368.07</u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2016	B		\$ 20,000.00
Increased by:			
Contracts Awarded	B-27		<u>4,214,613.79</u>
			\$ <u>4,234,613.79</u>
Decreased by:			
Commitments	B-24	\$ 4,172,385.82	
Contract Awards Cancelled	B-27	<u>40,227.97</u>	
			<u>4,212,613.79</u>
Balance, December 31, 2017	B		\$ <u>22,000.00</u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by:

Authorized Funding	B-6	\$ 466,843.00	
Reinstate Prior Years Funding	B-6	<u>56,777.84</u>	\$ <u>523,620.84</u>

Decreased by:

Contracts Awarded	B-30	\$ 466,843.00	
Contracts Awarded- Reestablish of Appropriations	B-30	<u>56,777.84</u>	\$ <u><u>523,620.84</u></u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2016	B	\$ 237,514.44	
Increased by:			
Contracts Awarded	B-29	\$ 466,843.00	
Contracts Awarded- Reinstate Prior Years Funding	B-29	<u>56,777.84</u>	<u>761,135.28</u>
			\$ <u>998,649.72</u>
Decreased by:			
Commitments	B-24		<u>563,659.96</u>
Balance, December 31, 2017	B	\$ <u><u>197,475.32</u></u>	

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Balance, December 31, 2016	B	\$ 1,475,941.61
Increased by:		
Receipts	B-2	<u>1,269,355.14</u>
Balance, December 31, 2017	B	<u>\$ 2,745,296.75</u>

"B-32"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

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

	<u>REF.</u>		
Balance, December 31, 2016	B		\$ 5,464,653.42
Increased by:			
Receipts: Interest	B-2	\$ 26,900.01	
2017 Tax Levy	B-8	10,185,660.17	
2017 Added Taxes	B-8	<u>51,294.13</u>	
			10,263,854.31
			<u>\$ 15,728,507.73</u>
Decreased by:			
Payment to Current Fund as Anticipated Revenue	B-2	2,250,000.00	
Prior Year Adjustment	B-8	6.00	
Commitments	B-33	<u>6,736,073.27</u>	
			<u>8,986,079.27</u>
Balance, December 31, 2017	B		<u>\$ 6,742,428.46</u>

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2016	B		\$ 838,918.65
Increased by:			
Commitments Payable	B-32		<u>6,736,073.27</u>
			<u>\$ 7,574,991.92</u>
Decreased by:			
Disbursements	B-2		<u>6,699,523.08</u>
Balance, December 31, 2017	B		<u>\$ 875,468.84</u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME PROJECT INCOME

	<u>REF</u>	
Increased by:		
Transfer from Home Investment		
Partnership Recapture Funds-Unappropriated	B-13	\$ <u>92,557.13</u>
Balance, December 31, 2017	B	\$ <u><u>92,557.13</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2016	C		\$ 98,239,051.36
Increased by Receipts:			
Premium on Sale of Serial Bonds	C-1	\$ 13,279.20	
Premium on Sale of Notes	C-1	1,563,600.00	
Due Current Fund	C-3	10,529,673.69	
Deferred Charges to Future Taxation Unfunded		126,834.19	
Budget Appropriations:			
Improvement Costs - Deferred Unfunded		13,778.27	
Capital Improvement Fund	C-7	2,600,000.00	
Commitments Payable (Refunds)	C-9	450.00	
Serial Bonds	C-10	45,735,000.00	
Miscellaneous Receivable - State Government	C-12	6,404,923.77	
Reserve to Pay Serial Bonds - Green Acres Reimbursement	C-13	5,613,427.07	
Bond Anticipation Notes	C-14	120,000,000.00	
Reserve for Arbitrage	C-15	438,273.19	
			<u>193,039,239.38</u>
			\$ 291,278,290.74
Decreased by Disbursements:			
Due Current Fund	C-3	\$	
Commitments Payable	C-9	102,771,907.30	
Bond Anticipation Notes	C-14	90,000,000.00	
Preliminary Planning Project Costs	C-18	350,000.00	
			<u>193,121,907.30</u>
Balance, December 31, 2017	C		\$ <u>98,156,383.44</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Balance, December 31, 2016	C	\$ 8,696,621.00
Decreased by:		
Received	C-2	\$ <u>10,529,673.69</u>
Balance, December 31, 2017	C	\$ <u><u>1,833,052.69</u></u>

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2017

Fund Balance	\$ 13,565,202.66
Capital Improvement Fund	3,394,126.52
Commitments Payable	92,931,366.16
Due to Current Fund	1,833,052.69
Reserve to Pay Serial Bonds	14,179,114.24
Reserve for Arbitrage	605,841.92
Reserve for Runnells Hospital Debt	20,096.70
Due From State of New Jersey	(26,146,383.15)
Improvement Authorizations Funded as set forth on "C-8"	15,072,059.85
Improvement Authorizations Expended as set forth on "C-6"	(32,131,298.23)
Cash on hand to Pay Notes as set forth on "C-6"	318,584.80
Unexpended Proceeds of Bond Anticipation Notes as set forth on "C-6"	<u>14,514,619.28</u>
	<u>\$ 98,156,383.44</u>

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2016	C	\$	413,941,321.50
Increased by:			
Sale of Serial Bonds	C-10		45,735,000.00
		\$	<u>459,676,321.50</u>
Decreased by:			
Refunded Bonds	C-10	\$	43,940,000.00
2017 Budget Appropriation to Pay Bonds	C-10		34,685,000.00
2017 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11		1,095,000.00
2017 Budget Appropriation to Pay Dam Restoration Loans	C-16		<u>167,949.45</u>
			<u>79,887,949.45</u>
Balance, December 31, 2017	C	\$	<u><u>379,788,372.05</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, 2017	ANALYSIS OF BALANCE DECEMBER 31, 2017			
				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 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	31,137.00	26,230.00		4,907.00	
601 H	8/19/2004	Engineering Services and Culvert Repairs	60,970.00	60,969.00	1.00		
616 G	8/18/2005	Engineer - Culvert Repair	643,137.95	643,137.95			
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	29,097.00		3,192.00	
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	77,592.00	7,516.00		
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			
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 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			
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	17,600.00	1,169,900.00		
671 F	10/9/2008	Engineering - Info Tech Equip	34,940.00	34,940.00			
671 H	10/9/2008	Facilities - Improvement to Buildings	562,500.00	540,000.00		22,500.00	
671 Q	10/9/2008	Corrections Security Fencing	169,625.00	37,000.00	2,650.00	129,975.00	
671 R	10/9/2008	Clerk - Index Records Preservation	65,744.00	65,744.00			
687 I	7/30/2009	Engineering - Facilities - Improve Buildings	405,535.15	292,472.00		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 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	19,135.00			
687 V	7/30/2009	Public Safety Emergency Management - Equipment	69,994.65	69,447.00		547.65	
687 W	7/30/2009	Clerk - Equipment and Machinery	11,591.00	11,591.00			
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			
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	978,500.00			
713 J	12/8/2010	Engineering - Facilities - Furniture, Carpets	83,181.00	83,181.00			
713 K	12/8/2010	Engineering - Facilities - Engineering Services	10,000.00	10,000.00		10,000.00	
713 Li	12/8/2010	Engineering - Park Maintenance - Park and Recreation Improvements	30,000.00	30,000.00			
713 Lii	12/8/2010	Engineering - Park Maintenance - Park and Recreation Improvements	1,079,647.00	1,079,647.00			
713 N	12/8/2010	Parks and Community Renewal - Admin - Park and Recreation Equipment	71,967.00	55,651.00		16,316.00	
713 P	12/8/2010	Various - New Automotive Vehicles	642,448.00	642,448.00			
713 Q	12/8/2010	Human Services - Equipment and Machinery	10,794.86	10,794.00		0.86	
713 T	12/8/2010	Corrections - Equipment and Machinery	23,750.00	8,975.00		14,775.00	

COUNTY OF UNION

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ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2017	ANALYSIS OF BALANCE DECEMBER 31, 2017		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
713 U	12/8/2010	Public Safety - Emergency Management - Equipment and Machinery	\$ 42,500.70	\$ 42,500.00	\$	0.70
713 V	12/8/2010	Sheriff - Communication Equipment	53,344.00	53,344.00		
713 X	12/8/2010	Sheriff - IT Equipment	3,693.00	3,693.00		
713 Z	12/8/2010	Prosecutor - Comm. Equipment	83,830.83	83,830.83		
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	270,959.35	270,959.35		
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	78,783.00		0.96
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	560,746.00		
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	293,550.00		
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	259,817.00		229,433.00
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	160,700.00		
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	699,834.00	132,851.56	167,148.44
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			4,510.00
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	214,198.00		
723 X	8/25/2011	Public Safety - Emergency Management - IT Equipment	23,419.40	23,419.00	0.40	
723 Y	8/25/2011	Sheriff - Equipment and Machinery	404,554.40	404,554.40		
723 Z	8/25/2011	Sheriff - Equipment and Machinery	101,375.00	101,375.00		
740 A	8/16/2012	Parks and Community Renewal-Info Tech.-IT and Comm. Equipment	74,962.72	46,488.00		28,474.72
740 AA	8/16/2012	Vocational - Covered Walkways	448,168.00	365,679.00		82,489.00
740 B	8/16/2012	Parks and Community Renewal-Info Tech.-Comm. and Signal Equipment	342,475.00	116,974.00	1,975.64	223,525.36
740 DD	8/16/2012	College - Renovation of Facilities	360,072.00	360,072.00		
740 EE	8/16/2012	College - Equipment and Machinery	685,373.00	685,373.00		
740 FF	8/16/2012	College - Acquisition of Property - Plainfield	111,351.86		111,351.86	
740 G	8/16/2012	Engineering, Public Works-Facilities-Improve Buildings	2,325,000.00	2,325,000.00		489,250.00
740 H	8/16/2012	Engineering, Public Works-Facilities-Fire Alarms	489,250.00			
740 K	8/16/2012	Parks and Community Renewal-Parks-Park and Recreation Improvements	92,009.00	92,009.00		
740 L	8/16/2012	Parks and Community Renewal-Parks-Furnishings and Equipment	114,933.39	114,933.39		
740 M	8/16/2012	Engineering, Public Works-Park Maintenance-Park and Recreation Improvement	1,682,502.00	1,682,502.00		
740 N	8/16/2012	Engineering, Public Works-Park Maintenance-Playground Equipment	895,181.00	895,181.00		

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				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
740 O	8/16/2012	Various-Acquisition of Vehicles	\$ 1,773,528.00	\$ 1,101,380.00	\$ 424,179.60	\$ 247,968.40
740 P	8/16/2012	Public Safety-Police-Equipment and Machinery	123,174.00	107,149.00	13,745.00	2,280.00
740 Q	8/16/2012	Public Safety-Police-Comm. and Signal Equipment	144,879.00	144,879.00		
740 S	8/16/2012	Public Safety-Emergency Management-Radio Equipment	142,275.00	142,275.00		
740 T	8/16/2012	Public Safety-Emergency Maintenance-Ambulance	5,250.00			5,250.00
740 U	8/16/2012	Human Services-Equipment and Machinery	98,849.30	98,849.00	0.00	0.30
740 X	8/16/2012	Sheriff-IT Equipment and Vehicles	197,571.00	35,000.00	29,601.00	132,970.00
740 Y	8/16/2012	Prosecutor-IT Equipment	3,896.00		26.00	3,870.00
740 Z	8/16/2012	Prosecutor-IT Equipment and Machinery	63,793.66	63,793.66		
750 A	6/25/2013	Acq. of Property-Smith Cadillac	486,741.65	486,741.00	0.65	
752 A	8/22/2013	Acq. of Info Technologies and Telecomm. Equipment	1,178,069.79	1,178,069.79		
752 AA	8/22/2013	Acq. of New Additional or Replacement Equipment and Machinery	2,010.00			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.	1,403,866.00	683,543.00	29,587.09	690,725.91
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	193,230.00	193,230.00		
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	189,700.00	15,881.00	53,740.83	120,078.17
752 J	8/22/2013	ADA Upgrades and Replace A/C Units	1,467,750.00	896,836.00		570,914.00
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	3,846,540.00		303,250.00
752 M	8/22/2013	Acq. of Playground Equip. and Paving and Curbing Improvements	904,542.00	629,559.00	127,392.07	147,590.93
752 N	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment	1,414,256.00	1,214,256.00	157,563.63	42,436.37
752 O	8/22/2013	Acq. New Equip. and Machinery, Info Tech. Equip., Video System, Mobile Data, Firearms and Radar Units	153,713.00	153,713.00		
752 P	8/22/2013	Acq. Info Technology and Telecommunication equipment	244,625.00	244,625.00		
752 Q	8/22/2013	Install Prefabricated Storage Building (Westfield), New Equip. and Machinery	147,392.00	47,000.00		100,392.00
752 R	8/22/2013	Acq. New Additional or Replacement Equipment	17,000.00	10,000.00		7,000.00
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	122,312.00		
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	489,250.00		
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	109,372.00		16,978.00
752 Y	8/22/2013	Acq. of New Info Technology Equipment	33,250.00	33,250.00		
752 Z	8/22/2013	Acq. New Info Tech. Equip. and New Additional or Replace Equip	34,268.63	34,268.63		
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	9/11/2014	Acq. of New Info Technology Equipment - Various County Departments	292,837.00	100,000.00		192,837.00
759 AA	9/11/2014	Acq. of New Equipment - Video/Audio Enhancement Forensic Capture System.	46,732.00	46,732.00		
759 B	9/11/2014	Info Tech Equip. Consisting of Asset Management System and Computer Equip.	36,750.00	36,750.00		

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				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
759 BB	9/11/2014	Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Meeting Room	\$ 978,500.00	\$ 105,807.00	\$	\$ 872,693.00
759 C	9/11/2014	New Info. Tech. Equip.-Digital Media System Freeholders Conference Room	94,425.00	94,425.00		
759 CC	9/11/2014	Fire Safety and Security Upgrades	463,500.00	381,775.00		81,725.00
759 D	9/11/2014	Acq. of Real Property in Scotch Plains for Park Purposes	410,970.00	396,900.00		14,070.00
759 DD	9/11/2014	Campus Wide Upgrades	5,006,830.00	3,702,609.00	252,855.53	1,051,365.47
759 E	9/11/2014	Various Roads, Intersections, Bridges, Culverts	6,617,741.79	6,617,741.79		
759 EE	9/11/2014	Fire Alarm System Cranford and Instructional and Non-instructional Equipment.	1,445,296.00	1,445,296.00		
759 F	9/11/2014	Various Engineering and Architectural Services	1,883,173.84	1,883,173.84		
759 FF	9/11/2014	College Wide Technology Upgrades	2,193,900.00	2,151,341.00		42,559.00
759 G	9/11/2014	Improvements to Various Dams	244,625.00			244,625.00
759 H	9/11/2014	Remediation/Removal of Underground Storage Tanks	195,700.00			195,700.00
759 I	9/11/2014	Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Generators	1,761,300.00	976,972.00		784,328.00
759 J	9/11/2014	Upgrades to Fire Alarm Systems and Sprinklers	195,700.00		22,760.13	195,700.00
759 K	9/11/2014	Acq. New Furniture, Carpet, Window Treatments	489,250.00	26,018.00		440,471.87
759 L	9/11/2014	Renovations to UC Justice Complex	195,700.00	100,000.00		95,700.00
759 M	9/11/2014	Equipment for Print Shop	38,000.00	27,685.00		10,315.00
759 N	9/11/2014	Acq. of New Info. Technology Computers and Equipment.	28,500.00	24,766.00		3,734.00
759 O	9/11/2014	Various Engineering and Architectural Services	332,500.00	332,500.00		
759 P	9/11/2014	Rehabilitation Warranaco Multi-Use Center, Irrigation Chatfield Garden	4,118,582.00	4,118,582.00		
759 Q	9/11/2014	Technology Upgrades at Trailside Nature and Science Center	122,312.00	425.00	58,557.60	63,329.40
759 R	9/11/2014	Mobile Track Lift, Installation of Wash Station to Comply with NJDEP Regulations	465,237.00	420,100.00		45,137.00
759 S	9/11/2014	Replacement of Playground Equipment	97,850.00	97,850.00		
759 T	9/11/2014	New Info. Tech. Equipment License Plate Reader, Docking Stations	415,862.00	172,269.00	79,661.14	163,931.86
759 U	9/11/2014	New Additional/Replace. Equip. - Mobile Processing/Field Operations Equipment	48,209.57	48,209.57		
759 V	9/11/2014	New Additional/Replace. Equip. - Locks and Computer Equipment	18,934.44	18,934.00		0.44
759 W	9/11/2014	New Communication and Signal Systems Equipment - Radio Enhancement Systems	3,928,677.00	2,020,270.00	1,498,447.30	409,959.70
759 X	9/11/2014	Air Curtains for Meals on Wheels Building and Wheelchair Lift	224,149.00	224,149.00		
759 Y	9/11/2014	Oven Aging Program and Security Enhancements for Juvenile Detention Center	395,971.38	395,971.00	0.00	0.38
759 Z	9/11/2014	Replacement of Equipment and Computers	57,547.15	42,341.00	806.15	14,400.00
765 A	7/16/2015	Info Tech and Telecommunications Equipment	511,280.00	179,611.00	68,880.96	262,788.04
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	1,377,500.00		
765 D	7/16/2015	Various Building Improvements	3,750,864.00	2,198,121.00	779,138.83	773,604.17
765 E	7/16/2015	Upgrade Fire Alarm, Sprinkler, Fire Suppression	4,354,325.00	4,200,000.00		154,325.00
765 F	7/16/2015	Renovations Courthouse Tower and Rotunda	4,892,500.00		4,742,500.00	150,000.00
765 G	7/16/2015	Equip. Golf Courses, Warranaco Rehabilitation, Var. Engineering Serv, Golf Course Infrastructure	4,187,600.00	3,301,695.00	743,823.44	142,081.56
765 H	7/16/2015	Landscape Improvements at Various Locations	48,925.00	35,975.00	10,595.00	2,355.00
765 I	7/16/2015	Various Park Improvements, Drainage, Restrooms, Spray Park, Skate Park	2,002,253.00	188,165.00	294,475.00	439,810.00
765 J	7/16/2015	New Automotive Vehicles and Equipment	372,143.00	1,719,874.00	39,631.58	242,747.42
765 K	7/16/2015	New Additional or Replacement Equipment	489,250.00	138,430.00		233,713.00
765 L	7/16/2015	New Communication Signal System Equipment	9,500.00	252,166.00	46,622.91	190,461.09
765 M	7/16/2015	New Communication Signal System Equipment		7,738.00		1,762.00
765 N	7/16/2015	New Equipment and Machinery	97,850.00	25,344.00	22,215.75	50,290.25

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				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
765 O	7/16/2015	New Fire Engine for Fire Academy	\$ 636,025.00	\$ 636,025.00	\$	
765 P	7/16/2015	Furnishings/Carpeting	42,750.00	12,231.00		30,519.00
765 Q	7/16/2015	New Additional Replacement Equipment	55,829.00	55,829.00		
765 R	7/16/2015	New Info Technology Telecommunications Equipment	284,427.64	234,914.00		49,513.64
765 S	7/16/2015	Drainage, District-Wide Renovations, Campus Covered Walkways	824,000.00	162,989.00		661,011.00
765 T	7/16/2015	Various Fire Safety Upgrades, Instructional/Non-Instructional Equipment	360,500.00	134,975.00	19,189.54	206,335.46
765 V	7/16/2015	Instructional and Non-Instructional Equipment	710,700.00			710,700.00
765 W	7/16/2015	New Info Tech Equip., College-Wide Technology Upgrades, Automotive Vehicles	2,688,300.00	2,191,800.00		496,500.00
775 A	6/9/2016	UCIA-Park Madison and Linden Redevelopment	1,190,000.00	1,190,000.00		
776 A	8/18/2016	Engineering - Roads, culverts, bridges	8,333,305.00	782,909.00	1,552,922.49	5,997,473.51
776 AA	8/18/2016	Acquisition of new additional or replacement equipment	353,229.00	192,279.00	14,726.34	146,223.66
776 B	8/18/2016	Various engineering, architectural services	2,052,000.00	680,487.00	1,359,638.59	11,874.41
776 BB	8/18/2016	Acquisition new information technology and telecommunications equipment	3,373,854.00	219,815.00	2,067,832.14	1,086,206.86
776 C	8/18/2016	Improvements to Dams	244,625.00			244,625.00
776 D	8/18/2016	Gordon Street Bridge	352,450.00	352,450.00		
776 E	8/18/2016	Environmental monitoring and remediation	195,700.00			195,700.00
776 F	8/18/2016	Acq. New additional replacement equipment	77,425.00			77,425.00
776 G	8/18/2016	Upgrading fire alarm systems	978,500.00	125,000.00		853,500.00
776 H	8/18/2016	Undertaking various engineering, architectural services	950,000.00	301,145.00		648,855.00
776 I	8/18/2016	Construction of animal shelter	4,892,500.00			4,892,500.00
776 J	8/18/2016	Various park improvements	12,740,042.00	3,400,000.00	6,818,955.00	2,521,087.00
776 K	8/18/2016	Machine wash stations	342,475.00	142,080.00		200,395.00
776 L	8/18/2016	New automotive vehicles and equipment	1,537,954.00	662,818.00	341,876.02	533,259.98
776 M	8/18/2016	New additional or replacement equipment	561,459.00	145,390.00		416,069.00
776 N	8/18/2016	New additional or replacement equipment	11,875.00			11,875.00
776 O	8/18/2016	Acquisition of transportation and storage equipment	9,500.00		5,219.50	4,280.50
776 P	8/18/2016	Renovation of election office	240,639.00	13,952.00		226,687.00
776 Q	8/18/2016	Furnishings (chairs)	5,700.00	5,700.00		
776 R	8/18/2016	New information technology and telecommunication equipment	107,587.00	75,000.00	30,337.00	2,250.00
776 S	8/18/2016	New communication/signal systems equipment (radios)	78,280.00	34,750.00	15,607.00	27,923.00
776 T	8/18/2016	New additional or replacement equipment	129,865.00		73,431.17	56,433.83
776 U	8/18/2016	New information technology and telecommunication equipment	184,786.00	58,999.00		125,787.00
776 V	8/18/2016	District-wide improvements (restrooms)	566,500.00	159,906.00	350,082.78	56,511.22
776 W	8/18/2016	District-wide improvements (fire safety, replacement equipment)	515,000.00	9,994.00	419,149.30	85,856.70
776 X	8/18/2016	District-wide computer lab upgrades	360,500.00		24,466.13	336,033.87
776 Y	8/18/2016	Various renovations at Cranford Campus	99,000.00			99,000.00
776 Z	8/18/2016	Various renovations and improvements	3,141,500.00		119,453.02	3,022,046.98
778 A	10/13/2016	Finance Refunding Bonds (authorized only)	1,688,165.81			1,688,165.81
787 A	8/17/2017	Info Tech and telecommunications equipment	366,937.00			366,937.00
787 AA	8/17/2017	Renovation of various offices	2,701,087.00			2,701,087.00
787 B	8/17/2017	Acquisition of various new additional or replacement equipment	9,500.00		9,452.75	47.25
787 BB	8/17/2017	Acquisition of a new fire engine	391,400.00		365,938.19	25,461.81
787 C	8/17/2017	Engineering - Roads, culverts, bridges	7,321,493.00			7,321,493.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2017	ANALYSIS OF BALANCE DECEMBER 31, 2017		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
787 CC.	8/17/2017	New additional or replacement equipment	\$ 1,512,153.00	\$	\$	1,512,153.00
787 D.	8/17/2017	Various engineering, architectural services	2,052,000.00		297,257.42	1,754,742.58
787 DD	8/17/2017	New additional furnishings and equipment	89,452.00		3,828.44	85,623.56
787 E.	8/17/2017	Improvements to various dams	244,625.00			244,625.00
787 EE.	8/17/2017	New information technology and telecommunication equipment	108,698.00		61,081.94	47,616.06
787 F.	8/17/2017	Gordon Street Bridge	114,000.00			114,000.00
787 FF	8/17/2017	New technology equipment and replacement equipment and machinery	240,615.00			240,615.00
787 G.	8/17/2017	Environmental monitoring and remediation	195,700.00			195,700.00
787 GG	8/17/2017	Various upgrades	391,001.00		74,513.22	316,487.78
787 H.	8/17/2017	Acquisition of new additional or replacement equipment	20,710.00		18,666.32	2,043.68
787 HH	8/17/2017	District-wide renovations and improvements	824,000.00		73,644.99	750,355.01
787 I.	8/17/2017	Acq. Of new additional or replacement equipment	48,925.00			48,925.00
787 II	8/17/2017	Acquisition of new additional or replacement equipment	309,000.00			309,000.00
787 J.	8/17/2017	Upgrading fire alarm systems	489,250.00		474,250.00	15,000.00
787 JJ	8/17/2017	District-wide upgrades for computers and furnishings	309,000.00			309,000.00
787 K.	8/17/2017	Undertaking of various engineering and architectural services	1,235,000.00		1,235,000.00	
787 KK	8/17/2017	Phase II - Lessner Building (Elizabeth Campus)	3,708,000.00			3,708,000.00
787 L.	8/17/2017	Renovations to Courthouse	489,250.00		474,250.00	15,000.00
787 LL	8/17/2017	Various renovations and improvements to Cranford, Elizabeth and Plainfield.	3,733,750.00			3,733,750.00
787 M.	8/17/2017	Various building improvements	1,369,900.00		327,900.00	1,042,000.00
787 MM	8/17/2017	Acquisition of new additional or replacement equipment	626,325.00			626,325.00
787 N.	8/17/2017	Various park improvements	5,064,782.00		137,540.14	4,927,241.86
787 NN	8/17/2017	Acquisition of new info technology and telecommunications equipment	3,118,469.00			3,118,469.00
787 O.	8/17/2017	Undertaking of technology upgrades	97,850.00			97,850.00
787 P.	8/17/2017	Furnishings for Ash Brook Clubhouse	342,475.00			342,475.00
787 Q.	8/17/2017	Construction of Oak Ridge Sports Complex	3,696,179.00		3,457,615.00	238,564.00
787 R.	8/17/2017	Various Park Improvements	2,413,237.00			2,413,237.00
787 S.	8/17/2017	Paving, curbing and sidewalk improvements	587,100.00		311,433.02	275,666.98
787 T.	8/17/2017	Underground storage tanks	978,500.00			978,500.00
787 U.	8/17/2017	New communication and signal equipment	97,850.00		9,850.00	88,000.00
787 V.	8/17/2017	New automotive vehicles and equipment	3,519,910.00		234,081.42	3,285,828.58
787 W.	8/17/2017	Expansion of dispatch center	733,875.00			733,875.00
787 X.	8/17/2017	New additional or replacement equipment	223,202.00			223,202.00
787 Y.	8/17/2017	New additional or replacement equipment	246,220.00		114,153.93	132,066.07
787 Z.	8/17/2017	New info technology and telecommunications equipment.	19,000.00			19,000.00
			\$ 231,456,403.53	\$ 119,681,415.20	\$ 32,131,298.23	\$ 79,643,690.10

REF.

C

C-4

C-6

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

		ANALYSIS OF BALANCE DECEMBER 31, 2017	
		BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS
		UNEXPENDED IMPROVEMENT AUTHORIZATIONS	
REF.	BALANCE DECEMBER 31, 2017		
C-14	\$ 120,000,000.00		
Ordinance	Amount		
616 G	19,498.05		
616 P	0.73		
632 I	0.82		
671 D	13,840.00		
713 Z	2,930.17		
723 AA	1,385.65		
723 BB	0.90		
723 R	0.60		
723 Y	0.60		
740 CC	23,575.00		
740 E	63,000.00		
740 L	0.61		
740 Z	1,663.34		
752 A	792.21		
752 F	171,000.00		
752 K	0.95		
752 Z	4,068.37		
759 E	0.21		
759 F	16,826.16		
759 U	0.43		
C-4	318,584.80		
	\$ 119,681,415.20		

Bond Anticipation Notes
Less Cash on Hand to Pay Notes:

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	
578Y		22,633.81	
616X		1,700.13	
632O		79,500.00	
653N		133,460.83	
671F		261.70	
671H		355,301.51	
671R		34,610.90	
671I		95,758.35	
687M		10,500.00	
687U		2,159.70	
687V		2,902.35	
713AA		4,244.39	
713BB		36,967.73	
713CC		229,635.17	
713F		18,000.00	
713G		165,324.00	
713H		358,000.00	
713I		21,000.00	
713J		25,680.38	
713L		175,240.86	
713N		4,535.40	
713P		33,689.30	
713O		1,499.14	
713T		1,250.00	
713U		42,500.00	
723AA		7,725.00	
723BB		1,252.10	
723CC		2,399.04	
723EE		9,258.04	
723HH		1,792.88	
723J		162,000.00	
723K		9,000.00	
723M		52,610.54	
723O		2,834,667.08	
723P		19,200.00	
723Q		0.54	
723R		4,400.00	
723W		85,500.00	
723Y		19,500.00	
723Z		3,450.00	
740A		46,488.00	

\$ 94,158,309.38

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

REF.

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

Ordinance	\$	Amount
740AA		175,462.19
740DD		360,072.00
740EE		109,626.99
740G		34,706.42
740K		3,216.75
740L		38,773.63
740M		12,578.10
740N		39,779.41
740Q		15,000.00
740U		4,499.70
740Z		4,500.00
752A		313,651.24
752B		12,247.97
752BB		9,346.82
752DD		323,142.00
752H		654,949.00
752J		44,008.29
752K		83,112.36
752L		586,057.27
752O		9,627.00
752P		7,500.00
752Q		7,758.00
752T		3,750.00
752U		2,913.00
752Y		15,000.00
752X		6,046.02
752Z		5,875.00
758A		197,530.24
758B		1,059,046.31
759A		15,413.00
759B		9,966.62
759BB		94,199.97
759C		38,884.07
759CC		81,775.00
759D		21,629.94
759E		333,780.00
759EE		438,480.24
759F		53,466.57
759FF		0.53
759I		290,492.00
759L		10,300.00
759M		1,999.27
759N		1,489.12
759P		73,879.00
759R		35,013.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

REF.

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

Ordinance	Amount
759S	\$ 97,850.00
759V	422.56
759X	6,770.00
759Y	12,812.09
765B	2,348,038.13
765E	229,175.00
765K	15,573.04
765M	2,344.70
765O	23,284.72
765P	2,249.86
765Q	1,405.24
765R	15,906.36
765S	0.24
765W	414,993.55
776D	352,450.00
776G	54,500.00
776H	49,999.38
776K	18,024.31
776M	19,829.73
776P	6,920.94
776U	5,166.52
	<u>14,514,619.28</u>
C-4	
C-6	\$ <u>79,643,690.10</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2016	C	\$	3,113,179.52
Increased by:			
2017 Budget Appropriation	C-2		<u>2,600,000.00</u>
		\$	5,713,179.52
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8	\$	1,969,053.00
Reserve for Preliminary Planning Expenses	C-18		<u>350,000.00</u>
			<u>2,319,053.00</u>
Balance, December 31, 2017	C	\$	<u><u>3,394,126.52</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2016		2017 AUTHORIZATIONS		NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2017	
			FUNDED	UNFUNDED	FUNDED	UNFUNDED			FUNDED	UNFUNDED
			\$	\$	\$	\$			\$	\$
214.11 Flood Control Projects	10/4/1984	\$ 3,700,000.00	\$	\$	\$	\$	(12,640.00)	12,640.00	\$	\$
403-17 Inmate Property System	8/17/1995	666,750.00	11,509.86			(98.00)			11,507.86	
408-A Renovate Old Jail	35,047.00	5,000,000.00	132,080.67						132,080.67	
455V Section 20 Costs	10/16/1997	257,322.00	151,843.53						151,843.53	
501 Various Improvements to Public Buildings - Buildings Services	7/22/1999	2,745,600.00	705.00						705.00	
501Z Computer Equipment-Surrogate's Office	7/22/1999	55,550.00	2,509.78			(2,503.96)			5,013.74	
518W Equipment and Machinery - Surrogate	12/14/2000	97,318.00	1,483.26			(40.00)			1,523.26	
536I New Furniture, Carpets and window Treatments	8/28/2001	762,000.00				(130.34)		20,502.31		130.34
555 H Environmental Monitoring	8/22/2002	749,000.00								
555P Improvement to Building	8/22/2002	1,765,000.00				(2,050.00)		2,050.00		
555Q Furniture and Carpets	8/22/2002	265,000.00				(0.03)			0.03	
555X Surrogate - Furnishings and Equipment	8/22/2002	22,000.00				(1,095.39)		1,095.39		
578E Operational Services - Engineering Services	8/21/2003	660,000.00								
578L Operational Services - Improvements to Building	8/21/2003	5,025,000.00		80,750.00			8,044.88			
578Y Police - Equipment and Machinery	8/21/2003	281,750.00	101,334.37			(14.70)			101,334.37	80,750.00
578X County Clerk Offices, Renovations and Improvements	8/21/2003	99,500.00								
578V Surrogate Offices , Renovations and Improvements	8/21/2003	37,250.00	6,750.00						6,750.00	
578Z Union County College - Various Improvements	8/21/2003	3,687,601.00	106,921.37			(17,770.88)			104,272.59	27,540.81
601BB Public Safety - Floor, Radio System	8/19/2004	602,046.00	16,460.69			2,648.78			16,460.69	
601CC Sheriff - Firearms Range, Machinery and Equipment	8/19/2004	683,194.00	5,000.00						5,000.00	
601EE Clerk - Renovation of Records Room, Equipment	8/19/2004	175,100.00				(8.04)			8.04	
601F Human Services - Furnishings	8/19/2004	618,000.00				(748.93)			748.93	
601FF Surrogate - Furniture, Computers and Office Equipment	8/19/2004	28,840.00	18,816.47						18,816.47	
601H Engineering Services and Culvert Repairs	8/19/2004	2,060,000.00	80,894.58							
601P Various Improvements to Public Buildings	8/19/2004	1,045,000.00	17,750.00							
616G Radio Equipment - Division of Information Technologies	8/18/2005	72,100.00								
616M Engineer - Culvert Repair	8/18/2005	1,545,000.00		662,635.89		643,137.84	19,498.05		7,180.67	
616S Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,611,950.00				(6,471.60)			6,471.60	
616X Surrogate's Office - Furnishings	8/18/2005	164,800.00				(10.91)			10.91	
616Z Communications and Signal Equipment	8/18/2005	33,990.00		5,566.44		674.31				
622E Engineering-Culverts	8/17/2006	175,100.00		40,307.70		40,307.70				4,892.13
622G Engineering Various Projects	8/17/2006	1,287,500.00		402,242.00		402,242.00				
622H Parks Equipment and Machinery	8/17/2006	772,500.00				6,115.17				
622M Parks Equipment and Machinery	8/17/2006	1,328,689.00				3,932.12				
622N Improvements to Various Buildings	8/17/2006	2,729,500.00		69,500.00		(103,900.00)			93,900.00	79,500.00
622P Furniture Carpets	8/17/2006	309,000.00				(23.94)			23.94	
622V Public Safety-New Equipment	8/17/2006	932,150.00	84,375.21			47,149.90			1,451.01	
632Z Surrogate-Equipment	8/17/2006	17,845.00	17,325.00						37,225.31	
632E Engineering-Culvert Repairs	9/6/2007	1,000,000.00	171,611.28			171,611.28	4,287.62		17,325.00	
632G Engineering-Environmental Monitoring	9/6/2007	2,098,000.00								
633I Parks - Park Improvements	9/6/2007	834,300.00	277.89						277.89	
633J Parks - Park and Recreation Improvements	9/6/2007	1,241,150.00	9,814.54						9,814.54	
633L Parks - Equipment and Machinery	9/6/2007	226,600.00	7,042.88							
633N Facilities - Improve Buildings	9/6/2007	4,171,500.00	5,390.26			13,229.43				133,461.45
633R Human Services - Equipment and Machinery	9/6/2007	418,714.00	447.28			(8,112.71)			8,559.99	
633W Emergency Management - Equipment and Machinery	9/6/2007	72,100.00	1,835.77						1,835.77	
669B Engineering - Resurfacing Roads	5/29/2008	3,914,000.00								
671D Engineering- Traffic Signal Rehabilitation	10/9/2008	2,639,890.00	31,304.87			(27,547.88)		27,547.88		
671F Engineering-Info Tech Equip	10/9/2008	50,000.00		13,840.93		1,974.31		43,171.49		261.70
671H Facilities-Improvement to Buildings	10/9/2008	772,500.00		22,157.53		21,895.83				
671J Parks-Park and Rec. Improvements	10/9/2008	4,120,000.00		365,649.82		(12,151.69)				377,801.51
671N Human Services-Equipment and Machinery	10/9/2008	460,700.00	9,218.75			(3,665.00)			3,665.00	9,218.75

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	ORDINANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION	BALANCE DECEMBER 31, 2016		2017 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2017	
				FUNDED	UNFUNDED				FUNDED	UNFUNDED
			\$	\$	\$	\$	\$	\$	\$	\$
671O	10/9/2008	Police-Equipment and Machinery	577,000.00	14,850.00	150.00		10,525.00		15,000.00	
671Q	10/9/2008	Corrections Security Fencing	257,500.00		140,500.00		(3,160.00)			129,975.00
671R	10/9/2008	Clerk-Index Records Preservation	154,500.00		31,450.90					34,610.90
687A	7/30/2009	Parks-IT Equipment	282,500.00	1,581.53					1,955.53	
687CC	7/30/2009	College - Equipment and Machinery	340,000.00	45,373.72	374.00				11,542.17	
687D	7/30/2009	Engineering-Traffic Signals	3,407,240.00				(73,110.00)	73,110.00		
687I	7/30/2009	Engineering-Facilities-Improve Buildings	15,450,000.00		223,436.53		14,615.03			208,821.50
687J	7/30/2009	Engineering-Facilities-Fire Alarm Systems	515,000.00				(442.21)		442.21	
687M	7/30/2009	Park and Recreation Improvements	400,500.00	2,920.40	10,500.00		(4,501.40)		2,920.40	10,500.00
687N	7/30/2009	Parks- Recreational Equipment	385,050.00	1,075.34			3,086.00		5,576.74	
687P	7/30/2009	Various- New Automotive Vehicles	2,121,367.00	3,138.81			(200.18)	200.18	52.81	
687S	7/30/2009	Public Safety-Police-Furnishings	87,550.00				(180.00)			2,159.70
687J	7/30/2009	Corrections-Communications and Signal Equipment	141,500.00		1,979.70					3,450.00
687V	7/30/2009	Public Safety-Emergency Management - Equipment	180,950.00		3,450.00					
687Z	7/30/2009	Prosecutor - Communications Equipment	228,220.00	15,593.68			15,593.68			
702A	3/11/2010	Construct Bunkers Galloping Hill	200,000.00	33,244.32			33,244.32			
713AA	12/8/2010	Vocational School-Renovations and Improvements	900,000.00							
713BB	12/8/2010	Vocational School-IT Equipment	500,000.00		4,244.39				4,244.39	
713CC	12/8/2010	College-Renovations and Improvements	1,868,000.00		43,967.28		6,999.55		36,967.73	
713F	12/8/2010	Engineering-Improvements to Dams	618,000.00		230,635.17		1,000.00		229,635.17	
713G	12/8/2010	Engineering-Facilities-Improvements to Buildings	5,459,000.00	45,391.85			115,615.06			165,324.00
713H	12/8/2010	Engineering-Facilities-Fire Alarm Systems	412,000.00	2,206.68			9,000.00		2,206.68	370,000.00
713I	12/8/2010	Engineering-Facilities-Fire Safety Renovations	1,030,000.00		30,000.00					21,000.00
713J	12/8/2010	Engineering-Facilities- Furniture, Carpets	309,000.00		34,112.05		8,431.67		24,500.00	10,000.00
713K	12/8/2010	Engineering-Facilities-Engineering Services	250,000.00	24,600.00			30,000.00			175,240.86
713L	12/8/2010	Engineering-Park Maintenance-Park and Recreation Improvements	1,030,000.00		30,000.00		841,730.05			20,851.40
713LH	12/8/2010	Engineering-Park Maintenance-Park and Recreation Improvements	2,575,000.00		1,016,970.91		13,417.40			33,689.30
713P	12/8/2010	Parks and Community Renewal-Admin-Park and Recreation Equipment	87,000.00		34,268.80					1,500.00
713N	12/8/2010	Various-New Automotive Vehicles	3,392,820.00		33,689.30					16,025.00
713Q	12/8/2010	Human Services-Equipment and Machinery	67,500.00		1,500.00					42,500.70
713T	12/8/2010	Corrections-Equipment and Machinery	25,000.00		16,025.00					
713U	12/8/2010	Public Safety-Emergency Management-Equipment and Machinery	1,847,500.00		42,500.00		(2,240.97)		2,240.27	
713V	12/8/2010	Sheriff-Communication Equipment	128,000.00	21,537.98	53,344.00		74,881.98		1,950.00	
713Y	12/8/2010	Prosecutor-IT Equipment	152,950.00		1,950.00					
713Z	12/8/2010	Prosecutor-Communication Equipment	131,200.00		9,644.67		6,714.50	2,930.17		7,725.00
723AA	8/25/2011	Sheriff-IT Equipment	297,225.00		22,158.65		13,048.00	1,385.65		1,252.10
723BB	8/25/2011	Prosecutor-IT Equipment	128,720.00	667.90					667.90	
723CC	8/25/2011	Prosecutor-Equipment and Machinery	103,400.00		2,400.00		18,356.71			2,400.00
723EE	8/25/2011	Vocational-Furnishings	50,000.00		27,614.75		88,246.05			9,258.04
723GG	8/25/2011	College-Renovation and Improvements	1,214,000.00		88,246.05		(2,455.18)			
723H	8/25/2011	Engineering-Improvement to Dams	2,060,000.00	31,743.46				2,455.18	31,743.46	1,792.88
723H+	8/25/2011	College-Equipment and Machinery	587,800.00		1,792.88		2,610.00			
723I	8/25/2011	Engineering-Environmental Monitoring	206,000.00		2,610.00					162,000.00
723J	8/25/2011	Engineering-Facilities-Improve Buildings	5,562,000.00		162,000.00					9,000.00
723K	8/25/2011	Engineering-Facilities-Fire Alarm Systems	309,000.00		9,000.00		165,069.21			282,043.54
723M	8/25/2011	Engineering-Facilities-Furniture, Carpets	515,000.00		447,112.75		(80.00)		80.00	
723N	8/25/2011	Engineering-Engineering Services	250,000.00				(2,220,344.59)			2,834,667.34
723O	8/25/2011	Parks Park and Recreation Improvements	15,857,500.00		614,322.75		36,070.16			19,200.00
723P	8/25/2011	Parks- Recreational Equipment	659,200.00		55,270.16		(0.54)			0.54
723Q	8/25/2011	Engineering-Park and Recreation Improvements	2,935,500.00				(4,400.00)			4,400.00
723R	8/25/2011	Engineering-Park Maint-Recreation Equipment	1,519,250.00							

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

	ORDINANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION	BALANCE DECEMBER 31, 2016		2017 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2017	
				FUNDED	UNFUNDED				FUNDED	UNFUNDED
			\$	\$	\$	\$	\$	\$	\$	\$
723S	8/25/2011	Various-New Automotive Vehicles	1,967,400.00		466,125.16		298,976.72			167,148.44
723T	8/25/2011	Public Safety-Police-Equipment and Machinery	387,000.00		6,000.00		(167.25)		167.25	6,000.00
723U	8/25/2011	Corrections-Furnishings and Equipment	26,000.00		4,508.85		(231.21)		231.06	4,510.00
723V	8/25/2011	Corrections-Equipment and Machinery	15,000.00	750.00					750.00	14,250.00
723W	8/25/2011	Public Safety-Emergency Mgmt. -Communications Equip	3,020,500.00		105,008.36		19,508.36			85,500.00
723Y	8/25/2011	Sheriff-Equipment and Machinery	688,500.00		94,033.47		74,532.87	0.60		19,500.00
723Z	8/25/2011	Sheriff-Equipment and Machinery	138,450.00		3,450.00				3,450.00	
740A	8/16/2012	Parks and Community Renewal-Info Tech. -IT and Comm. Equipment	617,250.00		75,000.00			37.28		74,962.72
740AA	8/16/2012	Vocational-Covered Walkways	623,631.00		257,951.19		(37.28)			257,951.19
740B	8/16/2012	Parks and Community Renewal-Info Tech. -IT and Comm. Equipment	360,500.00		305,500.00		81,974.64			223,525.36
740B	8/16/2012	Vocational-Equipment and Machinery	347,412.00	2,456.23			1,848.00			
740C	8/16/2012	College-Renovations Plainfield Campus	1,543,356.00						668.23	
740D	8/16/2012	College-Renovations and Improvements	4,042,750.00	136,580.93			96,412.86		18,086.36	
740E	8/16/2012	Engineering and Public Works-Engineering-Road and Bridge	4,223,000.00		63,000.00			63,000.00	40,168.07	
740F	8/16/2012	College- Equipment and Machinery	798,868.00		161,792.55		52,165.56			109,626.99
740F	8/16/2012	Engineering and Public Works-Engineering-Architectural	1,500,000.00	9,732.01			9,732.01			
740G	8/16/2012	College- Acquisition of Property-Plainfield	1,267,500.00		98,081.28			98,081.28		
740G	8/16/2012	Engineering and Public Works-Facilities-Improve Buildings	2,575,000.00		75,000.00		40,293.58			34,706.42
740H	8/16/2012	Engineering and Public Works-Facilities-Fire Alarms	515,000.00	25,750.00					25,750.00	
740I	8/16/2012	Engineering and Public Works-Facilities-Vehicles	75,000.00	75,000.00					75,000.00	
740J	8/16/2012	Finance-Info Tech Equipment	103,000.00		64,885.11				64,885.11	
740K	8/16/2012	Parks and Community Renewal-Park and Rec. Improvements	2,291,750.00							
740L	8/16/2012	Parks and Community Renewal-Furnishings and Equipment	1,484,786.00		37,746.00		(3,216.75)			3,216.75
740M	8/16/2012	Engineering and Public Works-Park Maint-Park and Rec. Improve.	3,439,850.00		263,879.12		(1,027.63)			38,773.63
740N	8/16/2012	Engineering and Public Works-Park Maint-Playground Equipment	1,209,650.00		238,778.00		251,301.02			12,578.10
740O	8/16/2012	Various-Automotive Vehicles	2,201,234.00				198,999.59			39,779.41
740P	8/16/2012	Public Safety-Police-Equipment and Machinery	280,280.00	569,529.58			321,561.18			247,968.40
740Q	8/16/2012	Public Safety-Police-Comm and Signal Equipment	515,000.00		16,025.48		13,136.52	608.96		2,280.00
740T	8/16/2012	Public Safety-Emerg Mgmt -Ambulance	180,250.00		15,000.00					15,000.00
740U	8/16/2012	Human Services-Equipment and Machinery	154,500.00		4,500.00					5,250.00
740X	8/16/2012	Sheriff-IT Equipment, Vehicles	207,970.00		172,970.00		40,000.00			4,500.00
740Y	8/16/2012	Prosecutor-IT Equipment	132,870.00	832.00			858.00			3,870.00
740Z	8/16/2012	Prosecutor-Equipment and Machinery	154,500.00		4,500.00		(1,664.15)	1,664.15		4,500.00
752A	8/22/2013	Acq. of Info Technologies and Telecomm. Equipment	1,389,750.00		385,000.00		70,556.55	792.21		313,651.24
752AA	8/22/2013	Acq. of New Additional or Replacement Equipment and Machinery	69,010.00		2,010.00					2,010.00
752B	8/22/2013	Upgrading Various Fuel Sites	10,300,000.00		12,000.00		(247.97)			12,247.97
752BB	8/22/2013	Voc. - Construction of Addition to West Hall	1,442,000.00		9,345.82					9,346.82
752CC	8/22/2013	Voc. - Various Renovation and Improvements	4,635,000.00		808,073.37		117,347.46			690,725.91
752DD	8/22/2013	UC College - Renovation of Lesser Building	5,871,000.00		323,142.00					323,142.00
752F	8/22/2013	Various Roads, Intersection, Bridges, Culverts	2,575,000.00	4,114,989.50			3,464,495.86			
752F	8/22/2013	Improvements to Various Dams	206,000.00	214,935.95				171,000.00	560,503.64	
752F	8/22/2013	Environmental Monitoring, Storage Tanks Incl. Removal	1,545,000.00							
752F	8/22/2013	ADA Upgrades and Replace A/C Units	3,756,350.00							
752K	8/22/2013	Park Improvements	4,368,200.00						214,935.95	
752L	8/22/2013	Park Improvements	952,150.00							
752M	8/22/2013	Acq. New Automotive Vehicles and Replacement Equipment	1,660,840.00							
752N	8/22/2013	Acq. New Machinery and Equipment	241,450.00							
752O	8/22/2013	Acq. Info Technology and Telecommunication Equipment	257,500.00							
752P	8/22/2013	New Equipment and Machinery	155,150.00							
752Q	8/22/2013	Acq. New Additional or Replacement Equipment	24,000.00							

COUNTY OF UNION
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	ORDINANCE DATE	IMPROVEMENT DESCRIPTION	APPROPRIATION	BALANCE DECEMBER 31, 2016		2017		NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2017	
				FUNDED	UNFUNDED	FUNDED	UNFUNDED			FUNDED	UNFUNDED
				\$	\$	\$	\$	\$	\$	\$	\$
752S	8/22/2013	Acq. New Communication and Signal Systems/Radio Equipment	2,781,000.00		4,046.00						4,046.00
752T	8/22/2013	Acq. New Additional or Replacement Equipment	128,750.00		3,750.00						3,750.00
752U	8/22/2013	Acq. New Additional or Replacement Equipment	88,250.00		25,000.00						25,000.00
752V	8/22/2013	Acq. of New Communication and Signal Systems-Security Cameras	515,000.00		15,000.00						15,000.00
752X	8/22/2013	Acq. of New Info Technology Equipment	133,000.00		26,569.07			3,545.05			23,024.02
752Z	8/22/2013	Acq. New Info Tech. Equip. and New Additional or Replace Equip.	203,350.00		10,278.41			334.61			5,875.00
755A	8/14/2014	Various Roads, Intersections, Bridges, Culverts	3,502,000.00		639,492.21			441,961.97			197,530.24
755B	8/14/2014	SyntheticTurf Fields	3,240,000.00		238,738.46			(820,307.85)			1,059,046.31
755A	9/11/2014	Acq. of New Info Technology Equipment - Various County Departments	308,250.00		208,250.00						208,250.00
755B	9/11/2014	Info Tech Equip. Consisting of Asset Mgmt System and Computer Equip	65,000.00		9,965.62						9,965.62
755B	9/11/2014	Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Meeting Room	978,500.00		966,892.97						966,892.97
755C	9/11/2014	New Info. Tech. Equip.-Digital Media System Freeholders Conference Room	99,395.00		38,884.07						38,884.07
755CC	9/11/2014	Fire Safety and Security Upgrades	463,500.00		224,575.40			61,075.40			163,500.00
755D	9/11/2014	Acq. of Real Property in Scotch Plains for Park Purposes	432,600.00		35,699.94						35,699.94
755DD	9/11/2014	Campus Wide Upgrades	5,006,830.00		1,960,357.58			908,992.11			1,051,365.47
755E	9/11/2014	Various Roads, Intersections, Bridges, Culverts	11,459,780.00		333,780.00						333,780.00
755EE	9/11/2014	Fire Alarm System Cranford and Instructional and Non-Instructional Equip.	1,446,295.00		747,204.10			308,723.86			438,480.24
755F	9/11/2014	Various Engineering and Architectural Services	2,000,000.00		12,408.20			(41,058.37)			53,466.57
755FF	9/11/2014	College Wide Technology Upgrades	2,193,900.00		86,710.99			44,151.46			42,559.53
755G	9/11/2014	Improvements to Various Dams	257,500.00	12,875.00	244,625.00					12,875.00	244,625.00
755H	9/11/2014	Remediation/Removal of Underground Storage Tanks	206,000.00	10,300.00	195,700.00					10,300.00	195,700.00
755I	9/11/2014	Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Generators	1,854,000.00		1,235,431.00			160,611.00			1,074,820.00
755J	9/11/2014	Upgrades to Fire Alarm Systems and Sprinklers	206,000.00	10,300.00	195,700.00					10,300.00	195,700.00
755K	9/11/2014	Acq. New Furniture, Carpet, Window Treatments	515,000.00		488,982.00			48,510.13			440,471.87
755L	9/11/2014	Renovations to UC Justice Complex	206,000.00		106,000.00						106,000.00
755M	9/11/2014	Equipment for Print Shop	40,000.00		12,314.27						12,314.27
755N	9/11/2014	Acq. of New Info Technology Computers and Equipment	30,000.00		5,233.12						5,233.12
755S	9/11/2014	Rehabilitation Wannanco Multi-Use Center, Irrigation Chatfield Garden	4,335,350.00		73,879.00						73,879.00
755Q	9/11/2014	Technology Upgrades at Trailside Nature and Science Center	128,750.00	6,013.00	122,312.00			64,995.60			63,329.40
755R	9/11/2014	Mobile Truck Lift, Install. of Wash Station to Comply with NJDEP Regulations	700,250.00		80,150.00						80,150.00
755S	9/11/2014	Replacement of Playground Equipment	103,000.00	5,150.00	97,850.00					5,150.00	97,850.00
755T	9/11/2014	New Info. Tech. Equipment License Plate Reader, Docking Stations	437,750.00		265,480.74			101,548.88			163,931.86
755V	9/11/2014	New Additional/Replace Equip - Locks and Computer Equipment	20,000.00					(423.00)			423.00
755W	9/11/2014	New Comm. and Signal Systems Equip- Radio Enhancement Systems	4,135,450.00		1,325,291.82			915,332.12			409,959.70
755X	9/11/2014	Air Curtains for Meals on Wheels Building and Wheelchair Lift	235,947.00		27,150.00						6,770.00
755Y	9/11/2014	Over Aging Prog. and Security Enhancements for Juvenile Detention Center	417,896.00		12,000.00			(812.47)			12,812.47
755Z	9/11/2014	Replacement of Equipment and Computers	60,600.00		18,258.01			3,835.16	22.85		14,400.00
755A	7/16/2015	Computer Equipment, Servers, Network Family Court	622,400.00		362,788.04			100,000.00			262,788.04
755B	7/16/2015	Engineering - Road Project	11,845,000.00	669,091.53	4,391,130.00			2,709,807.40			2,350,414.13
755C	7/16/2015	Facilities - Various	3,948,276.00		1,550,911.17			777,307.00			773,604.17
755E	7/16/2015	Fire Alarm, Sprinkler and Suppression System	4,585,500.00		385,500.00						385,500.00
755F	7/16/2015	Courthouse/Tower Upgrade	5,150,000.00		150,000.00						150,000.00
755G	7/16/2015	Park Improvements	4,408,000.00		1,521,277.53			1,379,195.97			142,081.56
755H	7/16/2015	Landscaping Improvements	51,500.00		15,525.00			13,170.00			2,355.00
755I	7/16/2015	Park Improvements	971,000.00		782,835.00			343,025.00			439,810.00
755J	7/16/2015	Acquisition of New Vehicles	2,107,636.00		1,299,436.28			1,056,698.86			242,747.42
755K	7/16/2015	New Equipment and Machinery	391,730.00		279,548.35			30,262.31			249,286.04
755L	7/16/2015	Security Camera System	515,000.00		262,833.74			72,372.65			190,461.09
755M	7/16/2015	Security Scanner	10,000.00		2,261.93			(1,844.77)			4,106.70
755N	7/16/2015	Emergency Response Equipment	10,000.00		89,382.25			39,092.00			50,290.25
755O	7/16/2015	Fire Engine For Fire Academy	669,500.00		23,284.72						23,284.72
755P	7/16/2015	Equipment - Surrogate	45,000.00		32,768.86						32,768.86

	IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		BALANCE		2017		NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE	
			\$	\$	FUNDED	UNFUNDED	AUTHORIZATIONS	DECEMBER 31, 2017				
								FUNDED			UNFUNDED	
765Q	Hot Food Serving Counter and Attendance Software	7/16/2015	\$ 58,768.00	\$	1,405.24	\$		\$			\$	1,405.24
765R	Acquisition of New Info Tech. Equipment and New Additional or Repl. Equip.	7/16/2015	300,334.00		97,320.00		31,011.64	888.36				65,420.00
765S	Vocational School - Various Renovations and Improvements	7/16/2015	824,000.00		661,011.24							661,011.24
765T	Fire/Security Upgrades and Equipment	7/16/2015	360,500.00		258,975.00		50,639.54					206,335.46
765U	Cranford Campus Upgrades	7/16/2015	3,090,000.00		3,070,094.82		37,880.00				3,032,214.82	
765V	Equipment and Furniture	7/16/2015	710,700.00			710,700.00						710,700.00
765W	Technology Upgrades and New Vehicles	7/16/2015	2,688,300.00			2,688,300.00		1,776,806.45				911,493.55
776 A	Engineering - Roads culverts, bridges	8/16/2016	14,677,500.00		6,344,195.00	8,333,305.00		8,680,026.49				5,997,473.51
776 AA	Acquisition of new additional or replacement equipment	8/16/2016	353,229.00			353,229.00		207,005.34				146,223.66
776 B	Various engineering, architectural services	8/16/2016	2,160,000.00			1,869,418.91		1,857,544.50				11,874.41
776 BB	Acquisition new information technology and telecommunications equipment	8/16/2016	3,373,854.00			3,373,854.00		2,287,647.14				1,086,206.86
776 C	Improvements to Dams	8/16/2016	257,500.00		12,875.00	244,625.00					12,875.00	244,625.00
776 D	Gordon Street Bridge	8/16/2016	5,871,000.00		18,550.00	352,450.00					18,550.00	352,450.00
776 E	Environmental monitoring and remediation	8/16/2016	206,000.00		10,300.00	195,700.00					10,300.00	195,700.00
776 F	Acq. New additional replacement equipment	8/16/2016	81,500.00		4,075.00	77,425.00					4,075.00	77,425.00
776 G	Upgrading fire alarm systems	8/16/2016	1,030,000.00		51,500.00	978,500.00		122,000.00				908,000.00
776 H	Undertaking various engineering, architectural services	8/16/2016	1,000,000.00		257,500.00	698,854.38						698,854.38
776 I	Construction of animal shelter	8/16/2016	5,150,000.00			4,892,500.00					257,500.00	4,892,500.00
776 J	Various park improvements	8/16/2016	13,410,571.00			10,010,571.00		7,489,484.00				2,521,087.00
776 K	Machine wash stations	8/16/2016	360,500.00		18,025.00	342,475.00		142,080.69				218,419.31
776 L	New automotive vehicles and equipment	8/16/2016	1618,900.00			1,079,115.04		545,855.06				533,256.98
776 M	New additional or replacement equipment	8/16/2016	591,010.00		4,161.00	561,459.00		129,721.27				435,698.73
776 N	New additional or replacement equipment	8/16/2016	12,500.00		625.00	11,875.00					625.00	11,875.00
776 O	Acquisition of transportation and storage equipment	8/16/2016	10,000.00		500.00	9,500.00		5,719.50				4,280.50
776 P	Renovation of election office	8/16/2016	253,304.00		9,821.35	240,639.00		16,852.41				233,607.94
776 R	New information technology and telecommunication equipment	8/16/2016	113,250.00		5,563.00	107,587.00		111,000.00				2,250.00
776 S	New communication/signal systems equipment (radios)	8/16/2016	82,400.00			47,650.00		19,727.00				27,923.00
776 T	New additional or replacement equipment	8/16/2016	136,700.00		6,835.00	129,865.00		80,266.17				56,433.83
776 U	New information technology and telecommunication equipment	8/16/2016	194,936.00			173,995.81		42,639.29	403.00			130,953.52
776 V	District-wide improvements (restrooms)	8/16/2016	566,500.00			416,913.31		360,402.09				56,511.22
776 W	District-wide improvements (fire safety, replacement equipment)	8/16/2016	515,000.00					424,501.98				85,856.70
776 X	District-wide computer lab upgrades	8/16/2016	360,500.00			360,500.00		24,466.13				336,033.87
776 Y	Various renovations at Cranford Campus	8/16/2016	3,398,000.00			3,141,500.00		100,114.02				99,000.00
776 Z	Various renovations and improvements	8/16/2016	3,141,500.00			3,141,500.00		119,453.02				3,022,046.98
777 A	Finance Refunding Bonds	10/13/2016	44,250,000.00			44,250,000.00		42,510,783.42				1,688,165.81
787 A	Acq. New info technology and telecommunications equip.	8/17/2017	386,250.00			386,250.00					51,050.77	366,937.00
787 AA	Renovation of various offices	8/17/2017	2,843,250.00			2,843,250.00					19,313.00	366,937.00
787 B	New additional replacement equipment	8/17/2017	10,000.00			10,000.00		5,450.00			136,713.00	2,701,087.00
787 BB	Acq. Of a new fire engine	8/17/2017	412,000.00					9,952.75				47.25
787 C	Undertaking of roads, intersection, bridge and culvert	8/17/2017	15,186,825.00			1,110,000.00		386,538.19	784,490.00			7,321,493.00
787 CC	Acquisition of new additional or replacement equipment	8/17/2017	1,591,740.00			1,591,740.00		2,297.69				1,512,153.00
787 DD	Various engineering & architectural services	8/17/2017	3,760,000.00			3,760,000.00		2,005,257.42				1,754,742.58
787 D	Acquisition of new additional furnishings and new info technology equipment	8/17/2017	94,160.00			94,160.00		8,536.44				85,623.56
787 E	Improvements to Dams	8/17/2017	257,500.00			257,500.00		1,317.14				244,625.00
787 EE	Acq. New info technology and telecommunications equip.	8/17/2017	114,419.00			114,419.00		66,802.94			11,557.86	47,616.06
787 F	Gordon Street Bridge	8/17/2017	6,120,000.00			6,120,000.00		6,000,000.00				114,000.00
787 FF	Acq. Of new info technology and telecommunications equipment	8/17/2017	253,280.00			253,280.00						240,615.00
787 G	Environmental monitoring and remediation	8/17/2017	206,000.00			206,000.00					10,300.00	195,700.00
787 GG	Various upgrades	8/17/2017	411,580.00			411,580.00		95,092.22				316,487.78
787 H	New additional replacement equipment	8/17/2017	21,800.00			21,800.00		19,756.32				2,043.68
787 H1	New additional replacement equipment	8/17/2017	51,500.00			51,500.00					2,575.00	48,925.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2017 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE	
			DECEMBER 31, 2016					DECEMBER 31, 2017	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
787 HH Undertaking various renovations and improvements	8/17/2017	\$ 824,000.00	\$	\$ 824,000.00	\$ 73,644.99	\$	\$	\$ 750,355.01	
787 I Fire alarm systems	8/17/2017	515,000.00			515,000.00	500,000.00			15,000.00
787 J New additional replacement equipment and machinery	8/17/2017	309,000.00			309,000.00				309,000.00
787 K Various engineering & architectural services	8/17/2017	1,300,000.00			1,300,000.00	1,300,000.00			
787 LL District-wide upgrades	8/17/2017	309,000.00			309,000.00				309,000.00
787 MM Phase II renovations of Lessner Building (Elizabeth)	8/17/2017	3,708,000.00			3,708,000.00				3,708,000.00
787 N Renovations to Courthouse and Tower	8/17/2017	515,000.00			515,000.00	500,000.00			15,000.00
787 O Various renovations and improvements to facilities	8/17/2017	3,733,750.00			3,733,750.00				3,733,750.00
787 P Various improvements	8/17/2017	1,442,000.00			1,442,000.00	400,000.00			1,042,000.00
787 Q New additional machinery and replacement equipment	8/17/2017	626,325.00			626,325.00				626,325.00
787 R New additional replacement equipment	8/17/2017	5,331,350.00			5,331,350.00	404,108.14			4,927,241.86
787 S Acquisition of new info technology and telecommunications equipment	8/17/2017	3,118,469.00			3,118,469.00				3,118,469.00
787 T Technology upgrades	8/17/2017	103,000.00			103,000.00			5,150.00	97,850.00
787 U Various equipment and furnishings for Ash Brook	8/17/2017	360,500.00			360,500.00			18,025.00	342,475.00
787 V Construction of Oak Ridge Sports Complex	8/17/2017	6,190,715.00			6,190,715.00	5,952,151.00			238,564.00
787 W Various Park Improvements	8/17/2017	2,540,250.00			2,540,250.00			127,013.00	2,413,237.00
787 X Undertaking of paving, curbing and sidewalk improvements	8/17/2017	618,000.00			618,000.00	342,333.02			275,666.98
787 Y Underground and above ground storage tanks	8/17/2017	1,030,000.00			1,030,000.00	425.00		51,075.00	978,500.00
787 Z New communication and signal systems	8/17/2017	103,000.00			103,000.00	15,000.00			88,000.00
787 A New Automotive vehicles	8/17/2017	3,705,170.00			3,705,170.00	419,341.42			3,285,828.58
787 B Expansion of Dispatch Center	8/17/2017	772,500.00			772,500.00			38,625.00	733,875.00
787 C Acquisition of new info technology and replacement equip	8/17/2017	234,950.00			234,950.00			11,748.00	223,202.00
787 D New additional replacement equipment	8/17/2017	259,180.00			259,180.00	127,113.93			132,066.07
787 E New info technology and telecommunications equipment	8/17/2017	20,000.00			20,000.00			1,000.00	19,000.00
			\$ 17,542,802.45	\$ 125,237,769.73	\$ 69,389,463.00	\$ 101,590,785.05	\$ 1,348,880.90	\$ 15,072,059.85	\$ 94,156,309.38
			REF.	C	C	C-9	C-C-4	C-C-6	
Deferred Charges to Future Taxation-Unfunded					\$ 50,040,420.00		\$ 349,059.19		
Fund Balance							215,331.71		
Capital Improvement Fund					1,969,053.00				
Miscellaneous Receivable - State Government					17,379,990.00		784,490.00		
					\$ 69,389,463.00		\$ 1,348,880.90		

"C-9"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2016	C		\$ 94,112,038.41
Increased by:			
Improvement Authorizations	C-8	\$ 101,590,785.05	
Refunds	C-2	<u>450.00</u>	
			101,591,235.05
			<u>\$ 195,703,273.46</u>
Decreased by:			
Disbursed	C-2		<u>102,771,907.30</u>
Balance, December 31, 2017	C		<u><u>\$ 92,931,366.16</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, 2016	INCREASED	DECREASED	BALANCE DECEMBER 31, 2017
			OUTSTANDING DECEMBER 31, 2017 DATE	AMOUNT						
General Improvement	2/20/2008	\$ 83,726,000.00	2/15/2018	\$ 2,790,000.00	4.00%	\$ 5,385,000.00	\$ 2,595,000.00	\$		2,790,000.00
County Vocational School	2/20/2008	15,699,000.00	2/15/2018	1,125,000.00	4.00%	2,250,000.00	1,125,000.00			1,125,000.00
County College	2/20/2008	5,575,000.00	2/15/2018	550,000.00	4.00%	1,100,000.00	550,000.00			550,000.00
General Improvement Refunding Bonds	3/1/2009	75,770,001.00	3/1/2018 3/1/2018	1,410,000.00 9,795,000.00	3.00% 5.00%	22,370,000.00	11,165,000.00			11,205,000.00
General Improvement	7/1/2011	65,565,000.00	3/1/2018 3/1/2019 3/1/2020 3/1/2021	2,005,000.00 3,890,000.00 3,890,000.00 3,890,000.00	3.00% 3.00% 3.25% 4.00%	54,520,000.00	40,845,000.00			13,675,000.00
County Vocational School	7/1/2011	10,280,000.00	3/1/2018 3/1/2019 3/1/2020 3/1/2021	560,000.00 1,080,000.00 1,080,000.00 1,080,000.00	3.00% 3.00% 3.25% 4.00%	7,580,000.00	3,780,000.00			3,800,000.00
Redevelopment	7/1/2011	3,000,000.00	3/1/2018 3/1/2019 3/1/2020 3/1/2021	120,000.00 180,000.00 180,000.00 180,000.00	3.00% 3.00% 3.25% 4.00%	2,550,000.00	1,890,000.00			660,000.00
County College	7/1/2011	1,155,000.00	3/1/2018 3/1/2019 3/1/2020 3/1/2021	90,000.00 165,000.00 180,000.00 180,000.00	3.00% 3.00% 3.25% 4.00%	705,000.00	90,000.00			615,000.00
General Improvement	6/15/2012	62,165,001.00	3/1/2018 3/1/2019-22 3/1/2023-24	3,400,000.00 6,750,000.00 6,900,000.00	3.00% 3.00% 3.00%	47,295,000.00	3,395,000.00			43,900,000.00
County Vocational School	6/15/2012	23,190,001.00	3/1/2018-21 3/1/2022 3/1/2023-24 3/1/2025-27 3/1/2028-29 3/1/2030-31 3/1/2030-32	820,000.00 890,000.00 900,000.00 1,640,000.00 1,640,000.00 1,640,000.00	3.00% 3.00% 3.00% 3.25% 3.25% 3.50%	19,910,000.00	820,000.00			19,090,000.00
Redevelopment	6/15/2012	10,355,000.00	3/1/2018-24 3/1/2025-27 3/1/2028-29 3/1/2030-31 3/1/2032	370,000.00 740,000.00 740,000.00 740,000.00 735,000.00	3.00% 3.00% 3.25% 3.50% 3.50%	8,875,000.00	370,000.00			8,505,000.00
County College, Series A	6/15/2012	2,353,000.00	3/1/2018-21 3/1/2022	235,000.00 238,000.00	3.00% 3.00%	1,413,000.00	235,000.00			1,178,000.00
County College, Series B	6/15/2012	1,937,000.00	3/1/2018-19 3/1/2020	245,000.00 242,000.00	3.00% 3.00%	977,000.00	245,000.00			732,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2017	INTEREST RATE	AMOUNT	BALANCE DECEMBER 31, 2016	INCREASED	DECREASED	BALANCE DECEMBER 31, 2017
			DATE						
General Improvement Refunding	7/25/2013	\$ 33,620,000.00	3/1/2018-19	4.00%	3,600,000.00	\$	\$	\$	
			3/1/2020	4.00%	3,590,000.00				
			3/1/2021	4.00%	3,580,000.00				
			3/1/2022	5.00%	3,585,000.00				
County Vocational School Refunding	7/25/2013	4,965,000.00	3/1/2023	5.00%	3,745,000.00	25,295,000.00		3,595,000.00	21,700,000.00
			3/1/2018-21	4.00%	565,000.00				
			3/1/2022	5.00%	565,000.00				
			3/1/2023	5.00%	425,000.00	3,815,000.00		565,000.00	3,250,000.00
General Improvement	6/15/2014	53,850,000.00	3/1/2018-21	3.00%	2,200,000.00				
			3/1/2022	3.00%	3,250,000.00				
			3/1/2023-28	3.00%	4,400,000.00				
			3/1/2029	3.125%	4,400,000.00	49,450,000.00		2,200,000.00	47,250,000.00
County Vocational School County College, Series A	6/15/2014	5,750,000.00	3/1/2018-26	3.00%	205,000.00	2,050,000.00		205,000.00	1,845,000.00
			3/1/2018-19	3.00%	380,000.00				
			3/1/2020-28	3.00%	385,000.00				
			3/1/2029	3.125%	385,000.00	4,990,000.00		380,000.00	4,610,000.00
County College, Series B	6/15/2014	2,220,000.00	3/1/2018-19	3.00%	280,000.00				
			3/1/2020-22	3.00%	275,000.00	1,660,000.00		280,000.00	1,380,000.00
Redevelopment	6/15/2014	720,000.00	3/1/2018-28	3.00%	45,000.00				
			3/1/2029	3.125%	45,000.00				
			3/1/2030	3.25%	45,000.00	630,000.00		45,000.00	585,000.00
			2/15/19-20	4.00%	5,860,000.00				
General Improvement Refunding	2/15/2015	64,850,000.00	2/15/2021	2.50%	800,000.00				
			2/15/2021	5.00%	5,070,000.00				
			2/15/2022	5.00%	5,890,000.00				
			2/15/2023	5.00%	7,040,000.00				
			2/15/2024	2.00%	2,500,000.00				
			2/15/2024	5.00%	4,540,000.00				
			2/15/2025	2.50%	6,955,000.00				
			2/15/2026	3.50%	6,850,000.00				
			2/15/2027	3.50%	6,780,000.00				
			2/15/2028	3.50%	6,705,000.00	64,850,000.00			64,850,000.00
			2/15/2019	4.00%	1,105,000.00				
			2/15/2020	4.00%	1,100,000.00				
County Vocational School Refunding	2/15/2015	4,400,000.00	2/15/2021	2.50%	455,000.00				
			2/15/2021	5.00%	645,000.00				
			2/15/2022	5.00%	1,095,000.00	4,400,000.00			4,400,000.00

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2017 DATE	INTEREST RATE	BALANCE DECEMBER 31, 2016		INCREASED		DECREASED		BALANCE DECEMBER 31, 2017
					AMOUNT						
General Improvement	6/15/2016	\$ 62,810,000.00	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%						
County Vocational School	6/15/2016	\$ 62,810,000.00	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%						
			3/1/2018-25	200,000.00	2.00%	62,810,000.00	2,750,000.00				
			3/1/2026	275,000.00	2.00%						
			3/1/2018-26	300,000.00	2.00%						
			3/1/2018-25	1,000,000.00	2.00%						
			3/1/2026	615,000.00	2.00%						
			3/1/2018	400,000.00	2.00%						
			3/1/2022	3,785,000.00	3.00%						
County College Series A	6/15/2016	\$ 3,000,000.00	3/1/2023		3,745,000.00	3.00%					
			3/1/2024	3,720,000.00	4.00%						
			3/1/2025	3,710,000.00	4.00%						
			3/1/2026	3,705,000.00	4.00%						
			3/1/2027	3,695,000.00	4.00%						
			3/1/2028	3,690,000.00	4.00%						
			3/1/2029	3,680,000.00	4.00%						
			3/1/2030	3,670,000.00	4.00%						
			3/1/2031	3,660,000.00	4.00%						
			3/1/2018	35,000.00	2.00%						
County Vocational School Refunding	11/9/2017	\$ 3,240,000.00	3/1/2022		1,080,000.00	3.00%					
			3/1/2023	1,065,000.00	3.00%						
			3/1/2024	1,060,000.00	4.00%						
			3/1/2018	15,000.00	2.00%						
			3/1/2022-23	175,000.00	3.00%						
			3/1/2024-25	175,000.00	4.00%						
			3/1/2026-31	3,705,000.00	4.00%						
			12/1/2018-25	330,000.00	2.00%						
			12/1/2026-27	330,000.00	2.50%						
			Redevelopment	11/9/2017	\$ 1,735,000.00						
County College	12/6/2017	\$ 3,300,000.00									
SUMMARY											
County College											
County Vocational School											
General County Improvements											
Redevelopment											

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF.</u>	<u>STATE OF NEW JERSEY</u>
Balance, December 31, 2016	C	\$ 15,955,806.92
Increased by:		
Improvement Authorizations	C-8	<u>17,379,990.00</u>
		\$ <u>33,335,796.92</u>
Decreased by:		
Cash Receipts	C-2	\$ 6,404,923.77
Canceled Improvement Authorizations	C-8	<u>784,490.00</u>
		<u>7,189,413.77</u>
Balance, December 31, 2017	C	\$ <u><u>26,146,383.15</u></u>

ANALYSIS OF BALANCE, DECEMBER 31, 2017

<u>Description</u>	<u>Ordinance Number</u>	
Department of Transportation	752-F2	\$ 435,232.40
Department of Transportation	759-E	236,000.00
Department of Transportation	765 -B	2,025,474.50
Department of Transportation	776-A	1,354,176.25
Department of Transportation	776-D	5,500,000.00
Department of Transportation	787-C	1,000,000.00
Department of Transportation	787-C	640,000.00
Department of Transportation	787-C	3,445,500.00
Department of Transportation	787-C	500,000.00
Department of Transportation	787-C	1,110,000.00
Department of Transportation	787-F	4,000,000.00
Department of Transportation	787-D	300,000.00
Department of Transportation	787-D	300,000.00
Department of Transportation	787-D	1,000,000.00
Department of Transportation	787-F	2,000,000.00
Department of Transportation	787-Q	<u>2,300,000.00</u>
		\$ <u><u>26,146,383.15</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

	<u>REF.</u>	
Balance, December 31, 2016	C	\$ 8,565,687.17
Increased by:		
Green Acres Reimbursement on Funded Ordinances	C-2	<u>5,613,427.07</u>
Balance, December 31, 2017	C	<u>\$ 14,179,114.24</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, 2016		INCREASED		DECREASED		BALANCE DECEMBER 31, 2017
								\$				\$	
723	8/25/2011	Multipurpose	06/27/2014	06/24/2016	06/23/2017	2.00%		1,920.00			1,920.00		
601	8/20/2004	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		60,969.00			60,969.00		
616	8/18/2005	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		771,451.00			771,451.00		
632	8/17/2006	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		580,066.00			580,066.00		
671	10/9/2008	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		553,840.00			553,840.00		
687	7/30/2009	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		1,097,776.00			1,097,776.00		
713	12/8/2010	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		2,545,148.00			2,545,148.00		
723	8/25/2011	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		10,160,354.00			10,160,354.00		
740	9/13/2012	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		3,553,729.00			3,553,729.00		
752	8/22/2013	Multipurpose	06/25/2015	06/24/2016	06/23/2017	2.00%		13,987,004.00			13,987,004.00		
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	06/24/2016	06/23/2017	2.00%		15,069,509.00			15,069,509.00		
578	8/21/2003	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		95,750.00			95,750.00		
616	8/18/2005	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		49,219.00			49,219.00		
632	8/17/2006	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		37,285.00			37,285.00		
671	10/9/2008	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		141,300.00			141,300.00		
687	7/30/2009	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		294,906.00			294,906.00		
713	12/8/2010	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		218,640.00			218,640.00		
723	8/25/2011	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		1,923,218.00			1,923,218.00		
740	9/13/2012	Multipurpose	06/24/2016	06/24/2016	06/23/2017	2.00%		1,620,910.00			1,620,910.00		
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	06/24/2016	06/24/2016	06/23/2017	2.00%		79,900.00			79,900.00		
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		
723	8/25/2011	Multipurpose	06/27/2014	06/23/2017	06/24/2018	2.25%		1,253.00					1,253.00
601	8/20/2004	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		60,969.00					60,969.00
616	8/18/2005	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		771,451.00					771,451.00
632	8/17/2006	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		580,066.00					580,066.00
671	10/9/2008	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		553,840.00					553,840.00
687	7/30/2009	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		1,096,786.00					1,096,786.00
713	12/8/2010	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		2,545,148.00					2,545,148.00
723	8/25/2011	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		10,130,354.00					10,130,354.00
740	9/13/2012	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		3,533,482.00					3,533,482.00
752	8/22/2013	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		13,890,254.00					13,890,254.00
758	8/14/2014	Multipurpose	06/25/2015	06/23/2017	06/24/2018	2.25%		6,325,000.00					6,325,000.00
759	9/11/2014	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		14,974,951.00					14,974,951.00
578	8/18/2005	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		80,750.00					80,750.00
632	8/17/2006	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		43,469.00					43,469.00
653	9/6/2007	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		37,285.00					37,285.00
687	10/9/2008	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		141,300.00					141,300.00
713	12/8/2010	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		294,218.00					294,218.00
723	8/25/2011	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		218,640.00					218,640.00
740	9/13/2012	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		1,923,218.00					1,923,218.00
752	8/22/2013	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		1,591,721.00					1,591,721.00
758	8/14/2014	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		9,670,748.00					9,670,748.00
759	9/11/2014	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%		79,900.00					79,900.00
								9,010,742.00					9,010,742.00

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, 2016	INCREASED	DECREASED	BALANCE DECEMBER 31, 2017
765	7/16/2015	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	\$	\$ 12,092,262.00	\$	\$ 12,092,262.00
578	8/21/2003	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		26,230.00		26,230.00
616	8/18/2005	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		2,852.00		2,852.00
632	8/17/2006	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		226,563.00		226,563.00
653	9/6/2007	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		3,628.00		3,628.00
665	2/28/2008	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		9,000.00		9,000.00
670	7/24/2008	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		17,600.00		17,600.00
674	10/9/2008	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		107,140.00		107,140.00
687	7/30/2009	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		53,500.00		53,500.00
713	12/8/2010	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		1,883,543.00		1,883,543.00
723	8/25/2011	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		1,951,414.00		1,951,414.00
740	9/13/2012	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		3,340,573.00		3,340,573.00
750	6/25/2013	Acq. of Property - Smith Cadillac	06/23/2017	06/23/2017	06/24/2018	2.25%		486,741.00		486,741.00
752	8/22/2013	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		2,269,591.00		2,269,591.00
759	9/11/2014	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		2,040,726.00		2,040,726.00
765	7/16/2015	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		9,349,874.00		9,349,874.00
775	6/9/2016	UC/A-Park Madison and Linden Red	06/23/2017	06/23/2017	06/24/2018	2.25%		1,190,000.00		1,190,000.00
776	8/18/2016	Multipurpose	06/23/2017	06/23/2017	06/24/2018	2.25%		7,362,674.00		7,362,674.00
							\$ 90,000,000.00	\$ 120,000,000.00	\$ 90,000,000.00	\$ 120,000,000.00
REF.							C	C-2	C	

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

	<u>REF.</u>	
Balance, December 31, 2016	C	\$ 167,568.73
Increased by:		
Receipts - Interest	C-2	<u>438,273.19</u>
Balance, December 31, 2017	C	\$ <u>605,841.92</u>

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

Balance, December 31, 2016	C	\$ 2,121,321.50
Decreased by:		
Loans Paid	C-5	<u>167,949.45</u>
Balance, December 31, 2017	C	\$ <u>1,953,372.05</u>

"C-17"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR RUNNELLS HOSPITAL DEBT

REF.

Balance, December 31, 2016		
and Balance, December 31, 2017	C	\$ <u>20,096.70</u>

"C-18"

SCHEDULE OF RESERVE FOR PRELIMINARY PROJECT COSTS

Increased by:		
Transfer from Capital Improvement Fund	C-7	\$ 350,000.00
Decreased by:		
Disbursement	C-2	\$ <u>350,000.00</u>

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COUNTY OF UNION

PART II

SINGLE AUDIT SECTION

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

REPORTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL AND STATE FINANCIAL
PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH FEDERAL UNIFORM GUIDANCE
AND NEW JERSEY OMB CIRCULAR 15-08

SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FINANCIAL DATA SCHEDULE – SECTION 8 HOUSING
CHOICE VOUCHER PROGRAM



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory financial statements of the various individual funds and the account group of the County of Union, as of and for the year ended December 31, 2017 and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated July 27, 2018. 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. We noted other matters in the internal control, which are discussed in Part III, General Comments and Recommendations Section of the audit report.

Compliance and Other Matters

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

Purpose of This Report

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 439

July 27, 2018



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH UNIFORM GUIDANCE AND NEW JERSEY OMB CIRCULAR 15-08**

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

Report on Compliance for Each Major Federal and State Program

We have audited the County of Union's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the *New Jersey OMB State Grant Compliance Supplement* that could have a direct and material effect on each of the County of Union's major federal and state programs for the year ended December 31, 2017. 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, 2017.

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

July 27, 2018

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	2017 EXPENDITURES	SUBRECIPIENT EXPENDITURES	LOANS DISBURSED
<u>United States Department of Housing and Urban Development:</u>					
<u>Direct Programs</u>					
Community Development Block Grant	14.218	B-00-UC-34-0106	\$ 4,059,701	\$ 3,130,684	\$ -
Home Investment Partnership Program	14.239	M-00-DC-34-0222	663,931	25,000	25,000
Emergency Solutions Grants Program	14.231	S-00-UC-34-0021	374,999	347,620	
Continuum of Care Program	14.267		3,803,238	3,654,339	
Section 8 Housing Choice Voucher Program	14.871		4,054,061	4,014,214	
<u>Total United States Department of Housing and Urban Development</u>			12,955,929	11,171,857	25,000
<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	222,673	116,616	
<u>Pass-Through North Jersey Transportation Planning Authority:</u>					
Subregional Transportation Planning Program	20.505		135,439		
<u>Pass-Through North Jersey Transit:</u>					
Paratransit-Mobility Management	20.513		240,000		
			375,439		
<u>Pass through New Jersey Department of Law and Public Safety</u>					
<u>Highway Safety Cluster</u>					
Child Passenger Program	20.600		22,321		
Highway Traffic Safety Education Grant	20.600		3,515		
Total Highway Safety Cluster			25,837		
<u>Total Department of Transportation</u>			623,949	116,616	
<u>United States Department of labor</u>					
<u>Pass-Through State of New Jersey Department of Labor and Workforce Development:</u>					
<u>WIA/WIOA Cluster</u>					
Workforce Investment Act	17.258		1,008,946	158,266	
Workforce Investment Act	17.259		1,012,144	530,269	
Workforce Investment Act	17.278		1,440,285	279,859	
Total WIA/WIOA Cluster			3,461,375	968,394	
<u>Total United States Department of Labor</u>			3,461,375	968,394	
<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	159,735		
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-DJ-BX-0982	491,465	491,465	
			651,200	491,465	
<u>Pass-Through State of New Jersey Department of Law and Public Safety:</u>					
Gang, Gun and Narcotics	16.738	JAG1-20TF-09	120,589		
Megan's Law	16.738		15,241		
Victim Assistance Program	16.575	V-20-09	176,991		
Victim Witness Advocacy	16.575	V-20-09	230,600		
Sexual Assault Nurse Examiner - SANE	16.575		78,915		
Victim Witness DV Advocacy Program	16.588	10VAWA-74	31,190		
Sexual Violence Services project-VAWA	16.588	2014-WF-AX-0022	21,826		
			675,352		

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	2017 EXPENDITURES	SUBRECIPIENT EXPENDITURES	LOANS DISBURSED
<u>Pass through New Jersey State Parole Board:</u>					
Second Chance Prisoner Reentry Initiative	16.812		261,222	134,501	
<u>Total United States Department of Justice</u>			1,587,774	625,966	
<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	11,630		
<u>Pass-Through Union County College:</u>					
Health Professionals Opportunity Grant	93.670		1,139		
<u>Pass-Through State of New Jersey Department of Health and Human Services:</u>					
Title III B	93.044		656,334	654,498	
Title III-C	93.045		1,155,300	722,903	
Title III-D	93.043		20,114	20,114	
Nutrition Services Incentive Program (USDA)	93.053		264,037	264,037	
Title III-Medicaid	93.778		32,919	32,919	
Aging Title III-E	93.052		298,520	274,557	
Title XX	93.667		331		
Social Services for the Homeless	93.558		129,015	128,555	
Senior Health Insurance Program	93.324		31,076	31,076	
			2,587,645	2,128,659	
<u>Pass-Through Middlesex County</u>					
Cancer and Chronic Disease	93.752		39,858		
<u>Pass-Through State of New Jersey Department of Health:</u>					
Hospital & Public Health Emergency Preparedness	93.069		275,106		
<u>Pass-Through State of New Jersey Department of Community Affairs:</u>					
Heat Energy Assistance (HEA) CWA	93.568		24,512		
Community Service Block Grant	93.569	01-1981-00	1,087,662	841,382	
			1,112,174	841,382	
<u>Pass-Through State of New Jersey Department of Children and Families/ Division of Women</u>					
Rape Prevention Education	93.136		34,171		
Preventative Health Social Service Block Grant	93.758		11,700		
Sex Assault Abuse and Rape Care/ Coordinated Rap	93.758		8,238		
			54,109		
<u>Total Department of Health and Human services</u>			4,081,661	2,970,041	
<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	2008-GE-T8-0015	1,714,379	255,510	
Homeland Security Program	97.067		208,105		
			1,922,484	255,510	

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2017

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	2017 EXPENDITURES	SUBRECIPIENT EXPENDITURES	LOANS DISBURSED
<u>Pass-Through From State of New Jersey Department of Law and Public Safety:</u>					
Emergency Management Agency Assistance (EMAA)	97.042		85,000	85,000	
Hazard Mitigation Plan Update	97.039		159,946		
			<u>244,946</u>	<u>85,000</u>	
<u>Total United States Department of Homeland Security</u>			<u>2,167,430</u>	<u>340,510</u>	
<u>United States Department of Agriculture</u>					
<u>Pass-Through From State of New Jersey Department of Health:</u>					
Farmers Market	10.576		2,625		
<u>Total United States Department of Agriculture</u>			<u>2,625</u>		
<u>United States Environmental Protection Agency</u>					
<u>Direct Program</u>					
Brownfield Development Program	66.818	BF-96281615	105,430		
<u>Pass-Through From State of New Jersey Department of Environmental Protection:</u>					
County Environmental Health Act & Air Pollution	66.605		45,717		
<u>Total United States Environmental Protection Agency</u>			<u>151,147</u>		
<u>TOTAL EXPENDITURE OF FEDERAL AWARDS</u>			<u>\$ 25,031,890</u>	<u>\$ 16,193,384</u>	<u>\$ 25,000</u>

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2017

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE		STATE ACCOUNT NUMBER	GRANT PERIOD		2017	CUMULATIVE
			FROM	TO	EXPENDITURES	EXPENDITURES DECEMBER 31, 2017
<u>Department of Community Affairs:</u>						
Handicapped Person's Recreational Program		022-8050-100-035	7/1/16	12/31/17	\$ 13,825	\$ 13,825
Handicapped Person's Recreational Program		022-8050-100-035	7/1/15	12/31/16	(36)	33,828
					13,790	47,654
Universal Service Fund CWA Administration		022-8050-100-B13	7/1/16	6/30/17	6,275	12,576
<u>Total Department of Community Affairs</u>					20,064	60,230
<u>Department of Children and Families:</u>						
Human Services Planning Advisory Council		016-1610-100-039	1/1/17	12/31/17	267,263	267,263
Human Services Planning Advisory Council		016-1610-100-039	1/1/16	12/31/16	1,024	270,753
					268,287	538,016
Sexual Assault Advocate Rape Crisis		016-1630-100-077	7/1/16	6/30/17	8,069	8,069
Child Advocacy Development Grants			5/9/17	6/30/17	60,754	60,754
<u>Total Department of Children and Families</u>					337,110	606,839
<u>Department of State:</u>						
New Jersey State Council on the Arts:						
Cultural Projects Block Grants		074-2530-100-032	1/1/17	12/31/17	130,511	130,511
Cultural Projects Block Grants		074-2530-100-032	1/1/16	12/31/16	17,232	144,813
					147,743	275,324
<u>Total Department of State</u>					147,743	275,324
<u>Department of Health and Senior Services:</u>						
Comprehensive Substance Abuse Treatment and Prevention Services		054-7700-100-162	1/1/17	12/31/17	593,221	593,221
Comprehensive Substance Abuse Treatment and Prevention Services		054-7700-100-162	1/1/16	12/31/16	90,732	817,170
					683,954	1,410,391
Right To Know Program		046-4230-100-105	7/1/17	6/30/18	8,216	8,216
Right To Know Program		046-4230-100-105	1/1/16	12/31/16	8,200	16,401
					16,417	24,617
<u>Total Department of Health</u>					700,371	1,435,008
<u>Department of Human Services:</u>						
Governor's Alliance on Drugs		082-2000-100-044	7/1/17	6/30/18	54,088	54,088
Governor's Alliance on Drugs		082-2000-100-044	7/1/16	6/30/17	450,856	499,107
					504,944	553,195
Sexual Assault Abuse and Rape Care/ Rape Counseling Program		016-1630-100-014	7/1/16	6/30/18	36,921	36,921
Sexual Assault Abuse and Rape Care/ Rape Counseling Program		016-1630-100-014	1/1/16	12/31/16	1,176	34,276
					38,097	71,197
Community Care for the Elderly - Title XX		054-7530-100-036	1/1/17	12/31/17	436,088	436,088
Community Care for the Elderly - Title XX		054-7530-100-036	1/1/16	12/31/16	13,797	324,785
					449,886	760,873

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2017

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2017 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2017
		FROM	TO		
Area Plan Contract- State Match	054-7530-100-036	1/1/17	12/31/17	155,858	155,858
Area Plan Contract- State Match	054-7530-100-036	1/1/16	12/31/16	18,942	167,763
Area Plan Contract- State Match	054-7530-100-036	1/1/15	12/31/15	23,646	172,672
				<u>198,446</u>	<u>496,293</u>
State Weekend Home Delivered Meals	054-7530-100-036	1/1/17	12/31/17	60,498	60,498
State Weekend Home Delivered Meals	054-7530-100-036	1/1/16	12/31/16	3,181	60,498
				<u>63,679</u>	<u>120,996</u>
Title III B Cola	054-7530-100-036	1/1/17	12/31/17	327,760	327,760
Title III B Cola	054-7530-100-036	1/1/16	12/31/16	25,156	310,077
				<u>352,916</u>	<u>637,837</u>
Adult Protective Services	054-7530-100-036	1/1/17	12/31/17	311,416	311,416
Safe Housing	054-7530-100-036	1/1/17	12/31/17	62,664	62,664
Safe Housing	054-7530-100-036	1/1/16	12/31/16	3,050	71,757
				<u>65,714</u>	<u>134,421</u>
Home Delivered Meals	054-7530-100-036	1/1/17	12/31/17	16,598	16,598
Home Delivered Meals	054-7530-100-036	1/1/16	12/31/16	1,753	16,598
				<u>18,351</u>	<u>33,196</u>
Care Management Quality Assurance	054-7530-100-036	1/1/17	12/31/17	23,810	23,810
				<u>23,810</u>	<u>23,810</u>
Respite Care Program	054-7530-100-036	1/1/17	12/31/17	263,064	263,064
Respite Care Program	054-7530-100-036	1/1/16	12/31/16	12,034	292,763
				<u>275,097</u>	<u>555,827</u>
Office on Aging	054-7530-495-001	1/1/17	12/31/17	58,000	58,000
Global Options for Long Term Care	4275-100-046-4M16-297-J004-6110	1/1/17	12/31/17	49,716	49,716
				<u>49,716</u>	<u>49,716</u>
Jersey Assistance for Community Caregivers		1/1/17	12/31/17	14,007	14,007
Jersey Assistance for Community Caregivers		1/1/16	12/31/16	10,897	17,725
				<u>24,903</u>	<u>31,732</u>
Family Court Services	066-1500-100-021	1/1/17	12/31/17	245,732	245,732
Family Court Services	066-1500-100-021	1/1/16	12/31/16	29,233	248,736
				<u>274,965</u>	<u>494,468</u>
Personal Attendant Services Program	054-7545-100-005	1/1/17	12/31/17	74,098	74,098
Personal Attendant Services Program	054-7545-100-005	1/1/16	12/31/16	475	81,938
				<u>74,573</u>	<u>156,036</u>
Social Services for the Homeless	054-7550-100-072	7/1/16	6/30/17	650,006	845,851
Elderly Handicapped Transportation Title XX	054-7545-100-039	1/1/17	12/31/17	130,647	130,647
Elderly Handicapped Transportation Title XX	054-7545-100-039	1/1/16	12/31/16	11,877	142,524
				<u>142,524</u>	<u>273,171</u>
<u>Total for Department of Human Services:</u>				<u>3,577,043</u>	<u>5,608,035</u>

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2017

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2017 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2017
		FROM	TO		
Law Enforcement Training	066-1020-100-314	7/1/16	6/30/17	11,689	11,689
Body Armor Replacement Fund	066-1020-718-001	1/1/16	12/31/16	32,139	32,139
Body Armor Replacement Fund	066-1020-718-001	1/1/15	12/31/15	31,481	51,388
Body Armor Replacement Fund	066-1020-718-001	1/1/14	12/31/14	191	52,220
				63,812	135,748
Insurance Fraud	066-1020-100-305	1/1/17	12/31/17	181,419	181,419
Insurance Fraud	066-1020-100-305	1/1/16	12/31/16	61,643	227,747
				243,062	409,166
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/17	12/31/17	386,146	386,146
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/16	12/31/16	104,088	440,426
				490,235	826,572
State Facilities Education Act	066-1500-100-032	9/1/17	8/31/18	55,500	55,500
State Facilities Education Act	066-1500-100-032	9/1/16	8/31/17	181,125	207,000
				236,625	262,500
Juvenile Justice Alternative Initiative	066-1500-100-237	1/1/17	12/31/17	78,678	78,678
Juvenile Justice Alternative Initiative	066-1500-100-237	1/1/16	12/31/16	48,114	116,533
				126,792	195,211
<u>Total for Department of Law and Public Safety</u>				1,172,215	1,840,886
<u>Department of Labor</u>					
Smart Steps	062-4545-780-005	7/1/16	6/30/17	525	525
Workforce Learning Link	062-4545-767-003	7/1/17	6/30/18	120,365	120,365
Workforce Learning Link	062-4545-767-003	7/1/16	6/30/17	97,067	166,346
				217,432	286,711
Work First New Jersey	062-4545-100-(313-322)	7/1/17	6/30/18	526,277	526,277
Work First New Jersey	062-4545-100-(313-322)	7/1/16	6/30/17	1,621,268	2,477,964
				2,147,544	3,004,240
<u>Total for Department of Labor</u>				2,365,502	3,291,477
<u>Other State Agencies:</u>					
<u>New Jersey Transit</u>					
Senior Citizens and Disabled Residents					
Transportation Assistance Program	054-7530-491-009	1/1/17	12/31/17	834,590	834,590
				834,590	834,590
Veterans-Paratransit	067-3610-100-058	7/1/17	6/30/18	4,000	4,000
Veterans-Paratransit	067-3610-100-058	7/1/16	6/30/17	7,000	12,000
				11,000	16,000
<u>New Jersey Historical Commission:</u>					
Historical Block Grant	074-2540-100-105	1/1/17	12/31/17	52,031	52,031
Historical Block Grant	074-2540-100-105	1/1/16	12/31/16	1,683	55,757
				53,713	107,788
<u>Total for Other State Agencies</u>				899,303	958,378

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2017

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE		STATE ACCOUNT NUMBER	GRANT PERIOD		2017 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2017
			FROM	TO		
<u>Department of Environmental Protection:</u>						
County Environmental Health Act & Air Pollution		042-4855-100-075	7/1/17	6/30/18	114,080	269,260
County Environmental Health Act & Air Pollution		042-4855-100-075	1/1/16	12/31/16	174,702	266,478
					<u>288,782</u>	<u>535,738</u>
Solid Waste Services		042-4900-752-008	1/1/15	12/31/15	9,159	9,159
Solid Waste Services		042-4900-752-008	1/1/13	12/31/13	78,232	103,956
Solid Waste Services		042-4900-752-008	1/1/12	12/31/12	175,420	240,124
					<u>262,811</u>	<u>353,240</u>
Clean Communities		042-4900-765-005	1/1/16	12/31/16	47,087	52,664
Clean Communities		042-4900-765-005	1/1/15	12/31/15	1,936	59,460
					<u>49,022</u>	<u>112,123</u>
Scrap Tire			1/1/01	12/31/01	254	57,763
Bonus Recycling Grant			1/1/09	12/31/09	33,780	237,010
County Mosquito Identification & Control			6/24/16	10/31/16	1,854	29,961
<u>Total for Department of Environmental Protection</u>					<u>636,504</u>	<u>1,325,834</u>
<u>Department of Transportation:</u>						
State Aid Highway Projects:						
Road , Intersection, Bridge and Culvert						
County Aid 2014 - Madison Hill Road Bridge					1,435,232	1,435,232
County Aid 2015 - Road Resurfacing Program					4,042,508	4,155,600
County Aid 2015- Nederwood Avenue Bridge					1,000,000	1,000,000
County Aid 2015 - Mountain Avenue Bridge					351,234	351,234
County Aid 2016 -Road Resurfacing Program					4,155,600	4,155,600
<u>Totals for Department of Transportation</u>					<u>10,984,574</u>	<u>11,097,666</u>
<u>Other State Agencies</u>						
Office of Information Technology:						
911 Program		2034-100-082-S570-035-UZZZ-6110	7/1/06	6/30/07	3,759	17,630
911 Program		2034-100-082-S570-035-UZZZ-6110	7/1/05	6/30/06	439	25,000
911 Program		2034-100-082-S570-035-UZZZ-6110	7/1/01	6/30/02	751	24,550
					<u>4,949</u>	<u>67,180</u>
<u>Total for Other State Agencies</u>					<u>4,949</u>	<u>67,180</u>
<u>GRAND TOTAL</u>					<u>\$ 20,845,376</u>	<u>\$ 26,566,859</u>

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2017

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, 2017

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:

	Federal	State	Other	Total
Grant Fund	\$ 15,328,820.13	\$ 9,304,052.04	\$ 2,697,355.65	\$ 27,330,227.82
Trust Other Fund	8,707,835.99	5,613,427.00		14,321,262.99
General Capital Fund	0.00	6,404,923.75		6,404,923.75
	<u>\$ 24,036,656.12</u>	<u>\$ 21,322,402.79</u>	<u>\$ 2,697,355.65</u>	<u>\$ 48,056,414.56</u>

Expenditures:

Grant Fund	\$ 15,879,198.88	\$ 9,860,802.26	\$ 4,825,972.57	\$ 30,565,973.71
Trust Other Fund	9,152,691.52			9,152,691.52
General Capital Fund		10,984,574.12		10,984,574.12
	<u>\$ 25,031,890.40</u>	<u>\$ 20,845,376.38</u>	<u>\$ 4,825,972.57</u>	<u>\$ 50,703,239.35</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 \$25,000 in 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.

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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: | |

Grant Program	<u>CFDA</u>
Section 8 Housing Choice Vouchers	14.871
Edward Byrne Memorial Justice Assistance Grant	16.738
Second Chance Prisoner Reentry Program	16.812
Title IIID	93.043
Title IIIB	93.044
Title IIIC	93.045
Title IIIE	93.052
Nutrition Services Incentive Program	93.053

- | | |
|---|-----|
| (5) Program Threshold Determination: | |
| Type A Federal Program Threshold >= \$750,922.57 | |
| Type B Federal Program Threshold <= \$187,730.64 | |
| (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, 2017

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>
New Jersey Job Access Reverse Commute	unknown
State Facilities Education Act	066-1500-100-032
State Aid Highway Projects	078-6320-480-ALK
State Aid Highway Projects	078-6320-480-ALT

- (6) Program Threshold Determination:
- Type A State Program Threshold \geq \$750,000.00
- Type B State Program Threshold \leq \$187,500.00
- (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, 2017

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, 2017

Federal Programs and State Programs

N/A

COUNTY OF UNION
 SUPPLEMENTARY INFORMATION
 FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
 FOR THE YEAR ENDED DECEMBER 31, 2017

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
	Balance Sheet		
111	Cash-unrestricted	\$ 304,194	\$ 304,194
113	Cash-other restricted	\$ 43,542	\$ 43,542
100	Total Cash	\$ 347,736	\$ 347,736
124	Accounts Receivable - Other Government	\$ 11,065	\$ 11,065
120	Total Receivables, Net of Allowance for Doubtful Accounts	\$ 11,065	\$ 11,065
142	Prepaid Expenses and Other Assets	\$ 7,361	\$ 7,361
150	Total Current Assets	\$ 366,162	\$ 366,162
290	Total Assets and Deferred Outflow of Resources	\$ 366,162	\$ 366,162
312	Accounts payable <= 90 days	\$ 28,355	\$ 28,355
331	Accounts Payable - HUD PHA Programs	\$ -	\$ -
342	Unearned Revenues	\$ -	\$ -
310	Total Current Liabilities	\$ 28,355	\$ 28,355
300	Total Liabilities	\$ 28,355	\$ 28,355
511.4	Restricted Net Position	\$ 43,542	\$ 43,542
512.4	Unrestricted Net Position	\$ 294,265	\$ 294,265
513	Total Equity - Net Assets/Position	\$ 337,807	\$ 337,807
600	Total Liabilities, Deferred Inflows of Resources and Equity - Net Assets/Position	\$ 366,162	\$ 366,162
	Income Statement		
70600	HUD PHA operating grants	\$ 4,001,425	\$ 4,001,425
71400	Fraud recovery	\$ 5,644	\$ 5,644
71500	Other revenue	\$ 95,335	\$ 95,335
70000	Total Revenue	\$ 4,102,404	\$ 4,102,404
91100	Administrative salaries	\$ 6,314	\$ 6,314
91200	Auditing fees	\$ 14,775	\$ 14,775
91300	Management Fee	\$ 323,600	\$ 323,600
91900	Other	\$ 7,977	\$ 7,977
91000	Total Operating-Administrative	\$ 352,666	\$ 352,666
96200	Other general expenses	\$ 9,128	\$ 9,128
96000	Total Other General Expenses	\$ 9,128	\$ 9,128
96900	Total Operating Expenses	\$ 361,794	\$ 361,794
97000	Excess of Operating Revenue Over Operating Expenses	\$ 3,740,610	\$ 3,740,610

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31,2017

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
97300	Housing Assistance Payments	\$ 3,566,590	\$ 3,566,590
97350	HAP Portability-In	\$ 89,170	\$ 89,170
90000	Total Expenses	\$ 4,017,554	\$ 4,017,554
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$ 84,850	\$ 84,850
11030	Beginning equity	\$ 357,478	\$ 357,478
11040	Prior Period Adjustments, Equity Transfers and Correction of Errors	\$ (104,521)	\$ (104,521)
11170	Administrative Fee Equity	\$ 294,265	\$ 294,265
11180	Housing Assistance Payments Equity	\$ 43,542	\$ 43,542
11190	Unit Months Available	4452	4452
11210	Number of Unit Months Leased	4433	4433
11270	Excess Cash	\$ -	\$ -

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PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATION

YEAR ENDED DECEMBER 31, 2017

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

	YEAR 2017		YEAR 2016	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 22,250,000.00	4.04%	\$ 22,250,000.00	3.85%
Miscellaneous From Other Than Current				
Tax Levy	173,940,208.21	31.57%	209,830,746.79	36.34%
Collection of Current Tax Levy	354,769,822.96	64.39%	345,274,766.35	59.81%
	\$		\$	
TOTAL INCOME	550,960,031.17	100.00%	577,355,513.14	100.00%
<u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 497,634,774.61	98.78%	\$ 516,777,543.30	94.81%
Other Expenditures	6,141,653.55	1.22%	28,268,755.26	5.19%
	\$		\$	
TOTAL EXPENDITURES	503,776,428.16	100.00%	545,046,298.56	100.00%
Excess in Revenue	\$ 47,183,603.01		\$ 32,309,214.58	
<u>Fund Balance</u>				
Balance, January 1	65,927,980.71		55,868,766.13	
	\$ 113,111,583.72		\$ 88,177,980.71	
Decreased by:				
Utilization as Anticipated Revenue	22,250,000.00		22,250,000.00	
Balance, December 31	\$ 90,861,583.72		\$ 65,927,980.71	

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>
2017	\$354,769,822.96	\$10,185,660.17	\$364,955,493.03	100%
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%

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>
2017	\$67,904,400,977.00	.525378509540	.015
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

YEAR'S OPERATION

The operation of the County for the year 2017 produced an excess in revenue of \$47,183,603.01 compared with an excess in revenue of \$32,309,214.58 in 2016, an increase of \$14,874,388.43. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2017	\$47,183,603.01
2016	\$32,309,214.58
2015	\$43,918,451.61

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2015 to 2017 is as follows:

	<u>YEAR 2017</u>	<u>YEAR 2016</u>	<u>YEAR 2015</u>
Excess (Deficit) Receipts from Miscellaneous Revenue			
Anticipated	\$ (13,084,353.38)	\$ 13,668,676.51	\$ 10,139,759.94
Miscellaneous Revenue - Not Anticipated	3,959,573.93	6,302,758.34	6,339,083.53
Added Taxes Collected - Chapter 197, P.L. 1941	1,385,580.88	1,274,497.29	822,700.98
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	31,162,371.04	28,546,069.50	23,180,000.29
Other Credits to Income:			
Cancel Reserve for Medicare Peer Group			727,397.08
Cancel reserve for Grants	799,261.71		
Cancelled Accounts Payable	1,403,677.34	3,207,900.09	3,311,205.21
Unexpended Balances of Appropriations Canceled	27,699,145.04	7,578,068.11	4,350,317.76
Non-Budget Expenditures	<u>(6,141,653.55)</u>	<u>(28,268,755.26)</u>	<u>(6,249,852.49)</u>
 STATUTORY EXCESS <u>TO FUND BALANCE</u>	 \$ <u>47,183,603.01</u>	 \$ <u>32,309,204.58</u>	 \$ <u>43,918,451.61</u>

COMPARATIVE SCHEDULE OF FUND BALANCE

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

<u>YEAR</u>	<u>BALANCE DECEMBER 31</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
2017	\$90,861,583.72	\$24,000,000.00
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

COMPARISON OF BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2017</u>	<u>YEAR 2016</u>
<u>Operating</u>		
General Government	\$111,362,297.47	\$103,057,393.00
Public Safety	97,040,402.00	92,545,427.00
Operational Services	18,514,125.00	17,783,293.00
Health and Welfare	82,736,940.00	110,306,143.00
Recreational	13,912,469.50	12,243,394.00
Education	20,669,260.00	19,468,312.00
Unclassified	8,434,407.10	10,270,452.75
State and Federal Programs -		
Offset by Revenues	34,831,330.77	33,661,454.16
Contingent	50,000.00	50,000.00
<u>Total Operating Costs</u>	\$387,531,231.84	\$399,385,868.91
<u>Capital Improvements</u>	5,350,000.00	3,860,000.00
<u>Debt Service</u>	64,882,733.46	61,427,047.24
Deferred Charges and		
<u>Statutory Expenditures</u>	39,870,409.31	41,131,695.00
<u>Total General Appropriations</u>	\$497,634,774.61	\$505,804,611.15

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2017:

<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	Liberty Mutual Surety
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	Liberty Mutual Surety
Julie Origliato	Director, Division of Treasurer	\$ 100,000.00	Hartford Fire Insurance Company
James S. LaCorte	Surrogate	\$ 50,000.00	Liberty Mutual Surety
JoAnn Schwab	Deputy Surrogate	\$ 50,000.00	Liberty Mutual Surety
Suzanne DiOrio	Special Deputy Surrogate	(A)	
Joanne Rajoppi	County Clerk	\$ 50,000.00	Liberty Mutual Surety
Nicole DiRado	Deputy County Clerk	\$ 50,000.00	Liberty Mutual Surety
Joseph Cryan	Sheriff	\$ 50,000.00	Liberty Mutual Surety
Michael M. Yuska	Director, Department of Administrative Services	(A)	

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Charles J. Gillon	Director, Division of Social Services	\$300,000.00	Liberty Mutual Surety
Anthony Ugoaru	Fiscal Officer	\$300,000.00	Hartford Fire Insurance Company
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 to 8/31/2017 (A)		
Karen Dismore	Acting Director, Department of Human Services from 9/1/2017 to 10/27/2017 (A)		
Debbie- Ann Anderson	Director, Department of Human Services from 10/28/2017(A)		
Robert E. Barry	County Counsel, Department of Law (A)		
Grace H. Park	Acting County Prosecutor to 9/14/2017 (A)		
Thomas Isenhour	Acting County Prosecutor From 9/15/2017 (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)		
Amy Wagner	Director, Department of Economic Development (A)		

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

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

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

COMMENTS AND RECOMMENDATION

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, 2016		\$	2,350,798.38
Received	\$	5,987,155.00	
Cancelled Encumbrances		<u>84,700.70</u>	
			<u>6,071,855.70</u>
			8,422,654.08
Expended			<u>4,125,488.90</u>
Balance, December 31, 2017		\$	<u><u>4,297,165.18</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.

FIXED ASSETS

In our test of Fixed Assets we noted that some items purchased were not recorded in the Fixed Assets Ledger.

RECOMMENDATION

That all Fixed Assets purchased be recorded in the Fixed Assets Inventory Ledger.

