

Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2018

COUNTY OF UNION

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COUNTY OF UNION

PART I

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

FINANCIAL STATEMENTS – REGULATORY BASIS – ALL FUNDS

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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2018



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, 2018 and 2017, 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, 2018, 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, 2018 and 2017, 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, 2018.

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, 2018 and 2017, 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, 2018 in accordance with the basis of financial reporting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey as described in Note 1.

SUPLEE, CLOONEY & COMPANY

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Union's regulatory financial statements. The information included in the Financial Data Section – Section 8 Housing Choice Voucher Program and the supplementary information and data listed in the table of contents as required by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and schedule of expenditures of federal awards, as required by the Uniform Guidance and the schedule of expenditures of state financial assistance as required by NJ OMB Circular 15-08 are presented for purposes of additional analysis and are not a required part of the regulatory financial statements.

The supplemental information and schedules listed above and also listed in the table of contents are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the regulatory financial statements. Such information has been subjected to the auditing procedures applied in the audit of the regulatory financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the regulatory financial statements or to the regulatory financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Financial Data – Section 8 Housing Choice Voucher Program, the supplemental information listed and data in the table of contents, schedule of expenditures of federal awards, as required by the Uniform Guidance and the schedule of expenditures of state financial assistance as required by New Jersey OMB Circular 15-08 are fairly stated, in all material respects, in relation to the regulatory financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2019 on our consideration of the County of Union's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Union's internal control over financial reporting and compliance.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 439

August 30, 2019

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2018</u>	<u>BALANCE DECEMBER 31, 2017</u>
Cash - Treasurer	A-4	\$ 169,270,132.00	\$ 153,742,182.26
Cash - Change Funds	A-5	2,750.00	2,450.00
		<u>\$ 169,272,882.00</u>	<u>\$ 153,744,632.26</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 1,851,783.80	\$ 1,735,395.36
Due Grant Fund	A-15	55,721,339.00	41,216,404.35
Due Trust Other Fund	A-16	23,692,158.31	18,477,822.10
Due Open Space Preservation Trust Fund	A-17	4,193,838.17	2,745,296.75
Due General Capital Fund	A-10	2,168,560.57	1,833,052.69
	A	<u>\$ 87,627,679.85</u>	<u>\$ 66,007,971.25</u>
		<u>\$ 256,900,561.85</u>	<u>\$ 219,752,603.51</u>
Grant Fund:			
Cash	A-4	\$ 54,123,320.26	\$ 38,038,479.46
Grants Receivable	A-9	36,234,243.25	38,864,870.01
		<u>\$ 90,357,563.51</u>	<u>\$ 76,903,349.47</u>
		<u>\$ 347,258,125.36</u>	<u>\$ 296,655,952.98</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 22,882,104.97	\$ 26,195,317.59
Commitments Payable	A-3:A-11	21,965,686.69	20,109,805.45
Accounts Payable	A-7	7,113,056.84	1,120,682.46
Reserve for:			
Sale of Assets	A-14	13,968,193.61	15,457,243.04
		<u>\$ 65,929,042.11</u>	<u>\$ 62,883,048.54</u>
Reserve for Receivable	A	87,627,679.85	66,007,971.25
Fund Balance	A-1	103,343,839.89	90,861,583.72
		<u>\$ 256,900,561.85</u>	<u>\$ 219,752,603.51</u>
Grant Fund:			
Due Current Fund	A-15	\$ 55,721,339.00	\$ 41,216,404.35
Grants - Appropriated	A-12	22,009,423.80	21,541,257.58
Commitments Payable	A-12	12,611,197.73	13,945,687.54
Grants - Unappropriated	A-13	15,602.98	200,000.00
		<u>\$ 90,357,563.51</u>	<u>\$ 76,903,349.47</u>
		<u>\$ 347,258,125.36</u>	<u>\$ 296,655,952.98</u>

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

"A-1"

COUNTY OF UNION

CURRENT FUND

STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>	<u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2018</u>	<u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2017</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 24,000,000.00	\$ 22,250,000.00
Miscellaneous Revenue Anticipated	A-2	137,515,445.40	135,229,743.31
Receipts from Current Taxes	A-2	360,978,181.26	354,769,822.96
Non-Budget Revenue	A-2	10,622,376.34	5,345,154.81
Other Credits to Income:			
Cancelled Accounts Payable	A-7	645,182.35	1,403,677.34
Unexpended Balance of Appropriation Reserves	A-11	28,024,692.10	31,162,371.04
Cancelled Reserve for Grants Appropriated	A-15	<u>102,743.17</u>	<u>799,261.71</u>
<u>TOTAL INCOME</u>		<u>\$ 561,888,620.62</u>	<u>\$ 550,960,031.17</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 392,014,228.42	\$ 387,531,231.84
Capital Improvements	A-3	5,350,000.00	5,350,000.00
Debt Service	A-3	65,493,675.86	64,882,733.46
Deferred Charges and Statutory Expenditures	A-3	40,654,619.29	39,870,809.31
Interfunds Advanced (Net)		21,503,320.16	5,696,557.77
Refund of Prior Year's Revenue	A-4	43,147.07	99,062.05
Cancelled Grants Receivable	A-15	347,373.65	208,675.05
Cancelled Housing Assistance Voucher Program Receivable			<u>137,358.68</u>
		<u>\$ 525,406,364.45</u>	<u>\$ 503,776,428.16</u>
<u>TOTAL EXPENDITURES</u>			
Excess in Revenue		\$ 36,482,256.17	\$ 47,183,603.01
<u>Fund Balance</u>			
Balance, January 1	A	<u>90,861,583.72</u>	<u>65,927,980.71</u>
		<u>\$ 127,343,839.89</u>	<u>\$ 113,111,583.72</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>24,000,000.00</u>	<u>22,250,000.00</u>
Balance, December 31	A	<u>\$ 103,343,839.89</u>	<u>\$ 90,861,583.72</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, 2018

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	\$ 24,000,000.00	\$	\$ 24,000,000.00	\$
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 1,650,000.00	\$	\$ 2,019,867.27	\$ 369,867.27
Surrogate	A-8	190,000.00		211,775.77	21,775.77
Sheriff	A-8	600,000.00		600,954.98	954.98
Interest on Investments and Deposits	A-8	200,000.00		2,674,510.56	2,474,510.56
County Hospital Board of Pay Patients	A-8	13,600,000.00		13,655,705.13	55,705.13
Permits - County Road Department	A-8	115,000.00		149,220.80	34,220.80
Register - Realty Transfer Fees	A-8	4,000,000.00		5,624,205.36	1,624,205.36
Parks and Recreation Facilities Revenue	A-8	6,175,000.00		6,033,900.54	(141,099.46)
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	2,699,008.14		2,864,008.14	165,000.00
Supplemental Social Security Income	A-8	910,570.00		991,152.00	80,582.00
Recreational Opportunities for Ind W Disabilities	A-9	35,000.00		35,000.00	
USGA / Alliance for Accessible Golf Grant	A-9	6,400.00		6,400.00	
Insurance Fraud Reimbursement Program	A-9	250,000.00		250,000.00	
Jail Diversion	A-9	66,950.00		66,950.00	
DNA Backlog Reduction	A-9	322,654.00		322,654.00	
Council on the Arts Block Grant	A-9	144,813.00		144,813.00	
Nj Historical Commission	A-9	57,550.00		57,550.00	
Energy Allocation-FEMA	A-9	304,309.00		304,309.00	
Medication Assiatance	A-9	200,000.00		200,000.00	
SSBG- Community Care Elderly- State	A-9	459,442.00		459,442.00	
Older Americans -Title III- Federal	A-9	1,961,763.00		1,961,763.00	
Older Americans -Title III- State	A-9	968,379.00		968,379.00	
US Department of Agriculture (USDA)- Federal	A-9	298,697.00		298,697.00	
Respite Care	A-9	348,566.00		348,566.00	
Respite- Cost Share Program	A-9	25,000.00		25,000.00	
Office on Aging- State	A-9	40,000.00		40,000.00	
NJ Division Public Welfare- Home Health Care	A-9	100,000.00		100,000.00	
Program Income Nutrition	A-9	135,609.00		135,609.00	
Jersey Assistance for Community Caregivers(JACC)	A-9	57,000.00		57,000.00	
Federal Financial Part- Area Plan Cont	A-9	34,948.00		34,948.00	
Human Services Advisory Council (HSAC)	A-9	318,163.00		318,163.00	
Intoxicated Driver Resource Center- IDRC	A-9	224,979.00		224,979.00	
Comprehensive Alcohol	A-9	951,615.00		951,615.00	
Municipal Alliance	A-9	536,201.00		536,201.00	
SAARC - Expansion Primary Prevention	A-9	57,522.00		57,522.00	
Prevention and Public Health Fund- PHH SSBG	A-9	12,615.00		12,615.00	
SAARC - Expansion Direct Services	A-9	69,750.00		69,750.00	
Rape Prevention and Education- RPE (SOSA)	A-9	8,240.00		8,240.00	
Sexual Assault, Abuse and Rape Care- SAARC	A-9	25,941.00		25,941.00	
SAARC- Operational -1X	A-9	10,588.00		10,588.00	
Rape Prevention and Education- RPE	A-9	40,800.00		40,800.00	
Social Services for the Homeless- State	A-9	753,163.00		753,163.00	
Social Services for the Homeless- TANF	A-9	155,148.00		155,148.00	
Personal Attendant Program	A-9	58,500.00		58,500.00	
Family Court Services	A-9	248,737.00		248,737.00	
State/ Community Partnership program	A-9	440,426.00		440,426.00	
Juvenile Detention Alternative Init-JDAI	A-9	124,000.00		124,000.00	
Senior Citizens Disabled Residents Transportation- Admin	A-9	127,189.00		127,189.00	
Senior Citizens Disabled Residents Transportation- Operation	A-9	720,739.00		720,739.00	
Paratransit - Aging	A-9	142,524.00		142,524.00	
Paratransit - Elderly- Title XX	A-9	91,292.00		91,292.00	
Paratransit - Fares	A-9	200,000.00		200,000.00	
Logisticare- Title XIX	A-9	30,000.00		30,000.00	
Paratransit -Advertising	A-9	8,000.00		8,000.00	
Community Services Block Grant (CSBG)	A-9	97,085.88		97,085.88	
Paratransit -Veterans	A-9	12,000.00		12,000.00	
FTA Section 5310- Mobility Management	A-9	200,000.00		200,000.00	
State Health Insurance Program (SHIP)	A-9	28,500.00		28,500.00	
Driving While Intoxicated	A-9	23,848.91		23,848.91	
Subregional Transportation Planning- STP	A-9	137,822.00		137,822.00	
Victim Witness Advocacy- DV Advocate- VAWA	A-9	2,137.00		2,137.00	
Senior Farmers Market	A-9		2,625.00	2,625.00	
Hazardous Materials Emergency Preparedness	A-9		13,500.00	13,500.00	
Office on Aging State Aid Reimbursement	A-9		18,000.00	18,000.00	
Victim Witness Advocacy- DV Advocate	A-9		28,342.00	28,342.00	
Prosecutor's Training- (VAWA)	A-9		41,450.00	41,450.00	
Urban Area Security Initiative (UASI)	A-9		2,385,216.78	2,385,216.78	

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, 2018

	REF.	BUDGET	SPECIAL N.J.S.A. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Miscellaneous Revenues (Continued):					
SuperNofa Continuum Care(CoCr)	A-9		4,256,465.00	4,256,465.00	
Step Traffic Safety Enforcement	A-9		30,000.00	30,000.00	
Area Plan Contract- Federal. Fin Part (FFP)	A-9		26,048.00	26,048.00	
Community Services Block Grant	A-9		563,155.90	563,155.90	
Universal Service Fund- CWA Admin	A-9		12,863.00	12,863.00	
Emergency Management Agency Assistance	A-9		55,000.00	55,000.00	
NJ Job Access Reverse Commute (JARC)	A-9		300,000.00	300,000.00	
Are Plan Contract (APC)	A-9		188,118.00	188,118.00	
Right to Know	A-9		16,401.00	16,401.00	
Local Information Network Comm (LINC)	A-9		298,072.00	298,072.00	
Edward Byrne Memorial Justice Assistance (JAG)	A-9		346,841.00	346,841.00	
Workforce Innovation & Opportunity- Act WIOA- Dislocated Worker	A-9		3,300,515.00	3,300,515.00	
Workfirst NJ- WFNJ	A-9		2,660,936.00	2,660,936.00	
Workforce Learning Link	A-9		213,000.00	213,000.00	
Local Safety - West 7th St Plainfield	A-9		456,823.00	456,823.00	
State Facilities Education Act (SFEA)	A-9		166,500.00	166,500.00	
Clean Communities	A-9		56,928.78	56,928.78	
Recycling Enhancement Act Grant	A-9		437,126.00	437,126.00	
VOCA-Victim Witness Advocacy	A-9		461,772.00	461,772.00	
Pemberton Avenue bridge- Plainfield	A-9		735,000.00	735,000.00	
Shunpike Road Bridge - Summit	A-9		502,500.00	502,500.00	
Mountain Ave Bridge, Berkeley Heights	A-9		408,887.00	408,887.00	
Lawrence Avenue Bridge, Mountainside	A-9		558,000.00	558,000.00	
Department of Corrections, State Aid	A-9		2,500,000.00	2,500,000.00	
STP Supplemental Support Program	A-9		21,600.00	21,600.00	
County Environmental Health Act	A-9		256,024.00	256,024.00	
2016 National Crime Statistics Exchange	A-9		45,080.00	45,080.00	
Comprehensive Cancer Control Grant	A-9		82,200.00	82,200.00	
Comprehensive Traffic Safety Program	A-9		74,100.00	74,100.00	
Special Traffic Enforcement Program- STEP	A-9		60,000.00	60,000.00	
Sex Assault Resp Team Nurse Examiner (SANE)	A-9		87,185.00	87,185.00	
Logisticare - Title XIX	A-9		20,000.00	20,000.00	
Law Enforcement Officers Training & Equipment Fund (LEOTEF)	A-9		16,793.00	16,793.00	
Sexual Assault Abuse & Rape Care (SAARC)	A-9		11,363.00	11,363.00	
State Homeland Security Program	A-9		354,652.16	354,652.16	
Victim Witness Advocacy- Project Direct	A-9		824,256.00	824,256.00	
Supplemental Workforce Dev Ben- Smartsteps	A-9		4,815.00	4,815.00	
Opioid Pub HCR - Operation Helping Hand	A-9		58,824.00	58,824.00	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):					
County Clerk	A-8	1,750,000.00		1,826,235.00	76,235.00
Surrogate	A-8	250,000.00		337,269.10	87,269.10
Sheriff	A-8	2,150,000.00		5,069,660.57	2,919,660.57
Reimbursement from Grant Programs:					
Fringe Benefits Expenditures	A-8	1,500,000.00		2,065,823.01	565,823.01
Indirect Costs	A-8	200,000.00		364,747.00	164,747.00
Educational Building Aid	A-8	500,000.00		496,936.00	(3,064.00)
Debt Service - Open Space	A-8	4,866,588.78		4,866,588.78	
New Jersey - Division of Economic Assistance Earned Grant	A-8	35,000,000.00		41,700,684.28	6,700,684.28
Franchise Fee - Jersey Gardens	A-8	600,000.00		406,471.00	(193,529.00)
Title IV D - Facility Reimbursement	A-8	1,000,000.00		1,204,263.81	204,263.81
PILOTS	A-8	250,000.00		385,896.15	135,896.15
State Reimbursement Delaney Hall	A-8				
Open Space - Park Maintenance	A-8	2,250,000.00		2,250,000.00	
Division of Developmental Disabilities	A-8	550,000.00		409,749.76	(140,250.24)
Rental Income UC College/Trinitas Hospital Kellogg Building	A-8	180,000.00		200,000.04	20,000.04
Dispatch Services	A-8	450,000.00		679,193.02	229,193.02
Ambulance Services	A-8	750,000.00		899,060.44	149,060.44
Union County Utilities Authority	A-8	1,000,000.00		1,000,000.00	
Rental Beds - Juvenile Detention Center	A-8	1,500,000.00		1,738,930.00	238,930.00
Sale of Assets - County Infrastructure Program	A-14	1,700,000.00		1,700,000.00	
Total Miscellaneous Revenue	A-1	\$ 98,685,772.71	\$ 22,956,977.62	\$ 137,515,445.40	\$ 15,872,695.07
Amount to be Raised by Taxation	A-1:A-6	360,978,181.26		360,978,181.26	
Budget Totals		\$ 483,663,953.97	\$ 22,956,977.62	\$ 522,493,626.66	\$ 15,872,695.07
Non-Budget Revenue	A-1:A-2			10,622,376.34	10,622,376.34
		\$ 483,663,953.97	\$ 22,956,977.62	\$ 533,116,003.00	\$ 26,495,071.41
	REF.	A-3	A-3		

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018

	<u>REF.</u>	
<u>ANALYSIS OF NON-BUDGET REVENUE</u>		
Added County Taxes	A-6	\$ 1,788,621.94
Revenue Accounts Receivable:		
Medical Examiner	A-8	561.00
Miscellaneous:		
Sale of Scrap and Purchasing Auction		\$ 158,070.02
Lien Fees		6,330.64
Insurance Refunds		26,454.00
Workers Compensation		264,487.43
Planning Board		6,251.30
Retiree Benefits		1,047,643.24
Telephone Commissions and Cellular Antenna Rental		142,979.88
Sale of Maps/Copies		1,198.28
Concession/ Vending/ATM Machine		61,301.10
Welfare Refund SS		426.25
Lease North Broad St		600.00
Miscellaneous Refunds and Cancellations		113,954.69
State Chancery Court		44,340.00
State Treasurer Title IV D Reimbursements		110,588.01
Bail Forfeitures		72,325.00
Admin Concessions		13,050.00
Jury Duty		718.48
Printing and Duplicate		50,084.90
Leaf Disposal		247,841.50
Compost Sales		93,405.00
Construction Board Appeal		1,000.00
Utilities Authority Interlocal Agreement		144,302.00
Check Fees		245.00
Corrections Processing Fee		63,787.20
Site Plan Fees		86,157.50
Prosecutor Discovery		134,685.00
Restitution		6,670.03
Motor Vehicles Refunds		272,348.09
Postage Reimbursement		5,717.21
Inmate Medical Co-payment		5,711.94
NJ Puerto Rico Operation Pride		45,432.31
UCPD Found Money/Currency		157.16
Fire Training Academy		54,980.00
Hurricane Sandy Reimbursement -State Police		808,093.95
Vacation Purchase		104,261.80
SSA		20,600.00
Probation Fees		3,763.20
Park Police Fines		7,394.00
Child Nutrition		70,880.31
Jobs in Blue Admin.		117,894.21
Prosecutor Federal Reimbursement		74,624.08
Jobs in Blue Vehicle Fee		116,868.40
Jail Reimbursement State Prisoners		138,335.60
Mental Health Director		9,000.00
Sheriff OT		17,785.31

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, 2018

REF.

ANALYSIS OF NON-BUDGET REVENUE

Miscellaneous (Continued):

Local Unit Bonds - Vocational School Portion	102,645.00	
Lease Fiber Optic Line	44,203.94	
ATM Commissions	4,076.00	
Accrued Interest on Bond Sale	44,685.55	
Elections-Clerk	76,437.19	
Reimburse Security Park Madison, UCIA	235,612.26	
Towing License	13,330.00	
Elections- Election Board	243,935.89	
Rental Beds	4,080.00	
Public Archive and Records Infrastructure Support Prog. PARIS	911.41	
Web Services	3,000.00	
Health Food Inspections	13,825.00	
Tax Refunds	382.93	
Antennas	5,525.58	
EMT Services for Events	2,000.00	
Sale of Land	375,000.00	
ARRA Credit	2,701,984.86	
UCC WII Refund	14,000.00	
Service Fees Court	174,813.77	
	A-4	8,833,193.40
	A-1:A-2	\$ 10,622,376.34

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, 2018

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>GENERAL GOVERNMENT</u>						
County Managers Office:						
Salaries and Wages	\$ 383,823.00	\$ 383,823.00	\$ 283,378.31	\$	\$ 100,444.69	\$
Other Expenses:						
Special Studies and Initiatives	815,000.00	815,000.00	558,267.59	92,317.69	164,414.72	
Miscellaneous	117,500.00	117,500.00	25,965.65	9,062.25	82,472.10	
Board of Chosen Freeholders:						
Salaries and Wages	456,252.00	456,252.00	451,626.81		4,625.19	
Other Expenses:						
Annual Audit	235,000.00	235,000.00		235,000.00		
Other Accounting and Audit Fees	200,000.00	200,000.00		162,350.00	37,650.00	
Miscellaneous	88,000.00	88,000.00	76,371.26	6,301.23	5,327.51	
County Infrastructure and Improvement Program	1,500,000.00	1,500,000.00	647,000.00	853,000.00		
Clerk of the Board:						
Salaries and Wages	1,095,380.00	1,095,380.00	1,015,510.20		79,869.80	
Other Expenses:						
Miscellaneous	232,000.00	232,000.00	143,659.92	45,552.88	42,787.20	
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	2,301,180.00	2,301,180.00	2,134,322.47		166,857.53	
Other Expenses	163,200.00	163,200.00	99,832.70	18,424.66	44,942.64	
Board of Elections:						
Salaries and Wages	2,209,492.00	2,209,492.00	2,154,516.58		54,975.42	
Other Expenses	350,000.00	350,000.00	274,087.71	66,984.44	8,927.85	
Elections (County Clerk):						
Salaries and Wages	174,202.00	249,202.00	214,794.31		34,407.69	
Other Expenses	1,126,850.00	1,051,850.00	889,185.19	38,449.71	124,215.10	
Department of Finance:						
Office of Director:						
Salaries and Wages	301,788.00	301,788.00	301,785.80		2.20	
Other Expenses	175,000.00	290,000.00	260,887.90	6,101.38	23,010.72	
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	412,362.00	412,362.00	381,024.21		31,337.79	
Other Expenses	3,500.00	3,500.00	317.93		3,182.07	
Division of the Treasurer:						
Salaries and Wages	343,135.00	343,135.00	342,116.18		1,018.82	
Other Expenses	90,300.00	90,300.00	6,575.21		83,724.79	

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, 2018

	<u>APPROPRIATIONS</u>		<u>EXPENDED</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>	<u>PAID OR CHARGED</u>	<u>COMMITMENTS PAYABLE</u>	
<u>GENERAL GOVERNMENT (CONTINUED)</u>					
Division of the Comptroller:					
Salaries and Wages	\$ 887,774.00	\$ 887,774.00	\$ 826,606.25	\$ 61,167.75	\$
Other Expenses	17,500.00	17,500.00	6,135.75	2,390.34	8,973.91
Aid to Union County Improvement Authority	75,000.00	75,000.00	56,250.00	17,833.02	916.98
Division of Internal Audit:					
Salaries and Wages	69,653.00	70,153.00	69,719.05		433.95
Other Expenses	2,500.00	2,500.00			2,500.00
Department of Law:					
Office of County Counsel:					
Salaries and Wages	1,772,809.00	1,772,809.00	1,550,359.60		222,449.40
Other Expenses	135,750.00	135,750.00	71,658.22	15,695.39	48,396.39
Division of County Adjuster:					
Salaries and Wages	394,266.00	394,266.00	385,487.94		8,778.06
Other Expenses	2,400.00	2,400.00	1,537.94	300.59	561.47
Department of Administrative Services:					
Office of Director:					
Salaries and Wages	442,904.00	442,904.00	434,673.56		8,230.44
Other Expenses	85,900.00	85,900.00	5,208.24	387.00	80,304.76
Division of Motor Vehicles:					
Salaries and Wages	1,981,528.00	1,981,528.00	1,924,989.15		56,538.85
Other Expenses	4,250,000.00	4,250,000.00	3,832,385.02	278,650.56	138,964.42
Division of Personnel Management and Labor Relations:					
Salaries and Wages	1,058,679.00	1,058,679.00	1,047,827.71		10,851.29
Other Expenses	969,700.00	969,700.00	634,394.70	210,360.58	124,944.72
Division of Purchasing:					
Salaries and Wages	586,550.00	586,550.00	486,529.44		100,020.56
Other Expenses	262,330.00	262,330.00	197,206.36	48,955.65	16,167.99
Board of Taxation:					
Salaries and Wages	272,741.00	275,741.00	272,739.68		3,001.32
County Surrogate:					
Salaries and Wages	1,034,448.00	1,059,448.00	1,036,525.50		22,922.50
Other Expenses	35,220.00	35,220.00	12,887.79	20,754.87	1,577.34
Division of Engineering, Land and Facilities Planning:					
Salaries and Wages	1,087,791.00	1,087,791.00	1,038,086.66		49,704.34
Other Expenses	499,200.00	499,200.00	326,835.44	168,708.85	3,655.71
Division of Information Technologies:					
Salaries and Wages	908,515.00	908,515.00	898,489.68		10,025.32
Other Expenses	1,787,000.00	1,787,000.00	1,256,838.97	359,005.56	171,155.47

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, 2018

	<u>APPROPRIATIONS</u>		<u>EXPENDED</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>	<u>PAID OR CHARGED</u>	<u>COMMITMENTS PAYABLE</u>	
				<u>RESERVED</u>	
<u>GENERAL GOVERNMENT (CONTINUED)</u>					
Department of Economic Development:					
Office of Director:					
Salaries and Wages	\$ 582,667.00	\$ 582,667.00	\$ 537,613.31	\$ 45,053.69	\$
Other Expenses	506,700.00	506,700.00	361,797.56	23,940.40	120,962.04
Division of Community Development and Housing:					
Salaries and Wages	225,644.00	225,644.00	211,035.37		14,608.63
Other Expenses	363,200.00	363,200.00	92,652.34	106,957.70	163,589.96
Division of Strategic Planning and Intergovernment:					
Salaries and Wages	416,419.00	416,419.00	352,510.62		63,908.38
Other Expenses	337,050.00	337,050.00	240,798.90	57,386.22	38,864.88
<u>INSURANCE</u>					
Group Insurance Plan for Employees	50,395,500.00	50,395,500.00	41,260,575.65	5,917,239.75	3,217,684.60
Surety Bond Premiums	12,000.00	12,000.00	5,308.00	942.00	5,750.00
Other Insurance Premiums	10,152,780.00	13,152,780.00	10,900,102.74	565,736.79	1,686,940.47
Employees' Prescription Plan	16,500,000.00	16,500,000.00	15,299,318.73	820,987.53	379,693.74
Dental Plan	950,000.00	950,000.00	680,595.68	45,438.28	223,966.04
Disability Insurance	230,000.00	230,000.00	230,000.00		
Total Insurance	\$ 78,240,280.00	\$ 81,240,280.00	\$ 68,375,900.80	\$ 7,350,344.35	\$ 5,514,034.85
<u>TOTAL GENERAL GOVERNMENT</u>	\$ 112,271,582.00	\$ 115,415,082.00	\$ 96,807,407.48	\$ 10,195,215.32	\$ 8,412,459.20
<u>PUBLIC SAFETY</u>					
Sheriff's Office:					
Salaries and Wages	\$ 19,198,869.00	\$ 19,673,869.00	\$ 18,865,504.56	\$ 40,000.00	\$ 768,364.44
Other Expenses	451,538.00	451,538.00	286,575.74	161,506.72	3,455.54
Department of Public Safety:					
Office of Director:					
Salaries and Wages	271,931.00	271,931.00	265,419.12		6,511.88
Other Expenses	4,050.00	4,050.00	3,783.15		266.85
Division of Weights and Measures:					
Salaries and Wages	403,379.00	413,379.00	402,927.59		10,451.41
Other Expenses	3,500.00	3,500.00	1,978.74	60.00	1,461.26
Division of Medical Examiner:					
Salaries and Wages	663,079.00	663,079.00	621,339.51		41,739.49
Other Expenses	550,000.00	550,000.00	473,200.66	59,665.12	17,134.22
Division of Emergency Management:					
Salaries and Wages	1,075,029.00	1,090,029.00	1,086,807.09		3,221.91
Other Expenses	391,000.00	391,000.00	307,035.24	82,165.95	1,798.81

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, 2018

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
PUBLIC SAFETY (CONTINUED)					
Emergency Medical Service:					
Salaries and Wages	\$ 1,163,659.00	\$ 1,163,659.00	\$ 1,153,371.48	\$	\$ 10,287.52
Other Expenses	100,000.00	100,000.00	64,378.71	34,253.74	1,367.55
Division of Police:					
Salaries and Wages	9,448,676.00	9,648,676.00	9,356,627.89		292,048.11
Other Expenses	291,320.00	291,320.00	251,340.60	34,201.40	5,778.00
Division of Health:					
Salaries and Wages	137,655.00	142,655.00	138,190.44		4,464.56
Other Expenses	148,000.00	148,000.00	87,761.59	59,198.70	1,039.71
County Prosecutor's Office:					
Salaries and Wages	23,125,010.00	23,125,010.00	21,289,603.47		1,835,406.53
Other Expenses	850,000.00	850,000.00	735,608.50	97,235.78	17,155.72
Division of Corrections:					
Salaries and Wages	31,128,475.00	29,473,237.00	26,953,766.04		2,519,470.96
Other Expenses	7,415,000.00	7,415,000.00	5,055,268.12	2,188,611.97	171,119.91
Contribution to Soil Conservation District (N.J.S. 4:24:22 (i))	34,314.00	34,314.00	34,314.00		
TOTAL PUBLIC SAFETY	\$ 96,854,484.00	\$ 95,904,246.00	\$ 87,434,802.24	\$ 2,756,899.38	\$ 5,712,544.38
OPERATIONAL SERVICES					
Department of Engineering, Public Works and Facilities Management					
Office of Director:					
Salaries and Wages	\$ 35,908.00	\$ 36,408.00	\$ 35,908.08	\$	\$ 499.92
Other Expenses	22,000.00	22,000.00	12,609.80	6,964.82	2,425.38
Division of Public Works:					
Salaries and Wages	2,508,437.00	2,508,437.00	2,281,592.16		226,844.84
Other Expenses	56,000.00	56,000.00	49,153.13	5,044.04	1,802.83
Division of Facilities Management					
Salaries and Wages	7,174,725.00	7,174,725.00	6,668,098.28		506,626.72
Other Expenses	8,212,750.00	8,212,750.00	6,151,562.29	1,967,270.45	93,917.26
Contribution for Flood Control	14,775.55	14,775.55	14,775.55		
TOTAL OPERATIONAL SERVICES	\$ 18,024,595.55	\$ 18,025,095.55	\$ 15,213,699.29	\$ 1,979,279.31	\$ 832,116.95
HEALTH AND WELFARE					
Crippled Children	\$ 50,000.00	\$ 50,000.00	\$	\$ 50,000.00	\$
Cornerstone Psychiatric/Runnells Specialized Hospital:					
Salaries and Wages	7,061,322.00	7,146,822.00	6,820,138.68		326,683.32
Other Expenses	5,064,963.00	5,199,963.00	4,234,837.74	700,549.60	264,575.66

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, 2018

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>HEALTH AND WELFARE (CONTINUED)</u>						
Aid to Union County Unit of New Jersey -						
Adult Diagnostic Center:						
Other Expenses	\$ 9,000.00	\$ 9,000.00	\$	\$	9,000.00	\$
Psychiatric Treatment:						
Other Expenses	5,000.00	5,000.00			5,000.00	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A.30:4-79)	5,048,059.00	5,048,059.00	5,048,059.00			
Rutgers Behavioral Health Care	16,246.00	16,246.00	16,246.00			
Maintenance of Patients in State Geriatric Center	48,000.00	153,000.00	41,414.76	72,330.24	39,255.00	
Department of Human Services:						
Office of Director:						
Salaries and Wages	471,735.00	496,735.00	483,495.04		13,239.96	
Other Expenses	6,213,104.00	5,847,604.00	3,892,475.03	994,126.14	961,002.83	
Juvenile Detention:						
Salaries and Wages	6,062,857.00	6,212,857.00	5,039,545.27		1,173,311.73	
Other Expenses	2,863,941.00	2,863,941.00	1,735,020.56	848,428.08	280,492.36	
Division on Aging:						
Salaries and Wages	399,572.00	399,572.00	328,559.92		71,012.08	
Other Expenses	2,206,157.00	2,206,157.00	2,073,977.27	132,179.73		
Division of Youth Services:						
Salaries and Wages	699,081.00	699,081.00	669,976.29		29,104.71	
Other Expenses	116,100.00	116,100.00	74,673.17	31,422.97	10,003.86	
Employment and Training:						
Salaries and Wages	407,855.00	407,855.00	335,930.96		71,924.04	
Division of Social Services:						
Salaries and Wages	35,228,954.00	34,628,954.00	33,284,797.06		1,344,156.94	
Other Expenses	9,070,891.00	9,670,891.00	7,567,692.14	1,979,118.04	124,080.82	
Division of Planning:						
Salaries and Wages	465,227.00	465,227.00	363,848.97		101,378.03	
Other Expenses	442,816.00	442,816.00	299,931.36	140,554.97	2,329.67	
Division of Paratransit:						
Salaries and Wages	78,090.00	83,090.00	78,089.72		5,000.28	
Division of Outreach & Advocacy:						
Salaries and Wages	654,489.00	659,489.00	635,084.92		24,404.08	
Other Expenses	44,900.00	44,900.00	26,303.74	5,532.34	13,063.92	
<u>TOTAL HEALTH AND WELFARE</u>	<u>\$ 82,728,359.00</u>	<u>\$ 82,873,359.00</u>	<u>\$ 73,050,097.60</u>	<u>\$ 4,954,242.11</u>	<u>\$ 4,869,019.29</u>	<u>\$</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
<u>RECREATIONAL</u>					
Department of Parks and Recreation:					
Office of Director:					
Salaries and Wages	\$ 947,830.00	\$ 947,830.00	\$ 940,226.63	\$ 7,603.37	\$
Other Expenses	232,500.00	232,500.00	129,719.23	43,247.02	59,533.75
Recreation Facilities:					
Salaries and Wages	2,294,364.00	2,294,364.00	2,041,466.83		252,897.17
Other Expenses	6,714,325.00	6,714,325.00	5,510,719.13	402,864.08	373,741.79
					427,000.00
Division of Planning and Environmental Services:					
Salaries and Wages	558,283.00	558,283.00	512,008.00		46,275.00
Other Expenses	184,000.00	184,000.00	74,242.87	18,369.25	91,387.88
Park Maintenance:					
Salaries and Wages	2,640,949.00	2,640,949.00	2,606,251.25		34,697.75
Other Expenses	603,000.00	603,000.00	432,088.57	136,069.42	34,842.01
Cultural and Heritage Affairs:					
Salaries and Wages	94,569.00	94,569.00	93,064.14		1,504.86
Other Expenses	10,000.00	10,000.00	8,567.25	1,379.22	53.53
<u>TOTAL RECREATIONAL</u>	<u>\$ 14,279,820.00</u>	<u>\$ 14,279,820.00</u>	<u>\$ 12,348,353.90</u>	<u>\$ 601,928.99</u>	<u>\$ 902,537.11</u>
					<u>\$ 427,000.00</u>
<u>EDUCATIONAL</u>					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 241,869.00	\$ 244,869.00	\$ 241,867.92	\$ 3,001.08	\$
Other Expenses	12,500.00	12,500.00	7,900.61	2,673.01	1,926.38
Vocational Schools	5,158,281.00	5,181,781.00	5,158,281.00	23,500.00	
Union County Extension Service in Agriculture, Home Economics and 4-H:					
Salaries and Wages	42,000.00	42,000.00	42,000.00		
Other Expenses	114,324.00	114,324.00	106,184.47	5,629.93	2,509.60
Union County Community College System	14,980,139.00	14,980,139.00	14,978,088.04	2,050.96	
Scholarship Program	190,000.00	190,000.00	127,077.50	62,922.50	
Reimbursement for Residents Attending Out-of-County Two-Year Colleges	217,000.00	217,000.00	103,072.59	68,986.66	44,940.75
Vocational Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)					
Educational Services Commission (N.J.S.A. 40:23-8.11) and (N.J.S.A. 18A:6-67)	70,000.00	70,000.00	70,000.00		
<u>TOTAL EDUCATIONAL</u>	<u>\$ 21,026,113.00</u>	<u>\$ 21,052,613.00</u>	<u>\$ 20,834,472.13</u>	<u>\$ 165,763.06</u>	<u>\$ 52,377.81</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>UNCLASSIFIED</u>						
Prior Year Bills	\$ 4,000.00	\$ 4,000.00	\$	\$ 4,000.00	\$	
Suplee Clooney & Company 2016	10,000.00	10,000.00	10,000.00			
The DRS Group 2016	9,935.00	9,935.00	9,935.00			
Veritiv 2016	312.78	312.78				312.78
Plainfield Madison Park LLC 2016	494.46	494.46	494.46			
Campbell Supply Company 2016	757.13	757.13				757.13
Salary Adjustment	2,436,762.00					
Sick Leave Payment	735,000.00	735,000.00	735,000.00			
Utilities	8,200,000.00	8,200,000.00	6,502,695.35	1,286,358.52	410,946.13	
<u>TOTAL UNCLASSIFIED</u>	<u>\$ 11,397,261.37</u>	<u>\$ 8,960,499.37</u>	<u>\$ 7,258,124.81</u>	<u>\$ 1,290,358.52</u>	<u>\$ 410,946.13</u>	<u>\$ 1,069.91</u>
<u>SUBTOTAL OPERATIONS</u>	<u>\$ 356,582,214.92</u>	<u>\$ 356,510,714.92</u>	<u>\$ 312,946,957.45</u>	<u>\$ 21,943,686.69</u>	<u>\$ 21,192,000.87</u>	<u>\$ 428,069.91</u>
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>						
Matching Funds for Grants	\$ 536,942.50	\$ 376,439.50	\$	\$	\$ 376,439.50	\$
Office on Aging - State Grant (40A:4-87 \$18,000.00)	40,000.00	58,000.00	58,000.00			
Older Americans Act-Federal (40A:4-87 \$174,716.00)	1,961,763.00	2,136,479.00	2,136,479.00			
Match - H/D Meals - State Weekend	20,470.00	20,470.00	20,470.00			
Union County Older American's Act Title III (40A:4-87 \$14,438.00)	968,379.00	988,626.00	988,626.00			
Match	49,143.00	49,143.00	49,143.00			
Program Income Nutrition	135,609.00	135,609.00	135,609.00			
Match	156,926.00	156,926.00	156,926.00			
Paratransit-Elderly and Handicapped Transportation Title XX	142,524.00	142,524.00	142,524.00			
Match	30,955.00	30,955.00	30,955.00			
Paratransit-Elderly and Handicapped Transportation Program						
Income-Fares	200,000.00	200,000.00	200,000.00			
Paratransit - Program Income - Advertising	8,000.00	8,000.00	8,000.00			
Paratransit - Elderly and Handicapped - Fares - Unappropriated	12,000.00	12,000.00	12,000.00			
Paratransit-Elderly and Handicapped Program Income - Aging	91,292.00	91,292.00	91,292.00			
Home Health Care-Title XX-New Jersey Division of Public Welfare	100,000.00	100,000.00	100,000.00			
Home Services Advisory Council	318,163.00	318,163.00	318,163.00			
Match	15,900.00	15,900.00	15,900.00			
Community Service Block Grant (40A:4-87 \$563,155.90)	97,085.88	660,241.78	660,241.78			

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, 2018

	APPROPRIATIONS			EXPENDED	
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED
					UNEXPENDED BALANCE CANCELED
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u> <u>(CONTINUED)</u>					
Community Care for the Elderly Title XX	\$ 459,442.00	\$ 459,442.00	\$ 459,442.00		
Match	29,131.00	29,131.00	29,131.00		
Intoxicated Driver Resource Center	224,979.00	224,979.00	224,979.00		
Senior Citizen and Disabled Residents Transportation Assistance Program	847,928.00	847,928.00	847,928.00		
Jail Diversion Pilot Program	66,950.00	66,950.00	66,950.00		
Pemberton Avenue Bridge, Plainfield (40A:4-87 \$735,000.00)		735,000.00	735,000.00		
Shunpike Road Bridge, Summit (40A:4-87 \$502,500.00)		502,500.00	502,500.00		
Local Safety PGM-West 7th St, Plainfield (40A:4-87 456,823.00)		456,823.00	456,823.00		
Mountain Avenue Bridge, Berkeley Heights (40A:4-87 \$408,887.00)		408,887.00	408,887.00		
Lawrence Avenue Bridge, Mountainside (40A:4-87 558,000.00)		558,000.00	558,000.00		
Countywide Comprehensive Alcohol Program	951,615.00	951,615.00	951,615.00		
Match	129,601.00	129,601.00	129,601.00		
Human Services Family Court	248,737.00	248,737.00	248,737.00		
FTA Section 5310 Mobility Management Grant (40A:4-87 \$200,000.00)	200,000.00	200,000.00	200,000.00		
Match	50,000.00	50,000.00	50,000.00		
Gordon Street Bridge (40A:4-87 \$142,420.00)					
State/Community Partnership Program	440,426.00	440,426.00	440,426.00		
Medicare Reimbursement Program Logistics	30,000.00	50,000.00	50,000.00		
Senior Farmer's Market (40A:4-87 \$2,625.00)		2,625.00	2,625.00		
Personal Attendant Program	58,500.00	58,500.00	58,500.00		
NJ Governor's Council on Alcoholism and Drug Abuse - Alliance to Prevent Alcoholism and Drug Abuse	536,201.00	536,201.00	536,201.00		
Body Armor Grant (40A:4-87 \$52,215.69)					
State Health Insurance Program - SHIP	28,500.00	28,500.00	28,500.00		
Social Service for the Homeless (SSH S.)	908,311.00	908,311.00	908,311.00		
County Environmental Health Act (CEHA) (40A:4-87 \$256,024.00)		256,024.00	256,024.00		
Local Information Network Communication System(LINC) (40A:4-87 \$288,970.00)		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 (40A:4-87 \$4,256,465.00)		4,256,465.00	4,256,465.00		
Jersey Assistance Community Caregivers (JACC)	57,000.00	57,000.00	57,000.00		
Fed. Financial Part. -Area Plan Contact (40A:4-87 \$26,048.00)	34,948.00	60,996.00	60,996.00		

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, 2018

	APPROPRIATIONS		EXPENDED		UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	BALANCE CANCELED
PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES					
(CONTINUED)					
Energy Allocation Initiative-Generagors-FEMA-DR-4086-NJ-333-F	\$ 304,309.00	\$ 304,309.00	\$ 304,309.00		
Council on Arts-Special Projects	144,813.00	144,813.00	144,813.00		
Match	79,813.00	79,813.00	79,813.00		
Subregional Transportation Program	137,822.00	137,822.00	137,822.00		
Match	34,455.50	34,455.50	34,455.50		
Work First New Jersey (40A: 4-87 \$2,366,003.00)		2,660,936.00	2,660,936.00		
Workforce Learning Link Program (40A: 4-87 \$2,366,003.00)		213,000.00	213,000.00		
Workforce Development Grant - Smart Steps (40A:4-87 \$4,815.00)		4,815.00	4,815.00		
Universal Service Fund-CWA Admin. (40A:4-87 \$12,863.00)		12,863.00	12,863.00		
Respite Care	348,566.00	348,566.00	348,566.00		
Match	57,620.00	57,620.00	57,620.00		
Respite Care - Program income	25,000.00	25,000.00	25,000.00		
Sexual Assault Nurse Examiner (SANE) (40A:4-87 \$87,185.00)		87,185.00	87,185.00		
Match (40A:4-87 \$21,796.00)		21,796.00	21,796.00		
Sexual Assault and Rape Program (40A:4-87 \$11,363.00)	163,801.00	175,164.00	175,164.00		
PHH-SSBG	12,615.00	12,615.00	12,615.00		
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 \$300,000.00)		300,000.00	300,000.00		
Clean Communities (40A:4-87 \$56,928.78)		56,928.78	56,928.78		
Recycling Enhancement Grant (40A:4-87 \$437,126.00)		437,126.00	437,126.00		
State Facilities Education Act (40A:4-87 \$166,500.00)		166,500.00	166,500.00		
Comprehensive Cancer Control Grant (40A:4-87 \$82,200.00)		82,200.00	82,200.00		
Hazardous Materials Emerg Preparedness (40A:4-87 \$13,500.00)		13,500.00	13,500.00		
Emergency Management Agency Assistance (EMAA) (40A:4-87 \$55,000.00)		55,000.00	55,000.00		
Comprehensive Traffic Safety Program (40a:4-87 \$74,100.00)		74,100.00	74,100.00		
State Homeland Security (40A:4-87 \$354,652.16)		354,652.16	354,652.16		
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)	298,697.00	291,852.00	291,852.00		
Victim Witness Advocacy Program Supplemental (40A:4-87 \$26,205.00)	2,137.00	30,479.00	30,479.00		

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, 2018

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>					
Match (40A:4-87 \$8,735.00)	\$ 712.00	\$ 10,159.00	\$ 10,159.00	\$	\$
Prosecutor's Training Grant (VAWA) (40A:4-87 \$41,450.00)		41,450.00	41,450.00		
Match (40A:4-87 \$13,817.00)		13,817.00	13,817.00		
Victim Witness Advocacy Program (40A:4-87 \$824,256.00)		824,256.00	824,256.00		
OPIOD Pub. H.C.R.-Operation Helping Hand (40A:4-87 58,824.00)		58,824.00	58,824.00		
DNA Backlog Reduction	322,654.00	322,654.00	322,654.00		
Recreational Opportunity Grant (ROID) (40A:4-87 \$35,000.00)	35,000.00	35,000.00	35,000.00		
Match	7,000.00	7,000.00	7,000.00		
USGA Allcance for Accessible Golf Grant	6,400.00	6,400.00	6,400.00		
Victims of Crime Act-Voca-Vic.Wtn.Ado (40A:4-87 \$461,772.00)		461,772.00	461,772.00		
Special Traffic Enforcement Pro. (Step) (40A:4-87 \$90,000.00)		90,000.00	90,000.00		
Department of Corrections- State Aid (40A:4-87 \$2,500,000.00)		2,500,000.00	2,500,000.00		
Medication Assisted Treatment	200,000.00	200,000.00	200,000.00		
2016 National Crime Statistics Exchange (40A:4-87 \$45,080.00)		45,080.00	45,080.00		
DWI Enforcement Grant	23,848.91	23,848.91	23,848.91		
WIOA-Adult Program (40A:4-87 \$1,043,120.00)		1,043,120.00	1,043,120.00		
Law Enforcement Officers Training and Equipment Fund(LEOTF)(40A:4-87 \$16,793.00)		16,793.00	16,793.00		
Subregional Support Program (40A:4-87 \$21,600.00)		21,600.00	21,600.00		
Workforce Youth Program (40A:4-87 \$986,846.00)		986,846.00	986,846.00		
Workforce Dislocated Worker Program (40A:4-87 \$1,270,549.00)		1,270,549.00	1,270,549.00		
Historical Commission Grant	57,550.00	57,550.00	57,550.00		
Match	35,550.00	35,550.00	35,550.00		
JAG-Edward Byrne Memorial (40A:4-87 \$346,841.00)		346,841.00	346,841.00		
Victim Witness Advocacy Program-VOCA Supplemental (40A:4-87 \$115,443.00)	15,781.00	131,224.00	131,224.00		
Urban Area Security Initiative Program (40A:4-87 \$2,385,216.78)		2,385,216.78	2,385,216.78		
<u>TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE</u>	<u>\$ 12,924,605.79</u>	<u>\$ 35,881,583.41</u>	<u>\$ 35,505,143.91</u>	<u>\$ 376,439.50</u>	<u>\$</u>
<u>CONTINGENT</u>	<u>\$ 50,000.00</u>	<u>\$ 50,000.00</u>	<u>\$</u>	<u>\$ 50,000.00</u>	<u>\$</u>
<u>TOTAL OPERATIONS INCLUDING CONTINGENT</u>	<u>\$ 369,556,820.71</u>	<u>\$ 392,442,298.33</u>	<u>\$ 348,452,101.36</u>	<u>\$ 21,943,686.69</u>	<u>\$ 21,618,440.37</u>
				<u>\$ 428,069.91</u>	

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<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			
<u>TOTAL CAPITAL IMPROVEMENTS</u>	<u>\$ 5,350,000.00</u>	<u>\$ 5,350,000.00</u>	<u>\$ 5,350,000.00</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>COUNTY DEBT SERVICE</u>						
Payment of Bond Principal:						
County College Bonds	\$ 2,165,000.00	\$ 2,165,000.00	\$ 2,165,000.00	\$	\$	\$
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	1,245,000.00	1,245,000.00	1,245,000.00			
Vocational School Bonds	3,610,000.00	3,610,000.00	3,610,000.00			
Other Bonds	30,255,000.00	30,255,000.00	30,255,000.00			
Interest on Bonds:						
County College Bonds	237,785.00	237,785.00	237,785.00			
State Aid-County College Bonds (N.J.S. 18A:64A-22.6)	285,197.00	285,197.00	250,546.28			34,650.72
Vocational School Bonds	926,303.00	926,303.00	926,302.36			0.64
Other Bonds	9,992,505.00	9,992,505.00	9,692,504.02			300,000.98
Interest on Notes	2,700,000.00	2,700,000.00	2,692,500.00			7,500.00
Lease to Improvement Authority-Debt Service:						
U.C.I.A.	11,933,192.00	11,933,192.00	9,921,526.88	22,000.00		1,989,665.12
U.C.I.A. - State Aid - County College Bonds	4,267,120.00	4,267,120.00	4,265,971.02			1,148.98
DAM Restoration Loan:						
Loan Repayments for Principal	209,542.00	209,542.00	209,540.30			1.70
Loan Repayments for Interest						
<u>TOTAL COUNTY DEBT SERVICE</u>	<u>\$ 67,826,644.00</u>	<u>\$ 67,826,644.00</u>	<u>\$ 65,471,675.86</u>	<u>\$ 22,000.00</u>	<u>\$</u>	<u>\$ 2,332,968.14</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2018

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED	
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE		RESERVED
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>						
Deferred Charges to future taxation Unfunded:						
Ordinance 740T-PS	\$ 5,250.00	\$ 5,250.00	\$ 5,250.00	\$	\$	
Ordinance 740	26.00	26.00	26.00			
Ordinance 752AA	2,010.00	2,010.00	2,010.00			
Cancelled Grants	347,369.98	347,369.98			347,369.98	
Statutory Expenditures:						
Contribution to:						
Public Employees' Retirement System	15,455,050.19	15,580,050.19	15,520,575.97		59,474.22	
Social Security System (O.A.S.I.)	11,000,000.00	10,931,500.00	9,880,777.41		1,050,722.59	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)	500,000.00	500,000.00	500,000.00			
Police and Firemen's Retirement Fund of NJ	13,565,783.10	13,565,783.10	13,417,783.10		148,000.00	
Defined Contribution Retirement Program	55,000.00	70,000.00	64,532.21		5,467.79	
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	<u>\$ 40,930,489.27</u>	<u>\$ 41,001,989.27</u>	<u>\$ 39,390,954.69</u>	<u>\$</u>	<u>\$ 1,263,664.60</u>	<u>\$ 347,369.98</u>
<u>TOTAL BUDGET APPROPRIATIONS</u>	<u>\$ 483,663,953.98</u>	<u>\$ 506,620,931.60</u>	<u>\$ 458,664,731.91</u>	<u>\$ 21,965,686.69</u>	<u>\$ 22,882,104.97</u>	<u>\$ 3,108,408.03</u>
	REF.					
	A-2			A:A-1	A:A-1	
Budget	A-3	483,663,953.98				
Appropriation by 40A:4-87	A-2	\$ 22,956,977.62	\$			
		\$ 506,620,931.60				
Disbursed	A-4		422,857,281.46			
Matching Funds for Miscellaneous Grants	A-4:A-12		1,173,560.50			
Petty Cash	A-5		2,306.54			
Reserve For: Miscellaneous Grants	A-12		34,631,583.41			
			\$ 458,664,731.91			

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

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TRUST FUND

COUNTY OF UNIONTRUST FUNDBALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2018</u>	<u>BALANCE DECEMBER 31, 2017</u>
Trust Other Fund:			
Cash	B-2	\$ 106,909,477.96	\$ 92,265,603.96
Accounts Receivable:			
Community Development Block Program	B-3	7,065,378.08	6,338,493.75
Home Investment Partnership Program	B-4	3,220,472.47	3,066,819.01
Housing Assistance Voucher Program	B-5	3,795,000.00	3,924,000.00
Emergency Shelter Program	B-6	422,305.69	559,702.85
		<u>\$ 121,412,634.20</u>	<u>\$ 106,154,619.57</u>
Open Space Preservation Trust Fund:			
Cash	B-2	\$ 12,849,599.67	\$ 10,038,988.07
Green Acres Grant Receivable (Briant Park Conservancy)	B-7	275,000.00	275,000.00
Taxes Receivable	B-8	53,301.23	49,205.98
		<u>\$ 13,177,900.90</u>	<u>\$ 10,363,194.05</u>
		<u>\$ 134,590,535.10</u>	<u>\$ 116,517,813.62</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust Other Fund:			
Reserve For:			
Community Development Block Grants Recaptured Funds - Unappropriated	B-9	\$ 469,627.09	\$ 544,651.89
Home Investment Partnerships Program - Unappropriated	B-11	53,499.87	53,499.87
Home Investment Partnerships Program - Appropriated	B-12	2,617,019.32	1,498,944.76
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	124,415.56	37,575.56
Neighborhood Housing Services	B-14	60,484.52	60,484.52
Community Development Block Grants - Appropriated	B-16	1,205,350.23	944,593.18
Community Development Block Grants Project Income - Unappropriated	B-17	447,399.36	317,748.28
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	67,183.04	50,799.17
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	140.12	140.12
Due Current Fund	B-21	23,692,158.31	18,477,822.10
Miscellaneous Deposits	B-22	71,849,997.25	63,583,908.64
Motor Vehicle Fines	B-23	4,894,184.18	4,297,177.30
Commitments Payable	B-24	15,045,859.42	15,696,129.26
Multi Jurisdictional Housing Revolving Loan Fund	B-25	15,100.40	15,100.40
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-26	17,508.50	5,644.00
Housing Assistance Voucher Program - Unappropriated	B-27	362,269.88	258,368.07
Housing Assistance Voucher Program - Appropriated	B-28		22,000.00
Emergency Shelter Program - Appropriated	B-30	372,419.75	197,475.32
Home Program Income	B-34	118,017.40	92,557.13
		<u>\$ 121,412,634.20</u>	<u>\$ 106,154,619.57</u>
Open Space Preservation Trust Fund:			
Due Current Fund	B-31	\$ 4,193,838.17	\$ 2,745,296.75
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32	7,822,551.39	6,742,428.46
Commitments Payable	B-33	1,161,511.34	875,468.84
		<u>\$ 13,177,900.90</u>	<u>\$ 10,363,194.05</u>
		<u>\$ 134,590,535.10</u>	<u>\$ 116,517,813.62</u>

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

"B-1"

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-REGULATORY BASIS

REF.

Balance, December 31, 2017
and December 31, 2018

B

\$ -0-

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

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GENERAL CAPITAL FUND

"C"

COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - REGULATORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2018</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2017</u>
<u>ASSETS</u>			
Cash	C-2:C-4	\$ 90,717,383.45	\$ 98,156,383.44
Deferred Charges to Future Taxation:			
Funded	C-5	435,542,046.82	379,788,372.05
Unfunded	C-6	173,409,849.73	231,456,403.53
Accounts Receivable:			
State of New Jersey	C-12	<u>29,134,706.45</u>	<u>26,146,383.15</u>
		<u>\$ 728,803,986.45</u>	<u>\$ 735,547,542.17</u>
<u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 433,760,000.00	\$ 376,680,000.00
Local Unit Refunding Bonds	C-11		1,155,000.00
Bond Anticipation Notes	C-14	60,000,000.00	120,000,000.00
New Jersey Dam Restoration Loan Program	C-16	1,782,046.82	1,953,372.05
Due Current Fund	C-3	2,168,560.57	1,833,052.69
Improvement Authorizations:			
Funded	C-8	25,973,851.11	15,072,059.85
Unfunded	C-8	92,998,056.30	94,158,309.38
Commitments Payable	C-9	75,478,206.99	92,931,366.16
Capital Improvement Fund	C-7	4,590,550.52	3,394,126.52
Reserve to Pay Serial Bonds	C-13	14,469,520.91	14,179,114.24
Reserve for Arbitrage	C-15	1,610,048.43	605,841.92
Reserve for Runnels Hospital Debt	C-17		20,096.70
Fund Balance	C-1	<u>15,973,144.80</u>	<u>13,565,202.66</u>
		<u>\$ 728,803,986.45</u>	<u>\$ 735,547,542.17</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, 2017	C	\$	13,565,202.66
Increased by:			
Premium on Bonds	C-2	\$	599,958.22
Premium on Sale of Notes	C-2		838,200.00
Cancellation of Funded Improvement Authorizations	C-8		<u>969,783.92</u>
			<u>2,407,942.14</u>
Balance, December 31, 2018	C	\$	<u><u>15,973,144.80</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

"E"

COUNTY OF UNION

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - REGULATORY BASIS

	BALANCE DECEMBER <u>31, 2018</u>	BALANCE DECEMBER <u>31, 2017</u>
FIXED ASSETS		
Land	\$ 562,108,829.94	\$ 558,491,567.33
Buildings	305,649,068.89	293,595,881.08
Machinery and Equipment	27,249,922.82	23,853,264.51
Vehicles	<u>37,015,259.01</u>	<u>35,611,282.41</u>
<u>TOTAL FIXED ASSETS</u>	<u>\$ 932,023,080.66</u>	<u>\$ 911,551,995.33</u>
 <u>INVESTMENT IN FIXED ASSETS</u>	 <u>\$ 932,023,080.66</u>	 <u>\$ 911,551,995.33</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, 2018 AND 2017

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

B. Description of Funds

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

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

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

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

C. Basis of Accounting

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

C. Basis of Accounting (Continued)

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Accounting and Financial Reporting for Pensions (Continued)

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.

Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)

The Governmental Accounting Standards Board (GASB) has issued Statement no. 75, *"Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions"*. This statement establishes standards for measuring and recognizing liabilities, deferred outflows and inflows of resources, and expenses for postemployment benefits other than pensions. It also requires the State of New Jersey to calculate and allocate to each participating member, for note disclosure purposes only, the OPEB net liability of New Jersey Health Benefits Local Government Retiree Plan (the Plan). The statement does not alter the amount of funds that must be budgeted for OPEB payment under existing state law.

Under GAAP, municipalities are required to recognize the OPEB liability in Statements of Revenues, Expenses, Changes in Net Position (balance sheets) and Notes to the Financial Statements in accordance with GASB 75. The liability required to be displayed by GASB 75 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 OPEB liability as a liability on their balance sheets. However, N.J.A.C. 5:30 6.1(c) (2) requires municipalities to disclose GASB 75 information in the Notes to the Financial Statements. The disclosure must meet the requirements of GASB 75.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basic Financial Statements

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

NOTE 2: CASH AND CASH EQUIVALENTS

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

A. Deposits

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

The County of Union had the following cash and cash equivalents at December 31, 2018:

Type	Cash in Bank	Reconciling Items		Change Funds	Total
		Increases	Decreases		
Checking Accounts	\$ 426,837,534.58	\$ 2,577,338.15	\$ 9,513,153.00		\$ 419,901,719.73
Certificate of Deposit	13,968,193.61				13,968,193.61
Cash on Hand				2,750.00	2,750.00
	<u>\$ 440,805,728.19</u>	<u>\$ 2,577,338.15</u>	<u>\$ 9,513,153.00</u>	<u>\$ 2,750.00</u>	<u>\$ 433,872,663.34</u>

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

A. Deposits (Continued)

Custodial Credit Risk - Deposits - Custodial credit risk is the risk that in the event of a bank failure, the deposits, may not be returned. The County does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2018, 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, \$1,250,000.00 was covered by Federal Depository Insurance and \$439,555.728.19 was covered under NJGUDPA.

B. Investments

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

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

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

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

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

NOTE 3: MUNICIPAL DEBT

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

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2018</u>	<u>YEAR 2017</u>	<u>YEAR 2016</u>
Issued:			
General:			
Bonds and Notes-County	\$ 493,760,000.00	\$ 497,835,000.00	\$ 501,820,000.00
Bonds Guaranteed by			
County	83,349,582.00	83,964,582.00	77,579,582.00
Loans	<u>1,782,046.82</u>	<u>1,953,372.05</u>	<u>2,121,321.49</u>
Net Debt Issued	<u>578,891,628.82</u>	<u>583,752,954.05</u>	<u>581,520,903.49</u>
Less:			
Cash on Hand to Pay:			
Bonds	14,452,694.75	14,179,114.24	8,565,687.17
Notes	434,056.90	318,584.80	337,245.41
Refunding Bonds		1,155,000.00	2,250,000.00
Estimated Proceeds			
Refunding Bonds-Not Issued			43,940,000.00
Due from State of New Jersey	7,071,500.00	5,894,000.00	4,701,500.00
Bonds Issued by Another			
Public Body	<u>83,349,582.00</u>	<u>83,964,582.00</u>	<u>77,579,582.00</u>
Total Deductions	<u>105,307,833.65</u>	<u>105,511,281.04</u>	<u>137,374,014.58</u>
Net Debt Issued	\$ <u>473,583,795.17</u>	\$ <u>478,241,673.01</u>	\$ <u>444,146,888.91</u>
<u>Authorized but not Issued</u>			
Bonds and Notes	113,827,080.47	111,901,822.52	137,977,900.59
Bonds Guaranteed by County	<u>2,380,000.00</u>	<u>8,150,418.00</u>	<u>67,010,418.00</u>
Total Authorized but not Issued	<u>116,207,080.47</u>	<u>120,052,240.52</u>	<u>204,988,318.59</u>
Less:			
Bonds Authorized by			
Another Public Body	<u>2,380,000.00</u>	<u>8,150,418.00</u>	<u>67,010,418.00</u>
Net Authorized but not Issued	<u>113,827,080.47</u>	<u>111,901,822.52</u>	<u>137,977,900.59</u>
Net Bonds and Notes Issued and and Authorized but not issued	\$ <u><u>587,410,875.64</u></u>	\$ <u><u>590,143,495.53</u></u>	\$ <u><u>582,124,789.50</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 .8437%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$ 597,586,628.82	\$ 123,804,527.53	\$ \$473,782,101.29
Authorized but Not Issued:			
Bonds and Notes	<u>116,008,774.35</u>	<u>2,380,000.00</u>	<u>113,628,774.35</u>
	<u>\$ \$713,595,403.17</u>	<u>\$ \$126,184,527.53</u>	<u>\$ \$587,410,875.64</u>

BORROWING POWER CALCULATION

Equalized Valuation Basis* - December 31, 2018	\$69,622,958,535.00
2% of Equalized Valuation Basis	1,392,459,170.70
Net Debt	<u>587,410,875.64</u>
Remaining Borrowing Power	<u>\$805,048,295.06</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

SHORT-TERM OBLIGATIONS

Bond Anticipation Notes

<u>ORDINANCE NUMBER</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>DATE OF MATURITY</u>	<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2018</u>
-	-	-	-	-
578	Multipurpose	06/21/2019	3.00%	\$ 26,230.00
616	Multipurpose	06/21/2019	3.00%	2,852.00
632	Multipurpose	06/21/2019	3.00%	43,589.00
632	Multipurpose	06/21/2019	3.00%	186,256.00
653	Multipurpose	06/21/2019	3.00%	3,628.00
665	Multipurpose	06/21/2019	3.00%	9,000.00
670	Multipurpose	06/21/2019	3.00%	1,124,426.00
671	Multipurpose	06/21/2019	3.00%	107,140.00
687	Multipurpose	06/21/2019	3.00%	166,563.00
713	Multipurpose	06/21/2019	3.00%	1,906,929.00
723	Multipurpose	06/21/2019	3.00%	2,261,856.00
740	Multipurpose	06/21/2019	3.00%	4,171,883.00
750	Multipurpose	06/21/2019	3.00%	486,741.00
752	Acq. of Property	06/21/2019	3.00%	3,105,020.00
759	Multipurpose	06/21/2019	3.00%	285,434.00
759	Multipurpose	06/21/2019	3.00%	3,739,613.00
765	Multipurpose	06/21/2019	3.00%	10,901,019.00
775	Multipurpose	06/21/2019	3.00%	1,190,000.00
776	Multipurpose	06/21/2019	3.00%	10,462,980.00
776	Multipurpose	06/21/2019	3.00%	7,996,740.00
787	Multipurpose	06/21/2019	3.00%	11,822,101.00
				<u>\$ 60,000,000.00</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

LONG-TERM OBLIGATIONS

BONDS PAYABLE

<u>YEAR</u>		<u>PRINCIPAL</u>		<u>INTEREST</u>		<u>TOTAL</u>
2019	\$	39,165,000.00	\$	13,635,443.34	\$	52,800,443.34
2020		39,867,000.00		11,837,882.50		51,704,882.50
2021		40,675,000.00		10,522,427.50		51,197,427.50
2022		42,328,000.00		9,123,945.00		51,451,945.00
2023		43,545,000.00		7,674,700.00		51,219,700.00
2024		39,895,000.00		6,318,625.00		46,213,625.00
2025		33,900,000.00		5,220,287.50		39,120,287.50
2026		34,275,000.00		4,228,875.00		38,503,875.00
2027		32,755,000.00		3,212,500.00		35,967,500.00
2028		31,045,000.00		2,230,937.50		33,275,937.50
2029		24,060,000.00		1,394,631.25		25,454,631.25
2030		23,665,000.00		677,806.25		24,342,806.25
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>433,760,000.00</u>	\$	<u>76,320,998.34</u>	\$	<u>510,080,998.34</u>

NOTE 3: MUNICIPAL DEBT (CONTINUED)

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

<u>ISSUE</u>	OUTSTANDING BALANCE DECEMBER <u>31, 2018</u>
\$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, 2019 and ending March 1, 2021 with interest from 3.00% to 4.00%.	\$ 11,670,000.00
\$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, 2019 and ending March 1, 2021 with interest from 3.00% to 4.00%.	3,240,000.00
\$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, 2019 and ending March 1, 2021 with interest from 3.00% to 4.00%.	540,000.00
\$1,155,000.00 County College Bonds, dated July 1, 2011, due in remaining annual installments of \$180,000.00 beginning March 1, 2019 and ending March 1, 2021 with interest from 3.00% to 4.00%.	525,000.00
\$62,165,000.00 General Improvement Bonds, dated June 15, 2012, due in remaining annual installments ranging between \$6,750,000.00 and \$6,900,000.00 beginning March 1, 2019 and ending March 1, 2024 with interest at 3.00%.	40,500,000.00
\$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, 2019 and ending March 1, 2032 with interest from 3.00% to 3.50%.	18,270,000.00
\$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, 2019 and ending March 1, 2032 with interest from 3.00% to 3.50%.	8,135,000.00
\$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, 2019 and ending March 1, 2022 with interest at 3.00%.	943,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2018</u>
\$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, 2019 and ending March 1, 2020 with interest at 3.00%.	487,000.00
\$33,620,000.00 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, 2019 and ending March 1, 2023 with interest from 4.00% to 5.00%.	18,100,000.00
\$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, 2019 and ending March 1, 2023 with interest from 4.00% to 5.00%.	2,685,000.00
\$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, 2019 and ending March 1, 2030 with interest from 3.00% to 3.25%.	45,050,000.00
\$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, 2019 and ending March 1, 2026 with interest at 3.00%.	1,640,000.00
\$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, 2019 and ending March 1, 2029 with interest from 3.00% to 3.13%.	4,230,000.00
\$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, 2019 and ending March 1, 2022 with interest at 3.00%.	1,100,000.00
\$720,000.00 Redevelopment Bonds, dated June 15, 2014, due in remaining annual installments of \$45,000.00 beginning March 1, 2019 and ending March 1, 2030 with interest from 3.00% to 3.25%.	540,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2018</u>
\$64,850,000.00 General Improvement Refunding Bonds, dated February 15, 2015, due in remaining annual installments ranging between \$800,000.00 and \$7,040,00.00 beginning February 15, 2019 and ending February 15, 2029 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 \$455,000.00 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 \$3,350,000.00 and \$5,500,000.00 beginning March 1, 2019 and ending March 1, 2030 with interest at 2.00%.	57,010,000.00
\$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, 2019 and ending March 1, 2026 with Interest at 2.00%.	1,675,000.00
\$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, 2019 and ending March 1, 2026 with interest at 2.00%.	2,400,000.00
\$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, 2019 and ending March 1, 2026 with Interest at 2.00%.	7,615,000.00
\$37,460,000.00 General Improvement Refunding Bonds, dated November 9, 2017, due in remaining annual installments ranging between \$3,670,000.00 and \$3,785,00.00 beginning March 1, 2022 and ending March 1, 2031 with interest from 3.00% to 4.00%	37,060,000.00
\$3,240,000.00 County Vocational School Refunding Bonds, dated November 9, 2018, due in remaining annual installments ranging between \$1,060,000.00 and \$1,080,000.00 beginning March 1, 2022 and ending March 1, 2024 with interest from 2.00% to 4.00%	3,205,000.00

NOTE 3: MUNICIPAL DEBT (CONTINUED)

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2018</u>
\$1,735,000.00 Redevelopment Bonds, dated November 9, 2017, due in remaining annual installments ranging between \$175,000.00 and \$3,705,000.00 beginning March 1, 2019 and ending March 1, 2031 with interest from 3.00% to 4.00%.	1,720,000.00
\$3,300,000.00 County College Bonds , dated December 26, 2017, due in remaining annual installments of \$330,000.00 beginning March 1, 2019 and ending March 1, 2026 with interest from 2.00% to 2.50%.	2,970,000.00
\$65,850,000.00 General Improvement Refunding Bonds, dated June 25, 2018 due in remaining annual installments ranging between \$4,500,000.00 and \$6,500,00.00 beginning March 1, 2019 and ending March 1, 2030 with interest from 2.00% to 3.00%	65,850,000.00
\$12,000,000.00 County Vocational School Refunding Bonds, dated June 15, 2018, due in remaining annual installments of \$1,000,000.00 beginning March 1, 2019 and ending March 1, 2030 with interest from 2.00% to 3.00%	12,000,000.00
\$3,600,000.00 County College Bonds , dated June 15, 2018, due in remaining annual installments of \$360,000.00 beginning March 1, 2019 and ending March 1, 2028 with interest from 2.00% to 3.00%.	3,600,000.00
\$311,750,000.00 County College Bonds , dated June 15, 2018, due in remaining annual installments ranging between \$1,305,000.00 and \$1,310,000.00 beginning March 1, 2019 and ending March 1, 2027 with interest from 2.00% to 3.00%	11,750,000.00
	<u>\$ 433,760,000.00</u>

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
LOCAL UNIT BONDS
2018

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

NOTE 3: MUNICIPAL DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
DAM RESTORATION LOANS
2018

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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>1,782,046.82</u> \$	<u>183,734.41</u> \$	<u>1,965,781.23</u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2018, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2019, was as follows:

Current Fund	\$25,000,000.00
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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 for PERS is set by N.J.S.A. 43:15A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's pension contribution is based on an actuarially determined amount, which includes the employer portion of the normal cost and an amortization of the unfunded accrued liability. Funding for noncontributory group life insurance benefits is based on actual claims paid. For fiscal year 2018, the State's pension contribution was less than the actuarial determined amount. The local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. During 2018, PERS provides for employee contributions of 7.50% of employees' base salary.

The contribution policy for PFRS is set by N.J.S.A. 43:16A and requires contributions by active members and contributing employers. State legislation has modified the amount that is contributed by the State. The State's contribution amount is based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. The local employers' contribution amounts are based on an actuarially determined rate, which includes the normal cost and unfunded accrued liability. For the fiscal year 2018, the State contributed an amount less than the actuarially determined amount. During 2018, PFRS provides for employee contributions of 10.00% of employees' 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 \$28,938,359.07 for 2018, \$27,563,558.90 for 2017 and \$28,521,548.94 for 2016.

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	347,732.00	203,719.00	551,451.00
2017 Actual Contribution	347,732.00	203,719.00	551,451.00
2018 Actual Contribution	<u>347,732.00</u>	<u>203,719.00</u>	<u>551,451.00</u>
Amount Deferred	\$ <u>2,781,862.00</u>	\$ <u>1,629,751.00</u>	\$ <u>4,411,613.00</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, 2018. 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, 2018.

Public Employees Retirement System (PERS)

At June 30, 2018, the State reported a net pension liability of \$284,962,076.00 for the County’s proportionate share of the total net pension liability. The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. 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, 2018, the County’s proportion was 1.4472792800 percent, which was an increase of 0.0378578825 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the State recognized an actuarially determined pension expense of \$9,579,104.00 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, 2018 billing was \$13,056,784.00.

NOTE 5: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

At June 30, 2018, the State reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 5,434,269.00	\$ 1,469,357.00
Changes of assumptions	46,957,030.00	91,115,719.00
Net difference between projected and actual earnings on pension plan investments		2,672,956.00
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>12,529,356.00</u>	<u>20,499,585.00</u>
	\$ <u>64,920,655.00</u>	\$ <u>115,757,617.00</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>
2019	\$383,737.20
2020	(\$4,332,314.80)
2021	(\$21,229,658.80)
2022	(\$18,614,502.80)
2023	<u>(\$7,044,222.80)</u>
	<u>(\$50,836,962.00)</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, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which rolled forward to June 30, 2018. These actuarial valuations used the following assumptions:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Inflation	2.25 Percent	2.25 Percent
Salary Increases (based on age)		
Through 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	7.00 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 Conduent modified 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. In addition, the tables for service retirements and beneficiaries of former members provide for future improvements in mortality from 2012 to 2013 using Projection Scale AA and using a generational approach based on the Conduent 2014 projection scale thereafter. 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, 2017 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, 2018 and June 30, 2017) 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, 2018 are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Fund	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	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 Market Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

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 5.66% and 5.00% as of June 30, 2018 and June 30, 2017, respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% for both June 30, 2018 and June 30, 2017 and a municipal bond rate of 3.87% and 3.58% for June 30, 2018 and June 30, 2017 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 50% 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 June 30, 2046. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through June 30, 2046 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, 2018 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, 2018		
	1% Decrease <u>4.66%</u>	At Current Discount Rate <u>5.66%</u>	1% Increase <u>6.66%</u>
County's proportionate share of the pension liability	\$417,951,635.00	\$284,962,076.00	\$269,380,328.00

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, 2018, the State reported a net pension liability of \$194,117,437.00 for the County's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which was rolled forward to June 30, 2018. 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, 2018, the County's proportion was 1.4345438817 percent, which was an increase of 0.0641396951 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the State recognized an actuarially determined pension expense of \$12,803,057.00. The pension expense recognized in the County's financial statement based on the April 1, 2018 billing was \$12,128,340.00.

At June 30, 2018, the State reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience	\$ 1,974,892.00	\$ 803,304.00
Changes of assumptions	16,662,370.00	49,748,948.00
Net difference between projected and actual earnings on pension plan investments		1,061,998.00
Changes in proportion and differences between the County's contributions and proportionate share of contributions	<u>10,544,721.00</u>	<u>12,288,738.00</u>
	<u>\$ 29,181,983.00</u>	<u>\$ 63,902,988.00</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>
2019	\$ 1,320,627.60
2020	(5,976,374.40)
2021	(16,092,679.40)
2022	(10,455,292.40)
2023	<u>(3,517,286.40)</u>
	<u>\$ (34,721,005.00)</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, 2018 measurement date was determined by an actuarial valuation as of July 1, 2017, which rolled forward to June 30, 2018. This actuarial valuation used the following assumptions:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Inflation	2.25 Percent	2.25 Percent
Salary Increases (based on age)		
Through 2026	2.10-8.98 Percent	2.10-8.98 Percent
Thereafter	3.10-9.98 Percent	3.10-9.98 Percent
Investment Rate of Return	7.00 Percent	7.00 Percent

Preretirement mortality rates were based on the RP-2000 Combined Healthy Mortality tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scale thereafter. For preretirement accidental mortality, a custom table with representative rates was used and there is no mortality improvement assumed. Post-retirement mortality rates for male service retirements are based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis using Projection Scale AA from the base year of 2012 to 2013 and the Conduent modified 2014 projection scale thereafter. Postretirement mortality rates for female service retirements and beneficiaries were based on the RP-2000 Combined Healthy Mortality Tables projected on a generational basis from the base year of 2000 to 2013 using Projection Scale BB and the Conduent modified 2014 projection scales thereafter. Disability mortality rates were based on a custom table with representative rates and no mortality improvement assumed.

The actuarial assumptions used in the July 1, 2017 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, 2018 and June 30, 2017) 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, 2018 are summarized in the following table:

<u>Assets Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Risk Mitigation Strategies	5.00%	5.51%
Cash Equivalents	5.50%	1.00%
U.S. Treasuries	3.00%	1.87%
Investment Grade Credit	10.00%	3.78%
High Yield	2.50%	6.82%
Global Diversified Credit	5.00%	7.10%
Credit Oriented Hedge Fund	1.00%	6.60%
Debt Related Private Equity	2.00%	10.63%
Debt Related Real Estate	1.00%	6.61%
Private Real Asset	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 Market Equity	6.50%	11.64%
Buyouts/Venture Capital	8.25%	13.08%

NOTE 5: PENSION PLANS (CONTINUED)

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

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

Discount Rate

Discount Rate

The discount rate used to measure the total pension liability was 6.51% and 6.14% as of June 30, 2018 and June 30, 2017 respectively. This single blended discount rate was based on the long-term expected rate of return on pension plan investments of 7.00% for both June 30, 2018 and June 30, 2017 and a municipal bond rate of 3.87% and 3.58% as of June 30, 2018 and June 30, 2017 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 non-employer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 50% 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 2062. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2062, 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, 2018 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, 2018		
	1% Decrease <u>5.51%</u>	At Current Discount Rate <u>6.51%</u>	1% Increase <u>7.51%</u>
County's proportionate share of the PFRS pension liability	\$255,765,709.00	\$194,117,437.00	\$143,466,371.00

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, 2018 and 2017, the State's proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$26,367,644.00 and \$23,696,940.00 respectively.

At June 30, 2018, 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	\$194,117,437.00
State of New Jersey Proportionate Share of Net Pension Liability Associated with the County	<u>26,367,644.00</u>
	<u>\$220,485,081.00</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
12/31/2018

<u>YEAR</u>	<u>TOTAL</u>	<u>CORRECTIONAL FACILITY</u>	<u>PARK MADISON</u>	<u>JUVENILE DETENTION CENTER 2015</u>	<u>COUNTY PROSECUTOR'S OFFICE</u>	<u>UNION COUNTY COLLEGE EXPANSION</u>	<u>LINDEN THEATER REDEVELOPMENT</u>	<u>CHILD ADVOCACY CENTER</u>	<u>FAMILY COURT</u>
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			3,896,087.50
2027	9,353,900.02		2,330,625.00	2,074,262.50		1,042,500.02			3,906,512.50
2028	9,336,428.13		2,328,375.00	2,062,950.00		1,040,250.00			3,904,853.13
2029	8,848,837.51		2,327,000.00	1,989,712.50		629,937.50			3,902,187.51
2030	9,076,703.13		2,321,375.00	2,222,537.50		634,337.50			3,898,453.13
2031	9,061,828.13		2,321,250.00	2,209,225.00		632,737.50			3,898,615.63
2032	9,033,365.63		2,316,375.00	2,191,237.50		629,637.50			3,896,115.63
2033	8,994,628.13		2,316,500.00	2,158,850.00		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	\$ 188,695,690.39	\$ 3,747,325.00	\$ 34,430,197.00	\$ 33,554,625.00	\$ 572,200.00	\$ 29,964,821.32	\$ 1,582,672.00	\$ 1,568,050.00	\$ 83,275,800.07
Less: Amount									
Representing Interest	60,415,690.39	272,325.00	11,145,197.00	11,294,625.00	22,200.00	4,719,821.32	252,672.00	218,050.00	32,490,800.07
Present Value of									
Minimum Lease Payment	\$ 128,280,000.00	\$ 3,475,000.00	\$ 23,285,000.00	\$ 22,260,000.00	\$ 550,000.00	\$ 25,245,000.00	\$ 1,330,000.00	\$ 1,350,000.00	\$ 50,785,000.00

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, 2018 that the accumulated cost of such unpaid compensation would approximate \$ 3,754,579.59 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, 2018. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of \$3,373,801.60 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 \$3,686,000.00 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, 2018</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	6,545,000.00
The County of Union Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011A Bonds	December 1, 2011	47,245,000.00
The County of Union Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011B Bonds	December 1, 2011	<u>13,280,000.00</u>
		<u>182,800,000.00</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, 2018</u>
The County of Union Guaranteed Revenue Bonds: Linden Theater Redevelopment Project - Series 2004 (Federally Taxable)	March 1, 2004	1,330,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project - Series 2010	September 28, 2010	1,350,000.00
The County of Union Guaranteed Lease Revenue Bonds Renewable Energy Program - Series 2011 (Federally Taxable)	May 4, 2011	8,085,000.00
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	7,660,000.00
The County of Union Guaranteed Lease Revenue Bonds Union County Oakwood Plaza-Elizabeth project - Series 2018 (Federally Taxable)	December 12, 2018	<u>19,620,000.00</u>
		<u>83,349,582.00</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 2018 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, 2018, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2018, 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
- Cyber Security Insurance- as of 6/2018

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, 2018:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 85,775,896.05	\$
Grant Fund		55,721,339.00
Trust Other Fund		24,746,854.78
Open Space Preservation Trust Fund		3,139,141.70
General Capital Fund		2,168,560.57
	<u>\$ 85,775,896.05</u>	<u>\$ 85,775,896.05</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 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

The Governmental Accounting Standards Board (GASB) has issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pension." This statement establishes standards for measuring and recognizing liabilities, deferred outflows and inflows of resources, and expenses for postemployment benefits other than pensions. OPEB obligations are non-pension benefits that the municipality has contractually or otherwise agreed to provide employees once they have retired and, in most instances, will be for retirement health, prescription and dental insurance coverage.

Under current New Jersey budget and financial reporting requirements, the municipality is not required to fund any amounts in excess of their current costs on a pay-as-you-go basis or to accrue funds, create a trust or issue debt to finance their other post-employment benefit liability. Additionally, the County is not required to recognize any long-term obligations resulting from OPEB on their financial statements, however, the OPEB obligations are required to be disclosed in the notes to the financial statements.

The County offers OPEB to their employees per the terms of their various labor contracts through both a single employer plan and for other employees through a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Single Employer Plan

Plan Description

The County's defined benefit OPEB plan, Union County Postretirement Healthcare Plan (the Plan), provides OPEB for all eligible employees of the County in accordance with the terms of their labor agreements. The Plan is a single employer defined benefit OPEB plan administered by the County.

The County does maintain a Reserve for Postemployment Benefits which is reflected in the Trust Other Fund financial statements. This Trust does not meet the criteria in paragraph 4 of Statement 75 as the contributions to the reserve are not irrevocable and they are not legally protected from the creditors of the County.

Summary Of Benefits

The Plan provides retirees and their eligible dependents medical and prescription benefits provided that they have meet the eligibility requirement contained in the County's various labor agreements.

Employees Covered by Benefits Terms

Inactive employees or beneficiaries currently receiving benefits payments	1,323
Inactive employees entitled to but not currently receiving benefits payments	-0-
Active Employees	<u>2,278</u>
	<u>3,601</u>

Contributions

The contribution requirements of the County and Plan members are established and maybe be amended by the County's governing body.

Retirees and their dependents are required to contribute toward the cost of the postretirement medical and prescription drug coverage in accordance with the provisions set forth under Chapter 78. An employee who retires after satisfying the eligibility requirements who had less than 20 years of PERS or PFRS service as of June 28, 2011, shall be required to contribute toward the cost of postretirement healthcare benefits. The retirement contributions are based on a percentage of the postretirement healthcare cost and vary based on coverage tier and amount of PERS or PFRS pension amounts based on tables presented in the Borough's plan document, ranging from 3.5% to 35%.

Net OPEB Liability

The County's total OPEB liability of \$662,909,86.00 was measured as of December 31, 2018, and was determined by an actuarial valuation as of that date.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Single Employer Plan (Continued)

Actuarial Assumptions

The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary Increases	3.0%
Healthcare Cost Trend	7.0 percent for 2018-2019 grading down to 3.5 percent (by 0.5% increments) in 2026.
Investment Rate of Return	Since the County invests only in fixed income investments, the investment return is assumed to equal the Muni 20year Aa bond rate. This is also the discount rate.
Rates of Mortality	RP 2014 White Collar and Blue Collar (weighted 50% each for retirees) Tables projected to 2024 with scale MP18.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study for the period January 1, 2018–December 31, 2018.

Discount Rate

The discount rate under GASB 75 should be the single rate that reflects (a) the long-term expected rate of return on plan investments that are expected to be used to finance the benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments and the assets are expected to be invested using a strategy to achieve that return and (b) a yield or index rate for 20-year, tax exempt general obligations municipal bonds with an average rating of AA/AAa or higher (or an equivalent quality on another scale) to the extent that the conditions in (a) are not met. The discount rate used for determining the Total OPEB liabilities at June 30, 2018 (3.72%) and June 30, 2017 (3.31%) were based on Muni 20 year Aa as published by Fidelity Investments.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Single Employer Plan (Continued)

Changes in the OPEB Liability

	Total OPEB <u>Liability</u>
Balance at 12/31/17	\$675,576,240
Changes for the year:	
Service cost	12,610,881
Interest Cost	22,005,190
Changes of benefit terms	
Differences between expected and actual experience	13,021,766
Changes in assumptions or other inputs	(38,770,483)
Contributions - Employer	
Benefit payments	(21,533,733)
Net change in OPEB Liability	<u>(12,666,379)</u>
Balance at 12/31/18	<u>\$662,909,861</u>

Sensitivity of the OPEB liability to changes in the discount rate and healthcare cost trend rates.

The following presents the OPEB liability of the County, as well as what the County's OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage point higher than the current discount rate:

	December 31, 2018		
	1.00% <u>Decrease (2.72%)</u>	At Discount <u>Rate (3.72)</u>	1.00% <u>Increase (4.72%)</u>
OPEB Liability	\$766,548,249	\$662,909,861	\$578,758,192

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Single Employer Plan (Continued)

Sensitivity of the Total OPEB liability to changes in the healthcare cost trend rates.

The following presents the OPEB liability of the County, as well as what the County's OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	December 31, 2018		
	1.00% <u>Decrease</u>	Healthcare Cost <u>Trend Rate</u>	1.00% <u>Increase</u>
OPEB Liability	\$587,011,477	\$662,909,861	\$751,159,813

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2018 the actuarially determined OPEB expense reflected in the Plan was \$29,435,108. The OPEB expense recognized in the County's financial statement based on actual billing was \$21,047,094.83.

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

At December 31, 2018, the Plan reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflow of <u>Resources</u>	Deferred Inflow of <u>Resources</u>
Changes of assumptions	-	\$32,308,736
Net difference between projected and actual earnings on OPEB plan investments	\$889,510	-
Difference between expected and actual experience	10,851,472	-
	<u>\$ 11,740,982</u>	<u>\$32,308,736</u>

OPEB Plan Information

Detailed information about the OPEB plan is available in a separately issued Financial Report for the Union County Postretirement Healthcare Plan. The report may be obtained through the Union County Finance Department at 10 Elizabethtown Plaza, Elizabeth N.J. 07207

NOTE 16: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Multiple-Employer Plan

Plan Description and Benefits Provided

The State Health Benefit Local Government Retired Employees Plan (the Plan) is a cost-sharing multiple-employer defined benefit other postemployment benefit (OPEB) plan with a special funding situation. It covers employees of local government employers that have adopted a resolution to participate in the Plan. The Plan meets the definition of an equivalent arrangement as defined in paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions*; therefore, assets are accumulated to pay associated benefits. For additional information about the Plan, please refer to the State of New Jersey (the State), Division of Pensions and Benefits' (the Division) Comprehensive Annual Financial Report (CAFR), which can be found at <https://www.state.nj.us/treasury/pensions/financial-reports.shtml>.

The Plan provides medical and prescription drug coverage to retirees and their covered dependents of the employers. Under the provisions of Chapter 88, P.L. 1974 and Chapter 48, P.L. 1999, local government employers electing to provide postretirement medical coverage to their employees must file a resolution with the Division. Under Chapter 88, local employers elect to provide benefit coverage based on the eligibility rules and regulations promulgated by the State Health Benefits Commission. Chapter 48 allows local employers to establish their own age and service eligibility for employer paid health benefits coverage for retired employees.

Under Chapter 48, the employer may assume the cost of postretirement medical coverage for employees and their dependents who: 1) retired on a disability pension; or 2) retired with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 3) retired and reached the age of 65 with 25 or more years of service credit in a State or locally administered retirement system and a period of service of up to 25 years with the employer at the time of retirement as established by the employer; or 4) retired and reached age 62 with at least 15 years of service with the employer. Further, the law provides that the employer paid obligations for retiree coverage may be determined by means of a collective negotiations' agreement.

In accordance with Chapter 330, P.L. 1997, which is codified in N.J.S.A 52: 14-17.32i, the State provides medical and prescription coverage to local police officers and firefighters, who retire with 25 years of service or on a disability from an employer who does not provide postretirement medical coverage. Local employers were required to file a resolution with the Division in order for their employees to qualify for State-paid retiree health benefits coverage under Chapter 330.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Multiple-Employer Plan (Continued)

Plan Description and Benefits Provided (Continued)

The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271, P.L.1989.

Contributions

The County's contributions to SHBP for the years ended December 31, 2018, 2017 and 2016 were \$62,150.06, \$71,160.12 and \$72,375.48 respectively, which equaled the required contributions for each year.

Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

Total Net OPEB Liability

At June 30, 2018, the State reported a liability of \$756,384.00 for the County's proportionate share of the collective net OPEB liability. The total net OPEB liability measured as of June 30, 2018 was determined by an actuarial valuation as of June 30, 2017, which was rolled forward to June 30, 2018.

The County's proportion of the net OPEB liability was based on the ratio of the plan members of an individual employer to the total members of the Plan's nonspecial funding situation during the measurement period July 1, 2017 through June 30, 2018.

At June 30, 2018, the County's proportion was 0.004828 percent, which was an increase of 0.000062 percent from its proportion measured as of June 30, 2017.

For the year ended June 30, 2018, the State reported OPEB expense of \$29,438.00. This OPEB expense was based on the OPEB plans June 30, 2018 measurement date.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Multiple-Employer Plan (Continued)

Total OPEB Liability (Continued)

At June 30, 2018, the State reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Differences between expected and actual experience		\$153,573
Changes of assumptions		191,867
Net difference between projected and actual earnings on OPEB plan investments	\$400	
Changes in proportion	<u>12,334</u>	<u>81,739</u>
	<u>\$12,734</u>	<u>\$427,179</u>

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

Year Ended <u>June 30,</u>	<u>Amount</u>
2019	(\$64,546)
2020	(\$64,546)
2021	(\$64,546)
2022	(\$64,588)
2023	(\$64,656)
Total Thereafter	<u>(\$91,563)</u>
	<u>(\$414,445)</u>

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Multiple-Employer Plan (Continued)

Actuarial Assumptions and Other Imputes

The actuarial assumptions vary for each plan member depending on the pension plan the member is enrolled in. This actuarial valuation used the following actuarial assumptions, applied to all periods in the measurement:

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Inflation rate	2.50%	2.50%
Salary increases*.		
Through 2026	1.65% to 8.98%	1.65% to 8.98%
Thereafter	2.65% to 9.98%	2.65% to 9.98%

* Salary increases are based on the defined benefit plan that the member is enrolled in and his or her age.

Preretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Employee Male/Female mortality table with fully generational mortality improvement projections from the central year using the MP-2017 scale. Postretirement mortality rates were based on the RP-2006 Headcount-Weighted Healthy Annuitant Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale. Disability mortality was based on the RP-2006 Headcount-Weighted Disabled Male/Female mortality table with fully generational improvement projections from the central year using the MP-2017 scale.

Certain actuarial assumptions used in the July 1, 2016 valuation were based on the results of the pension plans' experience studies for which the members are eligible for coverage under this Plan — the Police and Firemen Retirement System (PFRS) and the Public Employees' Retirement System (PERS). The PFRS and PERS experience studies were prepared for the periods July 1, 2010 to June 30, 2013 and July 1, 2011 to June 30, 2014, respectively.

100% of active members are considered to participate in the Plan upon retirement.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Multiple-Employer Plan (Continued)

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (PPO) and health maintenance organization (HMO) medical benefits, the trend rate is initially 5.8% and decreases to a 5.0% long-term trend rate after eight years. For self-insured post-65 PPO and HMO medical benefits, the trend rate is 4.5%. For prescription drug benefits, the initial trend rate is 8.0% decreasing to a 5.0% long-term trend rate after seven years. For the Medicare Part B reimbursement, the trend rate is 5.0% The Medicare Advantage trend rate is 4.5% and will continue in all future years.

Discount Rate

The discount rate for June 30, 2018 and 2017 was 3.87% and 3.58%, respectively. This represents the municipal bond return rate as chosen by the State. The source is 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. As the long-term rate of return is less than the municipal bond rate, it is not considered in the calculation of the discount rate, rather the discount rate is set at the municipal bond rate.

NOTE 15: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Multiple-Employer Plan (Continued)

Sensitivity of the Total Nonemployer Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability associated with the County as of June 30, 2018, calculated using the discount rate as disclosed above as well as what the total nonemployer net OPEB 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, 2018		
	1.00% <u>Decrease (2.87%)</u>	At Discount <u>Rate (3.87)</u>	1.00% <u>Increase (4.87%)</u>
County's proportionate share of the OPEB Liability	\$897,882	\$756,384	\$644,146

Sensitivity of the Total Nonemployer Net OPEB Liability to Changes in Healthcare Trends

The following presents the total net OPEB liability associated with the Township as of June 30, 2018, calculated using the healthcare trend rate as disclosed above as well as what the total nonemployer net OPEB liability would be if it was calculated using a healthcare trend rate that is 1- percentage point lower or 1-percentage point higher than the current rate:

	June 30, 2018		
	1.00% <u>Decrease</u>	Healthcare Cost <u>Trend Rate</u>	1.00% <u>Increase</u>
County's proportionate share of the OPEB Liability	\$622,053	\$756,384	\$934,774

NOTE 16: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Multiple-Employer Plan (Continued)

Special Funding Situation

The County, by resolution of the governing body, has elected to provide postretirement medical coverage to certain employees under the provisions of Chapter 330, P.L. 1997.

Under Chapter 330, P.L. 1997, the State shall pay the premium or periodic charges for the qualified local police and firefighter retirees and dependents equal to 80 percent of the premium or periodic charge for the category of coverage elected by the qualified retiree under the State managed care plan or a health maintenance organization participating in the program providing the lowest premium or periodic charge.

The State also provides funding for retiree health benefits to survivors of local police officers and firefighters who die in the line of duty under Chapter 271 , P.L.1989.

Therefore, these employers are considered to be in a special funding situation as defined by GASB Statement No 75 and the State is treated as a nonemployer contributing entity. Since the local participating employers do not contribute under this legislation directly to the plan, there is no net OPEB liability, deferred outflows of resources or deferred inflows of resources to report in the financial statements of the local participating employers related to this legislation. However, the notes to the financial statements of the local participating employers must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net OPEB liability that is associated with the local participating employer.

At June 30, 2018 and 2017, the State's proportionate share of the net OPEB liability attributable to the County for the special funding situation is \$127,487,086.00 and \$172,752,294.00 respectively.

County's proportionate share of the OPEB Liability	\$756,384
State of New Jersey's proportionate share of OPEB Liability associated with the County	<u>127,487,086</u>
	<u><u>\$127,487,086</u></u>

NOTE 16: GASB 75: POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS
(CONTINUED)

Multiple-Employer Plan (Continued)

Pension Plan Fiduciary Net Position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued Financial Report for the State of New Jersey State Health Benefits Local Government Retired Employees Plan. 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 16: SUBSEQUENT EVENTS

The County has evaluated subsequent events occurring after the financial statement date through August 30, 2019, 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 \$7,100,000 in bonds consisting of \$7,100,000 County College Bonds of 2019 (Chapter 12 State Aid) dated June 25, 2019 with interest rates of 2.00% maturing annually through 2029.

The County also issued a Bond Anticipation Note on June 20, 2019 in the amount of \$90,000,000 due on June 19, 2020 at 2.25%.

COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2018

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2017	A	\$ 153,742,182.26	\$ 38,038,479.46
Increased by Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 8,833,754.40	\$
Petty Cash and Change Funds Returned	A-5	9,468.46	
Taxes Receivable	A-6	362,766,803.20	
Revenue Accounts Receivable	A-8	101,018,861.99	
Miscellaneous Grants Receivable	A-9		31,787,798.95
Matching Funds for Miscellaneous Grants	A-12		1,173,560.50
Reserve for Grants Unappropriated	A-13		15,602.98
Due Capital Fund			
Reserve for Sale of Assets	A-14	210,950.57	14,749,565.13
Due Trust Other Fund	A-16	309,656.52	
		<u>473,149,495.14</u>	<u>47,726,527.56</u>
		\$ 626,891,677.40	\$ 85,765,007.02
Decreased by Disbursements:			
Refund of Prior Year Revenue	A-1	\$ 43,147.07	
2018 Appropriations	A-3	422,692,281.46	
Matching Funds for Miscellaneous Grants	A-3	1,173,560.50	
Imprest and Change Funds Advanced	A-5	12,075.00	
Accounts Payable	A-7	71,937.22	
2017 Appropriation Reserves	A-11	11,570,936.99	
Reserve for Miscellaneous Grants-Net	A-12		31,641,686.76
Due Grant Fund	A-15	14,749,565.13	
Due Trust Other Fund	A-16	5,523,992.73	
Due Open Space Preservation Trust Fund	A-17	1,448,541.42	
Due General Capital Fund	A-10	335,507.88	
		<u>457,621,545.40</u>	<u>31,641,686.76</u>
Balance, December 31, 2018	A	\$ <u>169,270,132.00</u>	\$ <u>54,123,320.26</u>

"A-5"

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, 2017	A	\$ -0-	\$ 2,450.00
Increased by:			
Cash Advanced	A-4	10,275.00	1,800.00
		<u>\$ 10,275.00</u>	<u>\$ 4,250.00</u>
Decreased by:			
Funds Returned	A-4	\$ 7,968.46	1,500.00
Charges to 2018 Appropriations	A-3	2,306.54	
		<u>\$ 10,275.00</u>	<u>1,500.00</u>
Balance, December 31, 2018	A	<u>\$ -0-</u>	<u>\$ 2,750.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2018

Surrogate	\$ 250.00
Division of Parks and Recreation	1,950.00
County Clerk	200.00
Clerk of the Board	50.00
Tax Board	300.00
	<u>\$ 2,750.00</u>

"A-6"

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

REF.

Amount to be Raised by Taxation	A-2:A-6	\$ 360,978,181.26
Added Taxes Per Chapter 397, P.L. 1941	A-2	<u>1,788,621.94</u>
		<u>\$ 362,766,803.20</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2017</u>	<u>LEVIED</u>	<u>ADDED PER CHAPTER 397 P.L. 1941</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2018</u>
Berkeley Heights	\$ 57,319.45	\$ 17,352,379.49	\$ 52,073.06	\$ 17,409,698.94	\$ 52,073.06
Clark		14,043,195.66	45,282.97	14,088,478.63	
Cranford	87,095.89	23,388,701.04	93,595.67	23,475,796.93	93,595.67
Elizabeth	124,435.05	38,885,952.52	311,365.78	39,010,387.57	311,365.78
Fanwood	10,600.88	6,345,523.42	13,352.96	6,356,124.30	13,352.96
Garwood	1,095.52	3,748,773.65	6,738.93	3,749,869.17	6,738.93
Hillside	39,376.16	9,107,719.88	7,943.61	9,155,039.65	
Kenilworth	30,283.57	7,342,503.55	12,414.13	7,372,787.12	12,414.13
Linden	68,484.35	30,000,139.56	118,805.62	30,068,623.91	118,805.62
Mountainside	21,920.23	9,254,450.88	60,329.89	9,276,371.11	60,329.89
New Providence	310,615.28	14,224,401.47	266,218.79	14,535,016.75	266,218.79
Plainfield	30,995.03	14,322,903.23	21,709.90	14,353,898.26	21,709.90
Rahway	12,080.04	13,199,998.25	24,458.95	13,212,078.29	24,458.95
Roselle	23,517.60	7,086,772.26	40,662.26	7,110,289.86	40,662.26
Roselle Park	20,698.66	5,719,083.28	2,693.76	5,739,781.94	2,693.76
Scotch Plains	104,603.49	22,122,684.34	60,504.64	22,227,287.83	60,504.64
Springfield	36,770.26	13,912,435.51	15,193.54	13,949,205.77	15,193.54
Summit	344,215.47	37,672,817.35	296,910.60	38,017,032.82	296,910.60
Union	56,162.40	33,133,546.08	94,927.25	33,189,708.48	94,927.25
Westfield	355,126.03	40,028,117.41	359,828.07	40,383,243.45	359,828.06
Winfield		86,082.43		86,082.43	
<u>TOTAL</u>	<u>\$ 1,735,395.36</u>	<u>\$ 360,978,181.26</u>	<u>\$ 1,905,010.38</u>	<u>\$ 362,766,803.21</u>	<u>\$ 1,851,783.79</u>
<u>REF.</u>	A	A-6		A-4	A

"A-7"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2017	A	\$ 1,120,682.46
Increased by:		
Transferred from 2017 Appropriation Reserves	A-11	<u>6,709,493.95</u>
		\$ 7,830,176.41
Decreased by:		
Cancelled Accounts Payable	A-1	\$ 645,182.35
Payments	A-4	<u>71,937.22</u>
		<u>717,119.57</u>
Balance, December 31, 2018	A	\$ <u>7,113,056.84</u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>ACCRUED</u> <u>2018</u>	<u>COLLECTED</u>
Fees:			
County Clerk	A-2	\$ 2,019,867.27	\$ 2,019,867.27
Surrogate	A-2	211,775.77	211,775.77
Sheriff	A-2	600,954.98	600,954.98
Interest on Investments and Deposits	A-2	2,674,510.56	2,674,510.56
County Hospital Board of Pay Patients	A-2	13,655,705.13	13,655,705.13
Permits - County Road Department	A-2	149,220.80	149,220.80
Register - Realty Transfer Fees	A-2	5,624,205.36	5,624,205.36
Parks and Recreation Facilities Revenue	A-2	6,033,900.54	6,033,900.54
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	2,699,008.14	2,699,008.14
Supplemental Social Security Income	A-2	991,152.00	991,152.00
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):			
County Clerk	A-2	1,826,235.00	1,826,235.00
Surrogate	A-2	337,269.10	337,269.10
Sheriff	A-2	5,069,660.57	5,069,660.57
Reimbursement from Grant Programs:			
Fringe Benefits Expenditures		2,065,823.01	2,065,823.01
Indirect Costs	A-2	364,747.00	364,747.00
Educational Building Aid	A-2	496,936.00	496,936.00
Debt Service - Open Space	A-2	4,866,588.78	4,866,588.78
New Jersey - Division of Economic Assistance Earned Grant	A-2	41,700,684.28	41,700,684.28
Franchise Fee - Jersey Gardens	A-2	406,471.00	406,471.00
Title IVD - Facility Reimbursement	A-2	1,204,263.81	1,204,263.81
PILOTS	A-2	385,896.15	385,896.15
Open Space - Park Maintenance	A-2	2,250,000.00	2,250,000.00
Division of Developmental Disabilities	A-2	409,749.76	409,749.76
Rental Income UC College/Trinitas Hospital Kellogg Building	A-2	200,000.04	200,000.04
Dispatch Services	A-2	679,193.02	679,193.02
Ambulance Services	A-2	899,060.44	899,060.44
Union County Utilities Authority	A-2	1,000,000.00	1,000,000.00
Rental Beds - Juvenile Detention Center	A-2	1,738,930.00	1,738,930.00
		<u>\$ 101,018,861.99</u>	<u>\$ 101,018,861.99</u>

REF.

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2017</u>	<u>2018</u> <u>BUDGET</u>	<u>DECREASE</u>	<u>CANCELLED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2018</u>
Union County Prisoner Re-Entry Program	\$ 440,047.96	\$	\$ 303,651.71	\$	\$ 136,396.25
Recreational Opportunities for Individuals Disabilities (ROID)	23,594.87	35,000.00	49,556.10	35.82	9,002.95
USGA/Alliance for Accessible Golf Grant		6,400.00	3,200.00		3,200.00
Victims of Crime Act -VOCA	480,935.00	461,772.00	436,081.00	382.00	506,244.00
Victim Witness Advocate VOCA-Supplemental	400,000.00		397,255.00		2,745.00
Victim Witness Advocacy-Project Direct		824,256.00			824,256.00
Opioid Public Health Crisis Response-Operation Helping Hand		58,824.00			58,824.00
Multi-Jurisdictional Gangs, Guns & Narcotics	200,887.00		199,840.00	774.00	273.00
STOP Violence Against Women - VAWA-DV Advocate	25,999.00	30,479.00	26,872.00		29,606.00
Prosecutor's Training Grant (VAWA)		41,450.00			41,450.00
Insurance Fraud Program	102,084.00	250,000.00	253,695.00	33,503.00	64,886.00
Sexual Assault Nurse Examiner (SANE)	245,196.00	87,185.00	194,958.00	13,614.00	123,809.00
Megan's Law	18,024.00		15,542.00	2,482.00	
Law Enforcement Officers Training & Equipment Fund-LEOTEF	20,840.00	16,793.00	20,840.00		16,793.00
Jail Diversion Program	22,590.00	66,950.00	36,563.05	5,854.00	47,122.95
Coverdell - Lab Forensic	30,430.02				30,430.02
Dept. of Justice DNA Backlog Program	280,141.00	322,654.00	315,099.00	3,910.00	283,786.00
Gordon Street Bridge	665,609.76		293,372.07	100,000.00	272,237.69
LBFN-2018-Replacement Pemberton Avenue Bridge, Plainfield		735,000.00			735,000.00
Vauxhall Road Project	44,436.00			44,436.00	
East Broad and Elm St.	181,284.12		120,439.50	60,844.62	
LBFN-2018-Replacement Shunpike Road Bridge, Summit		502,500.00			502,500.00
West 7th St Plainfield	784,490.00	456,823.00			1,241,313.00
LBFN-2018-Replacement Mountain Avenue Bridge, Berkeley Heights		408,887.00			408,887.00
State Aid Funds for County Mosquito Identification & Control	364.46			364.46	
Summit-Locust Culvert	103,353.00		103,353.00		
LBFN-2018-Replacement Lawrence Avenue Bridge, Mountainside		558,000.00			558,000.00
Council on the Arts Block Grant	14,482.00	144,813.00	144,813.00		14,482.00
Historical Commission Grant	14,387.50	57,550.00	63,305.00		8,632.50
Historic Site Management Grant	50,000.00		40,000.00		10,000.00
Subregional Transportation Planning	180,560.34	137,822.00	135,776.80	42,738.34	139,867.20
Subregional Support Program	15,000.00	21,600.00	10,609.50		25,990.50
Passaic River Flood Control Project	23.42			23.42	
Brownfield Development Grant	448,780.68		162,698.48		286,082.20
Clean Communities Program	0.17	56,928.78	56,928.78	0.17	
Right to Know	16,401.00	16,401.00	20,501.25		12,300.75
Local Information Networks Communication - LINC	252,769.00	298,072.00	286,967.00	11,662.00	252,212.00
Comprehensive Cancer Control Grant	85,854.01	82,200.00	101,974.78	6.15	66,073.08
Solid Waste/Recycling	415,628.00	437,126.00	852,754.00		
Body Armor Grant	0.05				0.05

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM (CONTINUED)</u>	BALANCE DECEMBER 31, 2017	2018 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2018
US DOJ Justice Grant	\$ 741,832.00	\$ 346,841.00	\$ 416,526.00	\$	\$ 672,147.00
Solid Waste/Recycling - Bonus	789.96			789.96	
County Environment Health Act (CEHA)	399,887.20	256,024.00	312,880.78	7,370.03	335,660.39
Scrap Tire Management			(1,156.65)	1,156.65	
Energy Allocation Initiative Program-Generators	250,000.00	304,309.00			554,309.00
Homeland Security Grant	1,135,476.24	354,652.16	623,025.87	5,616.96	861,485.57
Urban Area Security Initiative Program (UASI)	6,148,259.05	2,385,216.78	3,307,001.69	2,151.03	5,224,323.11
Hazardous Materials Emergency Preparedness Grant		13,500.00			13,500.00
Emergency Management Performance (EMPG)	55,000.00	55,000.00	55,000.00		55,000.00
Comprehensive Traffic Safety Program	108,667.64	74,100.00		34,567.64	148,200.00
Special Traffic Enforcement Program (STEP)	6,968.89	90,000.00	29,885.27	6,968.89	60,114.73
Green Lane Development Project	68,085.79			68,085.79	
Department of Corrections State Aid	2,202,365.43	2,500,000.00	3,306,051.49	390,968.00	1,005,345.94
Jails		200,000.00	200,000.00		
Assistance Program		45,080.00			45,080.00
Driving While Intoxicated (DWI) Enforcement Grant		23,848.91	23,848.91		
Neighborhood Stabilization Prgm (Program Income)	0.05			0.05	
Community Care for Elderly Title XX	20,000.00	459,442.00	473,422.00	6,020.00	
Nutrition Program	53,006.13	135,609.00	120,996.37	52,705.13	14,913.63
Older Americans Act Title III	149,135.00	3,125,105.00	3,176,110.00	98,130.00	
US Department of Agriculture (USDA)	66,742.00	291,852.00	358,594.00		
Respite Care Program	114,370.22	348,566.00	269,289.00	135,084.22	58,563.00
Respite Co-Payments	26,521.40	25,000.00	20,790.14	26,294.62	4,436.64
Senior Health Insurance Program (SHIP)	15,328.00	28,500.00	27,908.00		15,920.00
Office on Aging State Grant		58,000.00	58,000.00		
Jersey Assistance for Community Caregiving (JACC)	73,500.00	57,000.00	59,310.00	61,660.00	9,530.00
Federal Financial Participation-APC		60,996.00	20,996.00		40,000.00
NJ Div Public Welfare Home Health Aid	100,538.20	100,000.00	96,989.10	3,549.10	100,000.00
Central NJ Care Transitions - Visiting Nurses	121,142.00			121,142.00	
Senior Farmers Market Grant		2,625.00	2,625.00		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2017	2018 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2018
<u>GRANT/PROGRAM (CONTINUED)</u>					
Community Provider Adjustment	\$ 30,950.00	\$	\$	30,950.00	\$
DOL - WOIA	5,652,662.00	3,300,515.00	3,238,593.00	116,882.00	5,597,702.00
Workforce Learning Link	339,326.00	213,000.00	327,836.00	51,241.00	173,249.00
Work First NJ - GA SNAP	525,868.00	919,137.00	571,074.00	47,771.00	826,160.00
Work First NJ - SNAP	216,839.00		189,973.00	23,764.00	3,102.00
Work First NJ-WFNFJ EEI/CAVP	64,241.00	42,420.00		57,201.00	49,460.00
Work First NJ-WFNFJ Admin	236,595.00	309,182.00	285,790.00	10,113.00	249,874.00
Work First NJ - WFNFJ GA	75,726.00		38,015.00	22,307.00	15,404.00
Work First NJ - WFNFJ TANF-DOL	1,985,140.00	1,348,197.00	1,627,969.00	565,909.00	1,139,459.00
Smart STEPS	10,432.00	4,815.00	8,025.00	2,407.00	4,815.00
Workforce Development (WDPP)	263,615.00			263,615.00	
Work First NJ-WFNFJ TANF Work Verification	94,800.00	42,000.00		94,800.00	42,000.00
Low Income Home Energy Assistance Program (LIHEAP)	20,119.00		20,119.00		
Universal Service Fund-CWA Admin		12,863.00	12,863.00		
Human Services Advisory Council (HSAC)	6,662.37	318,163.00	308,850.28	6,662.37	9,312.72
Family Support Services/HSAC	20,597.73			20,597.73	
Intoxicated Drivers Resource Center (IDRC)	60,243.00	224,979.00	209,509.00	46,396.00	29,317.00
Comprehensive Alcohol Program	581,099.00	951,615.00	499,640.00	113,212.00	919,862.00
Governor's Alliance for Prevention of Alcoholism	608,611.53	536,201.00	510,583.18	85,361.21	548,868.14
SAARC Expansion Primary Prevention	58,543.00	57,522.00	57,521.12	58,543.00	0.88
Prevention & Public Health (PHSSBG)	356.95	12,615.00	12,615.00	356.95	
Sexual Assault Abuse & Rape Care-Expansion Direct Services		69,750.00	69,750.00		
Rape Prevention & Education Program - SOSA		8,240.00	8,238.36	1.64	
Sexual Assault, Abuse & Rape Care - SAARC	9,609.05	47,892.00	34,147.68	11,990.37	11,363.00
Rape Prevention Education -RPE		40,800.00	37,160.93	3,639.07	
Social Services for the Homeless (SSH)	400,739.34	908,311.00	562,361.00	40,276.34	706,413.00
SuperNofa Continuum of Care (COCR)	7,844,514.25	4,256,465.00	2,726,757.58	2,094,912.25	7,279,309.42
Personal Attendant Program - PASP	17,240.09	58,500.00	62,158.68	3,635.10	9,946.31
Community Services Block Grant - CSBG	750,305.83	660,241.78	530,883.55		879,664.06
Stop Violence Against Women Act (VAWA) Formula Grant	45,016.00		21,905.46		23,110.54
Youth Services Program/Family Court Services	102,121.41	248,737.00	260,402.90	3,594.91	86,860.60

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2017	2018 BUDGET	DECREASE	CANCELLED	BALANCE DECEMBER 31, 2018
<u>GRANT/PROGRAM (CONTINUED)</u>					
State/Community Partnership	\$ 198,711.89	\$ 440,426.00	\$ 501,128.74	\$ 1,661.64	\$ 136,347.51
State Facilities Education Act (SFEA)		166,500.00			166,500.00
Juvenile Justice Innovation Grant	81,861.30	124,000.00	64,454.01	17,407.29	124,000.00
Senior Citizens Disabled Transportation - SCDR	131,632.66	847,928.00	633,467.33	0.51	346,092.82
Elderly Transportation Program Title XX	42.40	142,524.00	142,524.00	42.40	
Veterans Paratransit Program	7,000.00	12,000.00	12,000.00		7,000.00
NJ Job Access and Reverse Compute (JARC)	237,727.40	300,000.00	230,000.00	7,727.40	300,000.00
Paratransit/Aging Maint./Repairs	21,073.11	91,292.00	98,825.44	13,539.67	
FTA Section 5310	440,000.00	200,000.00	240,000.00		400,000.00
Paratransit Fares	224,575.71	200,000.00	179,380.25	54,496.56	190,698.90
Medicaid Reimbursement (Logistics)	59,908.00	50,000.00	41,478.47	45,989.00	22,440.53
Paratransit Advertising	18,557.43	8,000.00	7,060.00	14,517.76	4,979.67
	<u>\$ 38,864,870.01</u>	<u>\$ 34,631,583.41</u>	<u>\$ 31,987,798.95</u>	<u>\$ 5,274,411.22</u>	<u>\$ 36,234,243.25</u>
REF	A	A-2			A
Reserve for Grants - Unappropriated			\$ 200,000.00		
Cash Receipts			<u>31,787,798.95</u>		
			<u>\$ 31,987,798.95</u>		
Due Current Fund				\$ 347,373.65	
Cancelled Reserve for Grants - Appropriated				<u>4,927,037.57</u>	
				<u>\$ 5,274,411.22</u>	

"A-10"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

Balance, December 31, 2017	A	\$ 1,833,052.69
Increased by:		
Cash Disbursements	A-4	<u>335,507.88</u>
Balance, December 31, 2018	A	\$ <u><u>2,168,560.57</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2017 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2017		BALANCE AFTER	EXPENDED		BALANCE
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS	NET CASH	ACCOUNTS PAYABLE	LAPSED
<u>SALARIES AND WAGES</u>						
County Managers Office	\$	\$ 3,191.66	\$ 3,191.66	\$	\$	\$ 3,191.66
Board of Chosen Freeholders		57,650.55	57,650.55			57,650.55
Clerk of the Board		62,267.43	62,267.43			62,267.43
County Clerk		184,585.49	184,585.49			184,585.49
Board of Elections		110,988.87	110,988.87	(200.00)		111,188.87
Elections (County Clerk)		18,283.50	18,283.50			18,283.50
Department of Finance:						
Office of Director		35.86	35.86			35.86
Division of Reimbursement		16,321.37	16,321.37	(784.62)		17,105.99
Division of Treasurer		13.04	13.04			13.04
Division of Comptroller		34,521.21	34,521.21			34,521.21
Division of Internal Audit		55,001.01	55,001.01			55,001.01
Department of Law:						
Office of County Counsel		302,695.02	302,695.02			302,695.02
Division of County Adjuster		759.92	759.92			759.92
Department of Administrative Services:						
Office of Director		39,907.84	39,907.84			39,907.84
Division of Motor Vehicles		39,554.27	39,554.27			39,554.27
Relations		5,190.18	5,190.18			5,190.18
Division of Purchasing		70,542.15	70,542.15			70,542.15
Board of Taxation		2.82	2.82			2.82
County Surrogate		66,091.96	66,091.96			66,091.96
Division of Engineering, Land and Facilities Planning		32,032.37	32,032.37			32,032.37
Division of Information Technologies		18,889.55	18,889.55			18,889.55
Department of Economic Development:						
Office of Director		24,720.61	24,720.61			24,720.61
Division of Community Development and Housing		12,269.92	12,269.92	(1,286.94)		13,556.86
Division of Strategic Planning and Intergovernment		140,534.59	140,534.59	(20,348.31)		160,882.90
Sheriff's Office		663,239.35	663,239.35			663,239.35
Department of Public Safety:						
Office of Director		3.20	3.20			3.20
Division of Weights and Measurers		17,066.83	17,066.83			17,066.83
Division of Medical Examiner		58,080.90	58,080.90			58,080.90
Division of Emergency Management		112,574.45	112,574.45			112,574.45
Emergency Medical Service		54,464.53	54,464.53			54,464.53
Division of Police		302,360.42	302,360.42			302,360.42
Division of Health		1,526.52	1,526.52			1,526.52
County Prosecutor		1,492,326.93	1,492,326.93	990.92		1,491,336.01
Division of Corrections		3,204,189.14	3,204,189.14			3,204,189.14

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2017 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2017		BALANCE AFTER TRANSFERS	EXPENDED NET CASH	ACCOUNTS PAYABLE	BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED				
Department Engineering, Public Works and Facilities Management:						
Office of Director	\$	\$ 0.86	\$ 0.86	\$	\$	0.86
Division of Public Works		104,927.07	104,927.07			104,927.07
Division of Facilities Management		84,051.41	84,051.41			84,051.41
Runnells Specialized Hospital		112,015.16	112,015.16			112,015.16
Department of Human Services:						
Office of Director		101,896.54	101,896.54			101,896.54
Juvenile Detention		967,631.20	967,631.20			967,631.20
Division of Aging		65,740.07	65,740.07			65,740.07
Division of Youth Services		136,629.13	136,629.13			136,629.13
Employment and Training		55,562.48	55,562.48			55,562.48
Division of Social Services		2,276,043.70	2,276,043.70	92,697.02		2,183,346.68
Division of Planning		65,793.34	65,793.34	(1,905.00)		67,698.34
Division of Paratransit		25.02	25.02			25.02
Department of Parks and Recreation:						
Office of Director		58,507.51	58,507.51			58,507.51
Recreation Facilities		326,812.48	326,812.48			326,812.48
Division of Planning and Environmental Services		31,689.48	31,689.48			31,689.48
Park Maintenance		124,821.21	124,821.21			124,821.21
Cultural and Heritage Affairs		55,852.37	55,852.37	(3,286.65)		59,139.02
Office of County Superintendent of Schools		573.00	573.00			573.00
County Extension Service in Agriculture and Home Economics and 4-H		13,572.58	13,572.58			13,572.58
<u>OTHER EXPENSES</u>						
County Managers Office:						
Special Studies and Initiatives	115,573.22	83,932.48	199,505.70	82,749.94		116,755.76
Miscellaneous	5,003.04	101,012.18	106,015.22	378.60	4,623.90	101,012.72
Board of Chosen Freeholders:						
Annual Audit	229,500.00		229,500.00	229,500.00		
Other Accounting and Audit Fees	151,100.00	76,750.00	227,850.00	151,100.00	24,500.00	52,250.00
Miscellaneous	851.38	39,218.18	40,069.56	672.38		39,397.18
County Infrastructure &Improvement Program	850,000.00		850,000.00	843,667.50		6,332.50
Clerk of the Board:						
Miscellaneous	29,363.92	50,421.01	79,784.93	14,080.37	12,194.93	53,509.63
Advisory Boards, Committees and Commissions		5,000.00	5,000.00			5,000.00
County Clerk	25,212.37	30,874.64	56,087.01	7,075.97	9,974.25	39,036.79
Board of Elections	84,083.57	8,318.35	92,401.92	14,020.11	898.03	77,483.78

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2017 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2017		BALANCE AFTER TRANSFERS	EXPENDED NET CASH	ACCOUNTS PAYABLE	BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED				
OTHER EXPENSES (CONTINUED)						
Elections (County Clerk)	\$ 29,685.92	\$ 312,897.42	\$ 342,583.34	\$ 250.80	\$ 29,430.21	\$ 312,902.33
Department of Finance:						
Office of Director	3,748.75	116,178.36	119,927.11	12,451.50	1,016.25	106,459.36
P. L. 1983 Ch. 243		200,000.00	200,000.00			200,000.00
Division of Reimbursement	249.00	3,052.00	3,301.00		249.00	3,052.00
Division of Treasurer	2,500.00	56,314.20	58,814.20		2,500.00	56,314.20
Division of Comptroller	2,668.84	9,180.66	11,849.50	1,090.85	1,983.82	8,774.83
Division of Internal Audit		2,500.00	2,500.00			2,500.00
Aid to Union County Improvement Authority	104,986.30	0.03	104,986.33	104,986.30		0.03
Department of Law:						
Office of County Counsel	14,080.09	55,286.75	69,366.84	6,621.32		62,745.52
Division of County Adjuster	430.75	1,375.55	1,806.30	262.39		1,543.91
Department of Administrative Services:						
Office of Director	8.11	4,855.04	4,863.15	288.55		4,574.60
Division of Motor Vehicles	506,205.33	514,770.72	1,020,976.05	322,826.38	5,738.71	692,410.96
Division of Personnel Management and Labor Relations	175,609.08	124,794.22	300,403.30	51,274.58	128,703.49	120,425.23
Division of Purchasing	71,589.77	28,812.74	100,402.51	36,957.82		63,444.69
County Surrogate	421.27	3,014.60	3,435.87	549.37		2,886.50
Division of Engineering, Land and Facilities Planning	135,244.75	110,880.72	246,125.47	64,152.36	27,780.00	154,193.11
Division of Information Technologies	381,398.97	141,530.78	522,929.75	214,298.09	114,106.19	194,525.47
Department of Economic Development:						
Office of Director	464,410.74	73,031.66	537,442.40	234,478.75	229,306.01	73,657.64
Division of Community Development and Housing	303.00	1,869.80	2,172.80		303.00	1,869.80
Division of Strategic Planning and Intergovernment Insurance:	70,339.00	33,443.64	103,782.64	65,510.00	5,219.28	33,053.36
Group Insurance Plan for Employees	3,969,040.07	6,402,326.06	10,371,366.13	575,573.49	3,177,860.82	6,617,931.82
Surety Bond Premiums	100.00	6,796.00	6,896.00	100.00		6,796.00
Other Insurance Premiums	608,022.82	801,553.84	1,409,576.66	1,119,377.66	158,079.12	132,119.88
Employee's Prescription Plan	950,700.78	403,013.25	1,353,714.03	247,215.94	928,156.92	178,341.17
Dental Plan	124,326.96	302,756.45	427,083.41			427,083.41
Sheriff's Office	140,124.16	28,920.68	169,044.84	135,664.92		33,379.92
Department of Public Safety:						
Office of Director		2,601.14	2,601.14			2,601.14
Division of Weights and Measures	250.00	2,582.58	2,832.58	200.00		2,632.58
Division of Medical Examiner	20,640.95	15,216.80	162,857.75	91,822.52	16,900.00	54,135.23
Division of Emergency Management	37,699.20	862.27	38,561.47	36,174.71		2,386.76
Emergency Medical Service	12,858.16	7,002.81	19,860.97	15,450.06		4,410.91

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2017 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2017		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		NET CASH	ACCOUNTS PAYABLE	
<u>OTHER EXPENSES (CONTINUED)</u>						
Department of Public Safety:						
Division of Police	\$ 65,258.05	\$ 1,075.84	\$ 66,333.89	\$ 52,152.24	\$	\$ 14,181.65
Division of Health	36,191.15	27,762.46	63,953.61	26,469.09		37,484.52
Division of Corrections	1,309,233.41	252,827.62	1,562,061.03	1,091,717.43	242,582.36	227,761.24
County Prosecutor	70,167.42	8,319.52	78,486.94	65,935.31	9,640.54	2,911.09
Contribution to Soil Conservation District (N.J.S. 4:24:22 (i))						
Department of Engineering Public Works and Facilities Management:						
Office of Director	1,569.00	13,868.61	15,437.61	689.62	178.60	14,569.39
Division of Public Works	836.83	145.25	982.08	631.90		350.18
Division of Facilities Management	1,555,302.56	294,165.23	1,849,467.79	868,591.44	492,419.46	488,456.89
Contribution for Flood Control		0.45	0.45			0.45
Crippled Children	35,814.27		35,814.27	33,676.01		
Department of Runnells Specialized Hospital	459,032.97	19,550.35	478,583.32	416,170.20	15,421.79	46,991.33
Adult Diagnostic Center		9,000.00	9,000.00			9,000.00
Psychiatric Treatment		5,000.00	5,000.00			5,000.00
Maintenance of Patients in State Geriatric Center		30,779.86	30,779.86	30,612.59		167.27
Department of Human Services:						
Office of Director	1,985,845.75	969,692.60	2,955,538.35	700,257.86		2,255,280.49
Juvenile Detention	661,614.27	150,548.66	812,162.93			812,162.93
Division on Aging	401,489.93		401,489.93	380,914.67		20,575.26
Division of Youth Services	5,090.28	13,369.45	18,459.73	1,366.10		17,093.63
Division of Social Services	1,229,721.53	227,264.32	1,456,985.85	848,212.81	21,662.30	587,110.74
Division of Planning	79,284.05	75.00	79,359.05	71,453.77		7,905.28
Department of Parks and Recreation:						
Office of Director	48,992.98	29,525.37	78,518.35	30,381.71	8,933.21	39,203.43
Recreation Facilities	757,291.48	155,726.03	913,017.51	291,613.23	266,932.45	354,471.83
Division of Planning and Environmental Services	62,330.82	68,799.52	131,130.34	7,840.92		123,289.42
Park Maintenance	115,757.82	20,490.66	136,248.48	96,255.43		39,993.05
Cultural and Heritage Affairs	1,935.57	2,083.10	4,018.67	1,676.60		2,342.07
Office of County Superintendent of Schools	694.85	8,090.48	8,785.33	368.40		8,416.93
Vocational Schools	75,000.00		75,000.00		75,000.00	
Union County Extension Services in Agriculture, Home Economics and 4-H	11,463.38	2,173.26	13,636.64	4,352.76	6,241.04	3,042.84
Two-Year Colleges and Vocational Technical Schools N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4	51,707.69	54,395.00	106,102.69	46,818.75	17,346.54	41,937.40
Prior Year Bills	560.00		560.00			560.00

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2017 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2017		BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS			ACCOUNTS		
	PAYABLE	RESERVED		NET CASH	PAYABLE	
OTHER EXPENSES (CONTINUED)						
Utilities	\$ 1,739,289.12	\$ 183,905.74	\$ 1,923,194.86	\$ 1,431,013.88	\$ 221,371.31	\$ 270,809.67
Matching Funds for Grants		73,931.50	73,931.50			73,931.50
Contingent		50,000.00	50,000.00			50,000.00
U.C.I.A.	30,000.00		30,000.00			30,000.00
Public Employees' Retirement System		100,000.00	100,000.00			100,000.00
Social Security System		1,464,164.35	1,337,164.35	476.80		1,336,687.55
Police and Firemen's Retirement Fund of N.J.		9,394.49	9,394.49			9,394.49
Defined Contribution Retirement Program		2,217.19	2,217.19			2,217.19
TOTAL	\$ 20,109,805.45	\$ 26,195,317.59	\$ 46,305,123.04	\$ 11,246,349.17	\$ 6,257,253.53	\$ 28,799,382.08
	A	A		A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2017	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2018
GRANT PROGRAM						
UC Prisoner Re-Entry Program	\$ 357,174.28	\$	\$ 252,263.17	\$	\$ 41,887.55	\$ 63,023.56
Recreational Opportunities for Individuals with Disabilities (ROID)	21,210.36	35,000.00	52,343.71	35.82	906.12	2,924.71
USGA/Alliance for Accessible Golf Grant		6,400.00	2,580.00			3,820.00
Green Communities Grant	880.34				880.34	
Victims of Crime Act -VOCA	303,943.96	461,772.00	359,282.28	382.36	6,386.46	399,664.86
Victim Witness Advocacy - VOCA Supplemental	169,399.95		166,655.09			2,744.86
Victim Witness Advocacy-Project Direct		824,256.00				824,256.00
Opioid Public Health Crisis Response-Operation Helping Hand		58,824.00				58,824.00
Multi-Jurisdictional Gangs Guns & Narcotics	162,722.88		161,676.29	773.85		272.74
Stop Violence Against Women-VAWA-DV Advocate	3,452.60	30,479.00	4,324.74	0.10		29,606.76
Prosecutor's Training Grant (VAWA)		41,450.00	29.76		650.00	40,770.24
Insurance Fraud Program	102,084.54	250,000.00	253,695.06	33,503.47		64,886.01
Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	159,747.25	87,185.00	110,078.64	13,613.99	1,849.98	121,389.64
Megans Law	12,411.51		9,929.12	2,482.39		
Law Enforcement-Officers Training & Equipment Fund (LEOTEF)	66,471.28	16,793.00	10,155.61		28,008.44	45,100.23
Jail Diversion Program	5,854.00	66,950.00	36,564.56	5,854.00		30,385.44
Coverdell Forensic Lab	30,430.02		25,661.77			4,768.25
Grants for Funding, Renovations, Technology, Improvements, Expansion, and/or Redesign of	79,246.37		79,246.37			
US DOJ -DNA Capacity Enhancement & Backlog Reduction Grant	120,996.11	322,654.00	236,491.53		33,156.53	174,002.05
Gordon Street Bridge	468,502.73		189,487.92	100,000.00	178,953.50	61.31
LBFN-2018-Replacement Pemberton Avenue Bridge, Plainfield		735,000.00				735,000.00
Vauxhall Road Intersection	36,106.29			36,106.29		
East Broad and Elm Street Westfield	60,844.62			60,844.62		
LBFN-2018-Replacement Shunpike Road Bridge, Summit		502,500.00				502,500.00
Local Safety Grant - 7th Ave., Plainfield	784,490.00	456,823.00			262,235.79	979,077.21
LBFN-2018-Replacement Mountain Avenue Bridge, Berkeley Heights		408,887.00				408,887.00
State Aid Funds for County Mosquito Identification & Control Grant	364.46			364.46		
Locust Culvert @ Tulip St., City of Summit (Sanitary Sewer)	201,453.00		201,453.00			
LBFN-2018-Replacement Lawrence Avenue Bridge, Mountainside		558,000.00				558,000.00
Local Safety Grant - 7th Ave., Plainfield	26,706.72		26,706.72			
Council on Arts Block Grant	14,301.58	144,813.00	147,539.58		11,575.00	
Historical Commission Grant	5,519.12	57,550.00	61,044.12		2,025.00	
Historic Site Management Grant	50,000.00		44,020.50		5,979.50	
Subregional Transportation Program	148,457.70	137,822.00	137,547.96	42,738.34	1,367.05	104,626.35
Subregional Support Program	12,187.50	21,600.00	16,014.00			17,773.50
Passaic River Project	23.42			23.42		
Brownfield Development Program	419,855.85		133,773.65		286,082.20	
Clean Communities Program	78,655.26	56,928.78	53,378.07	0.27	2,017.50	80,188.20
Right to Know Project	8,186.38	16,401.00	16,384.91	1.66		8,200.81

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

GRANT PROGRAM	BALANCE DECEMBER 31, 2017	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2018
Local Information Network Communications (LINCS)	\$ 212,954.77	\$ 298,072.00	\$ 283,246.73	\$ 11,757.57	\$	\$ 216,022.47
Comprehensive Cancer Control Grant	48,096.03	82,200.00	77,256.90	6.15		53,032.98
County Health Environment Act (CEHA)	183,990.43	256,024.00	304,204.13	6,631.47		129,178.83
Recycling Enhancement Grant	1,305,650.39	437,126.00	495,104.28		102,338.48	1,145,333.63
Body Armor	70,417.59		20,984.40		11,922.83	37,510.36
DOJ - Justice Assistance Grant	287,839.55	346,841.00	200,979.57		66,528.26	367,172.72
ARRA - Recycling Grant Bonus	789.96			789.96		
Scrap Tire Grant	1,156.65			1,156.65		
NAACHO - UC Medical Reserve Corp	21,021.04		20,575.61		289.70	155.73
Hazard Mitigation - Energy Generators		304,309.00	129,019.65		62,980.35	112,309.00
Homeland Security Grant	838,013.73	354,652.16	366,750.58	5,616.96	117,896.26	702,402.09
UASI - Urban Area Security Initiative	4,374,823.94	2,385,216.78	2,735,923.12	2,151.03	476,329.89	3,545,636.68
Hazardous Materials Emergency Preparedness Grant		13,500.00				13,500.00
Emergency Management Performance Grant - EMAA	225,000.00	55,000.00	148,830.79		8,841.61	122,327.60
Comprehensive Traffic Safety Program	103,625.20	74,100.00	58,452.47	34,567.64		84,705.09
911 Program	19,544.84		6,044.87		4,123.00	9,376.97
Rahway River Park Improvement	86,119.16		86,119.16			
Special Traffic Enforcement Program-STEP	6,968.89	90,000.00	29,885.27	6,968.89		60,114.73
Green Lane Park Development Project	68,085.79			68,085.79		
Department of Corrections State Aid	2,382,405.71	2,500,000.00	3,028,011.94	390,968.00	1,463,425.77	
Medication Assisted Treatment for Substance Use Disorder in the NJ County Jails		200,000.00	22,139.65		25,460.35	152,400.00
2016 National Crime Statistics Exchange (NCS-X) Implementation Assistance Program		45,080.00				45,080.00
Drunk Driving Enforcement Grant	4,013.93	23,848.91	1,147.25			26,715.59
Neighborhood Stabilization Program (NSP)	0.05			0.05		
Community Care for Elderly Title XX -	29,353.70	459,442.00	474,286.15	6,020.00	8,489.55	
Older Americans Act Title III - Area Plan Contract	541,027.81	3,613,562.00	3,578,752.65	150,836.90	343,841.40	81,158.86
Respite Care Program	188,281.71	373,566.00	292,102.55	161,379.23	99,236.23	9,129.70
SHIP Program (Senior Health Insurance Program)	15,328.19	28,500.00	27,907.63		15,920.56	
State Aging Grant		58,000.00	58,000.00			
Global Options	76,370.23		42,260.19			34,110.04
Jersey Assistance for Community Caregivers (JACC)	116,268.31	57,000.00	64,446.50	61,660.00	580.89	46,580.92
Home Health Care Program	9,868.30	100,000.00	102,481.60	3,549.10	3,837.60	
Visiting Nurses - Central NJ Care Transitions	247,433.43		25,184.62	121,142.00		101,106.81
Senior Farmers Market Grant		2,625.00	2,625.00			
Community Provider Contract Adjustment	30,950.00			30,950.00		
DOL - Workforce Learning Link	254,875.85	213,000.00	265,390.30	51,241.03	13,951.95	137,292.57
DOL - Work First NJ	2,661,591.93	2,660,936.00	2,548,374.04	821,865.43	884,301.43	1,067,987.03
DOL - Workforce Innovated Opportunities Act (WIOA)	5,520,248.98	3,300,515.00	3,431,839.40	116,880.59	2,013,797.02	3,258,246.97

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

<u>GRANT PROGRAM</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2017</u>	<u>BUDGET</u>	<u>NET</u> <u>PAID OR</u> <u>CHARGED</u>	<u>CANCELLED</u>	<u>COMMITMENTS</u> <u>PAYABLE</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2018</u>
	\$	\$	\$	\$	\$	\$
Smart Steps	10,432.50	4,815.00	8,025.00	2,407.50		4,815.00
Workforce Development Program (WDP)	263,615.00			263,615.00		
Program Income - Union College	21,263.11		4,101.71		396.00	16,765.40
Low Income Home Energy Assistance (LIHEAP)-CWA	14,472.04		14,472.04			
Universal Service Fund-CWA Administration		12,863.00	12,863.00			
SuperNOFA Continuum of Care Grant	7,502,861.64	4,256,465.00	2,826,643.33	1,808,925.82	3,547,311.57	3,576,445.92
Human Services Advisory Council	100,731.81	318,163.00	301,492.73	6,662.37	96,282.87	14,456.84
Continuum Partnership-Family Services Program (FSP)	20,597.73			20,597.73		
Intoxicated Drivers Resource Center	287,564.68	224,979.00	289,890.50	79,291.00	1,819.77	141,542.41
Comprehensive Alcohol Program	429,800.31	951,615.00	704,968.20	113,212.63	319,632.98	243,601.50
Governor Alliance to Prevent Alcoholism and Drug Abuse	567,474.30	536,201.00	505,250.14	85,361.21	435,455.54	77,608.41
SAARC (1X)	58,543.88	57,522.00	8,455.11	58,543.88		49,066.89
Preventative Health (PHSSBG)	356.95	12,615.00	12,615.00	356.95		
Rape Prevention and Education (SSBG)		69,750.00	3,065.41			66,684.59
Sexual Assault , Abuse and Rape Care	2.27	8,240.00	8,240.00	2.27		0.00
Rape Counselling Program	15,313.50	47,892.00	36,440.32	11,990.45	2,430.59	12,344.14
Rape Prevention Education (RPE)	12,000.09	40,800.00	26,891.88	3,639.26	584.65	21,684.30
Aid to Homeless Program	185,318.19	908,311.00	720,787.25	40,277.31	180,630.17	151,934.46
Personal Attendant Program	11,537.18	58,500.00	47,379.40	3,635.10	284.82	18,737.86
Community Service Block Grant	376,045.13	660,241.78	525,086.89		177,163.11	334,036.91
Violence Against Women (VAWA)	23,110.54		20,496.67		322.74	2,291.13
Youth Services/Family Court	6,398.10	248,737.00	233,180.86	3,594.91	6,452.00	11,907.33
Community Partnership Grant	54,279.54	440,426.00	435,049.93	1,661.64	41,337.97	16,656.00
State Facilities Education Act (SFEA)	111,000.00	166,500.00	111,000.00		166,500.00	
Juvenile Detention Aternative Initiative (JDAI)	62,729.54	124,000.00	149,994.72	17,407.19	19,327.63	
Senior Citizen Transportation Grant	0.51	847,928.00	843,695.54	0.51		4,232.46
Elderly Transportation	11,919.40	142,524.00	142,524.00	42.40	11,877.00	
Veterans Paratransit Program	8,000.00	12,000.00	8,000.00		12,000.00	
NJ Jobs Access ReverseCommute - JARC 2	126,956.67	300,000.00	232,692.05	7,727.40	186,537.22	
Paratransit Aging	13,539.67	91,292.00	91,292.00	13,539.67		
FTA Section 5310	200,000.00	200,000.00	200,000.00		200,000.00	
Paratransit Fares	482,467.23	200,000.00	196,867.60	54,497.06	256,819.91	174,282.66
Medical Reimbursement Logisitics	172,753.65	50,000.00	76,937.74	45,989.00	61,766.58	38,060.33
Paratansit - Advertising	26,589.00	8,000.00	4,071.00	14,517.76	6,510.00	9,490.24

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

GRANT PROGRAM	BALANCE DECEMBER 31, 2017	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2018
Match-Victims of Crime Act -VOCA	\$ 70,122.22	\$ 131,224.00	\$ 74,732.42	\$ 52.69	\$	\$ 126,561.11
Match - Recreational Opportunities for Individuals with Disabilities-ROID	3,606.30	7,000.00	10,115.69		56.53	434.08
Match - Council on Arts	1,012.47	79,813.00	79,425.47		1,400.00	
Match - Historical Commission	1,478.48	35,550.00	37,028.48			
Match - Subregional Transportation	30,364.92	34,455.50	34,386.98	3,935.08	341.76	26,156.60
Match - Victim Witness Advocacy-Voca Supplemental	84,990.00		84,986.74			3.26
Match-Stop Violence Against Women-VAWA-DV Advocate	5,778.00	10,159.00	6,490.00			9,447.00
Match - Prosecutor's Training Grant (VAWA)		13,817.00	680.00			13,137.00
Match - Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE	34,426.74	21,796.00	25,329.80	3,917.74	908.00	26,067.20
Match - Nutrition - Title IIIC	21.39	156,926.00	131,157.00	21.39	25,769.00	
Match - SSBG (Community Care Elderly)		29,131.00	29,131.00			
Match - Home Delivered Meals	6,392.50	20,470.00	22,313.00		4,549.50	
Match-Human Services Advisory Council		15,900.00	14,967.85			932.15
Match - Comprehensive Alcohol Program	33,668.00	129,601.00	163,269.00			
Match - Safe Housing Program	12,266.63	49,143.00	37,983.03	3,867.62	19,558.98	
Match - Transportation Elderly	2,577.15	30,955.00	30,952.62		2,579.53	
Match - Job Access and Reverse Commute - JARC 2	126,956.14	300,000.00	232,692.05	7,726.87	186,537.22	
Match - Respite Care	1,813.85	57,620.00	56,920.48	1,813.85		699.52
Match - FTA Section 5310	50,000.00	50,000.00	50,000.00		50,000.00	
	<u>\$ 35,486,945.12</u>	<u>\$ 35,805,143.91</u>	<u>\$ 31,641,686.76</u>	<u>\$ 5,029,780.74</u>	<u>\$ 12,611,197.73</u>	<u>\$ 22,009,423.80</u>
REF.			A-4		A	A
Federal and State Grants	A	\$ 21,541,257.58				
Commitments Payable	A	<u>13,945,687.54</u>				
		<u>\$ 35,486,945.12</u>				
Federal and State Grants	A-3	\$ 22,956,977.62				
Appropriations		11,674,605.79				
Matching Funds for Grants	A-3:A-4	<u>1,173,560.50</u>				
		<u>\$ 35,805,143.91</u>				
Grants Receivable Cancelled	A-9			\$ 4,927,037.57		
Due Current Fund	A-15			<u>102,743.17</u>		
				<u>\$ 5,029,780.74</u>		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

<u>GRANT</u>	BALANCE DECEMBER 31, 2017	RECEIPTS	UTILIZED AS ANTICIPATED	BALANCE DECEMBER 31, 2018
Paratransit Aging	\$	\$ 15,602.98	\$	\$ 15,602.98
Medication Assisted Treatment for Substance Abuse	<u>200,000.00</u>	<u></u>	<u>200,000.00</u>	<u></u>
	\$ <u>200,000.00</u>	\$ <u>15,602.98</u>	\$ <u>200,000.00</u>	\$ <u>15,602.98</u>
<u>REF.</u>	A	A-4	A-9	A

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR SALE OF ASSETS

REF.

Balance, December 31, 2017	A	\$ 15,457,243.04
Increased by:		
Receipts	A-4	210,950.57
Decreased by:		
Utilized as Anticipated Revenue	A-2	<u>1,700,000.00</u>
Balance, December 31, 2018	A	<u>\$ 13,968,193.61</u>

"A-15"

SCHEDULE OF DUE GRANT FUND

Balance, December 31, 2017	A	\$ 41,216,404.35
Increased by:		
Cash Disbursements	A-4	14,749,565.13
Cancel Reserve for Grants - Appropriated	A-1:A-12	<u>102,743.17</u>
		<u>14,852,308.30</u>
		\$ <u>56,068,712.65</u>
Decreased by:		
Cancel Grants Receivable	A-1:A-9	\$ <u>347,373.65</u>
Balance, December 31, 2018	A	<u>\$ 55,721,339.00</u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE TRUST OTHER FUND

Balance, December 31, 2017	A	\$ 18,477,822.10
Increased by:		
Cash Disbursements	A-4	<u>5,523,992.73</u>
		\$ <u>24,001,814.83</u>
Decreased by:		
Cash Receipts	A-4	<u>309,656.52</u>
Balance, December 31, 2018	A	\$ <u><u>23,692,158.31</u></u>

"A-17"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE OPEN SPACE TRUST FUND

Balance, December 31, 2017	A	\$ 2,745,296.75
Increased by:		
Cash Disbursements	A-4	<u>1,448,541.42</u>
Balance, December 31, 2018	A	\$ <u><u>4,193,838.17</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF TRUST CASH

	<u>REF.</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2017	B	\$ 92,265,603.96	\$ 10,038,988.07
Increased by Receipts:			
Housing and Community Development Act	B-3	3,749,396.67	
Home Investment Partnerships Program	B-4	1,132,698.54	
Housing Assistance Voucher Program	B-5	3,911,133.95	
Emergency Shelter Program	B-6	501,686.16	
Open Space Preservation Taxes	B-8		10,568,171.11
Community Development Block Grants Recaptured Funds	B-9	154,531.21	
Home Investment Partnerships Recapture Funds-Appropriated	B-12	2,448.03	
Home Investment Partnerships Recapture Funds-Unappropriated	B-13	86,840.00	
Community Development Block Grants - Project Income	B-17	220,626.08	
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	16,383.87	
Due Current Fund	B-21	5,453,498.66	
Miscellaneous Deposits	B-22	36,911,354.62	
Motor Vehicle Fines	B-23	5,975,745.81	
Housing Assistance Voucher Program Recapture- Unappropriated	B-26	11,864.50	
Housing Assistance Voucher Program - Unappropriated	B-27	103,901.81	
Due Current Fund- Open Space	B-31		1,448,541.42
Interest	B-32		128,162.67
Miscellaneous	B-32		300,400.50
Home Project Income	B-34	25,460.27	
		<u>\$ 58,257,570.18</u>	<u>\$ 12,445,275.70</u>
Decreased by Disbursements:			
Due Current Fund	B-21	\$ 239,162.45	\$
Open Space Preservation Trust	B-32		2,250,000.00
Commitments Payable	B-24; B-33	43,374,533.73	7,384,664.10
		<u>\$ 43,613,696.18</u>	<u>\$ 9,634,664.10</u>
Balance, December 31, 2018	B	<u>\$ 106,909,477.96</u>	<u>\$ 12,849,599.67</u>

"B-3"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR HOUSING AND
COMMUNITY DEVELOPMENT ACT

	<u>REF.</u>	
Balance, December 31, 2017	B	\$ 6,338,493.75
Increased by:		
Authorized Funding	B-15	<u>4,476,281.00</u>
		\$ 10,814,774.75
Decreased by:		
Receipts	B-2	<u>3,749,396.67</u>
Balance, December 31, 2018	B	<u><u>\$ 7,065,378.08</u></u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2017	B	\$ 3,066,819.01
Increased by:		
Authorized Funding - 2018	B-11	<u>1,286,352.00</u>
		\$ 4,353,171.01
Decreased by:		
Receipts	B-2	<u>1,132,698.54</u>
Balance, December 31, 2018	B	<u><u>\$ 3,220,472.47</u></u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>		
Balance, December 31, 2017	B		\$ 3,924,000.00
Increased by:			
Authorized Funding	B-27		<u>3,795,000.00</u>
			\$ <u>7,719,000.00</u>
Decreased by:			
Receipts	B-2	\$ 3,911,133.95	
Cancelled Accounts Receivable	B-28	<u>12,866.05</u>	
			<u>3,924,000.00</u>
Balance, December 31, 2018	B		\$ <u><u>3,795,000.00</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2017	B		\$ 559,702.85
Increased by:			
Authorized Funding	B-29		<u>364,289.00</u>
			923,991.85
Decreased by:			
Receipts	B-2		\$ <u>501,686.16</u>
Balance, December 31, 2018	B		\$ <u><u>422,305.69</u></u>

"B-7"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES GRANT RECEIVABLE

REF.

Balance, December 31, 2017
and December 31, 2018

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, 2017</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2018</u>
Berkeley Heights	\$ 1,588.21	\$ 505,773.70	\$ 1,479.46	\$ 507,361.91	\$ 1,479.46
Clark		407,688.65	1,302.19	408,990.84	
Cranford	2,478.46	683,946.50	2,712.39	686,424.96	2,712.39
Elizabeth	3,564.76	1,132,314.01	9,044.03	1,135,878.77	9,044.03
Fanwood	303.35	184,310.60	386.19	184,613.95	386.19
Garwood	31.20	109,399.31	195.06	109,430.51	195.06
Hillside	1,100.96	264,668.40	225.67	265,995.03	
Kenilworth	839.38	213,212.25	358.97	214,051.63	358.97
Linden	1,931.25	872,478.50	3,373.88	874,409.75	3,373.88
Mountainside	628.20	270,683.45	1,745.57	271,311.65	1,745.57
New Providence	8,794.34	413,831.37	7,493.76	422,625.71	7,493.76
Plainfield	870.69	419,231.77	621.35	420,102.46	621.35
Rahway	342.39	387,324.31	713.00	387,666.70	713.00
Roselle	668.82	206,727.70	1,149.94	207,396.52	1,149.94
Roselle Park	564.57	166,576.31	74.30	167,140.88	74.30
Scotch Plains	2,960.10	643,833.13	1,743.29	646,793.23	1,743.29
Springfield	1,043.36	405,064.09	436.89	406,107.45	436.89
Summit	9,712.56	1,096,983.54	8,606.56	1,106,696.10	8,606.56
Union	1,599.61	964,228.30	2,752.97	965,827.91	2,752.97
Westfield	10,183.77	1,166,662.81	10,413.62	1,176,846.58	10,413.62
Winfield		2,498.57		2,498.57	
	<u>\$ 49,205.98</u>	<u>\$ 10,517,437.27</u>	<u>\$ 54,829.09</u>	<u>\$ 10,568,171.11</u>	<u>\$ 53,301.23</u>

REF.

B

B-32

B-32

B-2

B

"B-9"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>		
Balance, December 31, 2017	B		\$ 544,651.89
Increased by:			
Receipts	B-2	\$ 154,531.21	
Cancelled Awards	B-10	<u>31,709.99</u>	
			186,241.20
			\$ 730,893.09
Decreased by:			
Contracts Awarded	B-10		<u>261,266.00</u>
Balance, December 31, 2018	B		<u>\$ 469,627.09</u>
<u>Analysis of Balance</u>			<u>Amount</u>
City of Linden			\$ 157,925.56
City of Rahway			182,487.81
City of Plainfield			<u>129,213.72</u>
Balance, December 31, 2018			<u>\$ 469,627.09</u>

"B-10"

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

Balance, December 31, 2017			
Increased by:			
Contracts Awarded	B-9	\$ 261,266.00	
			\$ <u>261,266.00</u>
Decreased by:			
Commitments Payable	B-24	\$ 229,556.01	
Cancelled Encumbrances	B-9	<u>31,709.99</u>	
			\$ <u>261,266.00</u>

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2017	B	\$ 53,499.87
Increased by:		
Authorized Funding - 2018	B-4	<u>1,286,352.00</u>
		\$ <u>1,339,851.87</u>
Decreased by:		
Contracts Awarded	B-12	<u>1,286,352.00</u>
Balance, December 31, 2018	B	\$ <u><u>53,499.87</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2017	B	\$ 1,498,944.76
Increased by:		
Refunds	B-2	\$ 2,448.03
Contracts Awarded	B-11	<u>1,286,352.00</u>
		<u>1,288,800.03</u>
		\$ <u>2,787,744.79</u>
Decreased by:		
Commitments Payable	B-24	<u>170,725.47</u>
Balance, December 31, 2018	B	\$ <u><u>2,617,019.32</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, 2017	B	\$ 37,575.56	\$ 36,464.72	\$ 1,110.84
Increased by:				
Recapture Funds	B-2	<u>86,840.00</u>	<u>86,840.00</u>	<u>1,110.84</u>
		\$ 124,415.56	\$ 123,304.72	\$ 1,110.84
Balance, December 31, 2018	B	<u>\$ 124,415.56</u>	<u>\$ 123,304.72</u>	<u>\$ 1,110.84</u>

"B-14"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD
HOUSING SERVICES FUND

	<u>REF.</u>	
Balance, December 31, 2017 and December 31, 2018	B	\$ <u>60,484.52</u>

"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

REF.

Increased by:		
Authorized Funding	B-3	\$ 4,476,281.00
Decreased by:		
Contracts Awarded	B-16	\$ <u>4,476,281.00</u>

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2017	B	\$ 944,593.18
Increased by:		
Contracts Awarded	B-15	<u>4,476,281.00</u>
		\$ 5,420,874.18
Decreased by:		
Commitments	B-24	<u>4,215,523.95</u>
Balance, December 31, 2018	B	\$ <u>1,205,350.23</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, 2017	B	\$ 317,748.28
Increased by:		
Receipts	B-2	220,626.08
		\$ <u>538,374.36</u>
Decreased by:		
Contracts Awarded	B-18	90,975.00
Balance, December 31, 2018	B	\$ <u><u>447,399.36</u></u>

"B-18"

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

Increased by:		
Contracts Awarded	B-17	\$ 90,975.00
Decreased by:		
Commitments	B-24	\$ <u><u>90,975.00</u></u>

"B-19"

COUNTY OF UNION

TRUST FUND

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

REF.

Balance, December 31, 2017	B	\$ 50,799.17
Increased by:		
Receipts	B-2	<u>16,383.87</u>
Balance, December 31, 2018	B	\$ <u><u>67,183.04</u></u>

"B-20"

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

REF.

Balance, December 31, 2017 and December 31, 2018	B	\$ <u><u>140.12</u></u>
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"B-21"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Balance, December 31, 2017	B	\$ 18,477,822.10
Increased by:		
Receipts	B-2	5,453,498.66
		<u>\$ 23,931,320.76</u>
Decreased by:		
Disbursements	B-2	239,162.45
		<u>239,162.45</u>
Balance, December 31, 2018	B	<u><u>\$ 23,692,158.31</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2017	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2018
Public Employees' Retirement System	\$ 1,014,739.86	\$	\$ 10,675,649.23	\$ 10,636,636.82	\$ 1,053,752.27
PERS Contributory Group Insurance	113,665.30		512,914.87	508,570.66	118,009.51
PERS Supplemental Annuity	46,251.79		40,515.16	42,860.00	43,906.95
Police and Firemen's Retirement System	30,033.57		6,938,585.27	6,944,321.27	24,297.57
Police and Fire SA	268.13		4,068.64	4,068.00	268.77
Employee Disability Insurance	544,262.29		330,398.02	198,763.41	675,896.90
State Unemployment Tax	2,874,464.32		929,764.22	430,426.94	3,373,801.60
Disability Insurance	16,641.94		8,474.37	14,820.22	10,296.09
Provident Life Disability	7,349.54		5,202.91	12,001.44	551.01
Flex Benefits- Dependent	45,123.14		93,182.49	100,482.69	37,822.94
JIB-Events County Parks		62,012.50		62,012.50	
Weights and Measures salaries		59,773.92		59,773.92	
Tax Board salaries		17,528.55		17,528.55	
Cultural Heritage Salaries		14,277.79		14,277.79	
Recreation Trust-Pools		35,870.00		35,870.00	
Private Lessons- Stables		522.00		522.00	
Recreation -Park Events Trust		1,005,708.14	968.00	1,006,676.14	
Jobs in Blue salaries					
Environmental Quality Enforcement Fund- Salaries	5,509.44	58,911.83		64,421.27	
Homeless Trust- Salaries		3,181.50		3,181.50	
Road Opening Permits	487,777.39		332,849.00	145,129.65	675,496.74
Dr. Watson B. Morris Bequest	3,398.75			3,398.75	
Sheriff-Fees	36,858.33		30,881.15	26,472.45	41,267.03
Sheriff-State Forfeiture	14,978.34	10.22	10,268.12	15,000.00	10,256.68
County Clerk	2,450,567.78		215,858.30	650,404.46	2,016,021.62
Confiscated Moneys	8,140.52				8,140.52
Union County Prosecutor Office -Seized Asset Trust	1,857,930.31		755,174.58	658,502.23	1,954,602.66
JIB-Events County Parks	14,717.74	(62,012.50)	70,303.75	1,722.00	21,286.99
Union County Prosecutor Office -Law Enforcement Ti	675,432.16	0.38	339,424.94	667,960.86	346,896.62
CED Program				(2,863.79)	2,863.79
Prosecutor-Police Academy Training	58,669.12		189,004.95	79,867.94	167,806.13
Prosecutor-Forensic Lab Fees	10,371.12		85,844.92	84,991.57	11,224.47
Prosecutor-Justice Department	924,585.53		350,510.70	434,396.21	840,700.02
Division of Weights and Measures	280,644.04	(59,773.92)	98,934.50		319,804.62
Union County Tax Board- Tax Appeals	225,849.69	(17,528.55)	52,210.54	31,228.51	229,303.17
Security Deposits	136,469.32				136,469.32
Recreational Activities	5,369.60			4,668.35	701.25
Trailside Museum	95,249.76		16,515.03	53,223.66	58,541.13
Summer Arts Festival	9,083.70				9,083.70
Cultural Heritage Commission Advisory Board	62,198.13	(14,277.79)	35,169.00	49,195.19	33,894.15
Trust-Pools	259.00				259.00
Trust-Wisc Ice Rink	7,597.25				7,597.25
Trust-Stables	29,893.12	(35,870.00)	52,981.93	21,198.05	25,807.00
Trust-Archery	4,755.03	(522.00)	3,957.00	5,379.40	2,810.63
Park Events	30,823.55		18,804.51	31,899.51	17,728.55
Union County Prosecutors- Asset Maintenance Accot	184,236.86			15,007.60	169,229.26
Union County Prosecutors-Federal Forfeited Fund	889,020.28		19,356.25	199,502.67	708,873.86
Trust- Disabled	21,942.96		23,568.21	20,161.56	25,349.61
Donations-Child Advocacy	188.01				188.01
Park Improvements	39,431.50		7,048.00	35,525.26	10,954.24
Self Insurance Liability	5,118,853.41		2,561,647.65	2,264,070.45	5,416,430.61
Accumulated Absences	2,488,299.30		735,000.00	1,290,621.16	1,932,678.14
Sheriff-Special Services Lifesaver	27,254.23		3,930.00	11,303.20	19,881.03
Surrogate-Trust	290,163.63		44,476.33	10,180.50	324,459.46
Sheriff-Federal Forfeitures	13,627.75		4,335.26		17,963.01
Security Deposit - Interest	99,221.71		20,095.23	17,500.16	101,816.78
Jobs in Blue	139,050.96	(1,005,708.14)	1,227,096.43	247,519.91	112,919.34

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2017	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2018
Police - Federal Forfeiture	\$ 21,229.75		24,216.06	4,852.94	\$ 40,592.87
Police-Special Enforcement	64,298.02		161.20		64,459.22
Rape Crisis Center	5,290.74		30,000.00	1,482.28	33,808.46
Drunk Driving	3,558.26				3,558.26
Donations	123,929.81		2,500.00	37,845.00	88,584.81
Inmate Welfare Account	676,661.74		152,540.46	104,500.00	724,702.20
Repair Escrow	27,672.46		69.27		27,741.73
Correction Law Enforcement	10.38	(0.38)			10.00
Environmental Quality Enforcement Fund	195,722.55	(58,911.83)	137,423.16	500.00	273,733.88
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	245,351.65		108,555.00	241,789.90	112,116.75
Kids Recreation- Equipment	63,437.14		24,982.00		88,419.14
Kids Recreation - Improvements	2,057,565.33		1,061,214.54	1,013,616.90	2,105,162.97
Sheriff	56,978.09	(10.22)			56,967.87
County Clerk	129,707.09		324.64		130,031.73
Donations-Pistol Range	11,820.35		9,510.00	2,783.52	18,546.83
County Clerk Homeless Trust Fund	422,818.27	(3,181.50)	135,604.41	125.55	555,115.63
Union County Civil War Trust	8.35				8.35
Interest on Contractual Obligations	79,628.05				79,628.05
UCPO Treasury Revenue Account	7,387.33			7,387.33	
Other Post Employment Benefits	35,867,315.59		8,379,284.42		44,246,600.01
	<u>\$ 63,583,908.64</u>	<u>\$</u>	<u>\$ 36,911,354.62</u>	<u>\$ 28,645,266.01</u>	<u>\$ 71,849,997.25</u>

REF.

B

B-2

B-24

B

"B-23"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF.</u>		
Balance, December 31, 2017	B		\$ 4,297,177.30
Increased by:			
Receipts:			
Municipalities	B-2	\$ 3,225,745.81	
Transferred from Current Fund	B-2	<u>2,750,000.00</u>	
			<u>5,975,745.81</u>
			\$ 10,272,923.11
Decreased by:			
Commitments Payable	B-24		<u>5,378,738.93</u>
Balance, December 31, 2018	B		<u><u>\$ 4,894,184.18</u></u>

"B-24"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2017	B		\$ 15,696,129.26
Increased by Commitments:			
Community Development Block Grants - Recaptured Funds	B-10	\$ 261,266.00	
Home Investment Partnership Program	B-12	170,725.47	
Community Development Block Grants	B-16	4,215,523.95	
Emergency Shelter Program	B-18	90,975.00	
Miscellaneous Deposits	B-22	28,645,266.01	
Motor Vehicle Fines	B-23	5,378,738.93	
Housing Assistance Voucher Program Appropriated	B-28	3,804,133.95	
Emergency Shelter Program	B-30	<u>189,344.57</u>	
			<u>42,755,973.88</u>
			\$ 58,452,103.14
Decreased by:			
Disbursements	B-2	\$ 43,374,533.73	
Cancelled Encumbrances	B-10	<u>31,709.99</u>	
			<u>43,406,243.72</u>
Balance, December 31, 2018	B		\$ <u>15,045,859.42</u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2017		
and December 31, 2018	B	\$ <u>15,100.40</u>

"B-26"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

Balance, December 31, 2017	B	\$ 5,644.00
Increased by:		
Receipts	B-2	<u>11,864.50</u>
Balance, December 31, 2018	B	\$ <u>17,508.50</u>

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM UNAPPROPRIATED

	<u>REF.</u>		
Balance, December 31, 2017	B		258,368.07
Increased by:			
Receipts	B-2	\$ 103,901.81	
Authorized Funding	B-5	<u>3,795,000.00</u>	
			\$ <u>3,898,901.81</u>
Decreased by:			
Contracts Awarded	B-28	<u>3,795,000.00</u>	
			<u>3,795,000.00</u>
	B		\$ <u><u>362,269.88</u></u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2017	B		\$ 22,000.00
Increased by:			
Contracts Awarded	B-27		<u>3,795,000.00</u>
			\$ <u>3,817,000.00</u>
Decreased by:			
Commitments	B-24	\$ 3,804,133.95	
Contract Awards Cancelled	B-5	<u>12,866.05</u>	
			\$ <u><u>3,817,000.00</u></u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by:		
Authorized Funding	B-6	\$ 364,289.00
Decreased by:		
Contracts Awarded	B-30	\$ <u>364,289.00</u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2017	B	\$ 197,475.32
Increased by:		
Contracts Awarded	B-29	<u>364,289.00</u>
		\$ 561,764.32
Decreased by:		
Commitments	B-24	<u>189,344.57</u>
Balance, December 31, 2018	B	\$ <u>372,419.75</u>

"B-31"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Balance, December 31, 2017	B	\$ 2,745,296.75
Increased by:		
Receipts	B-2	<u>1,448,541.42</u>
Balance, December 31, 2018	B	<u><u>\$ 4,193,838.17</u></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, 2017	B		\$ 6,742,428.46
Increased by:			
Receipts: Interest	B-2	\$ 128,162.67	
Receipts: Miscellaneous	B-2	300,400.50	
2018 Tax Levy	B-8	10,517,437.27	
2018 Added Taxes	B-8	<u>54,829.09</u>	
			<u>11,000,829.53</u>
			\$ <u>17,743,257.99</u>
Decreased by:			
Payment to Current Fund as Anticipated Revenue	B-2	\$ 2,250,000.00	
Commitments	B-33	<u>7,670,706.60</u>	
			<u>9,920,706.60</u>
Balance, December 31, 2018	B		\$ <u><u>7,822,551.39</u></u>

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2017	B		\$ 875,468.84
Increased by:			
Commitments Payable	B-32		<u>7,670,706.60</u>
			\$ <u>8,546,175.44</u>
Decreased by:			
Disbursements	B-2		<u>7,384,664.10</u>
Balance, December 31, 2018	B		\$ <u><u>1,161,511.34</u></u>

"B-34"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME PROJECT INCOME

Balance, December 31, 2017	<u>REF</u> <u>B</u>	\$ 92,557.13
Increased by:		
Receipts	B-2	\$ <u>25,460.27</u>
Balance, December 31, 2018	B	\$ <u><u>118,017.40</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2017	C		\$ 98,156,383.44
Increased by Receipts:			
Premium on Bonds	C-1	\$ 599,958.22	
Premium on BAN	C-1	838,200.00	
Due Current Fund	C-3	335,507.88	
Deferred Charges to Future Taxation Unfunded	C-6	7,286.00	
Capital Improvement Fund	C-7	2,600,000.00	
Commitments Payable (Refunds)	C-9	163,404.50	
Serial Bonds	C-10	93,200,000.00	
Miscellaneous Receivable - State Government	C-12	5,002,239.70	
Reserve to Pay Serial Bonds - Green Acres Reimbursement	C-13	250,000.00	
Bond Anticipation Notes	C-14	60,000,000.00	
Reserve for Arbitrage	C-15	<u>1,004,206.51</u>	
			<u>164,000,802.81</u>
			\$ <u>262,157,186.25</u>
Decreased by Disbursements:			
Commitments Payable	C-9	51,374,706.10	
Reserve for Preliminary Expense	C-18	45,000.00	
Bond Anticipation Notes	C-14	120,000,000.00	
Reserve for Runnels	C-17	<u>20,096.70</u>	
			<u>171,439,802.80</u>
Balance, December 31, 2018	C		\$ <u><u>90,717,383.45</u></u>

"C-3"

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF DUE CURRENT FUND

	<u>REF.</u>	
Balance, December 31, 2017	C	\$ 1,833,052.69
Increased by:		
Receipts	C-2	<u>335,507.88</u>
Balance, December 31, 2018	C	\$ <u><u>2,168,560.57</u></u>

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2018

Fund Balance	\$ 15,973,144.80
Capital Improvement Fund	4,590,550.52
Commitments Payable	75,478,206.99
Due to Current Fund	2,168,560.57
Reserve to Pay Serial Bonds	14,469,520.91
Reserve for Arbitrage	1,610,048.43
Due From State of New Jersey	(29,134,706.45)
Improvement Authorizations Funded as set forth on "C-8"	25,973,851.11
Improvement Authorizations Expended as set forth on "C-6"	(24,198,358.94)
Cash on hand to Pay Notes as set forth on "C-6"	218,924.62
Unexpended Proceeds of Bond Anticipation Notes as set forth on "C-6"	<u>3,567,640.89</u>
	<u>\$ 90,717,383.45</u>

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

	<u>REF.</u>	
Balance, December 31, 2017	C	\$ 379,788,372.05
Increased by:		
Sale of Serial Bonds	C-10	93,200,000.00
		<u>\$ 472,988,372.05</u>
Decreased by:		
2018 Budget Appropriation to Pay Bonds	C-10	\$ 36,120,000.00
2018 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11	1,155,000.00
2018 Budget Appropriation to Pay Dam Restoration Loans	C-16	<u>171,325.23</u>
		<u>37,446,325.23</u>
Balance, December 31, 2018	C	<u><u>\$ 435,542,046.82</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, 2018	ANALYSIS OF BALANCE DECEMBER 31, 2018			
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS	
578 Y	8/21/2003	Surrogate-Renovations,Furnishings,	\$ 31,137.00	\$ 26,230.00	\$	\$ 4,907.00	
601 H	8/19/2004	Engineering-Engineering Services	1.00		1.00		
616 X	8/18/2005	Surrogate-Furnishings,Equipment	6,044.00	2,852.00		3,192.00	
632 AA	8/1/2006	College-Equipment & Machinery	22,500.00	22,500.00			
632 B	8/1/2006	Economic Development-Professional Services	43,589.00	43,589.00			
632 E	8/1/2006	Engineering-Culvert repairs	0.78		0.78		
632 T	8/1/2006	Human Services-Vehicles,Equipment	163,756.00	163,756.00			
653 U	8/23/2007	Public Safety-Equipment and Machinery	3,628.00	3,628.00			
665 A	2/28/2008	Addnl Construction-Veneri Bldg-Westfield	9,000.00	9,000.00			
670 A	7/24/2008	Public Safety-Fire Academy	1,187,500.00	1,124,426.00	62,536.04	537.96	
671 F	10/9/2008	Engineering-Info Teck Equip	33,926.00	33,926.00			
671 H	10/9/2008	Facilities-Improvement to Buildings	22,500.00			22,500.00	
671 Q	10/9/2008	CorrectionsSecurity Fencing	169,625.00	37,000.00	2,650.00	129,975.00	
671 R	10/9/2008	Clerk-Index Records Preservation	36,214.00	36,214.00			
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	10,080.00	10,080.00			
687 V	7/30/2009	Public Safety Emerg. Mgmt.-Equipment	21,072.65	20,525.00		547.65	
687 W	7/30/2009	Clerk-Equipment and Machinery	9,845.00	9,845.00			
713 A	12/8/2010	Parks&CR-IT Acq. Of IT Equip	11,030.00	11,030.00			
713 F	12/8/2010	Engineering-Improvements to Dams	18,000.00	18,000.00			
713 I	12/8/2010	Engineering-Facilities-Fire Safety Renovations	157,500.00	157,500.00			
713 J	12/8/2010	Engineering-Facilities- Furniture,Carpets	81,129.22	81,129.22			
713 K	12/8/2010	Engineering-Facilities-Engineering Services	10,000.00	10,000.00			
713 L	12/8/2010	Engineering-Park Maint.-Park & Recreation Improvements	30,000.00	30,000.00			
713 L	12/8/2010	Engineering-Park Maint.-Park & Recreation Improvements	1,042,145.00	1,042,145.00			
713 N	12/8/2010	Parks & CR-admin-Park & Rec Equipment	71,967.00	71,967.00			
713 P	12/8/2010	Various- New Automotive Vehicles	258,969.00	258,969.00			
713 Q	12/8/2010	Human Services-Equipment and Machinery	9,294.86	9,294.86			
713 T	12/8/2010	Corrections- Equipment & Machinery	23,750.00	8,975.00		14,775.00	
713 U	12/8/2010	Public Safety-emerg. Mgmt- 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. Equip	83,830.83	83,830.83			
723 AA	8/25/2011	Sheriff-Info Teck Equipment	165,896.35	165,896.35			
723 CC	8/25/2011	Prosector-Equipment and Machinery	24,458.96		22,058.96	2,400.00	
723 GG	8/25/2011	College-Renovations & Improvements	27,251.00	27,251.00			
723 K	8/25/2011	Engineering-Facilities-Fire Alarm Systems	210,954.00	210,954.00			
723 M	8/25/2011	Engineering-Facilities-Furniture, Carpets	474,250.00	299,502.00	55,761.85	118,986.15	
723 O	8/25/2011	Parks & Community Renewal-Park Improvements	0.26		0.26		
723 P	8/25/2011	Parks & Community Renewal-Recreational Equipment	41,097.00	41,097.00			
723 S	8/25/2011	Various-Automotive Vehicles	916,203.00	915,279.00		924.00	
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-Emerg. Mgmt- Equipment and Machinery	201,608.00	201,608.00			

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2018	ANALYSIS OF BALANCE DECEMBER 31, 2018		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
723 X	8/25/2011	Public Safety-Emerg. Mgmt-Info Teck Equipment	\$ 3,993.40	\$ 3,993.00	\$ 0.40	
723 Y	8/25/2011	Sheriff-Renovation of Classrooms	305,776.40	305,776.40		
723 Z	8/25/2011	Sheriff-Equip. & Machinery	51,040.00	51,040.00		
740 A	8/16/2012	Parks&CR-Info.Teck.-IT&Comm. Equip	28,474.72		28,474.72	
740 AA	8/16/2012	Vocational-Covered Walkways	119,021.00	36,532.00	82,489.00	
740 B	8/16/2012	Parks&CR-Info.Teck.-Comm&signal Equip	331,975.00	243,607.00	88,368.00	
740 FF	8/16/2012	College-Acq. Of Property-Plainfield	111,351.86	111,351.00	0.86	
740 G	8/16/2012	Engineering,Public Works-Facilities-Improve Buildings	1,645,293.58	1,645,293.58		
740 H	8/16/2012	Engineering,Public Works-Facilities-Fire Alarms	474,250.00		474,250.00	
740 N	8/16/2012	Engineering,Public Works-Park Maint.-Playground Equip.	762,863.00	762,863.00		
740 O	8/16/2012	Various-Acq. Of Vehicles	1,057,342.00	969,904.00	24,197.80	63,240.20
740 P	8/16/2012	Public Safety-Police-Equipment and Machinery	111,015.00	108,735.00		2,280.00
740 Q	8/16/2012	Public Safety-Police-Comm. And Signal Equip.	33,765.00	33,765.00		
740 S	8/16/2012	Public Safety-Emergency Mgmt.-Radio Equip.	86,583.00	86,583.00		
740 U	8/16/2012	Human Services-Equipment and Machinery	0.30	0.30		
740 X	8/16/2012	Sheriff-IT Equip and Vehicles	197,571.00	75,000.00		122,571.00
740 Y	8/16/2012	Prosecutor-IT Equipment	3,870.00		3,870.00	
740 Z	8/16/2012	Prosecutor-IT Equipment and Machinery	63,793.66	63,793.00	0.66	
750 A	6/25/2013	Acq. of Property-Smith Cadillac	486,741.65	486,741.00	0.65	
		Voc. - Various renovations and improvements to facilities, new replace.				
752 CC	8/22/2013	Equipment, instructional & noninstructional equip.	909,681.00	257,099.00	3,912.18	648,669.82
752 I	8/22/2013	Environmental monitoring, storage tanks incl. removal	189,700.00	15,881.00	169,381.83	4,437.17
752 J	8/22/2013	ADA upgrades and replace A/C units	1,024,915.00	616,621.00		408,294.00
		Synthetic turf fields, stream bank stabilization, dredging and hydro-raking of lakes				
752 L	8/22/2013		590,926.00	287,676.00		303,250.00
752 M	8/22/2013	Acq. Of playground equipment and paving and curbing improvements	753,888.00	653,905.00		99,983.00
752 N	8/22/2013	Acq. New automotive vehicles and replacement equipment	568,610.00	526,174.00		42,436.00
		Acq. New equipment and machinery, info tech. equipment, video system, mobile data, firearms and radar units				
752 O	8/22/2013		83,230.00	83,230.00		
752 Q	8/22/2013	Install prefabricated storage building (Westfield), new equip. & machinery	120,427.00	20,035.00		100,392.00
752 R	8/22/2013	Acq. New additional or replacement equipment	7,000.00			7,000.00
752 S	8/22/2013	Acq. New communication and signal systems/radio equipment	318,947.00	314,901.00		4,046.00
752 T	8/22/2013	Acq. New additional or replacement equipment	105,077.00	105,077.00		
		Acq. New additional or replacement equipment, signal systems equip., video conf. equip. and in-house camera system				
752 U	8/22/2013		22,087.00			22,087.00
752 V	8/22/2013	Acq. Of new communication and signal systems-security cameras	114,250.00	114,250.00		
752 W	8/22/2013	Acq. Of new additional or replacement equipment	16,875.00	16,875.00		
752 X	8/22/2013	Acq. Of new info technology equipment	90,978.00	74,603.00		16,375.00
752 Y	8/22/2013	Acq. Of new info technology equipment	13,262.00	13,262.00		
752 Z	8/22/2013	Acq. New info tech. equip. & new additional or replace equip.	3,420.63	3,420.63		
759 A	9/11/2014	Acq. Of new info technology equipment - various county departments	284,587.00	100,000.00		184,587.00
		Sewer eject. Pits West Hall, upgrades to fitness center, construction meeting room West Hall.				
759 BB	9/11/2014		872,693.00		58,543.69	814,149.31
		New info. Tech. equip. - digital media system Freeholders Conference Room				
759 C	9/11/2014		34,741.00	34,741.00		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2018	ANALYSIS OF BALANCE DECEMBER 31, 2018		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
759 CC	9/11/2014	Fire safety and security upgrades and acq. of new additional replacement equipment.	\$ 81,725.00	\$	\$	81,725.00
759 D	9/11/2014	Acq. Of property - 1580 Cooper Rd.	410,970.00	396,900.00		14,070.00
759 DD	9/11/2014	Fitness Center Cranford, Kellogg Building Bookstore, Thul Property in Plainfield and replacement of HVAC Cranford.	1,546,878.00	495,512.00	26,002.20	1,025,363.80
759 FF	9/11/2014	New info technology and telecommunications equipment.	586,749.00	544,190.00	29,399.22	13,159.78
759 G	9/11/2014	Improvements to various Dams.	244,625.00			244,625.00
759 H	9/11/2014	Undertaking of environmental monitoring and 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, electrical, ADA compliance, mech. Doors and security systems.	730,328.00		88,741.95	641,586.05
759 J	9/11/2014	Upgrades to fire alarm systems and sprinklers.	189,700.00			189,700.00
759 K	9/11/2014	Acq. New furniture, carpet, window treatments.	474,250.00	74,528.00	51,023.15	348,698.85
759 L	9/11/2014	Renovations to UC Justice Complex	89,700.00		82,519.00	7,181.00
759 M	9/11/2014	Acq. Of various equipment and machinery for Print Shop.	10,315.00	10,315.00		
759 N	9/11/2014	Acq. Of new info technology computers and equipment.	28,500.00	24,766.00	343.88	3,390.12
759 O	9/11/2014	Various engineering & architectural services.	160,699.00	160,699.00		
759 P	9/11/2014	Rehabilitation Warinanco Multi-Use Center, Irrigation Chatfield Garden, various engineering, architectural services park projects.	120,614.00	120,614.00		
759 Q	9/11/2014	Technology upgrades at Trailside.	122,312.00	56,891.00	7,057.69	58,363.31
759 R	9/11/2014	Mobile track lift, installation of wash station to comply with NJDEP regulations, park amenities, replacement of fencing.	249,970.00	224,720.00		25,250.00
759 T	9/11/2014	New info. tech. equipment.	330,183.00	166,251.00	24,598.62	139,333.38
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.	1,908,407.00	1,516,627.00	205,080.60	186,699.40
759 X	9/11/2014	Acq. Of new additional or replacement equipment - air curtains and wheelchair lift.	18,849.00	18,849.00		
759 Y	9/11/2014	New additional replacement equipment - Meals on Wheels and security enhancement for Juvenile Detention Center.	11,476.38	11,476.38		
759 Z	9/11/2014	New info. technology equipment and replacement equipment.	57,206.15	42,000.00	806.15	14,400.00
765 A	7/16/2015	Info Tech and telecommunications equipment	493,880.00	279,611.00	168,880.36	45,388.64
765 B	7/16/2015	Road improvements	2,376.00			2,376.00
765 C	7/16/2015	Various engineering, architectural services	78,610.00	78,610.00		
765 D	7/16/2015	Various building improvements	3,483,498.00	1,930,755.00	911,408.88	641,334.12
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		4,639,238.24	253,261.76
765 G	7/16/2015	Equip. golf courses, Warinanco rehabilitation, various engineering services, golf course infrastructure.	1,497,699.00	1,497,699.00		
765 H	7/16/2015	Landscape improvements at various locations	48,070.00	48,070.00		
765 I	7/16/2015	Various park improvements, drainage, restrooms, spray park, skate park	803,357.00	432,692.00	282,929.00	87,736.00
765 J	7/16/2015	New automotive vehicles and equipment	1,923,427.00	1,680,679.00	105,148.90	137,599.10
765 K	7/16/2015	New additional or replacement equipment	353,808.00	120,095.00	29,504.10	204,208.90
765 L	7/16/2015	New communication signal system equipment	431,981.00	267,269.00		164,712.00
765 M	7/16/2015	New communication signal system equipment	9,500.00	7,738.00		1,762.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2018	ANALYSIS OF BALANCE DECEMBER 31, 2018			
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS	
765 N	7/16/2015	New equipment and machinery	\$ 97,850.00	\$ 62,766.00	\$ 22,405.98	\$ 12,678.02	
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	54,423.76	54,423.76			
765 R	7/16/2015	New info technology telecommunications equipment	101,413.64	51,900.00		49,513.64	
765 S	7/16/2015	Drainage, district-wide renovations, campus covered walkways	661,011.00			661,011.00	
765 T	7/16/2015	Various fire safety upgrades, instructional/non-instructional equipment	360,500.00	154,072.00	1,200.13	205,227.87	
765 V	7/16/2015	Instructional and non-instructional equipment	710,700.00	20,148.00	0.48	690,551.52	
		New info tech equip., college-wide technology upgrades, automotive vehicles	496,500.00		391,728.00	104,772.00	
765 W	7/16/2015						
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	7,273,929.00		1,059,376.00	
776 AA	8/18/2016	Acquisition of new additional or replacement equipment	353,229.00	207,005.00	0.34	146,223.66	
776 B	8/18/2016	Various engineering, architectural services	2,052,000.00	1,468,498.00	580,187.59	3,314.41	
		Acquisition new information technology and telecommunications equipment	3,373,854.00	2,287,647.00	27,195.51	1,059,011.49	
776 BB	8/18/2016						
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	37,189.00	31,392.27	8,843.73	
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	358,579.00		591,421.00	
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	5,316,007.00	4,024,035.00	
776 K	8/18/2016	Machine wash stations	334,555.69	142,080.00		192,475.69	
776 L	8/18/2016	New automotive vehicles and equipment	1,523,331.68	1,194,085.00	13,628.78	315,617.90	
776 M	8/18/2016	New additional or replacement equipment	561,459.00	145,390.00	34,076.22	381,992.78	
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	19,696.00		220,943.00	
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	105,337.00		2,250.00	
776 S	8/18/2016	New communication/signal systems equipment (radios)	78,280.00	54,477.00	21,403.00	2,400.00	
776 T	8/18/2016	New additional or replacement equipment	129,865.00	80,266.00	5,103.00	44,496.00	
776 U	8/18/2016	New information technology and telecommunication equipment	184,786.00	85,441.00	18,536.25	80,808.75	
776 V	8/18/2016	District-wide improvements (restrooms)	566,500.00	527,225.00	400.15	38,874.85	
776 W	8/18/2016	District-wide improvements (fire safety, replacement equipment)	515,000.00	428,849.00	20,386.15	65,764.85	
776 X	8/18/2016	District-wide computer lab upgrades	360,500.00	24,466.00	200,000.13	136,033.87	
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	136,411.00	176,332.77	2,828,756.23	
787 A	8/17/2017	Info Tech and telecommunications equipment	366,937.00	175,000.00		191,937.00	
787 AA	8/17/2017	Renovation of various offices	2,701,087.00	5,450.00		2,695,637.00	
787 B	8/17/2017	Acquisition of various new additional or replacement equipment	9,452.75	9,452.75			
787 BB	8/17/2017	Acquisition of a new fire engine	391,400.00	386,538.00		4,862.00	
787 C	8/17/2017	Engineering - Roads, culverts, bridges	7,321,493.00			7,321,493.00	
787 CC	8/17/2017	New additional or replacement equipment	1,510,612.69	12,119.00		1,498,493.69	
787 D	8/17/2017	Various engineering, architectural services	2,052,000.00	1,626,637.00		425,363.00	
787 DD	8/17/2017	New additional furnishings and equipment	85,825.02	8,536.00	67,289.02	10,000.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2018	ANALYSIS OF BALANCE DECEMBER 31, 2018		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
787 E	8/17/2017	Improvements to various dams	\$ 244,625.00	\$ 1,317.00	\$	\$ 243,308.00
787 EE	8/17/2017	New information technology and telecommunication equipment	108,698.00	66,802.00	38,279.94	3,616.06
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	19,274.00	17,964.28	203,376.72
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	167,994.00	46,928.25	176,078.75
787 H	8/17/2017	Acquisition of new additional or replacement equipment	18,666.32	18,666.32		
787 HH	8/17/2017	District-wide renovations and improvements	824,000.00	180,271.00	623,914.79	19,814.21
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	34,719.00	259,281.00	15,000.00
787 J	8/17/2017	Upgrading fire alarm systems	489,250.00	489,250.00		
787 JJ	8/17/2017	District-wide upgrades for computers and furnishings	309,000.00	194,579.00	114,421.00	
787 K	8/17/2017	Undertaking of various engineering and architectural services	1,235,000.00		1,130,415.64	104,584.36
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		311,132.49	3,422,617.51
787 M	8/17/2017	Various building improvements	1,369,900.00	400,000.00		969,900.00
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	1,422,818.00		3,641,964.00
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		38,921.46	58,928.54
787 P	8/17/2017	Furnishings for Ash Brook Clubhouse	342,475.00	88,368.00	157,813.60	96,293.40
787 Q	8/17/2017	Construction of Oak Ridge Sports Complex	3,696,179.00	3,696,179.00		
787 R	8/17/2017	Various Park Improvements	2,413,237.00	410,000.00		2,003,237.00
787 S	8/17/2017	Paving, curbing and sidewalk improvements	587,100.00	195,990.00	195,119.08	195,990.92
787 T	8/17/2017	Underground storage tanks	978,500.00	100,000.00	598,925.00	279,575.00
787 U	8/17/2017	New communication and signal equipment	97,850.00	15,000.00		82,850.00
787 V	8/17/2017	New automotive vehicles and equipment	3,511,943.40	1,353,929.00	1,131,771.44	1,026,242.96
787 W	8/17/2017	Expansion of dispatch center	733,875.00	600,000.00		133,875.00
787 X	8/17/2017	New additional or replacement equipment	223,202.00	14,008.00		209,194.00
787 Y	8/17/2017	New additional or replacement equipment	246,220.00	127,113.00		119,107.00
787 Z	8/17/2017	New info technology and telecommunications equipment.	19,000.00		18,351.23	648.77
795 A	9/13/2018	Info systems master plan and new info technology and telecommunications equipment.	293,550.00			293,550.00
795 AA	9/13/2018	New info technology and telecommunications equipment.	228,807.00			228,807.00
795 B	9/13/2018	Voting machines.	1,823,050.00		1,804,050.00	19,000.00
795 BB	9/13/2018	Drug analysis equipment.	92,853.00			92,853.00
795 C	9/13/2018	Various roads, bridges and culverts.	227,731.00			227,731.00
795 CC	9/13/2018	New info technology and telecommunications equipment.	244,625.00			244,625.00
795 D	9/13/2018	Undertaking of various engineering and architectural services.	475,000.00		8,180.52	466,819.48
795 DD	9/13/2018	Active shooter security upgrades.	415,862.00			415,862.00
795 E	9/13/2018	Improvements to Dams.	244,625.00			244,625.00
795 EE	9/13/2018	District-wide renovations and improvements	1,390,500.00			1,390,500.00
795 F	9/13/2018	Acquisition of new info technology and telecommunications equipment	9,500.00			9,500.00
795 FF	9/13/2018	Instructional and non-instructional equipment	824,000.00		243,787.66	580,212.34

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2018	ANALYSIS OF BALANCE DECEMBER 31, 2018			
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS	
795 G	9/13/2018	Undertaking of environmental monitoring and remediation/removal of underground storage tanks.	\$ 195,700.00	\$	\$	\$	195,700.00
795 GG	9/13/2018	Acquisition of new additional furnishings.	103,000.00				103,000.00
795 H	9/13/2018	Acquisition of new additional or replacement equipment.	64,077.00				64,077.00
795 HH	9/13/2018	Various renovations to various buildings.	7,313,000.00				7,313,000.00
795 I	9/13/2018	Acquisition new additional or replacement equipment and machinery.	122,312.00				122,312.00
795 II	9/13/2018	Acquisition of new info technology and telecommunications equipment	1,792,200.00				1,792,200.00
795 J	9/13/2018	Upgrading fire alarm systems	978,500.00				978,500.00
795 K	9/13/2018	Undertaking of various engineering, architectural and other services.	1,330,000.00				1,330,000.00
795 L	9/13/2018	Replacement of boilers at Union County Courthouse.	1,938,000.00				1,938,000.00
795 M	9/13/2018	Undertaking various improvements to various buildings.	978,500.00				978,500.00
795 N	9/13/2018	Acquisition of new furniture, flooring, window treatments.	547,960.00				547,960.00
795 O	9/13/2018	Acquisition of new additional replacement equipment.	97,850.00				97,850.00
795 P	9/13/2018	Undertaking various park and recreation improvements.	8,904,349.00		1,101,698.25		7,802,650.75
795 Q	9/13/2018	Acquisition of new additional replacement equipment.	146,775.00				146,775.00
795 R	9/13/2018	Various equipment for Ash Brook Club House.	587,100.00		513,753.27		73,346.73
795 S	9/13/2018	Construction of maintenance building at Lightning Brook Park.	880,650.00				880,650.00
795 T	9/13/2018	Various park and recreation improvements.	1,114,350.00		66,350.00		1,048,000.00
795 U	9/13/2018	Undertaking of paving, curbing and sidewalks at various parks.	733,875.00				733,875.00
795 V	9/13/2018	Removal and replacement of under and above ground storage tanks.	342,475.00				342,475.00
795 W	9/13/2018	Acquisition of new auto motive vehicles and equipment.	2,402,197.00		384,877.15		2,017,319.85
795 X	9/13/2018	Acquisition of new additional or replacement equipment.	74,575.00				74,575.00
795 Y	9/13/2018	Acquisition of new communication and signal systems equipment consisting of radio equipment.	73,387.00				73,387.00
795 Z	9/13/2018	Acquisition of new additional or replacement equipment and machinery.	244,625.00				244,625.00
			<u>\$ 173,409,849.73</u>	<u>\$ 59,781,075.38</u>	<u>\$ 24,198,358.94</u>	<u>\$</u>	<u>89,430,415.41</u>
			REF. C		C-4		C-6
Bond Anticipation Notes			C-14	\$ 60,000,000.00			
Less Cash on Hand to Pay Notes:			C-4	218,924.62			
				<u>\$ 59,781,075.38</u>			
Improvement Authorizations - Unfunded			C-8			\$	92,998,056.30
Less: Unexpended Proceeds of Bond Anticipation Notes			C-4				<u>3,567,640.89</u>
			C-6			\$	<u>89,430,415.41</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2017	C		\$ 3,394,126.52
Increased by:			
2018 Budget Appropriation	C-2		<u>2,600,000.00</u>
			\$ 5,994,126.52
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8	\$ 1,358,576.00	
Midtown Redevelopment Plan	C-18	<u>45,000.00</u>	
			<u>1,403,576.00</u>
Balance, December 31, 2018	C		\$ <u><u>4,590,550.52</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2017		2018 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2018	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Inmate Property System	8/17/1995	\$ 666,750.00	\$ 11,607.86	\$	\$		\$	\$ 11,607.86	\$
Renovate Old Jail	35,047.00	5,000,000.00	132,080.67					132,080.67	
Section 20 Costs	10/16/1997	257,322.00	151,843.53				151,843.53		
Various Improvements to Public Buildings - Buildings Services	7/22/1999	2,745,600.00	705.00				705.00		
Computer Equipment-Surrogate's Office	7/22/1999	55,550.00	5,013.74					5,013.74	
Improvement to Park Facilities	12/14/2000	1,535,000.00				(2,000.00)	2,000.00		
Equipment and Machinery - Surrogate	12/14/2000	97,318.00	1,523.26					1,523.26	
New Furniture, Carpets and window Treatments	8/28/2001	762,000.00	130.34					130.34	
Improvement to Building	8/22/2002	1,785,000.00				(2,365.07)		2,365.07	
Furniture and Carpets	8/22/2002	265,000.00	0.03					0.03	
Surrogate - Furnishings and Equipment	8/22/2002	22,000.00	1,095.39					1,095.39	
Operational Services - Improvements to Building	8/21/2003	5,025,000.00	101,334.37	80,750.00			182,084.37		
Police - Equipment and Machinery	8/21/2003	99,500.00	14.70			14.70			
County Clerk Offices, Renovations and Improvements	8/21/2003	281,750.00	6,750.00					6,750.00	
Surrogate Offices , Renovations and Improvements	8/21/2003	37,250.00		27,540.81					27,540.81
Union County College - Various Improvements	8/21/2003	3,687,601.00	104,272.59					104,272.59	
Public Safety - Floor, Radio System	8/19/2004	602,046.00	16,460.69					16,460.69	
Sheriff - Firearms Range, Machinery and Equipment	8/19/2004	683,194.00	5,000.00					5,000.00	
Clerk - Renovation of Records Room, Equipment	8/19/2004	175,100.00	8.04					8.04	
Human Services - Furnishings	8/19/2004	618,000.00	748.93				748.93		
Surrogate - Furniture, Computers and Office Equipment	8/19/2004	28,840.00	18,816.47		597.00			18,219.47	
Radio Equipment - Division of Information Technologies	8/18/2005	72,100.00	7,180.67					7,180.67	
Engineer - Culver Repair	8/18/2005	1,545,000.00			(69,755.72)			69,755.72	
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,611,950.00	6,471.60		6,471.60				
Public Safety - Equipment and Machinery	8/18/2005	164,800.00	10.91		10.91				
Surrogate's Office - Furnishings	8/18/2005	33,990.00		4,892.13					4,892.13
Parks Equipment and Machinery	8/17/2006	1,328,689.00	1,451.01		1,451.01				
Improvements to Various Buildings	8/17/2006	2,729,500.00	93,900.00	79,500.00	103,900.00		69,500.00		
Furniture Carpets	8/17/2006	309,000.00	23.94		(511.50)			535.44	
Public Safety-New Equipment	8/17/2006	932,150.00	37,225.31		36,492.57			732.74	
Surrogate-Equipment	8/17/2006	17,845.00	17,325.00					17,325.00	
Info Tech Communication Equipment	9/6/2007	293,550.00			(78,994.07)			78,994.07	
Parks - Park Improvements	9/6/2007	834,300.00	277.89					277.89	
Parks - Park and Recreation Improvements	9/6/2007	1,241,150.00	9,814.54					9,814.54	
Facilities - Improve Buildings	9/6/2007	4,171,500.00		133,461.45	11,961.45		121,500.00		
Human Services - Equipment and Machinery	9/6/2007	418,714.00	8,559.99		(19,000.00)		8,559.99	19,000.00	
Various - Equipment, Machinery and Vehicles	9/6/2007	703,490.00			(95.00)		95.00		
Emergency Management - Equipment and Machinery	9/6/2007	72,100.00	1,835.77					1,835.77	
Public Safety-Fire Academy	7/24/2008	1,250,000.00			(537.96)				537.96
Communications-Communication and Signal Equipment	10/9/2008	258,020.00			(12,283.43)			12,283.43	
Engineering-Info Tech Equip	10/9/2008	50,000.00		261.70	(1,014.48)				1,276.18
Facilities-Improvement to Buildings	10/9/2008	772,500.00		377,801.51				355,301.51	22,500.00
Parks-Park and Rec. Improvements	10/9/2008	4,120,000.00	3,665.00		(24,408.78)			28,073.78	
Human Services-Equipment and Machinery	10/9/2008	460,700.00	9,218.75				9,218.75		
Police-Equipment and Machinery	10/9/2008	577,000.00	15,000.00					15,000.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2017		2018 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2018	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Corrections Security Fencing	10/9/2008	\$ 257,500.00	\$	\$ 129,975.00	\$		\$	\$	129,975.00
Clerk-Index Records Preservation	10/9/2008	154,500.00		34,610.90					34,610.90
Parks-IT Equipment	7/30/2009	282,500.00	1,955.53				1,955.53		
College - Equipment and Machinery	7/30/2009	340,000.00	11,542.17			11,542.17			
Engineering-Facilities-Improve Buildings	7/30/2009	15,450,000.00		208,821.50	(4,594.10)		208,821.50	4,594.10	
Engineering-Facilities-Fire Alarm Systems	7/30/2009	515,000.00	442.21					442.21	
Park and Recreation Improvements	7/30/2009	400,500.00	2,920.40	10,500.00				2,920.40	10,500.00
Parks-Recreational Equipment	7/30/2009	385,050.00	5,576.74		5,576.60			0.14	
Various- New Automotive Vehicles	7/30/2009	2,121,367.00	52.81		(104.21)		52.81	104.21	
Corrections-Communications and Signal Equipment	7/30/2009	141,500.00		2,159.70	1,230.00				929.70
Public Safety-Emergency Management - Equipment	7/30/2009	180,950.00		3,450.00					3,450.00
Acquisition of Property-Child Advocacy Center	7/30/2009	2,400,000.00			(1,517.50)			1,517.50	
Vocational School-Renovations and Improvements	12/8/2010	900,000.00		4,244.39	2,783.58			1,460.81	
Vocational School-IT Equipment	12/8/2010	500,000.00		36,967.73	36,967.73				
College-Renovations and Improvements	12/8/2010	1,868,000.00		229,635.17	33,378.00			196,257.17	
College-Equipment and Machinery	12/8/2010	1,635,082.00			(70,530.16)			70,530.16	
Engineering-Improvements to Dams	12/8/2010	618,000.00		18,000.00					18,000.00
Engineering-Facilities-Improvements to Buildings	12/8/2010	5,459,000.00		165,324.00	6,324.00		159,000.00		
Engineering-Facilities-Fire Alarm Systems	12/8/2010	412,000.00	2,206.68	370,000.00	200,000.00		12,000.00	160,206.68	
Engineering-Facilities-Fire Safety Renovations	12/8/2010	1,030,000.00		21,000.00			21,000.00		
Engineering-Facilities- Furniture, Carpets	12/8/2010	309,000.00		25,680.38	(372.56)		2,051.78		24,001.16
Engineering-Facilities-Engineering Services	12/8/2010	250,000.00	24,600.00	10,000.00	7,649.00			16,951.00	10,000.00
Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	2,575,000.00		175,240.86					175,240.86
Parks and Community Renewal-Admin-Park and Recreation Improvements	12/8/2010	9,270,000.00			(16,100.10)			16,100.10	
Parks and Community Renewal-Admin-Park and Recreation Equipment	12/8/2010	87,000.00		20,851.40	20,851.40				
Various-New Automotive Vehicles	12/8/2010	3,392,820.00		33,689.30	(19.14)				33,708.44
Human Services-Equipment and Machinery	12/8/2010	67,500.00		1,500.00			1,500.00		
Corrections-Equipment and Machinery	12/8/2010	25,000.00		16,025.00					16,025.00
Public Safety-Emergency Management-Equipment and Machinery	12/8/2010	1,847,500.00	2,240.27	42,500.70				2,240.27	42,500.70
Prosecutor-IT Equipment	12/8/2010	152,950.00	1,950.00					1,950.00	
Sheriff-IT Equipment	8/25/2011	297,225.00		7,725.00					7,725.00
Prosecutor-IT Equipment	8/25/2011	128,720.00	667.90	1,252.10				1,920.00	
Prosecutor-Equipment and Machinery	8/25/2011	103,400.00		2,400.00					2,400.00
Vocational-Furnishings	8/25/2011	50,000.00		9,258.04				9,258.04	
Engineering-Improvement to Dams	8/25/2011	2,060,000.00	31,743.46		31,743.46				
College-Equipment and Machinery	8/25/2011	587,800.00		1,792.88	1,792.88				
College-IT, Communication Equipment and Vehicles	8/25/2011	990,000.00			(46,800.00)			46,800.00	
Engineering-Facilities-Improve Buildings	8/25/2011	5,562,000.00		162,000.00			162,000.00		
Engineering-Facilities-Fire Alarm Systems	8/25/2011	309,000.00		9,000.00			9,000.00		
Engineering-Facilities-Furniture, Carpets	8/25/2011	515,000.00		282,043.54	148,057.39		15,000.00		118,986.15
Engineering-Engineering Services	8/25/2011	250,000.00	80.00				80.00		
Parks-Park and Recreation Improvements	8/25/2011	15,857,500.00		2,834,667.34	2,834,667.34				
Parks-Recreational Equipment	8/25/2011	659,200.00		19,200.00					19,200.00
Engineering-Park and Recreation Improvements	8/25/2011	2,935,500.00		0.54			0.54		
Engineering-Park Maint-Recreation Equipment	8/25/2011	1,519,250.00		4,400.00	4,400.00				
Various-New Automotive Vehicles	8/25/2011	1,967,400.00		167,148.44	99,287.48				67,860.96

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2017		2018 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2018	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Public Safety-Police-Equipment and Machinery	8/25/2011	\$ 397,000.00	\$ 167.25	\$ 6,000.00	\$	\$ 167.25	\$	\$	6,000.00
Corrections-Furnishings and Equipment	8/25/2011	26,000.00	231.06	4,510.00				231.06	4,510.00
Corrections-Equipment and Machinery	8/25/2011	15,000.00	750.00	14,250.00				750.00	14,250.00
Public Safety-Emergency Mgmt.-Communications Equip	8/25/2011	3,020,500.00		85,500.00					85,500.00
Sheriff-Equipment and Machinery	8/25/2011	689,500.00		19,500.00					19,500.00
Sheriff-Equipment and Machinery	8/25/2011	138,450.00		3,450.00					3,450.00
Parks & CR-Info Teck.-IT & Comm. Equip	8/25/2011	617,250.00				(13.99)		13.99	
Parks and Community Renewal-Info Tech.-IT and Comm. Equipment	8/16/2012	617,250.00	37.28	74,962.72		75,000.00			
Vocational-Covered Walkways	8/16/2012	623,631.00		257,951.19				257,951.19	
Parks and Community Renewal-Info Tech.-IT and Comm. Equipment	8/16/2012	360,500.00		223,525.36		32,691.78	10,500.00	180,333.58	
Vocational-Equipment and Machinery	8/16/2012	347,412.00	608.23			178.05		430.18	
College-Renovations Plainfield Campus	8/16/2012	1,543,356.00	18,086.36			9,378.60		8,707.76	
College-Renovations and Improvements	8/16/2012	4,042,750.00	40,168.07	360,072.00		38,883.47		361,356.60	
Engineering and Public Works-Engineering-Road and Bridge	8/16/2012	4,223,000.00				(15,342.52)		15,342.52	
College- Equipment and Machinery	8/16/2012	798,868.00		109,626.99		109,626.99			
Engineering and Public Works-Facilities-Improve Buildings	8/16/2012	2,575,000.00		34,706.42		(70,403.00)	24,706.42		80,403.00
Engineering and Public Works-Facilities-Fire Alarms	8/16/2012	515,000.00	25,750.00	489,250.00			15,000.00	500,000.00	
Engineering and Public Works-Facilities-Vehicles	8/16/2012	75,000.00	75,000.00					75,000.00	
Finance-Info Tech Equipment	8/16/2012	103,000.00	64,885.11			36,870.21		28,014.90	
Parks and Community Renewal-Park and Rec. Improvements	8/16/2012	2,291,750.00		3,216.75		(907.50)		4,124.25	
Parks and Community Renewal-Furnishings and Equipment	8/16/2012	1,484,786.00		38,773.63			1,027.63	37,746.00	
Engineering and Public Works-Park Maint-Park and Rec. Improve.	8/16/2012	3,439,850.00		12,578.10			0.98	12,577.12	
Engineering and Public Works-Park Maint-Playground Equipment	8/16/2012	1,209,650.00		39,779.41			0.41	39,779.00	
Various-Automotive Vehicles	8/16/2012	2,201,234.00		247,968.40		184,692.20	36.00		63,240.20
Public Safety-Police-Equipment and Machinery	8/16/2012	280,280.00		2,280.00					2,280.00
Public Safety-Police-Comm and Signal Equipment	8/16/2012	515,000.00		15,000.00				15,000.00	
Public Safety-Emerg Mgmt.-Ambulance	8/16/2012	180,250.00		5,250.00				5,250.00	
Human Services-Equipment and Machinery	8/16/2012	154,500.00		4,500.00			4,500.00		
Sheriff-IT Equipment, Vehicles	8/16/2012	207,970.00		132,970.00					132,970.00
Prosecutor-IT Equipment	8/16/2012	132,870.00		3,870.00				3,870.00	
Prosecutor-Equipment and Machinery	8/16/2012	154,500.00		4,500.00				4,500.00	
Acq. of Info Technologies and Telecomm. Equipment	8/22/2013	1,389,750.00		313,651.24		135,000.00	3,651.24	175,000.00	
Acq. of New Additional or Replacement Equipment and Machinery	8/22/2013	69,010.00		2,010.00				2,010.00	
Upgrading Various Fuel Sites	8/22/2013	412,000.00		12,247.97		(1,526.49)		13,774.46	
Voc. - Construction of Addition to West Hall	8/22/2013	10,300,000.00		9,346.82				9,346.82	
Voc. - Various Renovation and Improvements	8/22/2013	1,442,000.00		690,725.91		42,056.09			648,669.82
UC College - Renovation of Lessner Building	8/22/2013	4,635,000.00	650,503.64	323,142.00		958,796.64		14,849.00	
Various Roads, Intersection, Bridges, Culverts	8/22/2013	5,871,000.00				(0.63)	0.63		
Various Engineering and Architectural Services	8/22/2013	1,500,000.00				(12,800.00)		12,800.00	
Improvements to Various Dams	8/22/2013	2,575,000.00	214,935.95	654,949.00		212,710.55		657,174.40	
Environmental Monitoring, Storage Tanks Incl. Removal	8/22/2013	206,000.00		120,078.17		115,641.00			4,437.17
ADA Upgrades and Replace A/C Units	8/22/2013	1,545,000.00		614,922.29		84,378.40	45,000.00		485,543.89
Park Improvements	8/22/2013	3,756,350.00		83,112.36		22,398.36		60,714.00	
Park Improvements	8/22/2013	4,368,200.00		889,307.27		(342,798.72)		641,179.99	590,926.00
Park Improvements	8/22/2013	952,150.00		147,590.93					147,590.93
Acq. New Automotive Vehicles and Replacement Equipment	8/22/2013	1,660,640.00		42,436.37					42,436.37

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2017		2018 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2018	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Acq. New Machinery and Equipment	8/22/2013	\$ 241,450.00	\$	\$ 9,627.00	\$	\$ 3,177.00	\$	\$	6,450.00
Acq. Info Technology and Telecommunication Equipment	8/22/2013	257,500.00		7,500.00				7,500.00	
New Equipment and Machinery	8/22/2013	155,150.00		108,150.00					108,150.00
Acq. New Additional or Replacement Equipment	8/22/2013	24,000.00		7,000.00					7,000.00
Acq. New Communication and Signal Systems/Radio Equipment	8/22/2013	2,781,000.00		4,046.00					4,046.00
Acq. New Additional or Replacement Equipment	8/22/2013	128,750.00		3,750.00					3,750.00
Acq. New Additional or Replacement Equipment	8/22/2013	58,250.00		25,000.00				2,913.00	22,087.00
Acq. of New Communication and Signal Systems-Security Cameras	8/22/2013	515,000.00		15,000.00		(5,467.27)			20,467.27
Acq. of New Info Technology Equipment	8/22/2013	133,000.00		23,024.02					23,024.02
Acq. New Info Tech. Equip. and New Additional or Replace Equip.	8/22/2013	203,350.00		5,875.00		895.00		1,559.37	3,420.63
Various Roads, Intersections, Bridges, Culverts	8/14/2014	3,502,000.00		197,530.24		197,530.24			
SyntheticTurf Fields	8/14/2014	3,240,000.00		1,059,046.31		526,055.00	0.85	532,990.46	
Acq. of New Info Technology Equipment - Various County Departmer	9/11/2014	308,250.00		208,250.00			8,250.00		200,000.00
Info Tech Equip. Consisting of Asset Mgmt System and Computer Eq	9/11/2014	65,000.00		9,966.62				9,966.62	
Sewer Eject. Pits, West Hall, Upgrades to Fitness Center, Meeting R	9/11/2014	978,500.00		966,892.97		152,743.66			814,149.31
New Info. Tech. Equip.-Digital Media System Freeholders Conference	9/11/2014	99,395.00		38,884.07		(359.15)		4,502.22	34,741.00
Fire Safety and Security Upgrades	9/11/2014	463,500.00		163,500.00		54,913.24		26,861.76	81,725.00
Acq. of Real Property in Scotch Plains for Park Purposes	9/11/2014	432,600.00		35,699.94					35,699.94
Campus Wide Upgrades	9/11/2014	5,006,830.00		1,051,365.47		26,001.67			1,025,363.80
Various Roads, Intersections, Bridges, Culverts	9/11/2014	11,459,780.00		333,780.00		270,398.16		63,381.84	
Fire Alarm System Cranford and Instructional and Non-Instructional E	9/11/2014	1,445,296.00		438,480.24		35,519.93		402,960.31	
Various Engineering and Architectural Services	9/11/2014	2,000,000.00		53,466.57		(22,756.63)		76,223.20	
College Wide Technology Upgrades	9/11/2014	2,193,900.00		42,559.53		29,399.75			13,159.78
Improvements to Various Dams	9/11/2014	257,500.00	12,875.00	244,625.00				12,875.00	244,625.00
Remediation/Removal of Underground Storage Tanks	9/11/2014	206,000.00	10,300.00	195,700.00				10,300.00	195,700.00
Upgrading Elevators, Roof Repairs, Plumbing, HVAC, Pipes, Genera	9/11/2014	1,854,000.00		1,074,820.00		379,233.95	54,000.00		641,586.05
Upgrades to Fire Alarm Systems and Sprinklers.	9/11/2014	206,000.00	10,300.00	195,700.00			6,000.00	10,300.00	189,700.00
Acq. New Furniture, Carpet, Window Treatments	9/11/2014	515,000.00		440,471.87		76,773.02	15,000.00		348,698.85
Renovations to UC Justice Complex	9/11/2014	206,000.00		106,000.00		92,819.00	6,000.00		7,181.00
Equipment for Print Shop	9/11/2014	40,000.00		12,314.27		12,314.27			
Acq. of New Info Technology Computers and Equipment.	9/11/2014	30,000.00		5,233.12		1,843.00			3,390.12
Rehabilitation Warinanco Multi-Use Center, Irrigation Chatfield Garde	9/11/2014	4,335,350.00		73,879.00		(264.00)	264.00		73,879.00
Technology Upgrades at Trailside Nature and Science Center	9/11/2014	128,750.00		63,329.40		4,966.09			58,363.31
Mobile Track Lift, Install. of Wash Station to Comply with NJDEP Req	9/11/2014	700,250.00		80,150.00		54,900.00			25,250.00
Replacement of Playground Equipment.	9/11/2014	103,000.00	5,150.00	97,850.00		71,350.00		31,650.00	
New Info. Tech. Equipment License Plate Reader, Docking Stations	9/11/2014	437,750.00		163,931.86		24,598.48			139,333.38
New Additional/Replace. Equip. - Locks and Computer Equipment	9/11/2014	20,000.00		423.00					423.00
New Comm. and Signal Systems Equip.-Radio Enhancement System	9/11/2014	4,135,450.00		409,959.70		223,260.30			186,699.40
Air Curtains for Meals on Wheels Building and Wheelchair Lift	9/11/2014	235,947.00		6,770.00			6,770.00		
Over Aging Prog. and Security Enhancements for Juvenile Detention	9/11/2014	417,896.00		12,812.47				1,336.09	11,476.38
Replacement of Equipment and Computers	9/11/2014	60,600.00		14,400.00					14,400.00
Computer Equipment, Servers, Network Family Court	7/16/2015	622,400.00		262,788.04		199,999.40	17,400.00		45,388.64
Engineering - Road Project	7/16/2015	11,845,000.00		2,350,414.13		(220,514.72)		2,568,552.85	2,376.00
Engineering - Professional Services	7/16/2015	1,450,000.00				(278.39)			278.39
Facilities - Various	7/16/2015	3,948,278.00		773,604.17		132,270.05			641,334.12
Fire Alarm, Sprinkler and Suppression System	7/16/2015	4,583,500.00		383,500.00					383,500.00

COUNTY OF UNION

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SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2017		2018 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2018	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Courthouse/Tower Upgrade	7/16/2015	\$ 5,150,000.00	\$	\$ 150,000.00	\$	\$ (103,261.76)	\$	\$	\$ 253,261.76
Park Improvements	7/16/2015	4,408,000.00		142,081.56		20,711.50			121,370.06
Landscaping Improvements	7/16/2015	51,500.00		2,355.00			855.00		1,500.00
Park Improvements	7/16/2015	971,000.00		439,810.00		352,074.00			87,736.00
Acquisition of New Vehicles	7/16/2015	2,107,636.00		242,747.42		105,148.32			137,599.10
New Equipment and Machinery	7/16/2015	391,730.00		249,286.04		45,077.14			204,208.90
Security Camera System	7/16/2015	515,000.00		190,461.09		23,131.65			167,329.44
Security Scanner	7/16/2015	10,000.00		4,106.70					4,106.70
Emergency Response Equipment	7/16/2015	103,000.00		50,290.25		37,612.23			12,678.02
Fire Engine For Fire Academy	7/16/2015	669,500.00		23,284.72				23,284.72	
Equipment - Surrogate	7/16/2015	45,000.00		32,768.86					32,768.86
Hot Food Serving Counter and Attendance Software	7/16/2015	58,768.00		1,405.24			1,405.24		
Acquisition of New Info. Tech. Equipment and New Additional or Rep	7/16/2015	300,334.00		65,420.00					65,420.00
Vocational School - Various Renovations and Improvements	7/16/2015	824,000.00		661,011.24				0.24	661,011.00
Fire/Security Upgrades and Equipment	7/16/2015	360,500.00		206,335.46		1,107.59			205,227.87
Cranford Campus Upgrades	7/16/2015	3,090,000.00	3,032,214.82			103,794.00		2,928,420.82	
Equipment and Furniture	7/16/2015	710,700.00		710,700.00		20,148.48			690,551.52
Technology Upgrades and New Vehicles	7/16/2015	2,688,300.00		911,493.55		806,721.55			104,772.00
Engineering - Roads, culverts, bridges	8/16/2016	14,677,500.00		5,997,473.51		4,375,567.99			1,621,905.52
Acquisition of new additional or replacement equipment	8/16/2016	353,229.00		146,223.66					146,223.66
Various engineering, architectural services	8/16/2016	2,160,000.00		11,874.41		8,560.00			3,314.41
Acquisition new information technology and telecommunications equi	8/16/2016	3,373,854.00		1,086,206.86		27,195.37			1,059,011.49
Improvements to Dams	8/16/2016	257,500.00	12,875.00	244,625.00				257,500.00	
Gordon Street Bridge	8/16/2016	5,871,000.00	18,550.00	352,450.00				18,550.00	352,450.00
Environmental monitoring and remediation	8/16/2016	206,000.00	10,300.00	195,700.00				10,300.00	195,700.00
Acq. New additional replacement equipment	8/16/2016	81,500.00	4,075.00	77,425.00		72,656.27			8,843.73
Upgrading fire alarm systems	8/16/2016	1,030,000.00		908,000.00		14,850.55			893,149.45
Undertaking various engineering, architectural services	8/16/2016	1,000,000.00		698,854.38		95,813.40			603,040.98
Construction of animal shelter	8/16/2016	5,150,000.00	257,500.00	4,892,500.00				257,500.00	4,892,500.00
Various park improvements	8/16/2016	13,410,571.00		2,521,087.00		(1,502,948.00)			4,024,035.00
Machine wash stations	8/16/2016	360,500.00		218,419.31			7,919.31		210,500.00
New automotive vehicles and equipment	8/16/2016	1,618,900.00		533,259.98		203,019.76	14,622.32		315,617.90
New additional or replacement equipment	8/16/2016	591,010.00		435,898.73		53,905.95			381,992.78
New additional or replacement equipment	8/16/2016	12,500.00	625.00	11,875.00		12,500.00			
Acquisition of transportation and storage equipment	8/16/2016	10,000.00		4,280.50					4,280.50
Renovation of election office	8/16/2016	253,304.00		233,607.94		2,593.64			231,014.30
New information technology and telecommunication equipment	8/16/2016	113,250.00		2,250.00					2,250.00
New communication/signal systems equipment (radios)	8/16/2016	82,400.00		27,923.00		25,523.00			2,400.00
New additional or replacement equipment	8/16/2016	136,700.00		56,433.83		11,937.83			44,496.00
New information technology and telecommunication equipment	8/16/2016	194,936.00		130,953.52		50,144.77			80,808.75
District-wide improvements (restrooms)	8/16/2016	566,500.00		56,511.22		17,636.37			38,874.85
District-wide improvements (fire safety, replacement equipment)	8/16/2016	515,000.00		85,856.70		20,091.85			65,764.85
District-wide computer lab upgrades	8/16/2016	360,500.00		336,033.87		200,000.00			136,033.87
Various renovations at Cranford Campus	8/16/2016	3,399,000.00	3,199,885.98	99,000.00		115,071.27		3,084,814.71	99,000.00
Various renovations and improvements	8/16/2016	3,141,500.00		3,022,046.98		193,290.75			2,828,756.23
Finance Refunding Bonds	10/13/2016	44,250,000.00	51,050.77	1,688,165.81		51,050.77	1,688,165.81		

COUNTY OF UNION

GENERAL CAPITAL FUND

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2017		2018 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2018	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Acq. New info technology and telecommunications equip.	8/17/2017	\$ 386,250.00	\$ 19,313.00	\$ 366,937.00	\$	175,000.00	\$	\$	211,250.00
Renovation of various offices	8/17/2017	2,843,250.00	136,713.00	2,701,087.00				136,713.00	2,701,087.00
New additional replacement equipment	8/17/2017	10,000.00		47.25			47.25		
Acq. Of a new fire engine	8/17/2017	412,000.00		25,461.81					25,461.81
Undertaking of roads, intersection, bridge and culvert	8/17/2017	15,186,825.00	5,970,842.00	7,321,493.00		3,783,465.59		2,187,376.41	7,321,493.00
Acquisition of new additional or replacement equipment	8/17/2017	1,591,740.00	77,289.31	1,512,153.00		42,902.00	1,540.31	34,387.31	1,510,612.69
Various engineering & architectural services	8/17/2017	3,760,000.00		1,754,742.58		1,221,380.14			533,362.44
Acquisition of new additional furnishings and new info technology equ	8/17/2017	94,160.00		85,623.56		71,996.58	3,626.98		10,000.00
Improvements to Dams	8/17/2017	257,500.00	11,557.86	244,625.00				11,557.86	244,625.00
Acq. New info technology and telecommunications equip.	8/17/2017	114,419.00		47,616.06		44,000.00			3,616.06
Gordon Street Bridge	8/17/2017	6,120,000.00	6,000.00	114,000.00				6,000.00	114,000.00
Acq. Of new info technology and telecommunications equipment	8/17/2017	253,280.00	12,665.00	240,615.00		49,903.28			203,376.72
Environmental monitoring and remediation	8/17/2017	206,000.00	10,300.00	195,700.00				10,300.00	195,700.00
Various upgrades	8/17/2017	411,580.00		316,487.78		140,409.03			176,078.75
New additional replacement equipment	8/17/2017	21,800.00		2,043.68			2,043.68		
New additional replacement equipment	8/17/2017	51,500.00	2,575.00	48,925.00		31,685.79			19,814.21
Undertaking various renovations and improvements	8/17/2017	824,000.00		750,355.01		380,339.80			370,015.21
Fire alarm systems	8/17/2017	515,000.00		15,000.00					15,000.00
New additional replacement equipment and machinery	8/17/2017	309,000.00		309,000.00		300,000.00			9,000.00
District-wide upgrades	8/17/2017	309,000.00		309,000.00		204,415.64			104,584.36
Phase II renovations of Lessner Building (Elizabeth)	8/17/2017	3,708,000.00		3,708,000.00		3,600,000.00		108,000.00	
Renovations to Courthouse and Tower	8/17/2017	515,000.00		15,000.00					15,000.00
Various renovations and improvements to facilities	8/17/2017	3,733,750.00		3,733,750.00		311,132.49			3,422,617.51
Various Improvements	8/17/2017	1,442,000.00		1,042,000.00					1,042,000.00
New additional machinery and replacement equipment	8/17/2017	626,325.00		626,325.00					626,325.00
New additional replacement equipment	8/17/2017	5,331,350.00		4,927,241.86		1,173,425.60			3,753,816.26
Acquisition of new info technology and telecommunications equipmer	8/17/2017	3,118,469.00		3,118,469.00					3,118,469.00
Technology upgrades	8/17/2017	103,000.00	5,150.00	97,850.00		44,071.46			58,928.54
Various equipment and furnishings for Ash Brook	8/17/2017	360,500.00	18,025.00	342,475.00		264,206.60			96,293.40
Construction of Oak Ridge Sports Complex	8/17/2017	6,190,715.00		238,564.00		179,547.98			59,016.02
Various Park Improvements	8/17/2017	2,540,250.00	127,013.00	2,413,237.00		437,647.00			2,102,603.00
Undertaking of paving, curbing and sidewalk improvements	8/17/2017	618,000.00		275,666.98		79,676.06			195,990.92
Underground and above ground storage tanks	8/17/2017	1,030,000.00	51,075.00	978,500.00		750,000.00			279,575.00
New communication and signal systems	8/17/2017	103,000.00		88,000.00		(6,884.20)			94,884.20
New Automotive vehicles	8/17/2017	3,705,170.00		3,285,828.58		2,251,619.02	7,966.60		1,026,242.96
Expansion of Dispatch Center	8/17/2017	772,500.00	38,625.00	733,875.00		612,700.00			159,800.00
Acquisition of new info technology and replacement equip.	8/17/2017	234,950.00	11,748.00	223,202.00		14,008.87			220,941.13
New additional replacement equipment	8/17/2017	259,180.00		132,066.07		992.10			131,073.97
New info technology and telecommunications equipment.	8/17/2017	20,000.00	1,000.00	19,000.00		19,351.23			648.77
IT master plan and new equipment	9/13/2018	309,000.00			309,000.00			15,450.00	293,550.00
Acq. New info technology and telecommunications equip.	9/13/2018	240,850.00			240,850.00			12,043.00	228,807.00
Acquisition new additional replacement equipment	9/13/2018	1,919,000.00			1,919,000.00	1,900,000.00			19,000.00
Acq. New additional or replacement equipment	9/13/2018	97,740.00			97,740.00			4,887.00	92,853.00
Undertaking of roads, intersection, bridge and culvert	9/13/2018	8,230,280.00			8,230,280.00			8,002,549.00	227,731.00
Acq. Of new info technology and telecommunications equipment	9/13/2018	257,500.00			257,500.00			12,875.00	244,625.00
Various engineering & architectural services	9/13/2018	500,000.00			500,000.00	33,180.52			466,819.48

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2017		2018 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2018	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Security upgrades and replacement equipment	9/13/2018	\$ 437,750.00	\$	\$	\$ 437,750.00	\$	\$	21,888.00	\$ 415,862.00
Improvements to Dams	9/13/2018	257,500.00			257,500.00			12,875.00	244,625.00
District-wide upgrades	9/13/2018	1,390,500.00			1,390,500.00				1,390,500.00
Acquisition new info technology and telecommunications equipment	9/13/2018	10,000.00			10,000.00			500.00	9,500.00
Various equipment	9/13/2018	824,000.00			824,000.00	243,787.66			580,212.34
Undertaking of environmental monitoring and remediation	9/13/2018	206,000.00			206,000.00			10,300.00	195,700.00
New additional furnishings	9/13/2018	103,000.00			103,000.00				103,000.00
Acquisition of new additional or replacement equipment	9/13/2018	67,450.00			67,450.00			3,373.00	64,077.00
Various renovations and improvements to facilities	9/13/2018	7,313,000.00			7,313,000.00				7,313,000.00
Acquisition of new additional or replacement equipment	9/13/2018	128,750.00			128,750.00			6,438.00	122,312.00
Acquisition of new info technology and telecommunications equipmer	9/13/2018	1,792,200.00			1,792,200.00				1,792,200.00
Upgrade fire systems	9/13/2018	1,030,000.00			1,030,000.00			51,500.00	978,500.00
Undertaking various engineering, architectural and other services	9/13/2018	1,400,000.00			1,400,000.00			70,000.00	1,330,000.00
Replacement of boilers at Courthouse Tower	9/13/2018	2,040,000.00			2,040,000.00			102,000.00	1,938,000.00
Undertaking various improvements	9/13/2018	1,030,000.00			1,030,000.00			51,500.00	978,500.00
Acquisition new furniture, flooring, window treatments	9/13/2018	576,800.00			576,800.00			28,840.00	547,960.00
Acquisition of new additional or replacement equipment	9/13/2018	103,000.00			103,000.00			5,150.00	97,850.00
Undertaking various park and recreation improvements	9/13/2018	9,372,999.00			9,372,999.00	1,570,348.25			7,802,650.75
Acquisition of new additional or replacement equipment	9/13/2018	154,500.00			154,500.00			7,725.00	146,775.00
Acquisition of new information technology	9/13/2018	618,000.00			618,000.00	544,653.27			73,346.73
Maintenance Building at Lightning Brook Park	9/13/2018	927,000.00			927,000.00			46,350.00	880,650.00
Various Park Improvements	9/13/2018	1,173,000.00			1,173,000.00	125,000.00			1,048,000.00
Paving, curbing and various maintenance equipment	9/13/2018	772,500.00			772,500.00			38,625.00	733,875.00
Underground storage tanks	9/13/2018	360,500.00			360,500.00			18,025.00	342,475.00
New automotive vehicles	9/13/2018	2,528,630.00			2,528,630.00	511,310.15			2,017,319.85
Acquisition of new info technology and replacement equip.	9/13/2018	78,500.00			78,500.00			3,925.00	74,575.00
Acq. New communication and signal systems/radio equipment	9/13/2018	77,250.00			77,250.00			3,863.00	73,387.00
Acquisition of new additional or replacement equipment	9/13/2018	257,500.00			257,500.00			12,875.00	244,625.00
			\$ 15,072,059.85	\$ 94,158,309.38	\$ 46,584,699.00	\$ 33,758,142.43	\$ 3,085,018.39	\$ 25,973,851.11	\$ 92,998,056.30

R C C C-9 C:C-4 C:C-6

Deferred Charges to Future Taxation-Unfunded		\$ 37,235,560.00	\$
Fund Balance	C-1		969,783.92
Deferred Charges to Future Taxation-Unfunded	C-6		2,115,234.47
Capital Improvement Fund	C-7	1,358,576.00	
Miscellaneous Receivable - State Government	C-12	7,990,563.00	
		\$ 46,584,699.00	\$ 3,085,018.39

"C-9"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2017	C	\$	92,931,366.16
Increased by:			
Improvement Authorizations	C-8	\$	33,758,142.43
Refunds	C-2		<u>163,404.50</u>
			33,921,546.93
		\$	<u>126,852,913.09</u>
Decreased by:			
Disbursed	C-2		<u>51,374,706.10</u>
Balance, December 31, 2018	C	\$	<u><u>75,478,206.99</u></u>

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2018		INTEREST RATE	BALANCE DECEMBER 31, 2017	INCREASED	DECREASED	BALANCE DECEMBER 31, 2018
			DATE	AMOUNT					
General Improvement	2/20/2008	\$ 83,726,000.00		\$ 2,790,000.00	4.00%	\$ 2,790,000.00	\$	\$ 2,790,000.00	\$
County Vocational School	2/20/2008	15,699,000.00		1,125,000.00	4.00%	1,125,000.00		1,125,000.00	
County College	2/20/2008	5,575,000.00		550,000.00	4.00%	550,000.00		550,000.00	
General Improvement Refunding Bonds	3/1/2009	75,770,001.00		1,410,000.00	3.00%	11,205,000.00		11,205,000.00	
				9,795,000.00	5.00%				
General Improvement	7/1/2011	65,565,000.00	3/1/2019	3,890,000.00	3.00%	13,675,000.00		2,005,000.00	11,670,000.00
			3/1/2020	3,890,000.00	3.25%				
			3/1/2021	3,890,000.00	4.00%				
County Vocational School	7/1/2011	10,280,000.00	3/1/2019	1,080,000.00	3.00%	3,800,000.00		560,000.00	3,240,000.00
			3/1/2020	1,080,000.00	3.25%				
			3/1/2021	1,080,000.00	4.00%				
Redevelopment	7/1/2011	3,000,000.00	3/1/2019	180,000.00	3.00%	660,000.00		120,000.00	540,000.00
			3/1/2020	180,000.00	3.25%				
			3/1/2021	180,000.00	4.00%				
County College	7/1/2011	1,155,000.00	3/1/2019	165,000.00	3.00%	615,000.00		90,000.00	525,000.00
			3/1/2020	180,000.00	3.25%				
			3/1/2021	180,000.00	4.00%				
General Improvement	6/15/2012	62165001	3/1/2019-22	6,750,000.00	3.00%	43,900,000.00		3,400,000.00	40,500,000.00
			3/1/2023-24	6,900,000.00	3.00%				
County Vocational School	6/15/2012	23190001	3/1/2019-21	820,000.00	3.00%	19,090,000.00		820,000.00	18,270,000.00
			3/1/2022	890,000.00	3.00%				
			3/1/2023-24	900,000.00	3.00%				
			3/1/2025-27	1,640,000.00	3.00%				
			3/1/2028-29	1,640,000.00	3.25%				
			3/1/2030-32	1,640,000.00	3.50%				
Redevelopment	6/15/2012	10,355,000.00	3/1/2019-24	370,000.00	3.00%	8,505,000.00		370,000.00	8,135,000.00
			3/1/2025-27	740,000.00	3.00%				
			3/1/2028-29	740,000.00	3.25%				
			3/1/2030-31	740,000.00	3.50%				
			3/1/2032	735,000.00	3.50%				
County College, Series A	6/15/2012	2,353,000.00	3/1/2019-21	235,000.00	3.00%	1,178,000.00		235,000.00	943,000.00
			3/1/2022	238,000.00	3.00%				
County College, Series B	6/15/2012	1,937,000.00	3/1/2019-19	245,000.00	3.00%	732,000.00		245,000.00	487,000.00
			3/1/2020	242,000.00	3.00%				
General Improvement Refunding	7/25/2013	\$ 33,620,000.00	3/1/2019	3,600,000.00	4.00%	21,700,000.00		3,600,000.00	18,100,000.00
			3/1/2020	3,590,000.00	4.00%				
			3/1/2021	3,580,000.00	4.00%				
			3/1/2022	3,585,000.00	5.00%				
			3/1/2023	3,745,000.00	5.00%				

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2018		INTEREST RATE	BALANCE DECEMBER 31, 2017	INCREASED	DECREASED	BALANCE DECEMBER 31, 2018
			DATE	AMOUNT					
County Vocational School Refunding	7/25/2013	4,965,000.00	3/1/2019-21	\$ 565,000.00	4.00%	\$ 3,250,000.00		\$ 565,000.00	\$ 2,685,000.00
			3/1/2022	565,000.00	5.00%				
			3/1/2023	425,000.00	5.00%				
General Improvement	6/15/2014	53850000	3/1/2019-21	2,200,000.00	3.00%	47,250,000.00		2,200,000.00	45,050,000.00
			3/1/2022	3,250,000.00	3.00%				
			3/1/2023-28	4,400,000.00	3.00%				
			3/1/2029	4,400,000.00	3.13%				
			3/1/2030	4,400,000.00	3.25%				
County Vocational School	6/15/2014	2460000	3/1/2019-26	205,000.00	3.00%	1,845,000.00		205,000.00	1,640,000.00
County College, Series A	6/15/2014	5750000	3/1/2019	380,000.00	3.00%	4,610,000.00		380,000.00	4,230,000.00
			3/1/2020-28	385,000.00	3.00%				
			3/1/2029	385,000.00	3.13%				
County College, Series B	6/15/2014	2,220,000.00	3/1/2019	280,000.00	3.00%	1,380,000.00		280,000.00	1,100,000.00
			3/1/2020-22	275,000.00	3.00%				
Redevelopment	6/15/2014	720,000.00	3/1/2019-28	45,000.00	3.00%	585,000.00		45,000.00	540,000.00
			3/1/2029	45,000.00	3.13%				
			3/1/2030	45,000.00	3.25%				
General Improvement Refunding	2/15/2015	64,850,000.00	2/15/19-20	5,860,000.00	4.00%	64,850,000.00			64,850,000.00
			2/15/2021	800,000.00	2.50%				
			2/15/2021	5,070,000.00	5.00%				
			2/15/2022	5,890,000.00	5.00%				
			2/15/2023	7,040,000.00	5.00%				
			2/15/2024	2,500,000.00	2.00%				
			2/15/2024	4,540,000.00	5.00%				
			2/15/2025	6,955,000.00	2.50%				
			2/15/2026	6,850,000.00	3.50%				
			2/15/2027	6,780,000.00	3.50%				
			2/15/2028	6,705,000.00	3.50%				
County Vocational School Refunding	2/15/2015	4,400,000.00	2/15/2019	1,105,000.00	4.00%	4,400,000.00			4,400,000.00
			2/15/2020	1,100,000.00	4.00%				
			2/15/2021	455,000.00	2.50%				
			2/15/2021	645,000.00	5.00%				
			2/15/2022	1,095,000.00	5.00%				
General Improvement	6/15/2016	\$ 62,810,000.00	3/1/2019	3,350,000.00	2.00%	60,060,000.00		3,050,000.00	57,010,000.00
			3/1/2020	3,650,000.00	2.00%				
			3/1/2021	3,950,000.00	2.00%				
			3/1/2022	4,250,000.00	2.00%				
			3/1/2023	4,550,000.00	2.00%				
			3/1/2024	4,850,000.00	2.00%				
			3/1/2025	5,150,000.00	2.00%				
			3/1/2026	5,450,000.00	2.00%				
			3/1/2027	5,400,000.00	2.00%				
			3/1/2028	5,410,000.00	2.00%				
			3/1/2029	5,500,000.00	2.00%				
			3/1/2030	5,500,000.00	2.00%				

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2018			INTEREST RATE	BALANCE DECEMBER 31, 2017	INCREASED	DECREASED	BALANCE DECEMBER 31, 2018
			DATE	AMOUNT						
County Vocational School	6/15/2016	2,075,000.00	3/1/2019-25 3/1/2026	\$ 200,000.00 275,000.00	2.00% 2.00%	\$ 1,875,000.00	\$	\$ 200,000.00	\$ 1,675,000.00	
County College, Series A	6/15/2016	3,000,000.00	3/1/2019-26	300,000.00	2.00%	2,700,000.00		300,000.00	2,400,000.00	
County College, Series B	6/15/2016	9,615,000.00	3/1/2019-25 3/1/2026	1,000,000.00 615,000.00	2.00% 2.00%	8,615,000.00		1,000,000.00	7,615,000.00	
General Improvement Refunding	11/9/2017	37,460,000.00	3/1/2022 3/1/2023 3/1/2024 3/1/2025 3/1/2026 3/1/2027 3/1/2028 3/1/2029 3/1/2030 3/1/2031	3,785,000.00 3,745,000.00 3,720,000.00 3,710,000.00 3,705,000.00 3,695,000.00 3,690,000.00 3,680,000.00 3,670,000.00 3,660,000.00	3.00% 3.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00%	37,460,000.00		400,000.00	37,060,000.00	
County Vocational School Refunding	11/9/2017	3240000	3/1/2022 3/1/2023 3/1/2024	1,080,000.00 1,065,000.00 1,060,000.00	3.00% 3.00% 4.00%	3,240,000.00		35,000.00	3,205,000.00	
Redevelopment	11/9/2017	1735000	3/1/2019-23 3/1/2024-25 3/1/2026-31	175,000.00 175,000.00 3,705,000.00	3.00% 4.00% 4.00%	1,735,000.00		15,000.00	1,720,000.00	
County College Series A	12/6/2017	3,300,000.00	12/1/2019-25 12/1/2026-27	330,000.00 330,000.00	2.00% 2.50%	3,300,000.00		330,000.00	2,970,000.00	
General Improvement Bonds	6/15/2018	65,850,000.00	3/1/2019 3/1/2020 3/1/2021 3/1/2022 3/1/2023 3/1/2024 3/1/2025 3/1/2026 3/1/2027 3/1/2028 3/1/2029 3/1/2030	3,350,000.00 3,750,000.00 4,500,000.00 5,000,000.00 5,250,000.00 5,500,000.00 6,000,000.00 6,500,000.00 6,500,000.00 6,500,000.00 6,500,000.00 6,500,000.00 6,500,000.00	2.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00%		65,850,000.00	65,850,000.00		
County Vocational Technical School	6/15/2018	12,000,000.00	3/1/2019 3/1/2020 3/1/2021 3/1/2022 3/1/2023 3/1/2024 3/1/2025 3/1/2026 3/1/2027 3/1/2028 3/1/2029 3/1/2030	1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00 1,000,000.00	2.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00% 3.00%		12,000,000.00	12,000,000.00		

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2018		INTEREST RATE	BALANCE DECEMBER 31, 2017	INCREASED	DECREASED	BALANCE DECEMBER 31, 2018
			DATE	AMOUNT					
County College Series A	6/15/2018	3,600,000.00	3/1/2019	\$ 360,000.00	2.00%	\$	\$	\$	\$
			3/1/2020	360,000.00	3.00%				
			3/1/2021	360,000.00	3.00%				
			3/1/2022	360,000.00	3.00%				
			3/1/2023	360,000.00	3.00%				
			3/1/2024	360,000.00	3.00%				
			3/1/2025	360,000.00	3.00%				
			3/1/2026	360,000.00	3.00%				
			3/1/2027	360,000.00	3.00%				
			3/1/2028	360,000.00	3.00%				
						3,600,000.00		3,600,000.00	
County College Series B	6/15/2018	11,750,000.00	3/1/2019	1,305,000.00	2.00%				
			3/1/2020	1,305,000.00	3.00%				
			3/1/2021	1,305,000.00	3.00%				
			3/1/2022	1,305,000.00	3.00%				
			3/1/2023	1,305,000.00	3.00%				
			3/1/2024	1,305,000.00	3.00%				
			3/1/2025	1,305,000.00	3.00%				
			3/1/2026	1,305,000.00	3.00%				
			3/1/2027	\$ 1,310,000.00	3.00%				
					\$ 376,680,000.00	\$ 93,200,000.00	\$ 36,120,000.00	\$ 433,760,000.00	
					C	C-2: C-5	C-5	C	
SUMMARY									
County College					\$ 23,680,000.00	\$ 15,350,000.00	\$ 3,410,000.00	\$ 35,620,000.00	
County Vocational School					38,625,000.00	12,000,000.00	3,510,000.00	47,115,000.00	
General County Improvements					302,890,000.00	65,850,000.00	28,650,000.00	340,090,000.00	
Redevelopment					11,485,000.00		550,000.00	10,935,000.00	
					\$ 376,680,000.00	\$ 93,200,000.00	\$ 36,120,000.00	\$ 433,760,000.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2018</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2017</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2018</u>
			<u>DATE</u>	<u>AMOUNT</u>				
Unfunded E.R.I.P Liability	4/1/03	\$ 12,870,000.00				\$ 1,155,000.00	\$ 1,155,000.00	\$ 0.00
						\$ 1,155,000.00	\$ 1,155,000.00	\$ 0.00
					<u>REF.</u>	C	C-5	C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF.</u>	<u>STATE OF NEW JERSEY</u>
Balance, December 31, 2017	C	\$ 26,146,383.15
Increased by:		
Improvement Authorizations	C-8	<u>7,990,563.00</u>
		\$ 34,136,946.15
Decreased by:		
Cash Receipts	C-2	5,002,239.70
Balance, December 31, 2018	C	<u><u>\$ 29,134,706.45</u></u>

ANALYSIS OF BALANCE, DECEMBER 31, 2018

<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	832,487.80
Department of Transportation	776 A	990,423.25
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	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	2,300,000.00
Department of Transportation	795 C	<u><u>\$ 7,990,563.00</u></u>
		<u><u>29,134,706.45</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

REF.

Balance, December 31, 2017	C		\$ 14,179,114.24
Increased by:			
Green Acres Reimbursement on Funded Ordinances:Sanford Bridge	C-2	\$ 250,000.00	
Excess 2018 Bond Proceeds		<u>40,406.67</u>	
			<u>290,406.67</u>
Balance, December 31, 2018	C		\$ <u>14,469,520.91</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, 2017	INCREASED	DECREASED	BALANCE DECEMBER 31, 2018
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	06/25/2015	06/23/2017	06/24/2018	2.25%	14,974,951.00		14,974,951.00	
578	8/21/2003	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	80,750.00		80,750.00	
616	8/18/2005	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	43,469.00		43,469.00	
632	8/17/2006	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	37,285.00		37,285.00	
653	9/6/2007	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	141,300.00		141,300.00	
671	10/9/2008	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	30,544.00		30,544.00	
687	7/30/2009	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	294,218.00		294,218.00	
713	12/8/2010	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	218,640.00		218,640.00	
723	8/25/2011	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	1,923,218.00		1,923,218.00	
740	9/13/2012	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	1,591,721.00		1,591,721.00	
752	8/22/2013	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	9,670,748.00		9,670,748.00	
758	8/14/2014	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	79,900.00		79,900.00	
759	9/11/2014	Multipurpose	06/24/2016	06/23/2017	06/24/2018	2.25%	9,010,742.00		9,010,742.00	
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	UCIA-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	
578	8/21/2003	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		26,230.00		26,230.00
616	8/18/2005	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		2,852.00		2,852.00
632	8/17/2006	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		43,589.00		43,589.00
632	8/1/2006	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		186,256.00		186,256.00

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, 2017	INCREASED	DECREASED	BALANCE DECEMBER 31, 2018
653	8/23/2007	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%	\$	\$ 3,628.00	\$	\$ 3,628.00
665	2/28/2008	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		9,000.00		9,000.00
670	7/24/2008	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		1,124,426.00		1,124,426.00
671	10/9/2008	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		107,140.00		107,140.00
687	7/30/2009	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		166,563.00		166,563.00
713	12/8/2010	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		1,906,929.00		1,906,929.00
723	8/25/2011	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		2,261,856.00		2,261,856.00
740	9/13/2012	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		4,171,883.00		4,171,883.00
750	6/25/2013	Acq. of Property - Smith Cadillac	06/21/2018	06/21/2018	06/21/2019	3.00%		486,741.00		486,741.00
752	8/22/2013	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		3,105,020.00		3,105,020.00
759	9/11/2014	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		285,434.00		285,434.00
759	10/8/2014	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		3,739,613.00		3,739,613.00
765	7/16/2015	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		10,901,019.00		10,901,019.00
775	9/15/2015	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		1,190,000.00		1,190,000.00
776	9/14/2016	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		10,462,980.00		10,462,980.00
776	9/15/2016	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		7,996,740.00		7,996,740.00
787	9/15/2017	Multipurpose	06/21/2018	06/21/2018	06/21/2019	3.00%		11,822,101.00		11,822,101.00
							\$ 120,000,000.00	\$ 60,000,000.00	\$ 120,000,000.00	\$ 60,000,000.00
REF.							C	C-2	C-2	C

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

	<u>REF.</u>	
Balance, December 31, 2017	C	\$ 605,841.92
Increased by:		
Receipts - Interest	C-2	<u>1,004,206.51</u>
Balance, December 31, 2018	C	\$ <u>1,610,048.43</u>

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

Balance, December 31, 2017	C	\$ 1,953,372.05
Decreased by:		
Loans Paid	C-5	<u>171,325.23</u>
Balance, December 31, 2018	C	\$ <u>1,782,046.82</u>

"C-17"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR RUNNELLS HOSPITAL DEBT

	<u>REF.</u>	
Balance, December 31, 2017	C	\$ 20,096.70
Decreased by:		
Payment to Current Fund as Anticipated Revenue		\$ <u>20,096.70</u>

"C-18"

SCHEDULE OF RESERVE FOR PRELIMINARY EXPENSE

Increased by:		
Capital Improvement Fund	C-7	\$ 45,000.00
Decreased by:		
Disbursed	C-2	\$ <u>45,000.00</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2018</u>
578	8/21/2003	Surrogate Offices, Renovations and Improvements	\$ 4,907.00
601	8/19/2004	Engineering Services and Culvert Repairs	1.00
616	8/18/2005	Surrogate's Office - Furnishings	3,192.00
632	8/1/2006	Engineering-Culvert Repairs	0.78
670	7/24/2008	Public Safety-Fire Academy	63,074.00
671	10/9/2008	Multiple Purpose	155,125.00
687	7/30/2009	Public Safety Emergency Management-Equipment	547.65
713	12/8/2010	Corrections- Equipment and Machinery	14,775.70
723	8/25/2011	Engineering-Facilities-Furniture, Carpets	218,891.62
740	9/13/2012	Multiple Purpose	889,742.24
750	6/27/2013	Acq. of Property-Smith Cadillac	0.65
752	8/22/2013	Multiple Purpose	1,830,264.00
759	9/11/2014	Multiple Purpose	4,762,098.59
765	7/16/2015	Multiple Purpose	9,999,420.64
776	8/16/2016	Multiple Purpose	23,953,988.37
787	8/17/2017	Multiple Purpose	34,497,185.11
795	9/13/2018	Multiple Purpose	37,235,560.00
			<u>\$ 113,628,774.35</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, 2018 and the related notes to the financial statements, which collectively comprise the County's regulatory financial statements, and have issued our report thereon dated August 30, 2019. 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 one matter in the internal control, which is 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 one instance of noncompliance which is discussed in Part III, General Comments and Recommendations Section of this report.

Purpose of This Report

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 439

August 30, 2019



SUPLEE, CLOONEY & COMPANY

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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, 2018. 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, 2018.

Report on Internal Control Over Compliance

Management of the County of Union is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Union's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal or state program and to test and report on internal control over compliance in accordance with the Uniform Guidance and New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Union's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

SUPLEE, CLOONEY & COMPANY

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 439

August 30, 2019

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	2018 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	\$ 3,592,253	\$ 2,939,426	\$ -
<u>Pass-Through New Jersey Department of Community Affairs</u>					
<u>Title II National Affordable Housing Act:</u>					
Home Investment Partnership Program	14.239	M-00-DC-34-0222	1,157,113	44,000	44,000
Emergency Solutions Grants Program	14.231	S-00-UC-34-0021	450,238	416,784	
Continuum of Care Program	14.267		2,826,643	2,578,907	
Section 8 Housing Choice Voucher Program	14.871		3,910,834	3,890,032	
<u>Total United States Department of Housing and Urban Development</u>			<u>11,937,081</u>	<u>9,869,149</u>	<u>44,000</u>
<u>United States Department of Transportation</u>					
<u>Pass-Through State of New Jersey Department of Transportation:</u>					
Highway Planning and Construction	20.205	HSP-7549(103) FD	216,195	216,195	
<u>Pass-Through North Jersey Transportation Planning Authority:</u>					
Subregional Transportation Planning Program	20.505		153,562		
<u>Pass-Through North Jersey Transit:</u>					
Paratransit-Mobility Management	20.513		200,000		
			<u>353,562</u>		
<u>Pass through New Jersey Department of Law and Public Safety</u>					
<u>Highway Safety Cluster</u>					
Child Passenger Program	20.600		58,452		
Highway Traffic Safety Education Grant	20.600		29,885		
Total Highway Safety Cluster			<u>88,338</u>		
<u>Total Department of Transportation</u>			<u>658,094</u>	<u>216,195</u>	
<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		916,902	146,629	
Workforce Investment Act	17.259		1,108,753	808,785	
Workforce Investment Act	17.278		1,406,184	191,716	
<u>Total WIA/WIOA Cluster</u>			<u>3,431,839</u>	<u>1,147,130</u>	
<u>Total United States Department of Labor</u>			<u>3,431,839</u>	<u>1,147,130</u>	
<u>United States Department of Justice</u>					
<u>Direct Program</u>					
NIJ's FY 2012 DNA Backlog Reduction Program	16.741	2014-DN-BX-0044	236,492		
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-DJ-BX-0982	200,980	200,980	
			<u>437,471</u>	<u>200,980</u>	

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	2018 EXPENDITURES	SUBRECIPIENT EXPENDITURES	LOANS DISBURSED
<u>Pass-Through State of New Jersey Department of Law and Public Safety:</u>					
Gang, Gun and Narcotics	16.738	JAG1-20TF-09	161,676		
Megan's Law	16.738		9,929		
Victim Witness Advocacy- Project Direct	16.582				
Victim Assistance Program	16.575	V-20-09	359,282		
Victim Witness Advocacy	16.575	V-20-09	166,655		
Sexual Assault Nurse Examiner - SANE	16.575		110,079		
VAWA-FFY2017 Services, Training, Officers, Prosec	16.588		30		
Victim Witness DV Advocacy Program	16.588	10VAWA-74	4,325		
Sexual Violence Services project-VAWA	16.588	2014-WF-AX-0022	20,497		
Coverdell Forensic Science Improvement Grant	16.742		25,662		
			858,134		
<u>Pass through New Jersey State Parole Board:</u>					
Second Chance Prisoner Reentry Initiative	16.812		252,263	136,356	
<u>Total United States Department of Justice</u>			1,547,869	337,336	
<u>Pass-Through State of New Jersey Department of Health and Human Services:</u>					
Title III B	93.044		716,966	684,786	
Title III-C	93.045		1,090,376.52	654,115	
Title III-D	93.043		32,402	32,402	
Nutrition Services Incentive Program (USDA)	93.053		328,767	328,767	
Federal Financial Participation	93.778		21,288		
Title III-Medicaid	93.778		43,327	43,327	
Aging Title III-E	93.052		256,353	232,587	
Social Services for the Homeless	93.558		164,234	140,263	
Senior Health Insurance Program	93.324		27,908		
			2,681,620	2,116,247	
<u>Pass-Through Middlesex County</u>					
Cancer and Chronic Disease	93.752		1,208		
<u>Pass-Through State of New Jersey Department of Health:</u>					
Hospital & Public Health Emergency Preparedness	93.069		283,247		
<u>Pass-Through State of New Jersey Department of Community Affairs:</u>					
Heat Energy Assistance (HEA) CWA	93.568		14,472		
Community Service Block Grant	93.569	01-1981-00	525,087	308,412	
			539,559	308,412	
<u>Pass-Through State of New Jersey Department of Children and Families/ Division of Women</u>					
Rape Prevention Education	93.136		26,892		
Preventative Health Social Service Block Grant	93.758		12,615		
Sex Assault Abuse and Rape Care/ Coordinated Rap	93.758		8,240		
			47,747		
<u>Total Department of Health and Human services</u>			3,553,381	2,424,659	

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	GRANTOR'S NUMBER	2018 EXPENDITURES	SUBRECIPIENT EXPENDITURES	LOANS DISBURSED
<u>United States Department of Homeland Security</u> <u>Pass-Through State of New Jersey Office of</u> <u>Homeland Security and Preparedness:</u>					
Urban Area Security Initiative	97.067	2008-GE-T8-0015	2,735,923	652,745	
Homeland Security Program	97.067		366,751		
			<u>3,102,674</u>	<u>652,745</u>	
<u>Pass-Through From State of New Jersey Department of Law</u> <u>and Public Safety:</u>					
(EMAA)	97.042		148,831		
Hazard Mitigation Plan Update	97.039		129,020		
			<u>277,850</u>		
<u>Total United States Department of Homeland Security</u>			<u>3,380,524</u>	<u>652,745</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	133,774		
<u>Pass-Through From State of New Jersey Department of</u> <u>Environmental Protection:</u>					
County Environmental Health Act & Air Pollution	66.605		44,810		
<u>Total United States Environmental Protection Agency</u>			<u>178,584</u>		
<u>TOTAL EXPENDITURE OF FEDERAL AWARDS</u>			<u>\$ 24,689,997</u>	<u>\$ 14,647,214</u>	<u>\$ 44,000</u>

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2018

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2018	CUMULATIVE
		FROM	TO	EXPENDITURES	EXPENDITURES DECEMBER 31, 2018
<u>Department of Community Affairs:</u>					
Handicapped Person's Recreational Program	022-8050-100-035	7/1/17	12/31/18	\$ 31,169	\$ 31,169
Handicapped Person's Recreational Program	022-8050-100-035	7/1/16	12/31/17	21,175	35,000
				52,344	66,170
Universal Service Fund CWA Administration	022-8050-100-B13	7/1/17	6/30/18	12,863	12,863
Historic Site Management Grant	022-8049-100-033	11/1/17	11/1/20	44,021	44,021
<u>Total Department of Community Affairs</u>				109,227	123,053
<u>Department of Children and Families:</u>					
Human Services Planning Advisory Council	016-1610-100-039	1/1/18	12/31/18	216,736	216,736
Human Services Planning Advisory Council	016-1610-100-039	1/1/17	12/31/17	84,757	352,020
				301,493	568,756
Sexual Assault Advocate Rape Crisis	016-1630-100-077	7/1/17	6/30/18	8,455	8,455
Child Advocacy Development Grants	016-1610-100-131	5/9/17	6/30/17	79,246	140,000
SAARC- Expansion Direct Services	016-1630-100-077	1/1/18	6/30/18	3,065	3,065
<u>Total Department of Children and Families</u>				392,260	720,277
<u>Department of State:</u>					
New Jersey State Council on the Arts:					
Cultural Projects Block Grants	074-2530-100-032	1/1/18	12/31/18	133,238	130,238
Cultural Projects Block Grants	074-2530-100-032	1/1/17	12/31/17	14,302	144,813
				147,540	275,051
<u>Total Department of State</u>				147,540	275,051
<u>Department of Health and Senior Services:</u>					
Comprehensive Substance Abuse Treatment and Prevention Services	054-7700-100-162	1/1/18	12/31/18	573,879	573,879
Comprehensive Substance Abuse Treatment and Prevention Services	054-7700-100-162	1/1/17	12/31/17	131,089	724,311
				704,968	1,298,190
Right To Know Program	046-4230-100-105	7/1/17	6/30/18	8,200	8,200
Right To Know Program	046-4230-100-105	7/1/17	6/30/18	8,185	16,401
				16,385	24,601
Comprehensive Cancer Control Grant		7/1/17	6/30/19	32,278	32,278
Comprehensive Cancer Control Grant		7/1/17	6/30/18	43,771	49,739
				76,049	82,017
<u>Total Department of Health</u>				797,402	1,404,808
<u>Department of Human Services:</u>					
Governor's Alliance on Drugs	082-2000-100-044	7/1/18	6/30/19	47,018	47,018
Governor's Alliance on Drugs	082-2000-100-044	7/1/17	6/30/18	458,232	512,320
				505,250	559,338

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2018

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2018 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2018
		FROM	TO		
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	016-1630-100-014	7/1/18	6/30/19	33,117	33,117
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	016-1630-100-014	7/1/17	6/30/18	3,323	40,244
				36,440	73,361
Community Care for the Elderly - Title XX	054-7530-100-036	1/1/18	12/31/18	450,952	436,088
Community Care for the Elderly - Title XX	054-7530-100-036	1/1/17	12/31/17	23,334	459,422
				474,286	895,510
Area Plan Contract- State Match	054-7530-100-036	1/1/18	12/31/18	160,429	160,429
Area Plan Contract- State Match	054-7530-100-036	1/1/17	12/31/17	12,825	168,683
Area Plan Contract- State Match	054-7530-100-036	1/1/16	12/31/16	154	167,917
				173,407	497,028
State Weekend Home Delivered Meals	054-7530-100-036	1/1/18	12/31/18	57,400	57,400
Title III B Cola	054-7530-100-036	1/1/18	12/31/18	329,081	329,081
Title III B Cola	054-7530-100-036	1/1/17	12/31/17	5,764	333,524
				334,845	662,605
Adult Protective Services	054-7530-100-036	1/1/18	12/31/18	307,634	307,634
Safe Housing	054-7530-100-036	1/1/18	12/31/18	64,238	64,238
Safe Housing	054-7530-100-036	1/1/17	12/31/17	9,424	72,088
				73,662	136,326
Home Delivered Meals	054-7530-100-036	1/1/18	12/31/18	14,619	14,619
Care Management Quality Assurance	054-7530-100-036	1/1/18	12/31/18	23,810	23,810
Respite Care Program	054-7530-100-036	1/1/18	12/31/18	254,083	254,083
Respite Care Program	054-7530-100-036	1/1/17	12/31/17	6,226	269,289
Respite Care Program	054-7530-100-036	1/1/16	12/31/16	(5)	292,758
				260,303	816,130
Office on Aging	054-7530-495-001	1/1/18	12/31/18	58,000	58,000
Jersey Assistance for Community Caregivers		1/1/18	12/31/18	9,838	9,838
Jersey Assistance for Community Caregivers		1/1/17	12/31/17	28,653	42,660
Jersey Assistance for Community Caregivers		1/1/16	12/31/16	3,705	21,430
Jersey Assistance for Community Caregivers		1/1/15	12/31/15	22,250	22,250
				64,447	96,178
Family Court Services	066-1500-100-021	1/1/18	12/31/18	230,378	230,378
Family Court Services	066-1500-100-021	1/1/17	12/31/17	2,803	248,535
				233,181	478,913
Personal Attendant Services Program	054-7545-100-005	1/1/18	12/31/18	44,549	44,549
Personal Attendant Services Program	054-7545-100-005	1/1/17	12/31/17	2,831	76,929
				47,379	121,477

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2018

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2018 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2018
		FROM	TO		
Social Services for the Homeless	054-7550-100-072	7/1/17	6/30/18	458,919	458,919
Social Services for the Homeless	054-7550-100-072	7/1/16	6/30/17	97,635	943,486
				<u>556,554</u>	<u>1,402,405</u>
Elderly Handicapped Transportation Title XX	054-7545-100-039	1/1/18	12/31/18	130,647	130,647
Elderly Handicapped Transportation Title XX	054-7545-100-039	1/1/17	12/31/17	11,877	142,524
				<u>142,524</u>	<u>273,171</u>
<u>Total for Department of Human Services:</u>				<u>3,363,741</u>	<u>6,473,906</u>
Law Enforcement Training	066-1020-100-314	7/1/17	6/30/18	10,156	10,156
Body Armor Replacement Fund	066-1020-718-001	1/1/17	12/31/17	11,811	11,811
Body Armor Replacement Fund	066-1020-718-001	1/1/16	12/31/16	8,443	40,583
Body Armor Replacement Fund	066-1020-718-001	1/1/15	12/31/15	1	51,389
Body Armor Replacement Fund	066-1020-718-001	1/1/14	12/31/14	729	52,949
				<u>20,984</u>	<u>156,732</u>
Insurance Fraud	066-1020-100-305	1/1/18	12/31/18	185,114	185,114
Insurance Fraud	066-1020-100-305	1/1/17	12/31/17	68,581	250,000
				<u>253,695</u>	<u>435,114</u>
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/18	12/31/18	382,432	382,432
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/17	12/31/17	52,618	438,764
				<u>435,050</u>	<u>821,196</u>
State Facilities Education Act	066-1500-100-032	9/1/17	8/31/18	111,000	166,500
Juvenile Justice Alternative Initiative	066-1500-100-237	1/1/18	12/31/18	104,672	104,672
Juvenile Justice Alternative Initiative	066-1500-100-237	1/1/17	12/31/17	45,322	124,000
				<u>149,995</u>	<u>228,672</u>
DWI Grant	6400-100-078-6400	1/1/18	12/31/18	1,147	1,147
<u>Total for Department of Law and Public Safety</u>				<u>982,027</u>	<u>1,819,518</u>
<u>Department of Labor</u>					
Smart Steps	062-4545-780-005	7/1/17	6/30/18	8,025	8,025
Workforce Learning Link	062-4545-767-003	7/1/18	6/30/19	62,073	62,073
Workforce Learning Link	062-4545-767-003	7/1/17	6/30/18	203,317	323,683
				<u>265,390</u>	<u>385,755</u>
Work First New Jersey	062-4545-100-(313-322)	7/1/18	6/30/19	749,822	749,822
Work First New Jersey	062-4545-100-(313-322)	7/1/17	6/30/18	1,798,552	2,324,829
				<u>2,548,374</u>	<u>3,074,651</u>
<u>Total for Department of Labor</u>				<u>2,821,789</u>	<u>3,468,431</u>

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2018

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		2018	CUMULATIVE
		FROM	TO	EXPENDITURES	EXPENDITURES
					DECEMBER
					31, 2018
<u>Other State Agencies:</u>					
<u>New Jersey Transit</u>					
Senior Citizens and Disabled Residents Transportation Assistance Program	054-7530-491-009	1/1/18	12/31/18	843,696	843,696
				843,696	843,696
NJ Jobs Access Reverse- NJ JARC 2		7/1/18	6/30/19	113,463	113,463
NJ Jobs Access Reverse- NJ JARC 4		7/1/17	6/30/18	119,229	119,229
				232,692	232,692
Veterans-Paratransit	067-3610-100-058	7/1/17	6/30/18	8,000	12,000
<u>New Jersey Historical Commission:</u>					
Historical Block Grant	074-2540-100-105	1/1/18	12/31/18	55,525	55,525
Historical Block Grant	074-2540-100-105	1/1/17	12/31/17	5,519	57,550
				61,044	113,075
<u>Total for Other State Agencies</u>				1,145,432	1,201,463
<u>Department of Environmental Protection:</u>					
County Environmental Health Act & Air Pollution	042-4855-100-075	7/1/18	6/30/19	105,127	105,127
County Environmental Health Act & Air Pollution	042-4855-100-075	7/1/17	6/30/18	154,267	269,260
				259,394	374,387
Solid Waste Services	042-4900-752-008	1/1/17	12/31/17	139,600	139,600
Solid Waste Services	042-4900-752-008	1/1/16	12/31/16	9,101	9,101
Solid Waste Services	042-4900-752-008	1/1/15	12/31/15	134,984	144,143
Solid Waste Services	042-4900-752-008	1/1/13	12/31/13	187,544	291,500
Solid Waste Services	042-4900-752-008	1/1/12	12/31/12	23,876	264,000
				495,104	848,344
Clean Communities	042-4900-765-005	7/1/17	6/30/18	34,154	34,154
Clean Communities	042-4900-765-005	1/1/16	12/31/16	17,215	69,879
Clean Communities	042-4900-765-005	1/1/15	12/31/15	2,009	61,468
				53,378	131,347
<u>Total for Department of Environmental Protection</u>				807,876	1,354,078
<u>Department of Transportation:</u>					
State Aid Highway Projects:					
Road , Intersection, Bridge and Culvert					
County Aid 2015 - Mountain Avenue Bridge				8,958	351,234
County Aid 2016 -Road Resurfacing Elm Street and Orchard Street Bridge				287,671	287,671
County Aid 2016 -Road Resurfacing Program- Hussa Street over Peach Orchard Brook				466,034	466,034
<u>Totals for Department of Transportation</u>				762,663	1,104,939

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2018

STATE GRANTOR DEPARTMENT/ PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER DECEMBER
		FROM	TO		
<u>Department of Corrections</u>					
Union County Inmate rehabilitation Services	026-7025-100-124	7/1/18	6/30/19	1,036,574	1,036,574
Union County Inmate rehabilitation Services	026-7025-100-124	7/1/17	6/30/18	1,991,438	1,991,438
				<u>3,028,012</u>	<u>3,028,012</u>
Medication Assisted Treatment for Substance Abuse Disorder	026-7025-100-318	11/1/17	10/31/18	22,140	22,140
Totals for Department of Corrections				<u>3,050,152</u>	<u>3,050,152</u>
<u>Other State Agencies</u>					
Office of Information Technology:					
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/18	6/30/19	2,833	2,833
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/17	6/30/18	2,762	22,136
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/16	6/30/17	450	19,351
				<u>6,045</u>	<u>44,320</u>
Total for Other State Agencies				<u>6,045</u>	<u>3,094,471</u>
<u>GRAND TOTAL</u>				<u>\$ 14,386,154</u>	<u>\$ 24,090,146</u>

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2018

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4. RELATIONSHIP TO FINANCIAL STATEMENTS - REGULATORY BASIS

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

Revenues:

	<u>Federal</u>	<u>State</u>	<u>Other</u>	<u>Total</u>
Grant Fund	\$ 12,021,672.90	14,435,633.50	\$ 5,530,492.55	31,987,798.95
Trust Other Fund	14,182,964.77			14,182,964.77
Current Fund	808,093.95			808,093.95
General Capital Fund		1,710,826.40		1,710,826.40
	<u>\$ 27,012,731.62</u>	<u>\$ 16,146,459.90</u>	<u>\$ 5,530,492.55</u>	<u>\$ 48,689,684.07</u>

Expenditures:

Grant Fund	\$ 12,126,560.78	\$ 13,623,490.73	\$ 5,891,635.25	\$ 31,641,686.76
Trust Other Fund	12,563,436.68			12,563,436.68
General Capital Fund		762,662.95		762,662.95
	<u>\$ 24,689,997.46</u>	<u>\$ 14,386,153.68</u>	<u>\$ 5,891,635.25</u>	<u>\$ 44,967,786.39</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 \$44,000 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, 2018

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Program(s)

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

- (4) Identification of Major Federal Programs:

<u>Grant Program</u>	<u>CFDA</u>
Continuum of Care	14.267
Mobility Management Program	20.513
Public Health System Preparedness	93.069
Urban Area Security Initiative	97.067
Homeland Security Grant Program	97.067

- (5) Program Threshold Determination:

Type A Federal Program Threshold \geq \$750,000.00

Type B Federal Program Threshold \leq \$750,000.00

- | | |
|---|-----|
| (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, 2018

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
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(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>
Statewide Respite Care Program	054-7530-100-036
State Match	054-7530-100-036
State Weekend Home Delivered Meals	054-7530-100-036
100% Supplemental Funds	054-7530-100-036
Adult Protective Services	054-7530-100-036
Safe Housing	054-7530-100-036
Care Management Quality Assurance	054-7530-100-036
State Aid Reimbursement	054-7530-495-001
Department of Corrections State Aid	7025-495-130490-60
Medication Assisted Treatment for Substance Use Disorder in the New Jersey Court Jails	100-026-7025-318
Recycling Enhancement Act Tax Entitlement Grant	042-4900-752-008
Work First Learning Link	062-4545-767-003
Work First New Jersey	062-4545-100-(313-332)
State/Community Partnership	100-066-1500-007

(6) Program Threshold Determination:

Type A State Program Threshold \geq \$750,000.00

Type B State Program Threshold \leq \$750,000.00

(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, 2018

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, 2018

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 31,2018

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
	Balance Sheet		
111	Cash-unrestricted	\$ 390,555	\$ 390,555
113	Cash-other restricted	\$ 100,698	\$ 100,698
100	Total Cash	\$ 491,253	\$ 491,253
125	Accounts Receivable - Miscellaneous	\$ 58,706	\$ 58,706
126.2	Allowance for Doubtful Accounts - Other	\$ (58,706)	\$ (58,706)
120	Total Receivables, Net of Allowance for Doubtful Accounts	\$ -	\$ -
142	Prepaid Expenses and Other Assets	\$ 5,855	\$ 5,855
150	Total Current Assets	\$ 497,108	\$ 497,108
290	Total Assets and Deferred Outflow of Resources	\$ 497,108	\$ 497,108
312	Accounts payable <= 90 days	\$ 23,056	\$ 23,056
331	Accounts Payable - HUD PHA Programs	\$ -	\$ -
342	Unearned Revenues	\$ -	\$ -
310	Total Current Liabilities	\$ 23,056	\$ 23,056
300	Total Liabilities	\$ 23,056	\$ 23,056
511.4	Restricted Net Position	\$ 100,698	\$ 100,698
512.4	Unrestricted Net Position	\$ 373,354	\$ 373,354
513	Total Equity - Net Assets/Position	\$ 474,052	\$ 474,052
600	Total Liabilities, Deferred Inflows of Resources and Equity - Net Assets/Position	\$ 497,108	\$ 497,108
	Income Statement		
70600	HUD PHA operating grants	\$ 3,779,333	\$ 3,779,333
71400	Fraud recovery	\$ 16,554	\$ 16,554
71500	Other revenue	\$ 232,696	\$ 232,696
70000	Total Revenue	\$ 4,028,583	\$ 4,028,583
91100	Administrative salaries	\$ -	
91200	Auditing fees	\$ 15,075	\$ 15,075
91300	Management Fee	\$ 308,070	\$ 308,070
91600	Office Expenses	\$ 8,736	\$ 8,736
91000	Total Operating-Administrative	\$ 331,881	\$ 331,881
96200	Other general expenses	\$ 5,736	\$ 5,736
96000	Total Other General Expenses	\$ 5,736	\$ 5,736
96900	Total Operating Expenses	\$ 337,617	\$ 337,617
97000	Excess of Operating Revenue Over Operating Expenses	\$ 3,690,966	\$ 3,690,966

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31,2018

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
97300	Housing Assistance Payments	\$ 3,337,425	\$ 3,337,425
97350	HAP Portability-In	\$ 217,296	\$ 217,296
90000	Total Expenses	\$ 3,892,338	\$ 3,892,338
10000	Excess (Deficiency) of Total Revenue Over (Under) Total Expenses	\$ 136,245	\$ 136,245
11030	Beginning equity	\$ 337,807	\$ 337,807
11040	Prior Period Adjustments, Equity Transfers and Correction of Errors	\$ -	
11170	Administrative Fee Equity	\$ 373,354	\$ 373,354
11180	Housing Assistance Payments Equity	\$ 100,698	\$ 100,698
11190	Unit Months Available	4452	4452
11210	Number of Unit Months Leased	3993	3993
11270	Excess Cash	\$ -	\$ -

PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATION

YEAR ENDED DECEMBER 31, 2018

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

	YEAR 2018		YEAR 2017	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 24,000,000.00	4.27%	\$ 22,250,000.00	4.04%
Miscellaneous From Other Than Current				
Tax Levy	176,910,439.36	31.48%	173,940,208.21	31.57%
Collection of Current Tax Levy	360,978,181.26	64.24%	354,769,822.96	64.39%
	\$		\$	
TOTAL INCOME	561,888,620.62	100.00%	550,960,031.17	100.00%
<u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 503,512,523.57	95.83%	\$ 497,634,774.61	98.78%
Other Expenditures	21,893,840.88	4.17%	6,141,653.55	1.22%
	\$		\$	
TOTAL EXPENDITURES	525,406,364.45	100.00%	503,776,428.16	100.00%
Excess in Revenue	\$ 36,482,256.17		\$ 47,183,603.01	
<u>Fund Balance</u>				
Balance, January 1	90,861,583.62		65,927,980.71	
	\$ 127,343,839.79		\$ 113,111,583.72	
Decreased by:				
Utilization as Anticipated Revenue	24,000,000.00		22,250,000.00	
Balance, December 31	\$ 103,343,839.79		\$ 90,861,583.72	

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>
2018	\$360,978,181.26	\$10,572,266.36	\$371,550,447.62	100%
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>
2018	\$70,116,248,547.00	.516789378780	.015
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

YEAR'S OPERATION

The operation of the County for the year 2018 produced an excess in revenue of \$36,482,256.17 compared with an excess in revenue of \$47,183,603.01, a decrease of \$10,701,346.84. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2018	\$36,482,256.17
2017	\$47,183,603.01
2016	\$32,309,214.58

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2016 to 2018 is as follows:

	<u>YEAR 2018</u>	<u>YEAR 2017</u>	<u>YEAR 2016</u>
Excess (Deficit) Receipts from Miscellaneous Revenue			
Anticipated	\$ 15,872,685.07	\$ (13,084,353.38)	\$ 13,668,676.51
Miscellaneous Revenue - Not Anticipated	8,833,754.40	3,959,573.93	6,302,758.34
Added Taxes Collected - Chapter 197, P.L. 1941	1,788,621.94	1,385,580.88	1,274,497.29
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	28,024,692.10	31,162,371.04	28,546,069.50
Other Credits to Income:			
Cancel Reserve for Medicare Peer Group			
Cancel reserve for Grants	102,743.17	799,261.71	
Cancelled Accounts Payable	645,182.35	1,403,677.34	3,207,890.09
Unexpended Balances of Appropriations Canceled	3,273,408.03	27,699,145.04	7,578,068.11
Non-Budget Expenditures	<u>(21,893,840.89)</u>	<u>(6,141,653.55)</u>	<u>(28,268,755.26)</u>
 STATUTORY EXCESS TO FUND BALANCE	 \$ <u>36,647,246.17</u>	 \$ <u>47,183,603.01</u>	 \$ <u>32,309,204.58</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>
2018	\$103,343,839.89	\$25,000,000.00
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

COMPARISON OF BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

	<u>YEAR 2018</u>	<u>YEAR 2017</u>
<u>Operating</u>		
General Government	\$115,415,082.00	\$111,362,297.47
Public Safety	95,904,246.00	97,040,402.00
Operational Services	18,025,095.55	18,514,125.00
Health and Welfare	82,873,359.00	82,736,940.00
Recreational	13,852,820.00	13,912,469.50
Education	21,052,613.00	20,669,260.00
Unclassified	8,959,429.46	8,434,407.10
State and Federal Programs -		
Offset by Revenues	35,881,583.41	34,831,330.77
Contingent	50,000.00	50,000.00
<u>Total Operating Costs</u>	<u>\$392,014,228.42</u>	<u>\$387,551,231.84</u>
 <u>Capital Improvements</u>	 5,350,000.00	 5,350,000.00
 <u>Debt Service</u>	 65,493,675.86	 64,882,733.46
 Deferred Charges and		
<u>Statutory Expenditures</u>	 40,654,619.29	 39,870,409.31
 <u>Total General Appropriations</u>	 <u><u>\$503,512,523.57</u></u>	 <u><u>\$497,654,374.61</u></u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2018:

<u>Name</u>	<u>Title</u>	<u>Amount of Bond</u>	<u>Name of Corporate Surety</u>
Sergio Granados	Chairman		
Bruce Bergen	Freeholder		
Angel G. Estrada	Freeholder		
Christopher Hudak	Freeholder		
Mohamed Jalloh	Freeholder		
Betty Jane Kowalski	Freeholder		
Alexander Mirabella	Freeholder		
Angela R. Garretson	Freeholder		
Rebecca Williams	Freeholder		
Edward T. Oatman	County Manager	\$100,000.00	Liberty Mutual Surety
James E. Pellettiere	Clerk of the Board	(A)	
	Director, Department of Finance, County		Traveler Casualty and Surety Company of America
Bibi Taylor	Treasurer	\$500,000.00	
Erick Mesias	Comptroller	\$100,000.00	Liberty Mutual Surety
	Director, Division of		Hartford Fire Insurance Company
Julie Origliato	Treasurer	\$500,000.00	
James S. LaCorte	Surrogate	\$50,000.00	Liberty Mutual Surety
Sharda Badri	Deputy Surrogate	\$50,000.00	Liberty Mutual Surety
	Special Deputy		
Suzanne DiOrio	Surrogate	\$50,000.00	Liberty Mutual Surety
Joanne Rajoppi	County Clerk	\$50,000.00	Liberty Mutual Surety
	Deputy County Clerk (to		
Nicole DiRado	March 2018)	\$50,000.00	Liberty Mutual Surety
	Deputy County Clerk		
Bridget Sloan	(from March 2018)	\$50,000.00	Liberty Mutual Surety

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

Name	Title	Amount of Bond	Name of Corporate Surety
Peter Corvelli	Sheriff	\$50,000.00	Liberty Mutual Surety
Micheal M. Yuska	Director, Department of Administrative Services	(A)	
Charles J. Gillon	Director, Division of Social Services	\$300,000.00	Liberty Mutual Surety
Anthony Ugoaru	Fiscal Officer	\$300,000.00	Hartford Fire Insurance
Charles Chirafesi	Director, Department of Engineering, Public Works and Facility Management	(A)	
Ronald Zuber	Director Department of Parks and Community Renewal	(A)	
Debbie-Ann Anderson	Director, Director of Human Services (from 10/28/2017)	(A)	
Robert E. Barry	County Council, Department of Law	(A)	
Michael A. Monahan	Acting County Prosecutor	(A)	
Albert Cernadas	Acting County Prosecutor	(A)	
Andrew Moran	Director, Department of Public Safety	(A)	
Melinda Zito	Deputy Comptroller	(A)	
Junaid R. Shaikh, M.D.	Chief Medical Examiner	(A)	
Anthony E. Russo	County Adjuster	(A)	
Amy Wagner	Director, Department of Economic Development	(A)	

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

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

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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 2018 is as follows:

Balance, December 31, 2017		\$	4,297,177.30
Received-Municipalities	\$	3,225,745.81	
Received-Interfund Current		<u>2,750,000.00</u>	
			<u>5,975,745.81</u>
			10,272,923.11
Expended			<u>5,378,738.93</u>
Balance, December 31, 2018		\$	<u><u>4,894,184.18</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.

STATE PROJECTS

The New Jersey Department of Labor and Workforce Development, Office of Internal Audit, completed a fiscal monitoring of the Union County One-Stop Career Center. In a report dated October 29, 2018, the monitoring identified five areas in need of improvement as follows:

- Cost Allocation Plan
- Cash Disbursements and Expenditures
- Payroll and Benefits
- Sub-recipient Monitoring and Contracts
- Administrative Requirements

The New Jersey Department of Labor and Workforce Development, Office of Internal Audit has received the County's responses and will verify implementation and compliance during their SFY19 monitoring visit.

RECOMMENDATION

NONE

