

Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2019

COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON
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AND SUPPLEMENTARY SCHEDULES AND DATA

FINANCIAL STATEMENTS – REGULATORY BASIS – ALL FUNDS

NOTES TO FINANCIAL STATEMENTS – REGULATORY BASIS

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2019



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, 2019 and 2018, 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, 2019, 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.

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

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

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

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the various individual funds of the County of Union as of December 31, 2019 and 2018, 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, 2019.

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, 2019 and 2018, 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, 2019 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, schedules 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, schedules and data 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 18, 2020 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 18, 2020

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

| <u>ASSETS</u> | <u>REF.</u> | <u>BALANCE DECEMBER 31, 2019</u> | <u>BALANCE DECEMBER 31, 2018</u> |
|---|-------------|--|--|
| Cash - Treasurer | A-4 | \$ 194,282,776.47 | \$ 169,270,132.00 |
| Cash - Change Funds | A-5 | 2,750.00 | 2,750.00 |
| | | <u>\$ 194,285,526.47</u> | <u>\$ 169,272,882.00</u> |
| Receivable with Offsetting Reserves: | | | |
| Property Taxes | A-6 | \$ 1,259,746.12 | \$ 1,851,783.80 |
| Due Grant Fund | A-15 | 57,382,864.55 | 55,721,339.00 |
| Due Trust Other Fund | A-16 | 23,419,278.86 | 23,692,158.31 |
| Due Open Space Preservation Trust Fund | A-18 | 4,243,628.30 | 4,193,838.17 |
| Due General Capital Fund | A-10 | 2,327,333.34 | 2,168,560.57 |
| | A | <u>\$ 88,632,851.17</u> | <u>\$ 87,627,679.85</u> |
| | | <u>\$ 282,918,377.64</u> | <u>\$ 256,900,561.85</u> |
| Grant Fund: | | | |
| Cash | A-4 | \$ 56,564,688.14 | \$ 54,123,320.26 |
| Grants Receivable | A-9 | 34,024,989.11 | 36,234,243.25 |
| | | <u>\$ 90,589,677.25</u> | <u>\$ 90,357,563.51</u> |
| | | <u>\$ 373,508,054.89</u> | <u>\$ 347,258,125.36</u> |
| <u>LIABILITIES, RESERVES AND FUND BALANCE</u> | | | |
| Appropriation Reserves | A-3:A-11 | \$ 19,717,071.91 | \$ 22,882,104.97 |
| Commitments Payable | A-3:A-11 | 20,891,134.36 | 21,965,686.69 |
| Accounts Payable | A-7 | 7,226,247.24 | 7,113,056.84 |
| Reserve for: | | | |
| Sale of Assets | A-14 | 12,757,488.68 | 13,968,193.61 |
| | | <u>\$ 60,591,942.19</u> | <u>\$ 65,929,042.11</u> |
| Reserve for Receivable | A | 88,632,851.17 | 87,627,679.85 |
| Reserve-Money Under Court Review | A-19 | 71,581.00 | |
| Fund Balance | A-1 | <u>133,622,003.28</u> | <u>103,343,839.89</u> |
| | | <u>\$ 282,918,377.64</u> | <u>\$ 256,900,561.85</u> |
| Grant Fund: | | | |
| Due Current Fund | A-17 | \$ 57,382,864.55 | \$ 55,721,339.00 |
| Grants - Appropriated | A-12 | 21,471,669.80 | 22,009,422.80 |
| Commitments Payable | A-12 | 11,735,142.90 | 12,611,198.73 |
| Grants - Unappropriated | A-13 | | 15,602.98 |
| | | <u>\$ 90,589,677.25</u> | <u>\$ 90,357,563.51</u> |
| | | <u>\$ 373,508,054.89</u> | <u>\$ 347,258,125.36</u> |

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

COUNTY OF UNION

CURRENT FUND

STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE - REGULATORY BASIS

| | <u>REF.</u> | <u>YEAR ENDED DECEMBER 31, 2019</u> | <u>YEAR ENDED DECEMBER 31, 2018</u> |
|--|-------------|---|---|
| <u>REVENUE AND OTHER INCOME</u> | | | |
| Fund Balance Revenue Utilized | A-2 | \$ 25,000,000.00 | \$ 24,000,000.00 |
| Miscellaneous Revenue Anticipated | A-2 | 136,199,163.18 | 137,515,445.40 |
| Receipts from Current Taxes | A-2 | 367,295,299.43 | 360,978,181.26 |
| Non-Budget Revenue | A-2 | 10,734,013.95 | 10,622,376.34 |
| Other Credits to Income: | | | |
| Cancelled Accounts Payable | A-7 | 4,412,917.21 | 645,182.35 |
| Unexpended Balance of Appropriation Reserves | A-11 | 23,355,214.92 | 28,024,692.10 |
| Cancelled Reserve for Grants Appropriated | A-15 | 28,913.55 | 102,743.17 |
| | | <u>567,025,522.24</u> | <u>561,888,620.62</u> |
| <u>TOTAL INCOME</u> | | | |
| <u>EXPENDITURES</u> | | | |
| Budget and Emergency Appropriations: | | | |
| Operations | A-3 | \$ 388,010,968.40 | \$ 392,014,228.42 |
| Capital Improvements | A-3 | 9,250,000.00 | 5,350,000.00 |
| Debt Service | A-3 | 68,986,608.04 | 65,493,675.86 |
| Deferred Charges and Statutory Expenditures | A-3 | 43,505,878.44 | 40,654,619.29 |
| Interfunds Advanced (Net) | | 1,610,075.05 | 21,503,320.16 |
| Refund of Prior Year's Revenue | A-4 | 383,828.92 | 43,147.07 |
| Cancelled Grants Receivable | | | 347,373.65 |
| | | <u>511,747,358.85</u> | <u>525,406,364.45</u> |
| <u>TOTAL EXPENDITURES</u> | | | |
| Excess in Revenue | | \$ 55,278,163.39 | \$ 36,482,256.17 |
| <u>Fund Balance</u> | | | |
| Balance, January 1 | A | 103,343,839.89 | 90,861,583.72 |
| | | <u>\$ 158,622,003.28</u> | <u>\$ 127,343,839.89</u> |
| Decreased by: | | | |
| Utilization as Anticipated Revenue | A-1:A-2 | 25,000,000.00 | 24,000,000.00 |
| Balance, December 31 | A | <u>\$ 133,622,003.28</u> | <u>\$ 103,343,839.89</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, 2019

| | REF. | BUDGET | SPECIAL N.J.S.A. 40A:4-87 | REALIZED | EXCESS OR (DEFICIT) |
|---|------|------------------|------------------------------|------------------|---------------------------|
| Surplus Anticipated | A-1 | \$ 25,000,000.00 | \$ | \$ 25,000,000.00 | \$ |
| Miscellaneous Revenues: | | | | | |
| Fees: | | | | | |
| County Clerk | A-8 | \$ 1,650,000.00 | \$ | \$ 2,128,913.59 | \$ 478,913.59 |
| Surrogate | A-8 | 190,000.00 | | 197,584.07 | 7,584.07 |
| Sheriff | A-8 | 600,000.00 | | 599,931.53 | (68.47) |
| Interest on Investments and Deposits | A-8 | 500,000.00 | | 4,651,638.08 | 4,151,638.08 |
| County Hospital Board of Pay Patients | A-8 | 13,000,000.00 | | 13,274,895.10 | 274,895.10 |
| Permits - County Road Department | A-8 | 120,000.00 | | 203,607.50 | 83,607.50 |
| Register - Realty Transfer Fees | A-8 | 4,000,000.00 | | 5,891,986.97 | 1,891,986.97 |
| Parks and Recreation Facilities Revenue | A-8 | 6,000,000.00 | | 6,543,871.77 | 543,871.77 |
| Rent - 921 Elizabeth Avenue | A-8 | 457,000.00 | | 474,647.68 | 17,647.68 |
| State Aid County College Bonds (N.J.S.A. 18A:64A-22.6) | A-8 | 3,118,278.14 | | 3,126,036.42 | 7,758.28 |
| Supplemental Social Security Income | A-8 | 1,124,545.00 | | 1,165,747.00 | 41,202.00 |
| Older Americans- Area Plan-Title III | A-9 | 2,087,732.00 | | 2,087,732.00 | |
| Program Income Nutrition | A-9 | 135,609.00 | | 135,609.00 | |
| Office on Aging - State Grant | A-9 | 40,000.00 | | 40,000.00 | |
| State/Community Partnership | A-9 | 440,426.00 | | 440,426.00 | |
| Senior Citizens Disabled Residents Transportation (SCDR) Administration | A-9 | 132,903.00 | | 132,903.00 | |
| U.S.D.A | A-9 | 290,314.00 | | 290,314.00 | |
| NJ Division of Public Welfare- Home Health Care | A-9 | 100,000.00 | | 100,000.00 | |
| Community Care Elderly Title XX-SSBG | A-9 | 459,442.00 | | 459,442.00 | |
| Intoxicated Drivers Resource Center (IDRC) | A-9 | 209,509.00 | | 209,509.00 | |
| Family Court-Human Services | A-9 | 248,737.00 | | 248,737.00 | |
| Respite Care | A-9 | 348,566.00 | | 348,566.00 | |
| Respite Care Cost Share- Program Income | A-9 | 25,000.00 | | 25,000.00 | |
| Council on the Arts | A-9 | 144,813.00 | | 144,813.00 | |
| Comprehensive Alcohol Program | A-9 | 920,187.00 | | 920,187.00 | |
| Personal Attendant Services Program(PASP) | A-9 | 58,500.00 | | 58,500.00 | |
| DNA Backlog Reduction Grant | A-9 | 635,909.00 | | 635,909.00 | |
| Rape Prevention Education (SOSA) | A-9 | 8,240.00 | | 8,240.00 | |
| Emergency Management Agency Assistance | A-9 | 55,000.00 | | 55,000.00 | |
| Special Traffic Enforcement Program-STEP | A-9 | 5,000.00 | | 5,000.00 | |
| Governor Alliance for Alcoholism | A-9 | 536,201.00 | | 536,201.00 | |
| Human Services Planning Advisory Council | A-9 | 318,163.00 | | 318,163.00 | |
| Insurance Fraud | A-9 | 250,000.00 | | 250,000.00 | |
| Paratransit Elderly - Title XX | A-9 | 142,524.00 | | 142,524.00 | |
| Paratransit - Aging | A-9 | 91,292.00 | | 91,292.00 | |
| Paratransit Fares | A-9 | 120,000.00 | | 120,000.00 | |
| Logisticare - Title XIX | A-9 | 50,000.00 | | 50,000.00 | |
| Juvenile Detention Alternative Initiative-(JDAI) | A-9 | 120,000.00 | | 120,000.00 | |
| Jail Diversion | A-9 | 66,950.00 | | 66,950.00 | |
| Community Services Block Grant | A-9 | 219,916.02 | | 219,916.02 | |
| Jersey Assistance (JACC) | A-9 | 57,000.00 | | 57,000.00 | |
| State Health Insurance Program (SHIP) | A-9 | 28,500.00 | | 28,500.00 | |
| Comprehensive Traffic Safety Program | A-9 | 4,700.00 | | 4,700.00 | |
| Sexual Assault and Rape(SAARC) | A-9 | 46,396.00 | | 46,396.00 | |
| Sexual Assault and Rape Expansion (SAARC) | A-9 | 28,761.00 | | 28,761.00 | |
| Historical Commission Grant | A-9 | 57,550.00 | | 57,550.00 | |
| Fed. Financial Part.-Area Plan Contract | A-9 | 84,843.00 | | 84,843.00 | |
| Paul Coverdell Foren Science Improve Pgm | A-9 | 24,034.00 | | 24,034.00 | |
| NJ Historic Trust-Homestead Farm Oak Rdg | A-9 | 50,000.00 | | 50,000.00 | |
| Body Armor Replacement Fund (BARF) | A-9 | 60,785.15 | | 60,785.15 | |
| Social Services for the Homeless - State | A-9 | 697,163.00 | | 697,163.00 | |
| Social Services for the Homeless-TANF | A-9 | 155,148.00 | | 155,148.00 | |
| Paratransit - Advertising | A-9 | 10,000.00 | | 10,000.00 | |
| Paratransit - Aging Unappropriated | A-9 | 15,602.98 | | 15,602.98 | |
| Older Americans- Area Plan T-III State | A-9 | 986,510.00 | | 986,510.00 | |
| Senior Citizens Disabled Residents Transportation Operation (SCDR) | A-9 | 753,119.00 | | 753,119.00 | |
| HAVA-Cyber Security Grant | A-9 | | 67,278.00 | 67,278.00 | |
| Pre-Disaster Mitigation Competitive Grant | A-9 | | 126,000.00 | 126,000.00 | |
| Seniors Farmers Market Nutrition program | A-9 | | 2,625.00 | 2,625.00 | |
| Recycling Enhancement Act Grant | A-9 | | 537,450.00 | 537,450.00 | |
| Subregional Transportation Planning Program | A-9 | | 137,822.00 | 137,822.00 | |
| Subregional Transportation Planning Program- Supplemental Support Program | A-9 | | 15,000.00 | 15,000.00 | |
| Subregional Transportation Planning Program- Subregional Studies Program | A-9 | | 160,000.00 | 160,000.00 | |
| WIOA-Summer Youth Employment Pilot Program | A-9 | | 315,000.00 | 315,000.00 | |
| ROID Grant - 7/1/18-6/30/19 | A-9 | | 35,000.00 | 35,000.00 | |
| Supernofa Continuum of Care (COCR) | A-9 | | 4,321,987.00 | 4,321,987.00 | |

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

| | REF | BUDGET | SPECIAL N.J.S.A. 40A:4-87 | REALIZED | EXCESS OR (DEFICIT) |
|---|---------|-------------------|------------------------------|-------------------|---------------------------|
| Miscellaneous Revenues (Continued): | | | | | |
| Low Income Energy Heating Assistance Program-LIHEAP | A-9 | | 20,132.00 | 20,132.00 | |
| Universal Service Fund -CWA Administration Grant | A-9 | | 12,871.00 | 12,871.00 | |
| HAVA-Cyber Security Grant- Redundant Server | A-9 | | 7,993.89 | 7,993.89 | |
| Clean Communities Grant | A-9 | | 61,593.11 | 61,593.11 | |
| Expansion Primary Prevention- SAARC | A-9 | | 28,761.00 | 28,761.00 | |
| Expansion Direct Services-SAARC | A-9 | | 69,750.00 | 69,750.00 | |
| SAARC & Operational Funds | A-9 | | 20,453.00 | 20,453.00 | |
| Victim Witness Advocacy Program-VOCA | A-9 | | 442,981.00 | 442,981.00 | |
| Area Plan Contract (APC)-Federal | A-9 | | 36,962.00 | 36,962.00 | |
| Area Plan Contract (APC)-State | A-9 | | 5,544.00 | 5,544.00 | |
| Area Plan Contract (APC)-USDA | A-9 | | 442.00 | 442.00 | |
| Area Plan Contract (APC)-Federal Financial Participation | A-9 | | 87,213.00 | 87,213.00 | |
| Community Services Block Grant (CDBG) | A-9 | | 671,817.00 | 671,817.00 | |
| Veterans Paratransit Program | A-9 | | 12,000.00 | 12,000.00 | |
| Coverdell (CDS Backlog Reduction) | A-9 | | 23,478.58 | 23,478.58 | |
| Workforce Innovation & Opport. Act-ADULT | A-9 | | 1,119,480.00 | 1,119,480.00 | |
| Workforce Innovation & Opport. Act-YOUTH | A-9 | | 1,030,595.00 | 1,030,595.00 | |
| Workforce Innovation & Opport. Act-Disabled Worker | A-9 | | 1,250,918.00 | 1,250,918.00 | |
| Workforce Learning Link | A-9 | | 178,000.00 | 178,000.00 | |
| Work First New Jersey Allotments | A-9 | | 2,660,936.00 | 2,660,936.00 | |
| Right to Know | A-9 | | 16,401.00 | 16,401.00 | |
| Local Information Network Communications | A-9 | | 298,072.00 | 298,072.00 | |
| County Environmental Health Act (CEHA) | A-9 | | 256,224.00 | 256,224.00 | |
| Urban Area Security Initiative (UASI) | A-9 | | 1,700.00 | 1,700.00 | |
| Urban Area Security Initiative (UASI) | A-9 | | 2,224,824.00 | 2,224,824.00 | |
| Operation Helping Hand Grant | A-9 | | 100,000.00 | 100,000.00 | |
| HAVA-Election Security-ADA Compliance Grant | A-9 | | 27,274.99 | 27,274.99 | |
| HAVA-Election Security-ADA Compliance Grant | A-9 | | 1,950.01 | 1,950.01 | |
| Sexual Assault Response TM/ Forensic Nurse EX | A-9 | | 87,155.00 | 87,155.00 | |
| Comprehensive Cancer Control Grant | A-9 | | 47,705.00 | 47,705.00 | |
| NJ Job Access Reverse Commute (NJJARC) | A-9 | | 300,000.00 | 300,000.00 | |
| Victim Assistance Grant Program (VOCA-VAG) | A-9 | | 290,000.00 | 290,000.00 | |
| Emergency Management Agency Assistance | A-9 | | 55,000.00 | 55,000.00 | |
| HAVA-Election Security-ADA Compliance Grant II | A-9 | | 3,780.24 | 3,780.24 | |
| Office on Aging State Aid Reimbursement | A-9 | | 18,000.00 | 18,000.00 | |
| NJHC Deed Research and Mapping Grant | A-9 | | 9,775.00 | 9,775.00 | |
| State Homeland Security Grant (SHSG) | A-9 | | 350,979.62 | 350,979.62 | |
| Paul Coverdell National Forensic Science Impr | A-9 | | 7,969.00 | 7,969.00 | |
| Supplemental Funds- SARC | A-9 | | 90,909.00 | 90,909.00 | |
| Social Services for the Homeless | A-9 | | 10,689.00 | 10,689.00 | |
| Social Services for the Homeless | A-9 | | 683,636.00 | 683,636.00 | |
| Social Services for the Homeless | A-9 | | 155,208.00 | 155,208.00 | |
| Law Enforcement Officers Training and Equipment Fund | A-9 | | 41,263.00 | 41,263.00 | |
| Locust Culvert at Tulip St -City of Summit | A-9 | | 52,419.01 | 52,419.01 | |
| Edward Byrne Memorial -JAG-Gang, guns and Narcotics | A-9 | | 147,905.00 | 147,905.00 | |
| Department of Corrections- State Aid | A-9 | | 1,752,000.00 | 1,752,000.00 | |
| Paratransit Fares | A-9 | | 50,000.00 | 50,000.00 | |
| Edward Byrne Memorial -JAG-Megan's Law | A-9 | | 14,171.00 | 14,171.00 | |
| Replacement of Lower Road Bridge- Linden | A-9 | | 1,000,000.00 | 1,000,000.00 | |
| Comprehensive Traffic Safety Program | A-9 | | 76,800.00 | 76,800.00 | |
| Special Traffic Safety Program (STEP) | A-9 | | 65,000.00 | 65,000.00 | |
| Drug Recognition Expert Callout Program (DRE) | A-9 | | 52,750.00 | 52,750.00 | |
| Supplemental Workforce Development Ben (SmartSTEP) | A-9 | | 4,815.00 | 4,815.00 | |
| Overdose Data to Action Grant (OHH) | A-9 | | 62,500.00 | 62,500.00 | |
| Constitutional Officers - Increased Fees (P.L. 2001, c. 370): | | | | | |
| County Clerk | A-8 | 1,750,000.00 | | 1,916,102.00 | 166,102.00 |
| Surrogate | A-8 | 250,000.00 | | 291,691.00 | 41,691.00 |
| Sheriff | A-8 | 2,150,000.00 | | 2,973,737.03 | 823,737.03 |
| Reimbursement from Grant Programs: | | | | | |
| Fringe Benefits Expenditures | A-8 | 1,500,000.00 | | 2,277,794.30 | 777,794.30 |
| Indirect Costs | A-8 | 200,000.00 | | 436,924.05 | 236,924.05 |
| Educational Building Aid | A-8 | 475,000.00 | | 482,982.00 | 7,982.00 |
| Debt Service - Open Space | A-8 | 5,541,488.76 | | 5,541,488.76 | |
| Franchise Fee - Jersey Gardens | A-8 | 400,000.00 | | 242,785.00 | (157,215.00) |
| Pilots | A-8 | 325,000.00 | | 551,937.10 | 226,937.10 |
| Open Space - Park Maintenance | A-8 | 2,250,000.00 | | 2,250,000.00 | |
| Rental Income UC College/Trinatas Hospital Kellog Building | A-8 | 180,000.00 | | 200,000.04 | 20,000.04 |
| Dispatch Services | A-8 | 500,000.00 | | 565,734.16 | 65,734.16 |
| Ambulance Services | A-8 | 750,000.00 | | 971,195.10 | 221,195.10 |
| Union County Utilities Authority | A-8 | 1,000,000.00 | | 1,000,000.00 | |
| Sale of Assets - County Infrastructure Program | A-14 | 1,500,000.00 | | 1,500,000.00 | |
| Total Miscellaneous Revenue | A-1 | \$ 97,902,357.05 | \$ 21,816,957.45 | \$ 136,199,163.18 | \$ 16,479,848.68 |
| Amount to be Raised by Taxation | A-1:A-6 | 367,295,299.43 | | 367,295,299.43 | |
| <u>Budget Totals</u> | | \$ 490,197,656.48 | \$ 21,816,957.45 | \$ 528,494,462.61 | \$ 16,479,848.68 |
| Non-Budget Revenue | A-1 | | | 10,734,013.95 | 10,734,013.95 |
| | | \$ 490,197,656.48 | \$ 21,816,957.45 | \$ 539,228,476.56 | \$ 27,213,862.63 |

REF

A-3

A-3

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

REF.

ANALYSIS OF NON-BUDGET REVENUE

| | | | |
|---|-----|----|--------------|
| Added County Taxes | A-6 | \$ | 1,911,496.45 |
| Miscellaneous: | | | |
| Sale of Scrap and Purchasing Auction | | \$ | 15,867.06 |
| Lien Fees | | | 5,173.52 |
| Insurance Refunds | | | 1,966,465.06 |
| Workers Compensation | | | 198,806.41 |
| Medical Examiner | | | 745.00 |
| Planning Board | | | 6,257.00 |
| Retiree Benefits | | | 107,097.30 |
| Sale of Maps/Copies | | | 350.65 |
| Welfare Refund SS | | | 372.00 |
| Lease North Broad St | | | 600.00 |
| Miscellaneous Refunds and Cancellations | | | 157,649.71 |
| State Chancery Court | | | 44,340.00 |
| State Treasurer Title IV D Reimbursements | | | 87,030.81 |
| Bail Forfeitures | | | 14,850.00 |
| Admin Concessions | | | 31,500.00 |
| Data Process Reimb | | | 255.00 |
| Jury Duty | | | 75.58 |
| Printing and Duplicate | | | 40,620.26 |
| State Criminal Alien Assistance Program (SCAAP) | | | 1,406,369.00 |
| Leaf Disposal | | | 254,946.00 |
| Compost Sales | | | 160,162.50 |
| Construction Board Appeal | | | 1,707.50 |
| Utilities Authority Interlocal Agreement | | | 147,188.50 |
| Check Fees | | | 160.00 |
| Corrections Processing Fee | | | 63,216.54 |
| Site Plan Fees | | | 94,389.25 |
| Prosecutor Discovery | | | 27,800.00 |
| Psychiatric Institutions | | | 12,576.00 |
| Motor Vehicles Refunds | | | 240,584.46 |
| Postage Reimbursement | | | 3,224.58 |
| Inmate Medical Co-payment | | | 5,515.23 |
| DDD Institutions Development | | | 310,855.68 |
| UCPD Found Money/Currency | | | 17.58 |
| Fire Training Academy | | | 50,675.00 |
| Vacation Purchase | | | 117,484.88 |
| SSA | | | 29,000.00 |
| Probation Fees | | | 6,308.46 |
| Park Police Fines | | | 8,390.00 |
| County Police Reimbursement | | | 1,547.10 |
| Child Nutrition | | | 15,386.98 |
| Jobs in Blue Admin. | | | 233,938.50 |
| Prosecutor Federal Reimbursement | | | 116,908.47 |

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, 2019

REF.

ANALYSIS OF NON-BUDGET REVENUE

| | | |
|--|---------------------|-------------------------|
| Miscellaneous (Continued): | | |
| Jobs in Blue Vehicle Fee | 126,898.48 | |
| Jail Reimbursement State Prisoners | 110,632.15 | |
| Mental Health Director | 15,000.00 | |
| Sheriff OT | 14,998.50 | |
| Sprint Nextel Cell Antenna | 41,527.05 | |
| Local Unit Bonds - Vocational School Portion | 8,422.90 | |
| T Mobile Cell Antenna | 39,520.28 | |
| Lease Fiber Optic Line | 66,789.90 | |
| Various Beverage Machine | 8,385.85 | |
| ATM Commissions | 2,340.40 | |
| Cell AT&T-Scotch Plains | 34,721.86 | |
| Cell Verizon -Scotch Plains | 35,026.44 | |
| Elections-Clerk | 101,131.35 | |
| Reimburse Security Park Madison, UCIA | 605,363.27 | |
| Towing License | 15,265.00 | |
| Elections- Election Board | 404,935.59 | |
| Rental Beds | 731,080.00 | |
| Auction Proceeds | 104,569.64 | |
| Web Services | 9,000.00 | |
| Telephone Commissions | 96.89 | |
| Health Food Inspections | 11,260.00 | |
| Tax Refunds | 804.98 | |
| HAVA | 104,419.49 | |
| Antennas | 5,753.00 | |
| Sale of Land | 25,000.00 | |
| Countywide Vending Machines | 17,653.09 | |
| Service Fees Court | 165,373.82 | |
| Shared Svcs Berkeley Heights | 25,025.00 | |
| Brit Safety | 5,115.00 | |
| | <u>8,822,517.50</u> | |
| | | <u>\$ 10,734,013.95</u> |

A-1

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

COUNTY OF UNIONCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

| | <u>APPROPRIATIONS</u> | | <u>PAID OR CHARGED</u> | <u>EXPENDED COMMITMENTS</u> | | <u>RESERVED</u> | <u>UNEXPENDED BALANCE CANCELED</u> |
|---|-----------------------|--------------------------------------|----------------------------|---------------------------------|----------------|-----------------|--|
| | <u>BUDGET</u> | <u>BUDGET AFTER MODIFICATION</u> | | | <u>PAYABLE</u> | | |
| <u>GENERAL GOVERNMENT</u> | | | | | | | |
| County Managers Office: | | | | | | | |
| Salaries and Wages | \$ 399,904.00 | \$ 399,904.00 | \$ 274,713.78 | \$ | | \$ 125,190.22 | \$ |
| Other Expenses: | | | | | | | |
| Special Studies and Initiatives | 782,000.00 | 782,000.00 | 590,038.61 | | 123,009.16 | 68,952.23 | |
| Miscellaneous | 170,500.00 | 170,500.00 | 13,530.75 | | 4,969.44 | 151,999.81 | |
| Board of Chosen Freeholders: | | | | | | | |
| Salaries and Wages | 468,795.00 | 468,795.00 | 454,254.60 | | | 14,540.40 | |
| Annual Audit | 240,560.00 | 240,560.00 | | | 240,500.00 | 60.00 | |
| Other Accounting and Audit Fees | 200,000.00 | 200,000.00 | | | 197,625.00 | 2,375.00 | |
| Miscellaneous | 95,000.00 | 95,000.00 | 72,689.21 | | 2,651.57 | 19,659.22 | |
| County Infrastructure and Improvement Program | 1,500,000.00 | 1,500,000.00 | 1,105,000.00 | | 395,000.00 | | |
| Clerk of the Board: | | | | | | | |
| Salaries and Wages | 1,148,322.00 | 1,148,322.00 | 1,098,215.09 | | | 50,106.91 | |
| Other Expenses: | | | | | | | |
| Miscellaneous | 230,000.00 | 230,000.00 | 167,491.14 | | 35,366.59 | 27,142.27 | |
| 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 | 2,334,139.00 | 2,334,139.00 | 2,153,768.79 | | | 180,370.21 | |
| Other Expenses | 162,000.00 | 162,000.00 | 125,242.24 | | 16,550.80 | 20,206.96 | |
| Board of Elections: | | | | | | | |
| Salaries and Wages | 2,345,366.00 | 2,345,366.00 | 2,158,873.93 | | | 186,492.07 | |
| Other Expenses | 477,750.00 | 477,750.00 | 398,164.97 | | 46,011.22 | 33,573.81 | |
| Elections (County Clerk): | | | | | | | |
| Salaries and Wages | 207,909.00 | 223,909.00 | 220,614.15 | | | 3,294.85 | |
| Other Expenses | 1,206,850.00 | 1,206,850.00 | 568,420.75 | | 459,163.10 | 179,266.15 | |
| Department of Finance: | | | | | | | |
| Office of Director: | | | | | | | |
| Salaries and Wages | 318,004.00 | 318,004.00 | 316,671.20 | | | 1,332.80 | |
| Other Expenses | 167,500.00 | 167,500.00 | 60,088.16 | | 36,873.75 | 70,538.09 | |
| Public Obligations Registration Act P.L.1983 | | | | | | | |
| Ch. 243 Financial Administration: | | | | | | | |
| Other Expenses | 100,000.00 | 100,000.00 | | | | 100,000.00 | |
| Division of Reimbursement: | | | | | | | |
| Salaries and Wages | 431,816.00 | 431,816.00 | 426,060.17 | | | 5,755.83 | |
| Other Expenses | 3,500.00 | 3,500.00 | 268.32 | | | 3,231.68 | |
| Division of the Treasurer: | | | | | | | |
| Salaries and Wages | 352,159.00 | 352,159.00 | 351,325.25 | | | 833.75 | |
| Other Expenses | 81,000.00 | 81,000.00 | 6,874.80 | | 358.63 | 73,766.57 | |

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, 2019

| | APPROPRIATIONS | | PAID OR CHARGED | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|---|-----------------|------------------------------|--------------------|------------------------|---------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | | COMMITMENTS PAYABLE | RESERVED | |
| GENERAL GOVERNMENT (CONTINUED) | | | | | | |
| Division of the Comptroller: | | | | | | |
| Salaries and Wages | \$ 1,003,997.00 | \$ 1,003,997.00 | \$ 895,346.38 | \$ | \$ 108,650.62 | \$ |
| Other Expenses | 17,500.00 | 17,500.00 | 6,717.10 | 4,829.94 | 5,952.96 | |
| Division of Internal Audit: | | | | | | |
| Salaries and Wages | 71,393.00 | 71,493.00 | 71,393.28 | | 99.72 | |
| Other Expenses | 2,500.00 | 2,500.00 | | | 2,500.00 | |
| Department of Law: | | | | | | |
| Office of County Counsel: | | | | | | |
| Salaries and Wages | 1,769,556.00 | 1,769,556.00 | 1,622,853.56 | | 146,702.44 | |
| Other Expenses | 120,250.00 | 120,250.00 | 91,014.24 | 11,614.02 | 17,621.74 | |
| Division of County Auditor: | | | | | | |
| Salaries and Wages | 435,271.00 | 435,271.00 | 385,082.48 | | 50,188.52 | |
| Other Expenses | 2,400.00 | 2,400.00 | 1,069.43 | 607.57 | 723.00 | |
| Department of Administrative Services: | | | | | | |
| Office of Director: | | | | | | |
| Salaries and Wages | 329,363.00 | 329,363.00 | 326,808.67 | | 2,554.33 | |
| Other Expenses | 55,400.00 | 55,400.00 | 12,001.30 | | 43,398.70 | |
| Division of Motor Vehicles: | | | | | | |
| Salaries and Wages | 2,082,971.00 | 2,082,971.00 | 1,999,260.74 | | 83,710.26 | |
| Other Expenses | 4,242,000.00 | 4,242,000.00 | 3,584,751.01 | 327,070.83 | 330,178.16 | |
| Division of Personnel Management and Labor Relations: | | | | | | |
| Salaries and Wages | 1,179,762.00 | 1,179,762.00 | 1,126,162.91 | | 53,599.09 | |
| Other Expenses | 982,200.00 | 982,200.00 | 633,176.65 | 255,408.07 | 93,615.28 | |
| Division of Purchasing: | | | | | | |
| Salaries and Wages | 684,224.00 | 684,224.00 | 565,188.14 | | 119,035.86 | |
| Other Expenses | 262,330.00 | 262,330.00 | 172,461.87 | 83,690.22 | 6,177.91 | |
| Board of Taxation: | | | | | | |
| Salaries and Wages | 278,753.00 | 282,253.00 | 278,752.32 | | 3,500.68 | |
| County Surrogate: | | | | | | |
| Salaries and Wages | 1,059,755.00 | 1,071,755.00 | 1,052,531.22 | | 19,223.78 | |
| Other Expenses | 33,120.00 | 33,120.00 | 29,128.14 | 1,227.98 | 2,763.88 | |
| Division of Information Technologies: | | | | | | |
| Salaries and Wages | 878,500.00 | 903,500.00 | 883,777.50 | | 19,722.50 | |
| Other Expenses | 1,787,000.00 | 1,862,000.00 | 1,407,625.38 | 288,572.88 | 165,801.74 | |

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, 2019

| | APPROPRIATIONS | | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|---|-------------------|------------------------------|--------------------|------------------------|------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | RESERVED | |
| GENERAL GOVERNMENT (CONTINUED) | | | | | | |
| Department of Economic Development: | | | | | | |
| Office of Director: | | | | | | |
| Salaries and Wages | \$ 429,061.00 | \$ 431,061.00 | \$ 430,157.01 | \$ 58,301.67 | \$ 903.99 | \$ |
| Other Expenses | 451,700.00 | 376,700.00 | 286,128.16 | | 32,270.17 | |
| Division of Community Development and Housing: | | | | | | |
| Salaries and Wages | 352,654.00 | 352,654.00 | 303,868.93 | | 48,785.07 | |
| Other Expenses | 323,200.00 | 323,200.00 | 199,104.72 | 94,098.71 | 29,996.57 | |
| Division of Strategic Planning and Intergovernment: | | | | | | |
| Salaries and Wages | 630,029.00 | 630,029.00 | 560,999.09 | | 69,029.91 | |
| Other Expenses | 350,000.00 | 350,000.00 | 238,647.08 | 67,069.96 | 44,282.96 | |
| INSURANCE | | | | | | |
| Group Insurance Plan for Employees | 49,928,880.99 | 47,428,880.99 | 34,952,458.56 | 8,154,909.65 | 4,321,512.78 | |
| Surety Bond Premiums | 12,000.00 | 12,000.00 | 6,934.00 | | 5,066.00 | |
| Other Insurance Premiums | 14,120,428.00 | 15,120,428.00 | 12,910,374.51 | 748,707.43 | 1,461,346.06 | |
| Employees' Prescription Plan | 16,500,000.00 | 17,500,000.00 | 15,994,009.57 | 314,517.40 | 1,191,473.03 | |
| Dental Plan | 950,000.00 | 950,000.00 | 702,525.78 | 23,513.08 | 223,961.14 | |
| Disability Insurance | 230,000.00 | 230,000.00 | 230,000.00 | | | |
| Total Insurance | \$ 81,741,308.99 | \$ 81,241,308.99 | \$ 64,796,302.42 | \$ 9,241,647.56 | \$ 7,203,359.01 | \$ |
| TOTAL GENERAL GOVERNMENT | \$ 114,984,771.99 | \$ 114,543,371.99 | \$ 92,523,115.64 | \$ 11,992,218.67 | \$ 10,028,037.68 | \$ |

PUBLIC SAFETY

Sheriff's Office:

Salaries and Wages

Other Expenses

Department of Public Safety:

Office of Director:

Salaries and Wages

Other Expenses

Division of Weights and Measures:

Salaries and Wages

Other Expenses

Division of Medical Examiner:

Salaries and Wages

Other Expenses

Division of Emergency Management:

Salaries and Wages

Other Expenses

Emergency Medical Service:

Salaries and Wages

Other Expenses

| | | | | | |
|------------------|------------------|------------------|--------------|--------------|----|
| \$ 19,851,821.00 | \$ 20,711,821.00 | \$ 20,642,276.91 | \$ 79,603.25 | \$ 69,544.09 | \$ |
| 552,000.00 | 552,000.00 | 352,514.83 | | 119,881.92 | |
| 285,530.00 | 285,530.00 | 276,097.53 | | 9,432.47 | |
| 4,050.00 | 4,050.00 | 4,009.94 | | 40.06 | |
| 410,078.00 | 417,078.00 | 415,776.91 | | 1,301.09 | |
| 5,320.00 | 5,320.00 | 2,735.00 | | 2,585.00 | |
| 691,424.00 | 691,424.00 | 664,637.02 | | 26,786.98 | |
| 558,000.00 | 558,000.00 | 464,525.59 | 85,311.72 | 8,162.69 | |
| 1,131,319.00 | 1,056,319.00 | 1,046,402.20 | | 9,916.80 | |
| 380,600.00 | 380,600.00 | 322,365.00 | 58,105.77 | 129.23 | |
| \$ 1,295,064.00 | \$ 1,370,064.00 | \$ 1,370,030.96 | \$ 48,225.25 | \$ 33.04 | \$ |
| 100,000.00 | 100,000.00 | 50,584.91 | | 1,189.84 | |

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, 2019

| | <u>APPROPRIATIONS</u> | | <u>PAID OR</u> | <u>EXPENDED</u> | <u>UNEXPENDED</u> <u>BALANCE</u> <u>CANCELED</u> |
|--|-----------------------|--|------------------|--------------------------------------|--|
| | <u>BUDGET</u> | <u>BUDGET AFTER</u> <u>MODIFICATION</u> | <u>CHARGED</u> | <u>COMMITMENTS</u> <u>PAYABLE</u> | |
| <u>PUBLIC SAFETY (CONTINUED)</u> | | | | | |
| Division of Police: | | | | | |
| Salaries and Wages | \$ 9,543,193.00 | \$ 9,663,193.00 | \$ 9,602,769.47 | \$ 51,722.41 | \$ 60,423.53 |
| Other Expenses | 303,260.00 | 303,260.00 | 250,949.36 | | 588.23 |
| Division of Health: | | | | | |
| Salaries and Wages | 144,504.00 | 146,004.00 | 140,576.82 | | 5,427.18 |
| Other Expenses | 129,000.00 | 129,000.00 | 101,062.74 | 27,819.46 | 117.80 |
| County Prosecutor's Office: | | | | | |
| Salaries and Wages | 23,373,083.00 | 23,523,083.00 | 21,683,978.67 | | 1,839,104.33 |
| Other Expenses | 855,000.00 | 855,000.00 | 811,465.25 | 39,323.59 | 4,211.16 |
| Division of Corrections: | | | | | |
| Salaries and Wages | 29,335,657.00 | 28,182,283.00 | 26,127,557.38 | | 2,054,725.62 |
| Other Expenses | 7,278,000.00 | 7,678,000.00 | 6,267,379.98 | 1,025,898.81 | 384,721.21 |
| Juvenile Detention: | | | | | |
| Salaries and Wages | 1,381,607.00 | 1,381,607.00 | 1,310,914.21 | | 70,692.79 |
| Other Expenses | 1,991,667.00 | 1,991,667.00 | 1,552,697.90 | 363,689.29 | 75,279.81 |
| Contribution to Soil Conservation District (N.J.S. 4:24-22 (i)) | 34,314.00 | 34,314.00 | 34,314.00 | | |
| <u>TOTAL PUBLIC SAFETY</u> | \$ 99,634,491.00 | \$ 100,019,617.00 | \$ 93,495,622.58 | \$ 1,779,699.55 | \$ 4,744,294.87 |
| <u>OPERATIONAL SERVICES</u> | | | | | |
| Department of Engineering, Public Works and Facilities Management | | | | | |
| Office of Director: | | | | | |
| Salaries and Wages | \$ 64,565.00 | \$ 64,565.00 | \$ 64,564.80 | \$ 3,515.03 | \$ 0.20 |
| Other Expenses | 17,500.00 | 17,500.00 | 9,477.91 | | 4,507.06 |
| Division of Public Works: | | | | | |
| Salaries and Wages | 2,408,320.00 | 2,408,320.00 | 2,253,130.53 | | 155,189.47 |
| Other Expenses | 51,000.00 | 51,000.00 | 44,338.24 | 6,490.26 | 171.50 |
| Division of Facilities Management | | | | | |
| Salaries and Wages | 7,735,308.00 | 7,735,308.00 | 7,058,431.27 | | 676,876.73 |
| Other Expenses | 8,291,600.00 | 8,291,600.00 | 6,913,227.86 | 1,295,650.39 | 82,721.75 |
| Division of Engineering, Land and Facilities Planning: | | | | | |
| Salaries and Wages | 1,141,998.00 | 1,141,998.00 | 1,104,261.19 | | 37,736.81 |
| Other Expenses | 447,000.00 | 447,000.00 | 368,760.22 | 73,203.23 | 5,036.55 |
| Contribution for Flood Control | 14,775.55 | 14,775.55 | 14,775.55 | | |
| <u>TOTAL OPERATIONAL SERVICES</u> | \$ 20,172,066.55 | \$ 20,172,066.55 | \$ 17,830,967.57 | \$ 1,378,858.91 | \$ 962,240.07 |
| <u>HEALTH AND WELFARE</u> | | | | | |
| Crippled Children | \$ 50,000.00 | \$ 50,000.00 | \$ 35,617.10 | \$ 14,382.90 | \$ 109,466.60 |
| Cornerstone Psychiatric/Runnells Specialized Hospital: | | | | | |
| Salaries and Wages | 6,766,574.00 | 6,926,574.00 | 6,817,107.40 | | 363,777.64 |
| Other Expenses | 5,600,912.00 | 5,900,912.00 | 4,600,364.43 | 936,769.93 | |

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

COUNTY OF UNION
CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|---|------------------|------------------------------|--------------------|------------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | |
| HEALTH AND WELFARE (CONTINUED) | | | | | |
| 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) | | | | | |
| Rutgers Behavioral Health Care | 4,947,720.00 | 4,947,720.00 | 4,947,720.00 | | |
| Maintenance of Patients in State Geriatric Center | 22,864.00 | 22,864.00 | 22,864.00 | | |
| Department of Human Services: | 153,000.00 | 153,000.00 | 55,969.71 | 30,860.44 | 66,169.85 |
| Office of Director: | | | | | |
| Salaries and Wages | 730,241.00 | 730,241.00 | 722,508.09 | | 7,732.91 |
| Other Expenses | 1,868,885.00 | 1,868,885.00 | 1,438,865.41 | 404,997.04 | 25,022.55 |
| Division on Aging: | | | | | |
| Salaries and Wages | 356,678.00 | 356,678.00 | 340,243.79 | | 16,434.21 |
| Other Expenses | 2,211,117.00 | 2,211,117.00 | 2,104,550.57 | 106,370.87 | 195.56 |
| Division of Youth Services: | | | | | |
| Salaries and Wages | 770,705.00 | 770,705.00 | 739,475.63 | | 31,229.37 |
| Other Expenses | 96,700.00 | 96,700.00 | 85,973.30 | 10,602.77 | 123.93 |
| Employment and Training: | | | | | |
| Salaries and Wages | 360,138.00 | 380,138.00 | 361,947.30 | | 18,190.70 |
| Division of Social Services: | | | | | |
| Salaries and Wages | 35,412,622.00 | 35,412,622.00 | 34,802,452.54 | | 610,169.46 |
| Other Expenses | 9,094,379.00 | 9,094,379.00 | 7,291,382.23 | 1,221,962.39 | 581,034.38 |
| Division of Planning: | | | | | |
| Salaries and Wages | 569,319.00 | 569,319.00 | 498,239.12 | | 71,079.88 |
| Other Expenses | 480,531.00 | 480,531.00 | 319,904.87 | 143,523.77 | 17,102.36 |
| Division of Paratransit: | | | | | |
| Salaries and Wages | 80,209.00 | 83,209.00 | 80,208.96 | | 3,000.04 |
| Other Expenses | 3,089,100.00 | 2,789,100.00 | 2,174,776.35 | 614,323.65 | 9,746.94 |
| Salaries and Wages | 477,434.00 | 480,934.00 | 471,187.06 | | 4,116.85 |
| Other Expenses | 14,900.00 | 14,900.00 | 4,580.65 | 6,202.50 | |
| TOTAL HEALTH AND WELFARE | \$ 73,168,028.00 | \$ 73,354,528.00 | \$ 67,915,938.51 | \$ 3,489,996.26 | \$ 1,948,593.23 |

COUNTY OF UNIONCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

| | <u>APPROPRIATIONS</u> | | <u>BUDGET AFTER</u> | <u>PAID OR</u> | <u>EXPENDED</u> | <u>RESERVED</u> | <u>UNEXPENDED</u> |
|---|-------------------------|-----------|----------------------|-------------------------|----------------------|----------------------|-------------------|
| | <u>BUDGET</u> | | <u>MODIFICATION</u> | <u>CHARGED</u> | <u>COMMITMENTS</u> | | <u>BALANCE</u> |
| | | | | | <u>PAYABLE</u> | | <u>CANCELED</u> |
| RECREATIONAL | | | | | | | |
| Department of Parks and Recreation: | | | | | | | |
| Office of Director: | | | | | | | |
| Salaries and Wages | \$ 990,465.00 | \$ | 990,465.00 | \$ 909,870.78 | \$ | 80,594.22 | \$ |
| Other Expenses | 242,000.00 | | 242,000.00 | 163,601.50 | 40,802.63 | 37,595.87 | |
| Recreation Facilities: | | | | | | | |
| Salaries and Wages | 2,294,051.00 | | 2,294,051.00 | 2,140,236.22 | | 153,814.78 | |
| Other Expenses | 6,715,700.00 | | 6,715,700.00 | 6,174,024.70 | 508,475.66 | 33,199.64 | |
| Division of Planning and Environmental Services: | | | | | | | |
| Salaries and Wages | 580,755.00 | | 580,755.00 | 563,388.43 | | 17,366.57 | |
| Other Expenses | 130,150.00 | | 130,150.00 | 80,210.69 | 32,983.56 | 16,955.75 | |
| Park Maintenance: | | | | | | | |
| Salaries and Wages | 2,749,907.00 | | 2,794,907.00 | 2,706,347.47 | | 88,559.53 | |
| Other Expenses | 660,500.00 | | 660,500.00 | 407,336.52 | 193,704.75 | 59,458.73 | |
| Cultural and Heritage Affairs: | | | | | | | |
| Salaries and Wages | 126,689.00 | | 126,689.00 | 126,022.51 | | 666.49 | |
| Other Expenses | 17,500.00 | | 17,500.00 | 15,346.63 | 2,153.37 | | |
| TOTAL RECREATIONAL | \$ 14,507,717.00 | \$ | 14,552,717.00 | \$ 13,286,385.45 | \$ 778,119.97 | \$ 488,211.58 | \$ |
| EDUCATIONAL | | | | | | | |
| Office of County Superintendent of Schools: | | | | | | | |
| Salaries and Wages | \$ 249,687.00 | \$ | 251,687.00 | \$ 248,326.70 | \$ | 3,360.30 | \$ |
| Other Expenses | 12,500.00 | | 12,500.00 | 5,863.29 | 1,052.79 | 5,583.92 | |
| Vocational Schools | 5,285,416.62 | | 5,285,416.62 | 5,285,415.00 | | 1.62 | |
| Union County Extension Service in Agriculture, | | | | | | | |
| Home Economics and 4-H: | | | | | | | |
| Salaries and Wages | 44,100.00 | | 44,100.00 | 43,784.91 | | 315.09 | |
| Other Expenses | 114,839.00 | | 114,839.00 | 112,478.00 | 599.85 | 1,761.15 | |
| Union County Community College System | 15,279,741.78 | | 15,279,741.78 | 15,278,669.98 | 0.04 | 1,071.76 | |
| Scholarship Program | 190,000.00 | | 190,000.00 | 113,640.00 | 76,360.00 | | |
| Reimbursement for Residents Attending Out-of-County Two-Year Colleges and | 217,000.00 | | 217,000.00 | 75,912.57 | 73,837.43 | 67,250.00 | |
| Educational Services Commission (N.J.S.A. 40:23-8.1) and (N.J.S.A. | | | | | | | |
| 18A:6-67) | 70,000.00 | | 70,000.00 | 70,000.00 | | | |
| TOTAL EDUCATIONAL | \$ 21,463,284.40 | \$ | 21,465,284.40 | \$ 21,234,090.45 | \$ 151,850.11 | \$ 79,343.84 | \$ |

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

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, 2019

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|--|----------------|------------------------------|--------------------|------------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | |
| <u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u> | | | | | |
| Union County Human Services Advisory Council(HSAC) | \$ 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 \$671,817.00) | 219,916.02 | 891,733.02 | 891,733.02 | | |
| 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 | 209,509.00 | 209,509.00 | 209,509.00 | | |
| Senior Citizen and Disabled Residents Transportation Assistance | 886,022.00 | 886,022.00 | 886,022.00 | | |
| Jail Diversion Pilot Program | 66,950.00 | 66,950.00 | 66,950.00 | | |
| Countywide Comprehensive Alcohol Program | 920,187.00 | 920,187.00 | 920,187.00 | | |
| Match | 123,270.00 | 123,270.00 | 123,270.00 | | |
| Human Services Family Court | 248,737.00 | 248,737.00 | 248,737.00 | | |
| State/Community Partnership Program | 440,426.00 | 440,426.00 | 440,426.00 | | |
| Medicare Reimbursement Program Logistics | 50,000.00 | 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 | | |
| Drug Recognition Expert Callout PGM (40A:4-87 \$52,750.00) | | 52,750.00 | 52,750.00 | | |
| Body Armor Grant | 60,785.15 | 60,785.15 | 60,785.15 | | |
| State Health Insurance Program - SHIP | 28,500.00 | 28,500.00 | 28,500.00 | | |
| Social Service for the Homeless (SSH S.) (40A:4-87 \$849,533.00) | 852,311.00 | 1,701,844.00 | 1,701,844.00 | | |
| County Environmental Health Act (CEHA) (40A:4-87 \$256,224.00) | | 256,224.00 | 256,224.00 | | |
| Local Information Network Communication System(LINC) (40A:4-87 | | 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 \$4,321,987.00) | | 4,321,987.00 | 4,321,987.00 | | |
| Jersey Assistance Community Caregivers (JACC) | 57,000.00 | 57,000.00 | 57,000.00 | | |
| Fed. Financial Part. -Area Plan Contact (40A:4-87 \$87,213.00) | 84,843.00 | 172,056.00 | 172,056.00 | | |

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|--|----------------|------------------------------|--------------------|------------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | |
| <u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u> | | | | | |
| <u>(CONTINUED)</u> | | | | | |
| Energy Allocation Initiative-Generators-FEMA-DR-4086-NJ-333-F | \$ | \$ | | | |
| Council on Arts-Special Projects | 144,813.00 | 144,813.00 | 144,813.00 | | |
| Match | 77,813.00 | 77,813.00 | 77,813.00 | | |
| Subregional Transportation Program (40A:4-87 \$137,822.00) | | 137,822.00 | 137,822.00 | | |
| Match | | 34,455.50 | 34,455.50 | | |
| Work First New Jersey (40A: 4-87 \$2,660,936.00) | | 2,660,936.00 | 2,660,936.00 | | |
| Workforce Learning Link Program (40A: 4-87 \$178,000.00) | | 178,000.00 | 178,000.00 | | |
| 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 \$12,871.00) | | 12,871.00 | 12,871.00 | | |
| CWA LIHEAP Grant (40A:4-87 \$20,132.00) | | 20,132.00 | 20,132.00 | | |
| Respite Care | 348,566.00 | 348,566.00 | 348,566.00 | | |
| Match | 57,747.00 | 57,747.00 | 57,747.00 | | |
| Respite Care - Program income | 25,000.00 | 25,000.00 | 25,000.00 | | |
| Sexual Assault Nurse Examiner (SANE) (40A:4-87 \$87,185.00) | | 87,155.00 | 87,155.00 | | |
| Match (40A:4-87 \$21,789.00) | | 21,789.00 | 21,789.00 | | |
| Sexual Assault and Rape Program (40A:4-87 \$49,214.00) | 75,157.00 | 124,371.00 | 124,371.00 | | |
| Rape Prevention Education Grant (SOSA) | 8,240.00 | 8,240.00 | 8,240.00 | | |
| SAARC Expansion Direct Services (40A:4-87 \$69,750.00) | | 69,750.00 | 69,750.00 | | |
| SAARC Supplemental Funds (40A:4-87 \$90,909.00) | | 90,909.00 | 90,909.00 | | |
| Jobs Access and Reverse Computer Program (JARC) (40A:4-87 | | 300,000.00 | 300,000.00 | | |
| Jobs Access and Reverse Computer Program (JARC) Match (40A:4-87 | | 300,000.00 | 300,000.00 | | |
| Clean Communities (40A:4-87 \$61,593.11) | | 61,593.11 | 61,593.11 | | |
| Recycling Enhancement Grant (40A:4-87 \$537,450.00) | | 537,450.00 | 537,450.00 | | |
| Comprehensive Cancer Control Grant (40A:4-87 \$47,705.00) | | 47,705.00 | 47,705.00 | | |
| Emergency Management Agency Assistance (EMAA) (40A:4-87 \$55,000.00) | 55,000.00 | 110,000.00 | 110,000.00 | | |
| Comprehensive Traffic Safety Program (40a:4-87 \$76,800.00) | 4,700.00 | 81,500.00 | 81,500.00 | | |
| State Homeland Security (40A:4-87 \$350,979.62) | | 350,979.62 | 350,979.62 | | |
| Juvenile Justice Innovations Grant | 120,000.00 | 120,000.00 | 120,000.00 | | |
| Insurance Fraud Reimbursement Program | 250,000.00 | 250,000.00 | 250,000.00 | | |
| US Department of Agriculture-USDA (40A:4-87 \$442.00) | 290,314.00 | 290,756.00 | 290,756.00 | | |

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, 2019

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|--|-------------------|------------------------------|--------------------|------------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | |
| PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED) | | | | | |
| Victim Witness Advocacy Program (40A:4-87 \$290,000.00) | \$ | \$ 290,000.00 | \$ 290,000.00 | \$ | \$ |
| OPIOD Pub. H.C.R.-Operation Helping Hand (40A:4-87 100,000.00) | | 100,000.00 | 100,000.00 | | |
| OHH Overdose Data to Action (40A:4-87 62,500.00) | | 62,500.00 | 62,500.00 | | |
| Gangs, Guns and Narcotics Grant (40A:4-87 \$147,905.00) | | 147,905.00 | 147,905.00 | | |
| Paul Coverdell Grant (40A:4-87 \$23,478.58) | 24,034.00 | 47,512.58 | 47,512.58 | | |
| Paul Coverdell National Forensic Science Grant (40A:4-87 \$7,969.00) | | 7,969.00 | 7,969.00 | | |
| Megan's Law (40A:4-87 \$14,171.00) | | 14,171.00 | 14,171.00 | | |
| DNA Backlog Reduction | 635,909.00 | 635,909.00 | 635,909.00 | | |
| Locust Culvert at Tulip Street-City of Summit (40A:4-87 \$52,419.01) | | 52,419.01 | 52,419.01 | | |
| Recreational Opportunity Grant (ROID) (40A:4-87 \$35,000.00) | | 35,000.00 | 35,000.00 | | |
| Recreational Opportunity Grant (ROID) Match (40A:4-87 \$7,000.00) | | 7,000.00 | 7,000.00 | | |
| NJHC Deed Research and Mapping Grant (40A:4-87 \$9,775.00) | | 9,775.00 | 9,775.00 | | |
| NJHC Deed Research and Mapping Grant Match (40A:4-87 \$7,725.00) | | 7,725.00 | 7,725.00 | | |
| 2019 LFIF-Replacement Lower Bridge (40A:4-87 \$1,000,000.00) | | 1,000,000.00 | 1,000,000.00 | | |
| Victims of Crime Act-Voca-Vic.Wtn.Ado (40A:4-87 \$442,981.00) | | 442,981.00 | 442,981.00 | | |
| Special Traffic Enforcement Pro. (Step) (40A:4-87 \$65,000.00) | 5,000.00 | 70,000.00 | 70,000.00 | | |
| Department of Corrections- State Aid (40A:4-87 \$1,752,000.00) | | 1,752,000.00 | 1,752,000.00 | | |
| HAVA Cyber Grant (40A:4-87 \$67,278.00) | | 67,278.00 | 67,278.00 | | |
| HAVA Cyber Redundant Server Grant (40A:4-87 \$7,993.89) | | 7,993.89 | 7,993.89 | | |
| HAVA Election SEC-ADA Compliance Polling (40A:4-87 \$29,225.00) | | 29,225.00 | 29,225.00 | | |
| HAVA Election SEC-ADA Compliance Polling II (40A:4-87 \$3,780.24) | | 3,780.24 | 3,780.24 | | |
| WIOA (40A:4-87 \$3,400,993.00) | | 3,400,993.00 | 3,400,993.00 | | |
| WIOA-Youth Employment Program (40A:4-87 \$315,000.00) | | 315,000.00 | 315,000.00 | | |
| Law Enforcement Officers Training and Equipment | | 41,263.00 | 41,263.00 | | |
| Subregional Supplemental Support Program (40A:4-87 \$15,000.00) | | 15,000.00 | 15,000.00 | | |
| STP Subregional Studies Program (SSP)(40A:4-87 \$160,000.00) | | 160,000.00 | 160,000.00 | | |
| STP Subregional Studies Program Match (SSP)(40A:4-87 \$40,000.00) | | 40,000.00 | 40,000.00 | | |
| Historical Commission Grant | | 57,550.00 | 57,550.00 | | |
| Match | 57,550.00 | 57,550.00 | 57,550.00 | | |
| Historic Trust Homestead Farm | 35,550.00 | 35,550.00 | 35,550.00 | | |
| Match | 50,000.00 | 50,000.00 | 50,000.00 | | |
| Victim Witness Advocacy Program-VOCA Supplemental (40A:4-87 | 22,900.00 | 22,900.00 | 22,900.00 | | |
| Pre-Disaster Mitigation Competitive (40A:4-87 \$126,000.00) | | 110,745.00 | 110,745.00 | | |
| Urban Area Security Initiative Program (40A:4-87 \$2,226,524.00) | | 126,000.00 | 126,000.00 | | |
| | | 2,226,524.00 | 2,226,524.00 | | |
| TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE | \$ 12,571,045.15 | \$ 34,388,002.60 | \$ 34,279,522.10 | \$ | \$ |
| CONTINGENT | \$ 50,000.00 | \$ 50,000.00 | | \$ | \$ |
| TOTAL OPERATIONS INCLUDING CONTINGENT | \$ 388,194,993.04 | \$ 388,011,950.49 | \$ 348,635,021.96 | \$ 20,854,784.36 | \$ 982.09 |

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

COUNTY OF UNIONCURRENT FUNDSTATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2019

| | <u>APPROPRIATIONS</u> | | <u>BUDGET AFTER</u> | | <u>PAID OR</u> | | <u>EXPENDED</u> | | <u>UNEXPENDED</u> |
|--|-----------------------|----|---------------------|----|----------------|----|--------------------|--------------|-------------------|
| | <u>BUDGET</u> | | <u>MODIFICATION</u> | | <u>CHARGED</u> | | <u>COMMITMENTS</u> | | |
| | | | | | | | <u>PAYABLE</u> | | <u>CANCELED</u> |
| <u>CAPITAL IMPROVEMENTS</u> | | | | | | | | | |
| Capital Improvement Fund | \$ 4,000,000.00 | \$ | 6,500,000.00 | \$ | 6,500,000.00 | \$ | \$ | \$ | |
| Road Resurfacing | 2,750,000.00 | | 2,750,000.00 | | 2,750,000.00 | | | | |
| | \$ 6,750,000.00 | \$ | 9,250,000.00 | \$ | 9,250,000.00 | \$ | \$ | \$ | |
| <u>TOTAL CAPITAL IMPROVEMENTS</u> | | | | | | | | | |
| <u>COUNTY DEBT SERVICE</u> | | | | | | | | | |
| Payment of Bond Principal: | | | | | | | | | |
| County College Bonds | \$ 2,990,000.00 | \$ | 2,990,000.00 | \$ | 2,990,000.00 | \$ | \$ | \$ | |
| State Aid-County College Bonds | | | | | | | | | |
| (N.J.S. 18A:64A-22.6) | 1,605,000.00 | | 1,605,000.00 | | 1,605,000.00 | | | | |
| Vocational School Bonds | 4,775,000.00 | | 4,775,000.00 | | 4,775,000.00 | | | | |
| Other Bonds | 29,795,000.00 | | 29,795,000.00 | | 29,795,000.00 | | | | |
| Interest on Bonds: | | | | | | | | | |
| County College Bonds | 595,697.00 | | 595,697.00 | | 595,696.67 | | | 0.33 | |
| State Aid-County College Bonds (N.J.S. 18A:64A-22.6) | 376,987.00 | | 376,987.00 | | 376,987.00 | | | | |
| Vocational School Bonds | 1,531,839.00 | | 1,531,839.00 | | 1,531,838.89 | | | 0.11 | |
| Other Bonds | 11,430,922.00 | | 11,430,922.00 | | 11,130,921.54 | | | 300,000.46 | |
| Interest on Notes | 1,800,000.00 | | 1,800,000.00 | | 1,799,999.95 | | | 0.05 | |
| Lease to Improvement Authority-Debt Service: | | | | | | | | | |
| U.C.I.A. | 11,882,229.00 | | 11,882,229.00 | | 9,885,703.68 | | 36,350.00 | 1,960,175.32 | |
| U.C.I.A. - State Aid - County College Bonds | 4,254,570.00 | | 4,254,570.00 | | 4,254,570.00 | | | | |
| DAM Restoration Loan | 209,541.00 | | 209,541.00 | | 209,540.31 | | | 0.69 | |
| | \$ 71,246,785.00 | \$ | 71,246,785.00 | \$ | 68,950,258.04 | \$ | 36,350.00 | \$ | 2,260,176.96 |
| <u>TOTAL COUNTY DEBT SERVICE</u> | | | | | | | | | |
| <u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</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, 2019

| | APPROPRIATIONS | | EXPENDED | | UNEXPENDED BALANCE CANCELED |
|--|-------------------|------------------------------|--------------------|------------------------|-----------------------------------|
| | BUDGET | BUDGET AFTER MODIFICATION | PAID OR CHARGED | COMMITMENTS PAYABLE | |
| <u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u> | | | | | |
| Ordinance 601H | \$ 1.00 | \$ 1.00 | \$ 1.00 | \$ | \$ |
| Ordinance 632E | 0.78 | 0.78 | 0.78 | | |
| Ordinance 723O | 0.26 | 0.26 | 0.26 | | |
| Ordinance 723X | 0.40 | 0.40 | 0.40 | | |
| Statutory Expenditures: | | | | | |
| Contribution to: | | | | | |
| Public Employees' Retirement System | 16,825,029.00 | 16,825,029.00 | 16,525,613.18 | | 299,415.82 |
| Social Security System (O.A.S.I.) | 11,000,500.00 | 10,500,500.00 | 9,921,384.44 | | 579,115.56 |
| 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 | 15,605,347.00 | 15,605,347.00 | 15,292,166.52 | | 313,180.48 |
| Defined Contribution Retirement Program | 75,000.00 | 75,000.00 | 70,802.03 | | 4,197.97 |
| <u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u> | \$ 44,005,878.44 | \$ 43,505,878.44 | \$ 42,309,968.61 | \$ | \$ 1,195,909.83 |
| <u>TOTAL BUDGET APPROPRIATIONS</u> | \$ 490,197,656.48 | \$ 512,014,613.93 | \$ 469,145,248.61 | \$ 20,891,134.36 | \$ 19,717,071.91 |
| REF. | A-2 | | A-1 | A-A-1 | A-A-1 |
| A-3 | | 490,197,656.48 | | | |
| A-2 | \$ | 21,816,957.45 | | | |
| | \$ | 512,014,613.93 | | | |
| A-4 | | | 434,864,232.86 | | |
| A-4:A-12 | | | 1,141,519.50 | | |
| A-5 | | | 1,493.65 | | |
| A-12 | | | 33,138,002.60 | | |
| | | | \$ 469,145,248.61 | | |

Budget
Appropriation by 40A:4-87

Disbursed
Matching Funds for Miscellaneous Grants
Petty Cash
Reserve For Federal and State Grants

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TRUST FUND

"B"

COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

| | | BALANCE DECEMBER 31, 2019 | BALANCE DECEMBER 31, 2018 |
|---|-------------|---------------------------------|---------------------------------|
| <u>A S S E T S</u> | <u>REF.</u> | | |
| Trust Other Fund: | | | |
| Cash | B-2 | \$ 118,176,389.43 | \$ 106,909,477.96 |
| Accounts Receivable: | | | |
| Community Development Block Program | B-3 | 6,997,161.87 | 7,065,378.08 |
| Home Investment Partnership Program | B-4 | 4,229,802.80 | 3,220,472.47 |
| Housing Assistance Voucher Program | B-5 | 3,964,242.17 | 3,795,000.00 |
| Emergency Shelter Program | B-6 | 395,487.85 | 422,305.69 |
| | | <u>\$ 133,763,084.12</u> | <u>\$ 121,412,634.20</u> |
| Open Space Preservation Trust Fund: | | | |
| Cash | B-2 | \$ 13,898,715.64 | \$ 12,849,599.67 |
| Green Acres Grant Receivable (Briant Park Conservancy) | B-7 | 275,000.00 | 275,000.00 |
| Taxes Receivable | B-8 | 37,072.64 | 53,301.23 |
| | | <u>\$ 14,210,788.28</u> | <u>\$ 13,177,900.90</u> |
| | | <u>\$ 147,973,872.40</u> | <u>\$ 134,590,535.10</u> |
| <u>LIABILITIES, RESERVES AND FUND BALANCES</u> | | | |
| Trust Other Fund: | | | |
| Reserve For: | | | |
| Community Development Block Grants - Unappropriated | B-9 | \$ 388,664.89 | \$ 469,627.09 |
| Home Investment Partnerships Program - Unappropriated | B-11 | 53,499.87 | 53,499.87 |
| Home Investment Partnerships Program - Appropriated | B-12 | 3,728,802.13 | 2,617,019.32 |
| Home Investment Partnerships Recapture Funds - Unappropriated | B-13 | 1,647,453.30 | 124,415.56 |
| Neighborhood Housing Services | B-14 | 60,484.52 | 60,484.52 |
| Community Development Block Grants - Appropriated | B-16 | 1,550,868.29 | 1,205,350.23 |
| Community Development Block Grants Project Income - Unappropriated | B-17 | 585,182.88 | 447,399.36 |
| Housing Assistance Voucher Program Income (Administration) - Unappropriated | B-19 | 159,940.97 | 67,183.04 |
| Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated | B-20 | 140.12 | 140.12 |
| Due Current Fund | B-21 | 23,419,278.86 | 23,692,158.31 |
| Miscellaneous Deposits | B-22 | 80,934,397.69 | 71,849,997.25 |
| Motor Vehicle Fines | B-23 | 5,850,666.32 | 4,894,184.18 |
| Commitments Payable | B-24 | 14,782,883.20 | 15,045,859.42 |
| Multi Jurisdictional Housing Revolving Loan Fund | B-25 | 15,100.40 | 15,100.40 |
| Housing Assistance Voucher Program Recaptured Funds - Unappropriated | B-26 | 31,293.00 | 17,508.50 |
| Housing Assistance Voucher Program - Unappropriated | B-27 | 362,269.88 | 362,269.88 |
| Housing Assistance Voucher Program - Appropriated | B-28 | 22,190.00 | |
| Emergency Shelter Program - Appropriated | B-30 | 32,000.40 | 372,419.75 |
| Home Program Income | B-34 | 118,017.40 | 118,017.40 |
| Reserve for Home non Federal Funds | B-35 | 19,950.00 | |
| | | <u>\$ 133,763,084.12</u> | <u>\$ 121,412,634.20</u> |
| Open Space Preservation Trust Fund: | | | |
| Due Current Fund | B-31 | \$ 4,243,628.30 | \$ 4,193,838.17 |
| Reserve for County Open Space, Recreation, Farmland and Historic Preservation | B-32 | 8,678,391.67 | 7,822,551.39 |
| Commitments Payable | B-33 | 1,288,768.31 | 1,161,511.34 |
| | | <u>\$ 14,210,788.28</u> | <u>\$ 13,177,900.90</u> |
| | | <u>\$ 147,973,872.40</u> | <u>\$ 134,590,535.10</u> |

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

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-REGULATORY BASIS

REF.

Balance, December 31, 2018
and December 31, 2019

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, 2019</u> | <u>BALANCE</u> <u>DECEMBER</u> <u>31, 2018</u> |
|--|-------------|--|--|
| <u>ASSETS</u> | | | |
| Cash | C-2:C-4 | \$ 92,598,612.14 | \$ 90,717,383.45 |
| Deferred Charges to Future Taxation: | | | |
| Funded | C-5 | 403,302,277.95 | 435,542,046.82 |
| Unfunded | C-6 | 200,702,983.45 | 173,409,849.73 |
| Accounts Receivable: | | | |
| State of New Jersey | C-12 | <u>26,377,099.61</u> | <u>29,134,706.45</u> |
| | | <u>\$ 722,980,973.15</u> | <u>\$ 728,803,986.45</u> |
| <u>LIABILITIES, RESERVES, AND FUND BALANCE</u> | | | |
| Serial Bonds | C-10 | \$ 401,695,000.00 | \$ 433,760,000.00 |
| Bond Anticipation Notes | C-14 | 90,000,000.00 | 60,000,000.00 |
| New Jersey Dam Restoration Loan Program | C-16 | 1,607,277.95 | 1,782,046.82 |
| Due Current Fund | C-3 | 2,327,333.34 | 2,168,560.57 |
| Improvement Authorizations: | | | |
| Funded | C-8 | 28,914,113.85 | 25,973,851.11 |
| Unfunded | C-8 | 91,031,908.60 | 92,998,056.30 |
| Commitments Payable | C-9 | 60,579,634.48 | 75,478,206.99 |
| Capital Improvement Fund | C-7 | 8,935,004.52 | 4,590,550.52 |
| Reserve to Pay Serial Bonds | C-13 | 16,821,556.92 | 14,469,520.91 |
| Reserve for Arbitrage | C-15 | 3,083,477.72 | 1,610,048.43 |
| Fund Balance | C-1 | <u>17,985,665.77</u> | <u>15,973,144.80</u> |
| | | <u>\$ 722,980,973.15</u> | <u>\$ 728,803,986.45</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, 2018 | C | \$ | 15,973,144.80 |
| Increased by: | | | |
| Premium on Bonds | C-2 | \$ | 747,900.00 |
| Premium on Sale of Notes | C-2 | | 19,908.40 |
| Cancellation of Funded Improvement Authorizations | C-8 | | <u>1,244,712.57</u> |
| | | | <u>2,012,520.97</u> |
| Balance, December 31, 2019 | C | \$ | <u><u>17,985,665.77</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, 2019</u> | BALANCE DECEMBER <u>31, 2018</u> |
|---------------------------------------|--|--|
| <u>FIXED ASSETS</u> | | |
| Land | \$ 567,824,353.41 | \$ 562,108,829.94 |
| Buildings | 325,484,941.50 | 305,649,068.89 |
| Machinery and Equipment | 31,118,397.11 | 27,249,922.82 |
| Vehicles | <u>38,089,358.15</u> | <u>37,015,259.01</u> |
| <u>TOTAL FIXED ASSETS</u> | \$ <u>962,517,050.17</u> | \$ <u>932,023,080.66</u> |
| <u>INVESTMENT IN FIXED ASSETS</u> | \$ <u>962,517,050.17</u> | \$ <u>932,023,080.66</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, 2019 AND 2018

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, 2019:

| <u>Type</u> | <u>Cash in Bank</u> | <u>Reconciling Items</u> | | <u>Change Funds</u> | <u>Total</u> |
|------------------------|--------------------------|--------------------------|-------------------------|---------------------|--------------------------|
| | | <u>Increases</u> | <u>Decreases</u> | | |
| Checking Accounts | \$ 468,918,182.75 | \$ 56,365,998.77 | \$ 62,520,488.38 | \$ | \$ 462,763,693.14 |
| Certificate of Deposit | 12,757,488.68 | | | | 12,757,488.68 |
| Cash on Hand | | | | 2,750.00 | 2,750.00 |
| | <u>\$ 481,675,671.43</u> | <u>\$ 56,365,998.77</u> | <u>\$ 62,520,488.38</u> | <u>\$ 2,750.00</u> | <u>\$ 475,523,931.82</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, 2019, 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 \$480,436,297.63 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 2019</u> | <u>YEAR 2018</u> | <u>YEAR 2017</u> |
|-------------------------------------|---------------------------------|---------------------------------|---------------------------------|
| Issued | | | |
| General | | | |
| Bonds and Notes - County | \$ 491,695,000.00 | \$ 493,760,000.00 | \$ 497,835,000.00 |
| Bonds Guaranteed by County | 81,639,582.00 | 102,044,582.00 | 83,964,582.00 |
| Loans | <u>1,607,277.95</u> | <u>1,782,046.82</u> | <u>1,953,372.05</u> |
| | <u>\$ 574,941,859.95</u> | <u>\$ 597,586,628.82</u> | <u>\$ 583,752,954.05</u> |
| Less: | | | |
| Cash on Hand to Pay: | | | |
| Bonds | \$ 16,821,556.92 | \$ 14,452,694.75 | \$ 14,179,114.24 |
| Notes | 526,018.92 | 434,056.90 | 318,584.80 |
| Refunding Bonds | | | 1,155,000.00 |
| Due from State of New Jersey | 9,819,000.00 | 7,071,500.00 | 5,894,000.00 |
| Bonds Issued by Another Public Body | <u>\$ 81,639,582.00</u> | <u>\$ 102,044,582.00</u> | <u>\$ 83,964,582.00</u> |
| Total Deductions | <u>\$ 108,806,157.84</u> | <u>\$ 124,002,833.65</u> | <u>\$ 105,511,281.04</u> |
| Net Debt Issued | \$ 466,135,702.11 | \$ 473,583,795.17 | \$ 478,241,673.01 |
| Authorized But Not Issued | | | |
| Bonds and Notes | \$ 111,229,002.37 | \$ 113,827,080.47 | \$ 111,901,822.52 |
| Bonds Guaranteed by County | <u>2,380,000.00</u> | <u>2,380,000.00</u> | <u>8,150,418.00</u> |
| | <u>\$ 113,609,002.37</u> | <u>\$ 116,207,080.47</u> | <u>\$ 120,052,240.52</u> |
| Less: | | | |
| Bonds Issued by Another Public Body | <u>\$ 2,380,000.00</u> | <u>\$ 2,380,000.00</u> | <u>\$ 8,150,418.00</u> |
| Net Authorized But Not Issued | \$ 111,229,002.37 | \$ 113,827,080.47 | \$ 111,901,822.52 |
| Net Bonds and Notes Issued | | | |
| And Authorized But Not Issued | <u><u>\$ 577,364,704.48</u></u> | <u><u>\$ 587,410,875.64</u></u> | <u><u>\$ 590,143,495.53</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 .8025%.

| | <u>GROSS DEBT</u> | <u>DEDUCTIONS</u> | <u>NET DEBT</u> |
|----------------------------|----------------------------|----------------------------|----------------------------|
| Bonds and Notes Issued | \$ 574,941,859.95 | \$ 108,806,157.84 | \$ \$466,135,702.11 |
| Authorized But Not Issued: | | | |
| Bonds and Notes | <u>113,609,002.37</u> | <u>2,380,000.00</u> | <u>111,229,002.37</u> |
| | \$ <u>\$688,550,862.32</u> | \$ <u>\$111,186,157.84</u> | \$ <u>\$577,364,704.48</u> |

BORROWING POWER CALCULATION

| | |
|--|-------------------------|
| Equalized Valuation Basis* - December 31, 2019 | \$71,943,759,178.67 |
| 2% of Equalized Valuation Basis | 1,438,875,183.57 |
| Net Debt | <u>577,364,704.48</u> |
| Remaining Borrowing Power | <u>\$861,510,479.09</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, 2019</u> |
|-----------------------------|------------------------------------|---------------------------------|--------------------------|--|
| 578 | Multipurpose | 06/19/2020 | 2.25% | \$ 26,230.00 |
| 616 | Multipurpose | 06/19/2020 | 2.25% | 4,552.00 |
| 632 | Multipurpose | 06/19/2020 | 2.25% | 229,845.00 |
| 653 | Multipurpose | 06/19/2020 | 2.25% | 3,628.00 |
| 665 | Multipurpose | 06/19/2020 | 2.25% | 9,000.00 |
| 670 | Multipurpose | 06/19/2020 | 2.25% | 1,186,962.00 |
| 671 | Multipurpose | 06/19/2020 | 2.25% | 122,665.00 |
| 687 | Multipurpose | 06/19/2020 | 2.25% | 54,047.00 |
| 713 | Multipurpose | 06/19/2020 | 2.25% | 1,882,377.00 |
| 723 | Multipurpose | 06/19/2020 | 2.25% | 2,358,808.00 |
| 740 | Multipurpose | 06/19/2020 | 2.25% | 4,161,623.00 |
| 750 | Multipurpose | 06/19/2020 | 2.25% | 486,741.00 |
| 752 | Multipurpose | 06/19/2020 | 2.25% | 4,038,901.00 |
| 759 | Multipurpose | 06/19/2020 | 2.25% | 5,489,792.00 |
| 765 | Multipurpose | 06/19/2020 | 2.25% | 13,198,258.00 |
| 775 | Multipurpose | 06/19/2020 | 2.25% | 1,190,000.00 |
| 776 | Multipurpose | 06/19/2020 | 2.25% | 28,460,898.00 |
| 787 | Multipurpose | 06/19/2020 | 2.25% | 20,122,136.00 |
| 795 | Multipurpose | 06/19/2020 | 2.25% | <u>6,973,537.00</u> |
| | | | | <u>\$ 90,000,000.00</u> |

NOTE 3: MUNICIPAL DEBT (CONTINUED)

LONG-TERM OBLIGATIONS

BONDS PAYABLE

| YEAR | PRINCIPAL | INTEREST | TOTAL |
|------|--------------------------|-------------------------|--------------------------|
| 2020 | \$ 40,577,000.00 | \$ 11,990,926.94 | \$ 52,567,926.94 |
| 2021 | 41,385,000.00 | 10,643,127.50 | 52,028,127.50 |
| 2022 | 43,038,000.00 | 9,230,445.00 | 52,268,445.00 |
| 2023 | 44,255,000.00 | 7,767,000.00 | 52,022,000.00 |
| 2024 | 40,605,000.00 | 6,396,725.00 | 47,001,725.00 |
| 2025 | 34,610,000.00 | 5,284,187.50 | 39,894,187.50 |
| 2026 | 34,985,000.00 | 4,278,575.00 | 39,263,575.00 |
| 2027 | 33,465,000.00 | 3,248,000.00 | 36,713,000.00 |
| 2028 | 31,755,000.00 | 2,252,237.50 | 34,007,237.50 |
| 2029 | 24,770,000.00 | 1,401,731.25 | 26,171,731.25 |
| 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 | <u>2,375,000.00</u> | <u>41,562.50</u> | <u>2,416,562.50</u> |
| | <u>\$ 401,695,000.00</u> | <u>\$ 63,413,699.44</u> | <u>\$ 465,108,699.44</u> |

NOTE 3: MUNICIPAL DEBT (CONTINUED)

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

| <u>ISSUE</u> | <u>OUTSTANDING BALANCE DECEMBER 31, 2019</u> |
|---|--|
| \$65,565,000.00 General Improvement Bonds, dated July 1, 2011, due in remaining annual installments of \$3,890,000.00 beginning March 1, 2020 and ending March 1, 2021 with interest from 3.25% to 4.00%. | \$ 7,780,000.00 |
| \$10,280,000.00 County Vocational School Bonds, dated July 1, 2011, due in remaining annual installments of \$1,080,000.00 beginning March 1, 2020 and ending March 1, 2021 with interest from 3.25% to 4.00%. | 2,160,000.00 |
| \$3,000,000.00 Redevelopment Bonds, dated July 1, 2011, due in remaining annual installments of \$180,000.00 beginning March 1, 2020 and ending March 1, 2021 with interest from 3.25% to 4.00%. | 360,000.00 |
| \$1,155,000.00 County College Bonds, dated July 1, 2011, due in remaining annual installments of \$180,000.00 beginning March 1, 2020 and ending March 1, 2021 with interest from 3.25% to 4.00%. | 360,000.00 |
| \$62,165,000.00 General Improvement Bonds, dated June 15, 2012, due in remaining annual installments of \$6,750,000.00 and \$6,900,000.00 beginning March 1, 2020 and ending March 1, 2024 with interest from 3.00% to 3.50%. | 33,750,000.00 |
| \$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, 2020 and ending March 1, 2032 with interest from 3.00% to 3.50%. | 17,450,000.00 |
| \$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, 2020 and ending March 1, 2032 with interest from 3.00% to 3.50%. | 7,765,000.00 |
| \$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, 2020 and ending March 1, 2022 with interest at 3.00%. | 708,000.00 |

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, 2019</u> |
|--|--|
| \$1,937,000.00 County College Bonds, dated June 15, 2012, due in one remaining annual installment of \$242,000.00 and \$245,000.00 on March 1, 2020 with interest at 3.00%. | 242,000.00 |
| \$33,620,000.00 General Improvement Refunding Bonds, dated July 25, 2019, due in remaining annual installments ranging between \$3,580,000.00 and \$3,745,000.00 beginning March 1, 2020 and ending March 1, 2023 with interest from 4.00% to 5.00%. | 14,500,000.00 |
| \$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, 2020 and ending March 1, 2023 with interest from 4.00% to 5.00%. | 2,120,000.00 |
| \$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, 2020 and ending March 1, 2030 with interest from 3.00% to 3.25%. | 42,850,000.00 |
| \$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, 2020 and ending March 1, 2026 with interest at 3.00%. | 1,435,000.00 |
| \$5,750,000.00 County College Bonds Series A, dated June 15, 2014, due in remaining annual installments of \$385,000.00 beginning March 1, 2020 and ending March 1, 2029 with interest from 3.00% to 3.13%. | 3,850,000.00 |
| \$2,220,000.00 County College Bonds Series B, dated June 15, 2014, due in remaining annual installments of \$275,000.00 beginning March 1, 2020 and ending March 1, 2022 with interest at 3.00%. | 825,000.00 |
| \$720,000.00 Redevelopment Bonds, dated June 15, 2014, due in remaining annual installments of \$45,000.00 beginning March 1, 2020 and ending March 1, 2030 with interest from 3.00% to 3.25%. | 495,000.00 |

NOTE 3: MUNICIPAL DEBT (CONTINUED)

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

| <u>ISSUE</u> | OUTSTANDING BALANCE DECEMBER 31, 2019 |
|--|--|
| \$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, 2020 and ending February 15, 2029 with interest from 2.00% to 5.00% | 58,990,000.00 |
| \$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, 2020 and ending February 15, 2022 with interest from 2.50% to 5.00%. | 3,295,000.00 |
| \$62,810,000.00 General Improvement Bonds, dated June 15, 2016, due in remaining annual installments ranging between \$3,650,000.00 and \$5,500,000.00 beginning March 1, 2020 and ending March 1, 2030 with interest at 2.00%. | 53,660,000.00 |
| \$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, 2020 and ending March 1, 2026 with Interest at 2.00%. | 1,475,000.00 |
| \$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, 2020 and ending March 1, 2026 with interest at 2.00%. | 2,100,000.00 |
| \$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, 2020 and ending March 1, 2026 with Interest at 2.00%. | 6,615,000.00 |
| \$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 3.00% 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, 2019</u> |
|--|--|
| \$1,735,000.00 Redevelopment Bonds, dated November 9, 2017, due in remaining annual installments ranging between \$175,000.00 and \$1,020,000.00 beginning March 1, 2022 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, 2020, and ending March 1, 2026 with interest from 2.00% to 2.50%. | 2,640,000.00 |
| \$65,850,000.00 General Improvement Refunding Bonds, dated June 25, 2018, due in remaining annual installments ranging between \$3,750,000.00 and \$6,500,000.00 beginning March 1 ,2020 and ending March 1, 2030 with interest at 3.00% | 62,500,000.00 |
| \$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, 2020 and ending March 1, 2030, with interest of 3.00% | 11,000,000.00 |
| \$3,600,000.00 County College Bonds , dated June 15, 2018, due in remaining annual installments of \$360,000.00 beginning March 1, 2020, and ending March 1, 2028 with interest of 3.00%. | 3,240,000.00 |
| \$11,750,000.00 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, 2020 and ending March 1, 2027 with interest from 2.00% to 3.00% | 10,445,000.00 |
| \$7,100,000.00 County College Bonds , dated June 15, 2019, due in remaining annual installments of \$710,000.00 beginning March 1, 2020 , and ending March 1, 2029 with interest of 2.00%. | <u>7,100,000.00</u> |
| | <u>\$ 401,695,000.00</u> |

NOTE 3: MUNICIPAL DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
DAM RESTORATION LOANS
2019

| <u>YEAR</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u> |
|-------------|-------------------------------|-----------------------------|-------------------------------|
| 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><u>1,607,277.95</u></u> | \$ <u><u>148,962.97</u></u> | \$ <u><u>1,756,240.92</u></u> |

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2020, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2020, was as follows:

| | |
|--------------|-----------------|
| Current Fund | \$53,290,931.23 |
|--------------|-----------------|

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 2019, 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 2019, 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 2019, the State contributed an amount less than the actuarially determined amount. During 2019, 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 \$31,817,779.70 for 2019, \$28,938,359.07 for 2018 and \$27,563,558.90 for 2017.

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 | 347,732.00 | 203,719.00 | 551,451.00 |
| 2019 Actual Contribution | <u>347,732.00</u> | <u>203,719.00</u> | <u>551,451.00</u> |
| Amount Deferred \$ | \$ <u>2,434,130.00</u> | \$ <u>1,426,032.00</u> | \$ <u>3,860,162.00</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, 2019. 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, 2019.

Public Employees Retirement System (PERS)

At June 30, 2019, the State reported a net pension liability of \$182,815,596.00 for the County’s proportionate share of the total net pension liability. The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. 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, 2019, the County’s proportion was 1.0146003750 percent, which was a decrease of 0.0120097050 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the State recognized an actuarially determined pension expense of \$1,446,518.00 for the County’s proportionate share of the total pension expense. The pension expense recognized in the County’s financial statements based on the April 1, 2019 billing was \$9,869,073.00.

NOTE 5: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

At June 30, 2019, the State reported deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

| | Deferred Outflow of <u>Resources</u> | Deferred Inflow of <u>Resources</u> |
|--|--|---|
| Differences between expected and actual experience | \$ 3,281,301.00 | \$ 807,599.00 |
| Changes of assumptions | 18,254,809.00 | 63,454,714.00 |
| Net difference between projected and actual earnings on pension plan investments | | 2,885,815.00 |
| Changes in proportion and differences between County contributions and proportionate share of contributions | <u>8,685,000.00</u> | <u>10,854,507.00</u> |
| | <u>\$ 30,221,110.00</u> | <u>\$ 78,002,635.00</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> |
|--------------------------------|--------------------------|
| 2020 | (\$5,712,781.40) |
| 2021 | (17,558,492.40) |
| 2022 | (15,725,163.40) |
| 2023 | (7,613,936.40) |
| 2024 | <u>(1,171,151.40)</u> |
| | <u>(\$47,781,525.00)</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, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which rolled forward to June 30, 2019. These actuarial valuations used the following assumptions:

| | <u>June 30, 2019</u> | <u>June 30, 2018</u> |
|---------------------------|----------------------|----------------------|
| Inflation | 2.75% | 2.25% |
| Salary Increases | | |
| Through 2026 | 2.00-6.00% | 1.65-4.15% |
| Thereafter | 3.00-7.00% | 2.65-5.15% |
| | Based on | Based on |
| | Years of Service | Age |
| Investment Rate of Return | 7.00% | 7.00% |

Pre-retirement mortality rates were based on the Pub-2010 General Below-Median Income Employee mortality table with an 82.2% adjustment for males and 101.4% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 General Below-Median Income Healthy Retiree mortality table with a 91.4% adjustment for males and 99.7% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Disability retirement rates used to value disabled retirees were based on the Pub-2010 Non-Safety Disabled Retiree mortality table with a 127.7% adjustment for males and 117.2% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2014 to June 30, 2018.

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 both June 30, 2019 and June 30, 2018) 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, 2019 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 | 3.00% | 4.67% |
| Cash Equivalents | 5.00% | 2.00% |
| U.S. Treasuries | 5.00% | 2.68% |
| Investment Grade Credit | 10.00% | 4.25% |
| High Yield | 2.00% | 5.37% |
| Private Credit | 6.00% | 7.92% |
| Real Assets | 2.50% | 9.31% |
| Real Estate | 7.50% | 8.33% |
| U.S. Equity | 28.00% | 8.26% |
| Non-U.S. Developed Market Equity | 12.50% | 9.00% |
| Emerging Market Equity | 6.50% | 11.37% |
| Private Equity | 12.00% | 10.85% |

Discount Rate

The discount rate used to measure the total pension liability was 6.28% and 5.66% as of June 30, 2019 and June 30, 2018, respectively. These single blended discount rates were based on the long-term expected rate of return on pension plan investments of 7.00% for both June 30 2019 and June 30, 2018 and a municipal bond rate of 3.50% and 3.87% for June 30, 2019 and June 30, 2018 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 based on 70% of the actuarially determined contributions for the State employer and 100% of actuarially determined contributions for the local employers.

NOTE 5: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

Discount Rate (Continued)

Based on those assumptions, the plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through 2057. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2057 and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the County's proportionate share of net pension liability to changes in the discount rate

The following presents the County's proportionate share of the net pension liability of the participating employers as of June 30, 2019 respectively, calculated using the discount rate as disclosed above as well as what the County's proportionate share of the 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, 2019 | | |
|--|--------------------------------|---|--------------------------------|
| | 1% Decrease <u>5.28%</u> | At Current Discount Rate <u>6.28%</u> | 1% Increase <u>7.28%</u> |
| County's proportionate share of the pension liability | \$232,532,285.00 | \$182,815,596.00 | \$143,265,700.00 |

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, Chapter 366 P.L. 2001, legally obligates the State This covers prosecutors as well as members employed in certain other related job titles. Chapter 1, P.L. 2010 closed the Prosecutors part to new members enrolled on or after May 22, 2010. 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 non-employer 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.

NOTE 5: PENSION PLANS (CONTINUED)

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

Public Employees Retirement System (PERS) (Continued)

Special Funding Situation (Continued):

At June 30, 2019 the State's proportionate share of the net pension liability attributable to the County for the PERS special funding situation is \$6,865,183.00.

At June 30, 2019, the County's and State of New Jersey's proportionate share of the PERS net pension liability were as follows:

| | |
|--|--------------------------------|
| County's Proportionate Share of Net Pension Liability | \$182,815,596.00 |
| State of New Jersey Proportionate Share of Net Pension Liability Associated with the County | <u>6,865,183.00</u> |
| | <u><u>\$189,680,779.00</u></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 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>.

Police and Firemen's Retirement System (PFRS)

At June 30, 2019, the State reported a net pension liability of \$179,345,588.00 for the County's proportionate share of the total PFRS net pension liability. The total pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which was rolled forward to June 30, 2019. 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.

NOTE 5: PENSION PLANS (CONTINUED)

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

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

At June 30, 2019, the County's proportion was 1.4655028923 percent, which was a increase of 0.0309590106 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the State recognized an actuarially determined pension expense of \$14,664,397.00. The pension expense recognized in the County's financial statements based on the April 1, 2019 billing was \$14,024,780.00.

At June 30, 2019, the State reported deferred outflows of resources and deferred inflows of resources related to PFRS from the following sources:

| | | Deferred Outflow of <u>Resources</u> | | Deferred Inflow of <u>Resources</u> |
|--|----|--|----|---|
| Differences between expected and actual experience | \$ | 1,513,908.00 | \$ | 1,135,470.00 |
| Changes of assumptions | | 6,145,357.00 | | 57,962,850.00 |
| Net difference between projected and actual earnings on pension plan investments | | | | 2,430,075.00 |
| Changes in proportion and differences between the County's contributions and proportionate share of contributions | | <u>12,309,969.00</u> | | <u>7,708,069.00</u> |
| | \$ | <u>19,969,234.00</u> | \$ | <u>69,236,464.00</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>Amount</u> |
|----------------|----|------------------------|
| <u>June 30</u> | | |
| 2020 | \$ | (8,481,923.00) |
| 2021 | | (18,816,549.00) |
| 2022 | | (13,057,501.00) |
| 2023 | | (5,969,765.00) |
| 2024 | | <u>(2,941,492.00)</u> |
| | \$ | <u>(49,267,230.00)</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, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018, which rolled forward to June 30, 2019. This actuarial valuation used the following assumptions:

| | <u>June 30, 2019</u> | <u>June 30, 2018</u> |
|---------------------------|---------------------------|----------------------|
| Inflation | 2.75% | 2.25% |
| Salary Increases | | |
| Through All Future Years | 3.25-15.25% | 2.10-9.98% |
| | Based on Years of Service | Based on Age |
| Investment Rate of Return | 7.00% | 7.00% |

Pre-retirement mortality rates were based on the Pub-2010 Safety Employee mortality table with a 105.6% adjustment for males and 102.5% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Post-retirement mortality rates were based on the Pub-2010 Safety Retiree Below-Median Income Weighted mortality table with a 96.7% adjustment for males and 96.0% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. For beneficiaries (contingent annuitants), the Pub-2010 General Retiree Below-Median Income Weighted mortality table was used, unadjusted, and with future improvement from the base year of 2010 on a generational basis. Disability rates were based on the Pub-2010 Safety Disabled Retiree mortality table with a 152.0% adjustment for males and 109.3% adjustment for females, and with future improvement from the base year of 2010 on a generational basis. Mortality improvement is based on Scale MP-2019.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2013 to June 30, 2018.

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, 2019 and June 30, 2018) 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, 2019 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 | 3.00% | 4.67% |
| Cash Equivalents | 5.00% | 2.00% |
| U.S. Treasuries | 5.00% | 2.68% |
| Investment Grade Credit | 10.00% | 4.25% |
| High Yield | 2.00% | 5.37% |
| Private Credit | 6.00% | 7.92% |
| Real Assets | 2.50% | 9.31% |
| Real Estate | 7.50% | 8.33% |
| US Equity | 28.00% | 8.26% |
| Non-U.S. Developed Market Equity | 12.50% | 9.00% |
| Emerging Market Equity | 6.50% | 11.37% |
| Private Equity | 12.00% | 10.85% |

Discount Rate

The discount rate used to measure the total pension liability was 6.85% and 6.51% as of June 30, 2019 and June 30, 2018, 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, 2019 and June 30, 2018 and a municipal bond rate of 3.50% and 3.87% as of June 30, 2019 and June 30, 2018 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.

NOTE 5: PENSION PLANS (CONTINUED)

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

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

Discount Rate (Continued)

The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers and the nonemployer contributing entity will be made based on the contribution rate in the most recent fiscal year. The State employer contributed 70% 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 2076. Therefore, the long-term expected rate of return on plan investments was applied to projected benefit payments through 2076, and the municipal bond rate was applied to projected benefit payments after that date in determining the total pension liability.

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate

The following presents the County's proportionate share of the net pension liability of the participating employers as of June 30, 2019 respectively, calculated using the discount rate as disclosed above as well as what the County's proportionate share of the 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, 2019 | | |
|---|--------------------------------|---|--------------------------------|
| | 1% Decrease <u>5.85%</u> | At Current Discount Rate <u>6.85%</u> | 1% Increase <u>7.85%</u> |
| County's proportionate share of the PFRS pension liability | \$242,409,881.00 | \$179,345,588.00 | \$127,150,800.00 |

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, 2019 and 2018, the State's proportionate share of the net pension liability attributable to the County for the PFRS special funding situation is \$28,319,008.00 and \$26,367,644.00, respectively.

At June 30, 2019, 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 | \$179,345,588.00 |
| State of New Jersey Proportionate Share of Net Pension Liability Associated with the County | <u>28,319,008.00</u> |
| | <u>\$207,664,596.00</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 require 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 | 27,071,000.00 |
| County College Facility Refunding Bonds | September 30, 2014 | 21,555,000.00 |
| 5. Linden Theater Redevelopment | March 24, 2004 | 2,900,000.00 |
| 6. Child Advocacy Center | September 28, 2013 | 2,575,000.00 |
| 7. Family Court Building | May 15, 2013 | 43,125,000.00 |
| Family Court Building | April 11, 2018 | 7,860,000.00 |

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, 2019 that the accumulated cost of such unpaid compensation would approximate \$ 2,058,000.00 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2019. The County has provided from budget appropriations and has reserved in the Trust Fund, the amount of \$1,267,161.48 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 \$3,885,000.00 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, 2019</u> |
|---|-------------------|--|
| Guaranteed Resource Recovery Facility Lease Revenue Refunding Bonds Series 2011A Bonds | November 22, 2011 | \$115,730,000.00 |
| Guaranteed Resource Recovery Facility Lease Revenue Refunding Bonds Series 2011B Bonds | December 1, 2011 | 4,250,000.00 |
| Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011A Bonds | December 1, 2011 | 47,245,000.00 |
| Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011B Bonds | December 1, 2011 | <u>11,650,000.00</u> |
| | | <u>\$178,875,000.00</u> |

NOTE 9: DEFICIENCY AND GUARANTEE AGREEMENTS (CONTINUED)

The County has an agreement 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, 2019</u> |
|--|--------------------|--|
| Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable) | March 1, 2004 | \$1,170,000.00 |
| Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010 | September 28, 2010 | 1,175,000.00 |
| Guaranteed Lease Revenue Bonds Renewable Energy Program Series 2011 (Federally Taxable) | May 4, 2011 | 7,070,000.00 |
| Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2012 | May 15, 2012 | 43,125,000.00 |
| Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2015 (Federally Taxable) | November 18, 2015 | 2,179,582.00 |
| Guaranteed Lease Revenue Bonds Union County Family Court Building Project Series 2017 | April 11, 2017 | 7,455,000.00 |
| Guaranteed Lease Revenue Bonds Union County Oakwood Plaza-Elizabeth Project Series 2018 (Federally Taxable) | December 12, 2018 | <u>19,465,000.00</u> |
| | | <u>\$81,639,582.00</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 2019 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, 2019, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2019, 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

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, 2019:

| <u>Fund</u> | <u>Interfund Receivable</u> | <u>Interfund Payable</u> |
|---------------------------------------|---------------------------------|------------------------------|
| Current Fund | \$ 87,373,105.05 | \$ |
| Grant Fund | | 57,382,864.55 |
| Trust Other Fund | | 23,419,278.86 |
| Open Space Preservation Trust Fund | | 4,243,628.30 |
| General Capital Fund | | 2,327,333.34 |
| | <u>\$ 87,373,105.05</u> | <u>\$ 87,373,105.05</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 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 | 1,969 |
| Inactive employees entitled to but not currently receiving benefits payments | -0- |
| Active employees | <u>2,278</u> |
| | <u>4,247</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, prescription drug, dental and vision 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 Net OPEB liability of \$674,579,714 was measured as of December 31, 2019, 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, 2019 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 | 6.5 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, 2019 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, 2019 (3.72%) and June 30, 2018 (3.72%) 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 Net OPEB Liability

| | Total OPEB Liability | Plan Fiduciary Net Position | Net OPEB Liability |
|---|-------------------------|-----------------------------------|-----------------------|
| Balance at 12/31/18 | \$662,909,861 | \$44,246,600 | \$618,663,261 |
| Changes for the year: | | | |
| Service cost | 11,790,189 | | 11,790,189 |
| Interest cost | 24,679,728 | | 24,679,728 |
| Changes of benefit terms | | | |
| Differences between expected and actual experience | (55,838,405) | | (55,838,405) |
| Changes in assumptions or other inputs | 97,253,881 | | 97,253,881 |
| Contributions - Employer | | 18,468,940 | (18,468,940) |
| Net Investment Income | | 3,500,000 | (3,500,000) |
| Benefit payments | (18,468,940) | (18,468,940) | |
| Net change in OPEB Liability | <u>59,416,453</u> | <u>3,500,000</u> | <u>55,916,453</u> |
| Balance at 12/31/19 | <u>\$722,326,314</u> | <u>\$47,746,600</u> | <u>\$674,579,714</u> |

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

The following presents the Net OPEB liability of the County, as well as what the County's Net 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, 2019 | | |
|--------------------|----------------------------------|----------------------------|----------------------------------|
| | 1.00% <u>Decrease (1.75%)</u> | At Discount Rate (2.75) | 1.00% <u>Increase (3.75%)</u> |
| Net OPEB Liability | \$805,778,946 | \$674,579,714 | \$569,778,308 |

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

| | December 31, 2019 | | |
|--------------------|---------------------------|---------------------------------------|---------------------------|
| | <u>1.00% Decrease</u> | <u>Healthcare Cost Trend Rate</u> | <u>1.00% Increase</u> |
| Net OPEB Liability | \$580,651,750 | \$674,579,714 | \$785,662,862 |

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

For the year ended December 31, 2019 the actuarially determined OPEB expense reflected in the Plan was \$37,286,641. The OPEB expense recognized in the County's financial statement based on actual billing was \$22,843,733.55.

At December 31, 2019, the Plan 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> |
|---|--|---|
| Changes of assumptions | \$81,044,901.00 | \$1,483,221.00 |
| Net difference between projected and actual earnings on OPEB plan investments | 667,133 | 25,846,989 |
| Difference between expected and actual experience | <u>8,681,178</u> | <u>46,532,004</u> |
| | <u>\$90,393,212</u> | <u>\$73,862,214</u> |

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

Multiple-Employer Plan

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. 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 municipality is not required to recognize any long-term obligations resulting from OPEB on their financial statements.

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.

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.

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

Multiple-Employer Plan (Continued)

Plan Description and Benefits Provided (Continued)

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.

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.

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.

Contributions

The County's contributions to SHBP for the years ended December 31, 2019, 2018 and 2017 were \$31,356.66, \$62,150.06, and \$71,160.12 respectively, which equaled the required contributions for each year.

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

Multiple-Employer Plan (Continued)

Total Net OPEB Liability

At June 30, 2019, the Plan reported a liability of \$726,747.00 for the County's proportionate share of the collective net OPEB liability. The total Net OPEB Liability measured as of June 30, 2019 was determined by an actuarial valuation as of June 30, 2018, which was rolled forward to June 30, 2019.

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, 2018 through June 30, 2019.

At June 30, 2019, the County's proportion was 0.005365 percent, which was a decrease of 0.001394 percent from its proportion measured as of June 30, 2018.

For the year ended June 30, 2019, the State reported OPEB benefit of \$62,818.00. This OPEB benefit was based on the OPEB plans June 30, 2019 measurement date. At June 30, 2019, 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 | - | \$212,529 |
| Changes of assumptions | - | 257,543 |
| Net difference between projected and actual earnings on OPEB plan investments | \$599 | - |
| Changes in proportion | <u>14,884</u> | <u>374,083</u> |
| | <u>\$15,483</u> | <u>\$844,155</u> |

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

Multiple-Employer Plan (Continued)

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 OPEB will be recognized in the State's actuarially calculated pension (benefit)/expense as follows:

| Year Ended | |
|------------------|---------------------------|
| <u>June 30,</u> | <u>Amount</u> |
| 2020 | (\$148,302) |
| 2021 | (148,302) |
| 2022 | (148,349) |
| 2023 | (148,425) |
| 2024 | (148,494) |
| Total Thereafter | <u>(86,801)</u> |
| | <u><u>(\$828,672)</u></u> |

Actuarial Assumptions and Other Inputs

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>2019</u> | <u>2018</u> |
| Inflation Rate | 2.50% | 2.50% |
| Salary Increases: | | |
| Public Employees Retirement System (PERS): | | |
| Initial Fiscal Year Applied | | |
| Rate Through 2026 | 2.00% to 6.00% | |
| Rate Thereafter | 3.00% to 7.00% | |
| Police and Firemen's Retirement System (PFRS): | | |
| Rate for All Future Years | 3.25% to 15.25% | |
| All Pensions: | | |
| Rate Through 2026 | | 1.65% to 8.98% |
| Rate Thereafter | | 2.65% to 9.98% |

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

Multiple-Employer Plan (Continued)

Actuarial Assumptions and Other Inputs (Continued)

Mortality:

| | |
|------|--|
| PERS | Pub-2010 General classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2019 |
| PFRS | Pub-2010 Safety classification headcount weighted mortality with fully generational mortality improvement projections from the central year using scale MP-2019 |

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

Actuarial assumptions used in the July 1, 2018 valuation were based on the results of the PFRS and PERS experience studies prepared for July 1, 2013 to June 30, 2018 and July 1, 2014 to June 30, 2018, respectively.

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

Health Care Trend Assumptions

For pre-Medicare medical benefits, the trend is initially 5.7% and decreases to a 4.5% long-term trend rate after eight years. For post-65 medical benefits, the actual fully insured Medicare Advantage trend rates for fiscal year 2020 are reflected. The assumed post-65 medical trend is 4.5% for all future years. For prescription drug benefits, the initial trend rate is 7.5% and decreases to a 4.5% long-term trend rate after eight years.

Discount Rate

The discount rate for June 30, 2019 and 2018 was 3.50% and 3.87%, 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 County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Net OPEB Liability associated with the County as of June 30, 2019, calculated using the discount rate as disclosed above as well as what the 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, 2019 | | |
|---|----------------------------------|-----------------------------------|----------------------------------|
| | 1.00% <u>Decrease (2.50%)</u> | At Discount <u>Rate (3.50)</u> | 1.00% <u>Increase (4.50%)</u> |
| County's proportionate share of the Net OPEB Liability | \$862,701 | \$726,747 | \$618,907 |

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in Healthcare Trends

The following presents the total Net OPEB Liability associated with the County as of June 30, 2019, calculated using the healthcare trend rate as disclosed above as well as what the 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, 2019 | | |
|---|--------------------------|--------------------------------------|--------------------------|
| | 1.00% <u>Decrease</u> | Healthcare Cost <u>Trend Rate</u> | 1.00% <u>Increase</u> |
| County's proportionate share of the Net OPEB Liability | \$597,679 | \$726,747 | \$898,148 |

NOTE 15: 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 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.

At June 30, 2019 and 2018, the State's proportionate share of the net OPEB liability attributable to the County for the special funding situation is \$104,724,029.00 and \$127,487,086.00, respectively.

At June 30, 2019, the County's and State of New Jersey's proportionate share of the Net OPEB Liability were as follows:

| | |
|--|----------------------|
| County's proportionate share of the Net OPEB Liability | \$726,747 |
| State of New Jersey's proportionate share of Net OPEB Liability associated with the County | <u>104,724,029</u> |
| | <u>\$105,450,776</u> |

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

Multiple-Employer Plan (Continued)

OPEB 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 18, 2020, 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 Bonds in the amount of \$59,700,000, dated June 15, 2020 with interest rates of .70% through 2.00% maturing annually through 2031.

The County also issued a Bond Anticipation Note on June 19, 2020 in the amount of \$60,000,000 due on June 18, 2021 at 4.00%.

Subsequent to the date of these Financial Statements, the COVID-19 Corona Virus spread across the State of New Jersey and the Nation as a whole. The impact of this virus on the County's operations in 2020 cannot be reasonably estimated at this time but could negatively affect revenues.

COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2019

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

| <u>REF.</u> | | <u>CURRENT FUND</u> | <u>GRANT FUND</u> |
|-------------|---|-----------------------|----------------------|
| A | Balance, December 31, 2018 | \$ 169,270,132.00 | \$ 54,123,320.26 |
| | Increased by Receipts: | | |
| A-2 | Miscellaneous Revenue Not Anticipated | \$ 10,734,013.95 | \$ |
| A-5 | Petty Cash and Change Funds Returned | 7,981.35 | |
| A-6 | Taxes Receivable | 367,295,299.43 | |
| A-8 | Revenue Accounts Receivable | 101,561,160.58 | |
| A-9 | Miscellaneous Grants Receivable | | 31,276,835.67 |
| A-12 | Matching Funds for Miscellaneous Grants | | 1,141,519.50 |
| A-19 | Reserve-Money Under Court Review | 71,581.00 | |
| A-17 | Due from Current Fund | | 1,632,612.00 |
| A-14 | Reserve for Sale of Assets | 289,295.07 | |
| A-16 | Due Trust Other Fund | 366,891.96 | |
| | | <u>480,326,223.34</u> | <u>34,050,967.17</u> |
| | | \$ 649,596,355.34 | \$ 88,174,287.43 |
| | Decreased by Disbursements: | | |
| A-1 | Refund of Prior Year Revenue | \$ 396,694.97 | |
| A-3 | 2019 Appropriations | 434,864,232.86 | |
| A-3 | Matching Funds for Miscellaneous Grants | 1,141,519.50 | |
| A-5 | Petty Cash and Change Funds Approved | 9,475.00 | |
| A-7 | Accounts Payable | 301,638.78 | |
| A-11 | 2018 Appropriation Reserves | 16,664,830.35 | |
| A-12 | Reserve for Miscellaneous Grants-Net | | 31,609,599.29 |
| A-15 | Due Grant Fund | 1,632,612.00 | |
| A-16 | Due Trust Other Fund | 94,012.51 | |
| A-18 | Due Open Space Preservation Trust Fund | 49,790.13 | |
| A-10 | Due General Capital Fund | 158,772.77 | |
| | | <u>455,313,578.87</u> | <u>31,609,599.29</u> |
| A | Balance, December 31, 2019 | \$ 194,282,776.47 | \$ 56,564,688.14 |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DEPARTMENTAL IMPREST
PETTY CASH FUNDS AND CHANGE FUNDS

| | <u>REF.</u> | <u>PETTY</u> <u>CASH</u> <u>FUNDS</u> | <u>CHANGE</u> <u>FUNDS</u> |
|--------------------------------|-------------|---|-------------------------------|
| Balance, December 31, 2018 | A | \$ -0- | \$ 2,750.00 |
| Increased by: | | | |
| Cash Advanced | A-4 | 9,475.00 | 1,500.00 |
| | | <u>\$ 9,475.00</u> | <u>\$ 4,250.00</u> |
| Decreased by: | | | |
| Funds Returned | A-4 | \$ 7,981.35 | 1,500.00 |
| Charges to 2019 Appropriations | A-3 | 1,493.65 | |
| | | <u>\$ 9,475.00</u> | <u>1,500.00</u> |
| Balance, December 31, 2019 | A | <u>\$ -0-</u> | <u>\$ 2,750.00</u> |

ANALYSIS OF BALANCE, DECEMBER 31, 2019

| | |
|----------------------------------|--------------------|
| 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 | \$ 367,295,299.43 |
| Added Taxes Per Chapter 397, P.L. 1941 | A-2 | <u>1,911,496.45</u> |
| | | <u>\$ 369,206,796.78</u> |

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

| <u>MUNICIPALITY</u> | <u>BALANCE</u> <u>DECEMBER</u> <u>31, 2018</u> | <u>LEVIED</u> | <u>ADDED PER</u> <u>CHAPTER 397</u> <u>P.L. 1941</u> | <u>COLLECTED</u> | <u>BALANCE</u> <u>DECEMBER</u> <u>31, 2019</u> |
|---------------------|--|--------------------------|--|--------------------------|--|
| Berkeley Heights | \$ 52,073.06 | \$ 17,384,336.11 | \$ 23,069.75 | \$ 17,436,409.17 | \$ 23,069.75 |
| Clark | | 13,926,230.85 | 47,099.99 | 13,973,330.84 | |
| Cranford | 93,595.67 | 23,630,733.35 | 82,508.73 | 23,724,329.02 | 82,508.73 |
| Elizabeth | 311,365.78 | 41,972,007.93 | 152,871.28 | 42,283,373.71 | 152,871.28 |
| Fanwood | 13,352.96 | 6,323,653.66 | 12,613.56 | 6,349,620.18 | 0.00 |
| Garwood | 6,738.93 | 3,738,803.26 | 6,562.73 | 3,745,542.19 | 6,562.73 |
| Hillside | | 9,453,624.88 | | 9,453,624.88 | |
| Kenilworth | 12,414.13 | 7,788,157.82 | 18,142.00 | 7,800,571.95 | 18,142.00 |
| Linden | 118,805.62 | 30,436,018.09 | 35,821.69 | 30,554,823.71 | 35,821.69 |
| Mountainside | 60,329.89 | 9,101,194.51 | 30,100.91 | 9,161,524.40 | 30,100.91 |
| New Providence | 266,218.79 | 14,282,994.28 | 134,856.93 | 14,549,213.07 | 134,856.93 |
| Plainfield | 21,709.90 | 13,961,381.91 | 16,002.96 | 13,983,091.81 | 16,002.96 |
| Rahway | 24,458.95 | 14,146,241.55 | 34,584.72 | 14,170,700.50 | 34,584.72 |
| Roselle | 40,662.26 | 7,082,594.73 | 108,866.53 | 7,123,256.99 | 108,866.53 |
| Roselle Park | 2,693.76 | 5,995,058.49 | 5,892.49 | 5,997,752.25 | 5,892.49 |
| Scotch Plains | 60,504.64 | 22,034,059.34 | 108,083.16 | 22,094,563.98 | 108,083.16 |
| Springfield | 15,193.54 | 14,142,923.73 | 26,344.37 | 14,158,117.27 | 26,344.37 |
| Summit | 296,910.60 | 37,153,311.15 | 260,221.03 | 37,450,221.75 | 260,221.03 |
| Union | 94,927.25 | 33,844,123.17 | 120,631.14 | 33,939,050.42 | 120,631.14 |
| Westfield | 359,828.07 | 40,813,766.08 | 95,185.70 | 41,173,594.15 | 95,185.70 |
| Winfield | | 84,084.54 | | 84,084.54 | |
| <u>TOTAL</u> | <u>\$ 1,851,783.80</u> | <u>\$ 367,295,299.43</u> | <u>\$ 1,319,459.67</u> | <u>\$ 369,206,796.78</u> | <u>\$ 1,259,746.12</u> |
| <u>REF.</u> | A | A-6 | | | A |

"A-7"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

| | <u>REF.</u> | |
|--|-------------|-------------------------------|
| Balance, December 31, 2018 | A | \$ 7,113,056.84 |
| Increased by: | | |
| Transferred from 2018 Appropriation Reserves | A-11 | <u>4,827,746.39</u> |
| | | \$ 11,940,803.23 |
| Decreased by: | | |
| Cancelled Accounts Payable | A-1 | \$ 4,412,917.21 |
| Payments | A-4 | <u>301,638.78</u> |
| | | <u>4,714,555.99</u> |
| Balance, December 31, 2019 | A | \$ <u><u>7,226,247.24</u></u> |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

| | <u>REF.</u> | <u>ACCRUED</u> <u>2019</u> | <u>COLLECTED</u> |
|---|-------------|-------------------------------|--------------------------|
| Fees: | | | |
| County Clerk | A-2 | \$ 2,128,913.59 | \$ 2,128,913.59 |
| Surrogate | A-2 | 197,584.07 | 197,584.07 |
| Sheriff | A-2 | 599,931.53 | 599,931.53 |
| Interest on Investments and Deposits | A-2 | 4,651,638.08 | 4,651,638.08 |
| County Hospital Board of Pay Patients | A-2 | 13,274,895.10 | 13,274,895.10 |
| Permits - County Road Department | A-2 | 203,607.50 | 203,607.50 |
| Register - Realty Transfer Fees | A-2 | 5,891,986.97 | 5,891,986.97 |
| Parks and Recreation Facilities Revenue | A-2 | 6,543,871.77 | 6,543,871.77 |
| Rent - 921 Elizabeth Avenue | A-2 | 474,647.68 | 474,647.68 |
| State Aid County College Bonds (N.J.S.A.18A:64A-22.6) | A-2 | 3,126,036.42 | 3,126,036.42 |
| Supplemental Social Security Income | A-2 | 1,165,747.00 | 1,165,747.00 |
| Constitutional Officers - Increased Fees (P.L. 2001, c. 370): | | | |
| County Clerk | A-2 | 1,916,102.00 | 1,916,102.00 |
| Surrogate | A-2 | 291,691.00 | 291,691.00 |
| Sheriff | A-2 | 2,973,737.03 | 2,973,737.03 |
| Reimbursement from Grant Programs: | | | |
| Fringe Benefits Expenditures | | 2,277,794.30 | 2,277,794.30 |
| Indirect Costs | A-2 | 436,924.05 | 436,924.05 |
| Educational Building Aid | A-2 | 482,982.00 | 482,982.00 |
| Debt Service - Open Space | A-2 | 5,541,488.76 | 5,541,488.76 |
| Franchise Fee - Jersey Gardens | A-2 | 242,785.00 | 242,785.00 |
| PILOT'S | A-2 | 551,937.10 | 551,937.10 |
| Open Space - Park Maintenance | A-2 | 2,250,000.00 | 2,250,000.00 |
| Rental Income UC College/Trinatas Hospital Kellog Building | A-2 | 200,000.04 | 200,000.04 |
| Dispatch Services | A-2 | 565,734.16 | 565,734.16 |
| Ambulance Services | A-2 | 971,195.10 | 971,195.10 |
| Union County Utilities Authority | A-2 | 1,000,000.00 | 1,000,000.00 |
| | | <u>\$ 101,561,160.58</u> | <u>\$ 101,561,160.58</u> |

REF.

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| | BALANCE DECEMBER 31, 2018 | 2019 BUDGET | DECREASE | CANCELLED | BALANCE DECEMBER 31, 2019 |
|---|---------------------------------|----------------|--------------|-----------|---------------------------------|
| <u>GRANT/PROGRAM</u> | | | | | |
| Union County Prisoner Re-Entry Program | \$ 136,396.25 | \$ | 66,080.94 | 70,315.31 | \$ 20,170.80 |
| Recreational Opportunities for Individuals Disabilities (ROID) | 9,002.95 | 35,000.00 | 23,292.15 | 540.00 | |
| USGA/Alliance for Accessible Golf Grant | 3,200.00 | | 3,200.00 | | |
| Victims of Crime Act -VOCA | 506,244.00 | 442,981.00 | 451,670.81 | 44,472.00 | 453,082.19 |
| Victim Witness Advocate VOCA-Supplemental | 2,745.00 | | | 2,745.00 | |
| Victim Witness Advocacy-Project Direct | 824,256.00 | 100,000.00 | 24,332.44 | | 799,923.56 |
| Opioid Public Health Crisis Response-Operation Helping Hand | 58,824.00 | 62,500.00 | 68,824.00 | | 90,000.00 |
| Operation Helping Hand-Overdose to Data Action Grant | | 147,905.00 | | 273.00 | 62,500.00 |
| Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & | 273.00 | | | | 147,905.00 |
| STOP Violence Against Women - VAWA-DV Advocate | 29,606.00 | | 28,305.65 | 1,300.35 | |
| Prosecutor's Training Grant (VAWA) | 41,450.00 | | 40,978.42 | 2.00 | 469.58 |
| Insurance Fraud Program | 64,886.00 | 250,000.00 | 249,563.00 | | 65,323.00 |
| Sexual Assault Response Team/Forensic Nurse Examiner Program- | 123,809.00 | 87,155.00 | 81,085.84 | 36,624.00 | 93,254.16 |
| Megan's Law & Local Enforcement Assistance Program-Edward Byrne | | 14,171.00 | | | 14,171.00 |
| Law Enforcement-Officers Training & Equipment Fund (LEOTEF) | 16,793.00 | 41,263.00 | 16,793.00 | | 41,263.00 |
| Jail Diversion Program | 47,122.95 | 66,950.00 | 66,950.01 | 30,385.44 | 16,737.50 |
| Paul Coverdell - Forensic Science Improvement Program | 30,430.02 | 47,512.58 | 49,149.98 | 3,153.92 | 25,638.70 |
| US DOJ - DNA Capacity Enhancement & Backlog Reduction Grant | 283,786.00 | 635,909.00 | 399,385.95 | 16,482.00 | 503,827.05 |
| Gordon Street Bridge | 272,237.69 | | 44,884.96 | | 227,352.73 |
| LBFN-2018-Replacement Pemberton Avenue Bridge, Plainfield | 735,000.00 | | 429,845.25 | | 305,154.75 |
| LBFN-2018-Replacement Shunpike Road Bridge, Summit | 502,500.00 | | | | 502,500.00 |
| Local Safety Grant - Park & West 7th St., Plainfield | 1,241,313.00 | | | | 1,241,313.00 |
| LBFN-2018-Replacement Mountain Avenue Bridge, Berkeley Heights | 408,887.00 | 52,419.01 | 306,665.25 | | 102,221.75 |
| Locust Culvert @ Tulip St., City of Summit (Sanitary Sewer) Project | | | | | |
| LBFN-2018-Replacement Lawrence Avenue Bridge, Mountainside | 558,000.00 | | | | 558,000.00 |
| LFIF-2019-Replacement of Lower Road Bridge, Linden | | 1,000,000.00 | | | 1,000,000.00 |
| Council on the Arts Block Grant | 14,482.00 | 144,813.00 | 144,813.00 | | 14,482.00 |
| Historical Commission Grant | 8,632.50 | 57,550.00 | 57,550.00 | | 8,632.50 |
| Historic Site Management Grant | 10,000.00 | | | | 10,000.00 |
| NJ Historic Trust- Homestead Farm at Oak Ridge | | 50,000.00 | 9,775.00 | | 50,000.00 |
| NJHC Deed Research and Mapping Grant | | 9,775.00 | | | |
| Subregional Transportation Planning Program | 139,867.20 | 137,822.00 | 136,475.14 | 3,392.06 | 137,822.00 |
| Subregional Support Program | 25,990.50 | 15,000.00 | 20,579.91 | 5,410.59 | 15,000.00 |
| Subregional Studies Program | | 160,000.00 | | | 160,000.00 |
| Brownfield Development Grant | 286,082.20 | | 125,255.62 | | 160,826.58 |
| Urban Area Security Initiative Program (UASI) | 5,224,323.11 | 2,226,524.00 | 2,875,205.74 | 15,928.70 | 4,559,712.67 |
| Clean Communities Program | | 61,593.11 | 61,593.11 | | |
| Right to Know Project | 12,300.75 | 16,401.00 | 12,300.75 | | 16,401.00 |
| Local Information Networks Communication - LINC | 252,212.00 | 298,072.00 | 314,517.00 | 709.00 | 235,058.00 |
| Comprehensive Cancer Control Grant | 66,073.08 | 47,705.00 | 46,222.85 | 19,850.23 | 47,705.00 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| | BALANCE DECEMBER 31, 2018 | 2019 BUDGET | DECREASE | CANCELLED | BALANCE DECEMBER 31, 2019 |
|---|---------------------------------|----------------|---------------|-----------|---------------------------------|
| <u>GRANT/PROGRAM (CONTINUED)</u> | | | | | |
| County Environment Health Act (CEHA) | \$ | 256,224.00 | 334,570.98 \$ | 913.55 \$ | 256,399.86 |
| Recycling Enhancement Act Grant | | 537,450.00 | 537,450.00 | | |
| Body Armor Grant | 0.05 | 60,785.15 | 60,785.15 | 0.05 | 0.00 |
| Edward Byrne Memorial Justice Assistance Grant | 672,147.00 | | 154,640.11 | 3,631.89 | 513,875.00 |
| Hazard Mitigation - Energy Allocation Initiative Program - Generators | 554,309.00 | | | | 554,309.00 |
| Homeland Security Grant | 861,485.57 | 350,979.62 | 357,516.90 | 3,760.73 | 851,187.56 |
| Hazardous Materials Emergency Preparedness Grant | 13,500.00 | | | 13,500.00 | |
| Pre-Disaster Mitigation Competitive Grant | | 126,000.00 | | | 126,000.00 |
| Paul Coverdell National Forensic Science Improvement Grant | 7,969.00 | 7,969.00 | | | 7,969.00 |
| Emergency Management Performance (EMPG) | 55,000.00 | 110,000.00 | 110,000.00 | | 55,000.00 |
| HAVA-Cyber Security Grant | | 67,278.00 | | | 67,278.00 |
| HAVA-Cyber Security Grant-Redundant Server Program | | 7,993.89 | | | 7,993.89 |
| Program-II | | 29,225.00 | | | 29,225.00 |
| Comprehensive Traffic Safety Program | 148,200.00 | 3,780.24 | | | 3,780.24 |
| Special Traffic Enforcement Program (STEP) | | 81,500.00 | 95,879.68 | 17,193.02 | 116,627.30 |
| Drug Recognition Expert (DRE) Callout Program | 60,114.73 | 70,000.00 | 63,300.00 | 114.73 | 66,700.00 |
| Department of Corrections State Aid | | 52,750.00 | | | 52,750.00 |
| Medication Assisted Treatment for Substance Use Disorder in NJ County | 1,005,345.94 | 1,752,000.00 | 1,001,532.44 | 3,813.50 | 1,752,000.00 |
| 2016 National Crime Statistics Exchange (NCS-X) Implementation | | | (88,160.93) | 88,160.93 | |
| Driving While Intoxicated (DWI) Enforcement Grant | 45,080.00 | | | | 45,080.00 |
| Nutrition Program | 14,913.63 | 135,609.00 | 117,598.47 | 14,713.63 | 18,210.53 |
| Older Americans Act Title III - Area Plan Contract | | 3,116,748.00 | 3,116,748.00 | | |
| US Department of Agriculture (USDA) | | 290,756.00 | 290,756.00 | | |
| Respite Care Program | 58,563.00 | 348,566.00 | 297,613.00 | 80,468.00 | 29,048.00 |
| Respite Cost Share (Co-Pay) | 4,436.64 | 25,000.00 | 26,054.64 | 2,772.24 | 609.76 |
| Senior Health Insurance Program (SHIP) | 15,920.00 | 28,500.00 | 22,892.00 | | 21,528.00 |
| State Office on Aging Grant | | 58,000.00 | 58,000.00 | | |
| Jersey Assistance for Community Caregiving (JACC) | 9,530.00 | 57,000.00 | 63,210.00 | | 3,320.00 |
| Federal Financial Participation-APC | 40,000.00 | 172,056.00 | 146,510.00 | | 65,546.00 |
| Home Health Aid Program-Div. of Public Welfare | 100,000.00 | 100,000.00 | 99,312.00 | 688.00 | 100,000.00 |
| Senior Farmers Market Grant | | 2,625.00 | 2,625.00 | | |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| | BALANCE DECEMBER 31, 2018 | 2019 BUDGET | DECREASE | CANCELLED | BALANCE DECEMBER 31, 2019 |
|--|---------------------------------|----------------|--------------|--------------|---------------------------------|
| <u>GRANT/PROGRAM (CONTINUED)</u> | | | | | |
| Social Services Block Grant (Community Care for the Elderly) | \$ | \$ | 439,439.00 | 3.00 | \$ 20,000.00 |
| DOL - WOIA | 5,597,702.00 | 459,442.00 | 4,932,563.00 | | 4,381,132.00 |
| DOL - Workforce Learning Link | 173,249.00 | 3,715,993.00 | 190,924.00 | 317.00 | 160,008.00 |
| DOL - Work First NJ - GA SNAP | 826,160.00 | 178,000.00 | 529,075.00 | 15,869.00 | 1,200,353.00 |
| DOL - Work First NJ - SNAP | 3,102.00 | 919,137.00 | 3,093.00 | 9.00 | |
| DOL - Work First NJ-WFNU EEI/CAVP | 49,460.00 | 42,420.00 | | 7,040.00 | 84,840.00 |
| DOL - Work First NJ-WFNU Admin | 249,874.00 | 309,182.00 | 318,771.00 | 1,127.00 | 239,158.00 |
| DOL - Work First NJ - WFNU GA | 15,404.00 | | 8,110.00 | 7,294.00 | |
| DOL - Work First NJ - WFNU TANF | 1,139,459.00 | 1,348,197.00 | 1,001,089.00 | 9,835.00 | 1,476,732.00 |
| DOL - Smart Steps | 4,815.00 | 4,815.00 | 4,815.00 | | 4,815.00 |
| DOL - Work First NJ-WFNU TANF Work Verification | 42,000.00 | 42,000.00 | | | 84,000.00 |
| Low Income Home Energy Assistance Program (LIHEAP) | | 20,132.00 | 20,132.00 | | |
| Universal Service Fund-CWA Administration | | 12,871.00 | 12,871.00 | | |
| Human Services Advisory Council (HSAC) | 9,312.72 | 318,163.00 | 312,437.83 | 15,037.89 | (0.00) |
| Intoxicated Drivers Resource Center (IDRC) | 29,317.00 | 209,509.00 | 204,015.00 | 29,053.00 | 5,758.00 |
| Comprehensive Alcohol Program | 919,862.00 | 920,187.00 | 1,078,490.00 | 386,917.00 | 374,642.00 |
| Governor Alliance to Prevent Alcoholism and Drug Abuse | 548,868.14 | 536,201.00 | 462,990.68 | 23,880.87 | 598,197.59 |
| Sexual Assault, Abuse & Rape Care (SAARC)-Expansion Primary | 0.88 | 57,522.00 | 8,955.11 | 48,567.77 | |
| Sexual Assault Abuse & Rape Care (SAARC)-Expansion Direct Services | | 69,750.00 | 3,065.41 | 66,684.59 | |
| Rape Prevention & Education (RPE) SOSA-SAARC | | 8,240.00 | 8,240.00 | | |
| Sexual Assault, Abuse & Rape Care (SAARC) | 11,363.00 | 66,849.00 | 73,304.61 | 4,907.39 | |
| Rape Prevention & Education (RPE) Program | | | (1,952.48) | 1,952.48 | |
| Social Services for the Homeless (SSH) | 706,413.00 | 1,701,844.00 | 698,180.00 | 119,420.00 | 1,590,657.00 |
| SuperNofa Continuum of Care (COCR) Grant | 7,279,309.42 | 4,321,987.00 | 3,641,946.50 | 2,633,824.98 | 5,325,524.94 |
| Personal Attendant Services Program (PASP) | 9,946.31 | 58,500.00 | 63,321.00 | 5,071.31 | 54.00 |
| Community Services Block Grant (CSBG) | 879,664.06 | 891,733.02 | 879,664.08 | | 891,733.00 |
| Stop Violence Against Women Act (VAWA) Formula Grant | 23,110.54 | | 22,483.04 | 627.50 | |
| Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program | | 290,000.00 | | | 290,000.00 |
| Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds | | 90,909.00 | | | 90,909.00 |
| Family Court Services | 86,860.60 | 248,737.00 | 178,691.08 | | 156,906.52 |
| State/Community Partnership Program | 136,347.51 | 440,426.00 | 451,010.67 | | 125,762.84 |
| State Facilities Education Act (SFEA) | 166,500.00 | | 166,500.00 | | |
| Juvenile Detention Alternative Initiative (JDAI) | 124,000.00 | 120,000.00 | 195,472.55 | | 48,527.45 |
| Senior Citizens Disabled Resident Transportation Program (SCDR) | 346,092.82 | 886,022.00 | 1,155,023.34 | | 77,091.48 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

| | BALANCE DECEMBER 31, 2018 | 2019 BUDGET | DECREASE | CANCELLED | BALANCE DECEMBER 31, 2019 |
|--|---------------------------------|-------------------------|-------------------------|------------------------|---------------------------------|
| <u>GRANT/PROGRAM (CONTINUED)</u> | | | | | |
| Elderly Transportation Program Title XX | \$ | 142,524.00 | 142,524.00 | \$ | |
| Veterans Transportation Program | 7,000.00 | 12,000.00 | 12,000.00 | | 7,000.00 |
| NJ Job Access and Reverse Compute (NJ JARC) | 300,000.00 | 300,000.00 | 273,303.14 | | 326,696.86 |
| Paratransit Aging | | 106,894.98 | 76,140.00 | 15,602.98 | 15,152.00 |
| FTA Section 5310 Mobility Management Program | 400,000.00 | | 400,000.00 | | |
| Paratransit Fares | 190,698.90 | 170,000.00 | 206,799.50 | 153,899.40 | |
| Medicaid Reimbursement LogistiCare | 22,440.53 | 50,000.00 | 37,983.00 | 21,766.53 | 12,691.00 |
| Paratransit Advertising | 4,979.67 | 10,000.00 | 4,420.37 | 4,796.53 | 5,762.77 |
| | <u>\$ 36,234,243.25</u> | <u>\$ 33,138,002.60</u> | <u>\$ 31,292,438.65</u> | <u>\$ 4,054,818.09</u> | <u>\$ 34,024,989.11</u> |
| REF | A | A-2 | | | A |
| Reserve for Grants - Unappropriated | | | \$ 15,602.98 | | |
| Cash Receipts | | | <u>31,276,835.67</u> | | |
| | | | <u>\$ 31,292,438.65</u> | | |
| Cancelled Reserve for Grants - Appropriated | | | | <u>\$ 4,054,818.09</u> | |

"A-10"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

| | <u>REF.</u> | |
|----------------------------|-------------|-------------------------------|
| Balance, December 31, 2018 | A | \$ 2,168,560.57 |
| Increased by: | | |
| Cash Disbursements | A-4 | <u>158,772.77</u> |
| Balance, December 31, 2019 | A | \$ <u><u>2,327,333.34</u></u> |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2018 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2018 | | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|---|------------------------------|--------------|-------------------------------|-------------|---------------------|-------------------|
| | COMMITMENTS PAYABLE | RESERVED | | NET CASH | ACCOUNTS PAYABLE | |
| SALARIES AND WAGES | \$ | \$ | \$ | \$ | \$ | |
| County Managers Office | | 100,444.69 | 100,444.69 | | | 100,444.69 |
| Board of Chosen Freeholders | | 4,625.19 | 4,625.19 | | | 4,625.19 |
| Clerk of the Board | | 79,869.80 | 79,869.80 | | | 79,869.80 |
| County Clerk | | 166,857.53 | 166,857.53 | | 100,000.00 | 66,857.53 |
| Board of Elections | | 54,975.42 | 54,975.42 | | | 54,975.42 |
| Elections (County Clerk) | | 34,407.69 | 34,407.69 | | | 34,407.69 |
| Department of Finance: | | | | | | |
| Office of Director | | 2.20 | 2.20 | | | 2.20 |
| Division of Reimbursement | | 31,337.79 | 31,337.79 | | | 31,337.79 |
| Division of Treasurer | | 1,018.82 | 1,018.82 | (800.25) | | 1,819.07 |
| Division of Comptroller | | 61,167.75 | 61,167.75 | | | 61,167.75 |
| Division of Internal Audit | | 433.95 | 433.95 | | | 433.95 |
| Department of Law: | | | | | | |
| Office of County Counsel | | 222,449.40 | 222,449.40 | | | 222,449.40 |
| Division of County Adjuster | | 8,778.06 | 8,778.06 | | | 8,778.06 |
| Office of Director | | 8,230.44 | 8,230.44 | | | 8,230.44 |
| Division of Motor Vehicles | | 56,538.85 | 56,538.85 | | 40,000.00 | 16,538.85 |
| Division of Personnel Management and Labor Relations | | 10,851.29 | 10,851.29 | | | 10,851.29 |
| Division of Purchasing | | 100,020.56 | 100,020.56 | | | 100,020.56 |
| Board of Taxation | | 3,001.32 | 3,001.32 | | | 3,001.32 |
| County Surrogate | | 22,922.50 | 22,922.50 | | 20,000.00 | 2,922.50 |
| Division of Engineering, Land and Facilities Planning | | 49,704.34 | 49,704.34 | | 35,000.00 | 14,704.34 |
| Division of Information Technologies | | 10,025.32 | 10,025.32 | | | 10,025.32 |
| Department of Economic Development: | | | | | | |
| Office of Director | | 45,053.69 | 45,053.69 | | | 45,053.69 |
| Division of Community Development and Housing | | 14,608.63 | 14,608.63 | (1,280.22) | | 15,888.85 |
| Division of Strategic Planning and Intergovernment | | 63,908.38 | 63,908.38 | (21,473.62) | | 85,382.00 |
| Sheriff's Office | | 768,364.44 | 808,364.44 | 808,324.85 | | 39.59 |
| Department of Public Safety: | | | | | | |
| Office of Director | | 6,511.88 | 6,511.88 | | | 6,511.88 |
| Division of Weights and Measures | | 10,451.41 | 10,451.41 | 3,573.00 | | 6,878.41 |
| Division of Medical Examiner | | 41,739.49 | 41,739.49 | | 25,000.00 | 16,739.49 |
| Division of Emergency Management | | 3,221.91 | 3,221.91 | | | 3,221.91 |
| Emergency Medical Service | | 10,287.52 | 10,287.52 | | | 10,287.52 |
| Division of Police | | 292,048.11 | 292,048.11 | 60,106.21 | 100,000.00 | 131,941.90 |
| Division of Health | | 4,464.56 | 4,464.56 | | | 4,464.56 |
| County Prosecutor | | 1,835,406.53 | 1,835,406.53 | 101,522.96 | 200,000.00 | 1,533,883.57 |
| Division of Corrections | | 2,519,470.96 | 2,519,470.96 | 466,503.81 | 500,000.00 | 1,552,967.15 |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2018 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2018 | | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|---|------------------------------|--------------|-------------------------------|------------|---------------------|-------------------|
| | COMMITMENTS PAYABLE | RESERVED | | NET CASH | ACCOUNTS PAYABLE | |
| Department Engineering, Public Works and Facilities Management: | \$ | \$ | 499.92 | \$ | \$ | 499.92 |
| Office of Director | | 226,844.84 | 226,844.84 | | 150,000.00 | 76,844.84 |
| Division of Public Works | | 506,626.72 | 506,626.72 | | 300,000.00 | 206,626.72 |
| Runnells Specialized Hospital | | 326,683.32 | 326,683.32 | 72,926.00 | | 253,757.32 |
| Department of Human Services: | | | | | | |
| Office of Director | | 13,239.96 | 13,239.96 | (1,862.49) | | 15,102.45 |
| Juvenile Detention | | 1,173,311.73 | 1,173,311.73 | | | 1,173,311.73 |
| Division of Aging | | 71,012.08 | 71,012.08 | | | 71,012.08 |
| Division of Youth Services | | 29,104.71 | 29,104.71 | (3,162.51) | | 32,267.22 |
| Employment and Training | | 71,924.04 | 71,924.04 | | | 71,924.04 |
| Division of Social Services | | 1,344,156.94 | 1,344,156.94 | 13,685.47 | | 1,330,471.47 |
| Division of Planning | | 101,378.03 | 101,378.03 | (5,117.85) | | 106,495.88 |
| Division of Paratransit | | 5,000.28 | 5,000.28 | | | 5,000.28 |
| Division of Outreach & Advocacy | | 24,404.08 | 24,404.08 | | | 24,404.08 |
| Department of Parks and Recreation: | | | | | | |
| Office of Director | | 7,603.37 | 7,603.37 | | | 7,603.37 |
| Recreation Facilities | | 252,897.17 | 252,897.17 | | | 252,897.17 |
| Division of Planning and Environmental Services | | 46,275.00 | 46,275.00 | | | 46,275.00 |
| Park Maintenance | | 34,697.75 | 34,697.75 | | 30,000.00 | 4,697.75 |
| Cultural and Heritage Affairs | | 1,504.86 | 1,504.86 | | | 1,504.86 |
| Office of County Superintendent of Schools | | 3,001.08 | 3,001.08 | | | 3,001.08 |
| OTHER EXPENSES | | | | | | |
| County Managers Office: | | | | | | |
| Special Studies and Initiatives | 92,317.69 | 164,414.72 | 256,732.41 | 43,507.50 | 36,260.00 | 176,964.91 |
| Miscellaneous | 9,062.25 | 82,472.10 | 91,534.35 | 3,064.13 | 5,998.12 | 82,472.10 |
| Board of Chosen Freeholders: | | | | | | |
| Annual Audit | 235,000.00 | | 235,000.00 | 235,000.00 | | |
| Other Accounting and Audit Fees | 162,350.00 | 37,650.00 | 200,000.00 | 154,075.00 | 8,275.00 | 37,650.00 |
| Miscellaneous | 6,301.23 | 5,327.51 | 11,628.74 | 2,181.11 | 344.07 | 9,103.56 |
| County Infrastructure & Improvement Program | 853,000.00 | | 853,000.00 | 852,525.00 | 475.00 | |
| Clerk of the Board: | | | | | | |
| Miscellaneous | 45,552.88 | 42,787.20 | 88,340.08 | 29,673.63 | 9,192.51 | 49,473.94 |
| Advisory Boards, Committees and Commissions | | 5,000.00 | 5,000.00 | | | 5,000.00 |
| County Clerk | 18,424.66 | 44,942.64 | 63,367.30 | 14,295.13 | 7,973.34 | 41,098.83 |
| Board of Elections | 66,984.44 | 8,927.85 | 75,912.29 | 49,116.87 | 3,253.12 | 23,542.30 |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2018 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2018 | | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|---|------------------------------|---------------|-------------------------------|--------------|---------------------|-------------------|
| | COMMITMENTS PAYABLE | RESERVED | | NET CASH | ACCOUNTS PAYABLE | |
| OTHER EXPENSES (CONTINUED) | | | | | | |
| Elections (County Clerk) | \$ 38,449.71 | \$ 124,215.10 | \$ 162,664.81 | \$ 10,291.39 | \$ 28,158.32 | \$ 124,215.10 |
| Department of Finance: | | | | | | |
| Office of Director | 6,101.38 | 23,010.72 | 29,112.10 | | 5,858.18 | 23,253.92 |
| P. L. 1983 Ch. 243 | | 200,000.00 | 200,000.00 | | | 200,000.00 |
| Division of Reimbursement | | 3,182.07 | 3,182.07 | 64.31 | | 3,117.76 |
| Division of Treasurer | | 83,724.79 | 83,724.79 | 474.16 | | 83,250.63 |
| Division of Comptroller | 2,390.34 | 8,973.91 | 11,364.25 | 727.41 | 1,895.15 | 8,741.69 |
| Division of Internal Audit | | 2,500.00 | 2,500.00 | | | 2,500.00 |
| Aid to Union County Improvement Authority | 17,833.02 | 916.98 | 18,750.00 | 17,833.02 | | 916.98 |
| Department of Law: | | | | | | |
| Office of County Counsel | 15,695.39 | 48,396.39 | 64,091.78 | 10,195.94 | 4,447.51 | 49,448.33 |
| Division of County Adjuster | 300.59 | 561.47 | 862.06 | 42.07 | 98.08 | 721.91 |
| Department of Administrative Services: | | | | | | |
| Office of Director | 387.00 | 80,304.76 | 80,691.76 | | 387.00 | 80,304.76 |
| Division of Motor Vehicles | 278,650.56 | 138,964.42 | 417,614.98 | 194,446.30 | 107,115.46 | 116,053.22 |
| Division of Personnel Management and Labor Relations | | | | | | |
| Division of Purchasing | 210,360.58 | 124,944.72 | 335,305.30 | 96,890.47 | 148,939.78 | 89,475.05 |
| County Surrrogate | 48,955.65 | 16,167.99 | 65,123.64 | 33,214.18 | | 31,909.46 |
| Division of Engineering, Land and Facilities Planning | 20,754.87 | 1,577.34 | 22,332.21 | 19,555.56 | 471.60 | 2,305.05 |
| Division of Information Technologies | 168,708.85 | 3,655.71 | 172,364.56 | 146,329.05 | 5,196.35 | 20,839.16 |
| Department of Economic Development: | 359,005.56 | 171,155.47 | 530,161.03 | 432,811.11 | 91,197.70 | 6,152.22 |
| Office of Director | 23,940.40 | 120,962.04 | 144,902.44 | 113,575.75 | 23,873.66 | 7,453.03 |
| Division of Community Development and Housing | 106,957.70 | 163,589.96 | 270,547.66 | 27,167.32 | 89,910.47 | 153,469.87 |
| Division of Strategic Planning and Intergovernment Insurance: | 57,386.22 | 38,864.88 | 96,251.10 | 55,536.93 | 1,875.99 | 38,838.18 |
| Group Insurance Plan for Employees | 5,917,239.75 | 3,217,684.60 | 9,134,924.35 | 1,693,837.82 | 10,317.00 | 7,430,769.53 |
| Surety Bond Premiums | 942.00 | 5,750.00 | 6,692.00 | | 942.00 | 5,750.00 |
| Other Insurance Premiums | 565,736.79 | 1,686,940.47 | 2,252,677.26 | 2,252,224.70 | | 452.56 |
| Employee's Prescription Plan | 820,987.53 | 379,693.74 | 1,200,681.27 | 670,730.65 | 367,509.19 | 162,441.43 |
| Dental Plan | 45,438.28 | 223,966.04 | 269,404.32 | 25,879.07 | 19,559.21 | 223,966.04 |
| Sheriff's Office | 161,506.72 | 3,455.54 | 164,962.26 | 115,870.93 | 3,817.62 | 45,273.71 |
| Department of Public Safety: | | | | | | |
| Office of Director | | 266.85 | 266.85 | | | 266.85 |
| Division of Weights and Measures | 60.00 | 1,461.26 | 1,521.26 | 60.00 | | 1,461.26 |
| Division of Medical Examiner | 59,665.12 | 17,134.22 | 76,799.34 | 31,615.07 | | 45,184.27 |
| Division of Emergency Management | 82,165.95 | 1,798.81 | 83,964.76 | 71,904.47 | 3,835.31 | 8,224.98 |
| Emergency Medical Service | 34,253.74 | 1,367.55 | 35,621.29 | 16,954.05 | 5,188.26 | 13,478.98 |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2018 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2018 | | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|--|------------------------------|-------------|-------------------------------|--------------|---------------------|-------------------|
| | COMMITMENTS PAYABLE | RESERVED | | NET CASH | ACCOUNTS PAYABLE | |
| OTHER EXPENSES (CONTINUED) | | | | | | |
| Department of Public Safety: | | | | | | |
| Division of Police | \$ 34,201.40 | \$ 5,778.00 | \$ 39,979.40 | \$ 18,296.44 | \$ 7,300.34 | \$ 14,382.62 |
| Division of Health | 59,198.70 | 1,039.71 | 60,238.41 | 56,770.30 | 33.64 | 3,434.47 |
| Division of Corrections | 2,188,611.97 | 171,119.91 | 2,359,731.88 | 1,579,348.75 | 607,413.59 | 172,969.54 |
| County Prosecutor | 97,235.78 | 17,155.72 | 114,391.50 | 96,947.46 | | 17,444.04 |
| Department of Engineering Public Works and Facilities Management: | | | | | | |
| Office of Director | 6,964.82 | 2,425.38 | 9,390.20 | 6,045.22 | 379.76 | 2,965.22 |
| Division of Public Works | 5,044.04 | 1,802.83 | 6,846.87 | 4,418.21 | 625.83 | 1,802.83 |
| Division of Facilities Management | 1,967,270.45 | 93,917.26 | 2,061,187.71 | 1,052,734.86 | 583,344.32 | 425,108.53 |
| Crippled Children | 50,000.00 | | 50,000.00 | 48,500.00 | 1,500.00 | |
| Cornerstone | 700,549.60 | 264,575.66 | 965,125.26 | 811,800.05 | 29,313.89 | 124,011.32 |
| 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 | 72,330.24 | 39,255.00 | 111,585.24 | 111,318.57 | | 286.67 |
| Department of Human Services: | | | | | | |
| Office of Director | 994,126.14 | 961,002.83 | 1,955,128.97 | 623,287.19 | 22,278.00 | 1,309,563.78 |
| Juvenile Detention | 848,428.08 | 280,492.36 | 1,128,920.44 | 538,269.62 | 5,439.03 | 585,211.79 |
| Division on Aging | 132,179.73 | | 132,179.73 | 131,543.17 | | 636.56 |
| Division of Youth Services | 31,422.97 | 10,003.86 | 41,426.83 | 31,185.25 | 237.72 | 10,003.86 |
| Division of Social Services | 1,979,118.04 | 124,080.82 | 2,103,198.86 | 1,069,601.50 | 127,454.24 | 906,143.12 |
| Division of Planning | 140,554.97 | 2,329.67 | 142,884.64 | 130,677.62 | | 12,207.02 |
| Division of Outreach & Advocacy | 5,532.34 | 13,063.92 | 18,596.26 | 3,147.41 | 2,313.16 | 13,135.69 |
| Department of Parks and Recreation: | | | | | | |
| Office of Director | 43,247.02 | 59,533.75 | 102,780.77 | 57,547.30 | 30.00 | 45,203.47 |
| Recreation Facilities | 402,864.08 | 373,741.79 | 776,605.87 | 757,980.70 | 10,970.29 | 7,654.88 |
| Division of Planning and Environmental Services | 18,369.25 | 91,387.88 | 109,757.13 | 4,889.80 | | 104,867.33 |
| Park Maintenance | 136,069.42 | 34,842.01 | 170,911.43 | 95,769.95 | 313.00 | 74,828.48 |
| Cultural and Heritage Affairs | 1,379.22 | 53.53 | 1,432.75 | 1,065.05 | | 367.70 |
| Office of County Superintendent of Schools | 2,673.01 | 1,926.38 | 4,599.39 | 3,002.67 | | 1,596.72 |
| Vocational Schools | 23,500.00 | | 23,500.00 | | | |
| Union County Extension Services in Agriculture, Home Economics and 4-H | 5,629.93 | 2,509.60 | 8,139.53 | 5,629.93 | | 2,509.60 |
| Union County Community College System | 2,050.96 | | 2,050.96 | | 2,050.96 | |
| Scholarship Program | 62,922.50 | | 62,922.50 | 28,525.00 | 34,397.50 | |
| Two-Year Colleges and Vocational Technical Schools | 68,986.66 | 44,940.75 | 113,927.41 | 45,538.82 | 24,435.32 | 43,953.27 |
| N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4 | 4,000.00 | | 4,000.00 | | | |
| Prior Year Bills | | | | | | |

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2018 APPROPRIATION RESERVES

| | BALANCE DECEMBER 31, 2018 | | BALANCE AFTER TRANSFERS | EXPENDED | | BALANCE LAPSED |
|--|------------------------------|-------------------------|-------------------------------|-------------------------|------------------------|-------------------------|
| | COMMITMENTS PAYABLE | RESERVED | | NET CASH | ACCOUNTS PAYABLE | |
| <u>OTHER EXPENSES (CONTINUED)</u> | | | | | | |
| Utilities | \$ 1,286,358.52 | \$ 410,946.13 | \$ 1,697,304.65 | \$ 408,872.21 | \$ 853,550.80 | \$ 434,881.64 |
| Matching Funds for Grants | | 376,439.50 | 376,439.50 | | | 376,439.50 |
| Contingent | | 50,000.00 | 50,000.00 | | | 50,000.00 |
| U.C.I.A | 22,000.00 | | 22,000.00 | | 22,000.00 | |
| Public Employees' Retirement System | | 59,474.22 | 59,474.22 | | | 59,474.22 |
| Social Security System | | 1,050,722.59 | 1,050,722.59 | 1.84 | | 1,050,720.75 |
| Police and Firemen's Retirement Fund of N.J. | | 148,000.00 | 148,000.00 | | | 148,000.00 |
| Defined Contribution Retirement Program | | 5,467.79 | 5,467.79 | | | 5,467.79 |
| | <u>\$ 21,965,686.69</u> | <u>\$ 22,882,104.97</u> | <u>\$ 44,847,791.66</u> | <u>\$ 16,664,830.35</u> | <u>\$ 4,827,746.39</u> | <u>\$ 23,355,214.92</u> |
| <u>TOTAL</u> | A | A | | A-4 | A-7 | A-1 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| | BALANCE DECEMBER 31, 2018 | BUDGET | NET PAID OR CHARGED | CANCELLED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2019 |
|--|---------------------------------|--------------|---------------------------|-----------|------------------------|---------------------------------|
| GRANT PROGRAM | | | | | | |
| Union County Prisoner Re-Entry Program | \$ 104,911.11 | \$ | 34,595.80 | 70,315.31 | \$ | \$ |
| Recreational Opportunities for Individuals with Disabilities (ROID) | 3,830.83 | 35,000.00 | 22,996.19 | 540.00 | 217.96 | 15,076.68 |
| USGA/Alliance for Accessible Golf Grant | 3,820.00 | | 3,820.00 | | | |
| Green Communities Grant | 880.34 | | | | 880.34 | |
| Victims of Crime Act -VOCA | 406,051.32 | 442,981.00 | 482,919.38 | 44,471.43 | 8,091.23 | 313,550.28 |
| Victim Witness Advocacy - VOCA Supplemental | 2,744.86 | | | 2,744.86 | | |
| Victim Witness Advocacy-Project Direct | 824,256.00 | | 46,186.21 | | 1,500.00 | 776,569.79 |
| Opioid Public Health Crisis Response-Operation Helping Hand | 58,824.00 | 100,000.00 | 58,824.00 | | 58,734.00 | 41,266.00 |
| Operation Helping Hand- Overdose Data to Action | | 62,500.00 | | | | 62,500.00 |
| Edward Byrne Memorial JAG-Multi-Jurisdictional Gangs, Guns & Narcotics | 272.74 | 147,905.00 | | 272.74 | | 147,905.00 |
| Stop Violence Against Women-VAWA-DV Advocate | 29,606.76 | | 28,305.65 | | | |
| Prosecutor's Training Grant (VAWA) | 41,420.24 | | 40,948.66 | 1,301.11 | | 469.58 |
| Insurance Fraud Program | 64,886.01 | 250,000.00 | 249,563.01 | 2.00 | | 65,323.00 |
| Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE | 123,239.62 | 87,155.00 | 83,081.32 | 36,624.64 | 2,941.00 | 87,747.66 |
| Megan's Law & Local Enforcement Assistance Program-Edward Byrne Memorial JAG | 73,108.67 | 14,171.00 | | | 6,622.76 | 14,171.00 |
| Law Enforcement-Officers Training & Equipment Fund (LEOTEF) | 30,385.44 | 41,263.00 | 29,026.94 | | | 78,721.97 |
| Jail Diversion Program | 4,768.25 | 66,950.00 | 50,212.51 | 30,385.44 | | 16,737.49 |
| US DOJ -DNA Capacity Enhancement & Backlog Reduction Grant | 207,158.58 | 47,512.58 | 31,380.48 | 3,153.92 | | 17,746.43 |
| Gordon Street Bridge | 179,014.81 | 635,909.00 | 387,449.34 | 16,481.59 | 377,384.87 | 61,751.78 |
| LBFN-2018-Replacement Pemberton Avenue Bridge, Plainfield | 735,000.00 | | 105,895.80 | | 73,118.70 | 0.31 |
| LBFN-2018-Replacement Shunpike Road Bridge, Summit | 502,500.00 | | 185,634.54 | | 457,492.46 | 91,873.00 |
| Local Safety Grant - Park & West 7th St., Plainfield | 1,241,313.00 | | 3,391.94 | | 258,843.85 | 502,500.00 |
| LBFN-2018-Replacement Mountain Avenue Bridge, Berkeley Heights | 408,887.00 | 52,419.01 | 408,887.00 | | | 979,077.21 |
| Locust Culvert @ Tulp St., City of Summit (Sanitary Sewer) Project | 558,000.00 | | 52,419.01 | | | |
| LBFN-2018-Replacement Lawrence Avenue Bridge, Mountainside | | | | | | |
| LFIF-2019-Replacement of Lower Road Bridge, Linden | | 1,000,000.00 | | | | 558,000.00 |
| Council on the Arts Block Grant | 11,575.00 | 144,813.00 | 143,748.93 | | 11,850.00 | 1,000,000.00 |
| Historical Commission Grant | 2,025.00 | 57,550.00 | 52,075.00 | | 7,500.00 | 789.07 |
| Historic Site Management Grant | 5,979.50 | | 5,979.50 | | | |
| NUHC Deed Research and Mapping Grant | | 9,775.00 | | | 3,000.00 | 6,775.00 |
| NJ Historic Trust- Homestead Farm at Oak Ridge | | 50,000.00 | | | | 50,000.00 |
| Subregional Transportation Planning Program | 105,993.40 | 137,822.00 | 132,718.27 | 3,392.06 | 1,280.06 | 106,425.01 |
| Subregional Support Program | 17,773.50 | 15,000.00 | 16,803.16 | 5,410.59 | | 10,559.75 |
| Subregional Studies Program | | 160,000.00 | 588.47 | | | 159,411.53 |
| Brownfield Development Program | 286,082.20 | | 133,859.87 | | 152,222.33 | |
| Clean Communities Program | 82,205.70 | 61,593.11 | 52,399.88 | | 600.00 | 90,798.93 |
| Right to Know Project | 8,200.81 | 16,401.00 | 16,401.37 | | | 8,200.44 |
| Local Information Network Communications (LINCS) | 216,022.47 | 298,072.00 | 331,577.72 | 708.12 | 3,000.00 | 178,808.63 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| | BALANCE DECEMBER 31, 2018 | BUDGET | NET PAID OR CHARGED | CANCELLED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2019 |
|---|---------------------------------|--------------|---------------------------|--------------|------------------------|---------------------------------|
| GRANT PROGRAM | | | | | | |
| Comprehensive Cancer Control Grant | \$ 53,032.98 | \$ 47,705.00 | \$ 51,038.97 | \$ 19,850.23 | \$ | \$ 29,848.78 |
| County Health Environment Act (CEHA) | 129,178.83 | 256,224.00 | 254,617.76 | 913.56 | | 129,871.51 |
| Recycling Enhancement Act Grant | 1,247,672.11 | 537,450.00 | 346,048.01 | | 374,584.49 | 1,064,489.61 |
| Body Armor | 49,433.19 | 60,785.15 | 51,212.22 | | 9,279.88 | 49,726.24 |
| Edward Byrne Memorial Justice Assistance Grant | 433,700.98 | | 119,954.39 | 3,631.89 | 116,720.50 | 193,394.20 |
| NAACHO - UC Medical Reserve Corp | 445.43 | | 287.10 | | 154.70 | 3.63 |
| Hazard Mitigation - Energy Allocation Initiative Program - Generators | 175,289.35 | | 175,289.35 | | | |
| Homeland Security Grant | 820,298.35 | 350,979.62 | 356,785.66 | 3,760.73 | 287,893.88 | 522,837.70 |
| Urban Area Security Initiative Program (UASIP) | 4,021,966.57 | 2,226,524.00 | 1,960,206.83 | 15,928.70 | 707,342.75 | 3,565,012.29 |
| Hazardous Materials Emergency Preparedness Grant | 13,500.00 | | | 13,500.00 | | |
| Pre- Disaster Mitigation Competitive Grant | | 126,000.00 | | | | 126,000.00 |
| Paul Coverdell National Forensic Science Improvement Grant | | 7,969.00 | | | 7,467.32 | 501.68 |
| Emergency Management Performance Grant - EMDA | 131,169.21 | 110,000.00 | 24,065.70 | | 46,197.31 | 170,906.20 |
| HAVA- Cyber Security Grant | | 67,278.00 | | | 61,280.80 | 5,997.20 |
| HAVA- Cyber Security Grant- Redundant Server | | 7,993.89 | | | 7,993.89 | |
| HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program | | 29,225.00 | | | 21,900.00 | 7,325.00 |
| HAVA- Cyber Security Grant- ADA Polling Accessibility Grant Program-II | | 3,780.24 | 2,715.76 | | | 1,064.48 |
| Comprehensive Traffic Safety Program | 84,705.09 | 81,500.00 | 44,258.81 | 17,193.02 | | 104,753.26 |
| 911 Program | 13,499.97 | | 3,912.39 | | | 7,567.58 |
| Special Traffic Enforcement Program-STEP | 60,114.73 | 70,000.00 | 70,200.00 | 114.73 | 2,020.00 | 59,800.00 |
| Drug Recognition Expert (DRE) Callout Program | | 52,750.00 | | | | 52,750.00 |
| Department of Corrections State Aid | 1,463,425.77 | 1,752,000.00 | 1,459,612.27 | 3,813.50 | | 1,752,000.00 |
| Medication Assisted Treatment for Substance Use Disorder in the NJ County Jails | 177,860.35 | | 89,699.42 | 88,160.93 | | |
| 2016 National Crime Statistics Exchange (NCS-X) Implementation Assistance Program | 45,080.00 | | | | | 45,080.00 |
| Driving While Intoxicated (DWI) Enforcement Grant | 26,715.59 | 3,715,169.00 | 3,505,455.82 | 14,718.35 | 439,571.53 | 26,268.48 |
| Older Americans Act Title III - Area Plan Contract | 425,000.26 | | 23,476.76 | | | 180,423.56 |
| Visiting Nurses - Central NJ Care Transitions | 101,106.81 | 459,442.00 | 449,148.86 | 2.80 | 15,053.64 | 77,630.05 |
| Social Services Block Grant (Community Care for the Elderly) | 8,489.55 | 373,566.00 | 338,186.33 | 83,240.82 | 48,175.00 | 3,726.25 |
| Respite Care Program | 108,365.93 | 28,500.00 | 28,974.72 | | 15,445.84 | 12,329.78 |
| Senior Health Insurance Program (SHIP) | 15,920.56 | 58,000.00 | 53,042.24 | | | 4,957.76 |
| State Office on Aging Grant | 34,110.04 | | 21,604.00 | | 12,506.00 | 0.04 |
| Global Options | 47,161.81 | 57,000.00 | 63,947.44 | | 603.04 | 39,611.33 |
| Jersey Assistance for Community Caregivers (JACC) | 3,837.60 | 100,000.00 | 87,573.60 | 688.00 | 15,576.00 | |
| Home Health Aid Program-Div. of Public Welfare | | 2,625.00 | | | | |
| Senior Farmers Market Grant | | | | | | |
| DOL - Workforce Innovated Opportunities Act (WIOA) | 5,272,043.99 | 3,715,993.00 | 5,072,167.40 | | 1,344,706.47 | 2,571,163.12 |
| DOL - Workforce Learning Link | 151,244.52 | 178,000.00 | 181,168.41 | 317.48 | 15,558.01 | 132,200.62 |
| DOL - Work First NJ | 1,952,288.46 | 2,660,936.00 | 1,812,856.79 | 41,174.38 | 1,644,092.34 | 1,115,100.95 |
| DOL - Smart Steps | 4,815.00 | 4,815.00 | 4,815.00 | | | 4,815.00 |
| Program Income - Union County College | 17,161.40 | | 2,866.00 | | 396.00 | 13,899.40 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| | BALANCE DECEMBER 31, 2018 | BUDGET | NET PAID OR CHARGED | CANCELLED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2019 |
|--|---------------------------------|--------------|---------------------------|--------------|------------------------|---------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| GRANT PROGRAM | | | | | | |
| Low Income Home Energy Assistance Program (LIHEAP) | | 20,132.00 | 20,097.15 | | 34.85 | |
| Universal Service Fund-CWA Administration | | 12,871.00 | 12,871.00 | | | |
| SuperNofa Continuum of Care (COCR) Grant | 7,123,757.49 | 4,321,987.00 | 4,186,729.53 | 2,633,824.98 | 3,419,462.91 | 1,205,727.07 |
| Human Services Advisory Council (HSAC) | 110,739.71 | 318,163.00 | 335,459.09 | 15,037.89 | 70,945.49 | 7,460.24 |
| Intoxicated Drivers Resource Center (IDRC) | 143,362.18 | 209,509.00 | 215,390.08 | 29,053.00 | 33,804.66 | 74,623.44 |
| Comprehensive Alcohol Program | 563,234.48 | 920,187.00 | 704,567.60 | 386,917.51 | 356,014.25 | 35,922.12 |
| Governor Alliance to Prevent Alcoholism and Drug Abuse | 513,063.95 | 536,201.00 | 455,589.21 | 23,880.87 | 436,150.38 | 133,644.49 |
| Sexual Assault, Abuse & Rape Care (SAARC)-Expansion Primary Prevention | 49,066.89 | 57,522.00 | 54,371.80 | 48,566.89 | | 3,650.20 |
| Sexual Assault, Abuse & Rape Care (SAARC) - Expansion Direct Services | 66,684.59 | 69,750.00 | 9,650.38 | 66,684.59 | | 60,099.62 |
| Rape Prevention & Education (RPE) SOSA-SAARC | | 8,240.00 | 8,240.00 | | | |
| Sexual Assault, Abuse & Rape Care (SAARC) | 14,774.73 | 66,849.00 | 59,409.89 | 4,907.39 | 2,075.80 | 15,230.65 |
| Rape Prevention & Education (RPE) Program | 22,268.95 | | 20,316.47 | 1,952.48 | | |
| Social Services for the Homeless (SSH) | 332,564.63 | 1,701,844.00 | 903,160.36 | 119,419.07 | 166,007.37 | 845,821.83 |
| Personal Attendant Services Program (PASP) | 19,022.68 | 58,500.00 | 57,645.34 | 5,071.31 | | 14,806.03 |
| Community Services Block Grant (CSBG) | 511,200.02 | 891,733.02 | 806,676.32 | | 157,067.74 | 439,188.98 |
| Stop Violence Against Women Act (VAWA) Formula Grant | 2,613.87 | | 1,986.37 | 627.50 | | |
| Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program | | 290,000.00 | 6,230.77 | | | |
| Sexual Assault, Abuse & Rape Care (SAARC) Supplemental Funds | | 90,909.00 | 2,396.13 | | 3,411.64 | 280,357.59 |
| Family Court Services | 18,359.33 | 248,737.00 | 252,495.49 | | 4,575.04 | 83,937.83 |
| State/Community Partnership Program | 57,993.97 | 440,426.00 | 457,886.27 | | 7,632.90 | 6,967.94 |
| State Facilities Education Act (SFEA) | 166,500.00 | | 99,900.00 | | 66,600.00 | 1,380.20 |
| Juvenile Detention Alternative Initiative (JDAI) | 19,327.63 | 120,000.00 | 125,807.21 | | 13,162.28 | 358.14 |
| Senior Citizens Disabled Resident Transportation Program (SCDR) | 4,232.46 | 886,022.00 | 858,236.88 | | | 32,017.58 |
| Elderly Transportation Program Title XX (Paratransit) | 11,877.00 | 142,524.00 | 142,524.00 | | 11,877.00 | |
| Veterans Transportation Program | 12,000.00 | 12,000.00 | 12,000.00 | | | 12,000.00 |
| NJ Job Access and Reverse Compute (NJ JARC) | 186,537.22 | 300,000.00 | 274,613.35 | | 61,923.87 | 150,000.00 |
| Paratransit Aging | | 106,894.98 | 91,292.00 | 15,602.98 | | (0.00) |
| FTA Section 5310 Mobility Management Program | 200,000.00 | | 200,000.00 | | | |
| Paratransit Fares | 431,102.57 | 170,000.00 | 250,633.00 | 153,899.40 | 112,622.83 | 83,947.34 |
| Medicaid Reimbursement LogistiCare | 99,826.91 | 50,000.00 | 62,601.12 | 21,766.53 | 735.79 | 64,723.47 |
| Paratransit Advertising | 16,000.24 | 10,000.00 | 6,510.24 | 4,796.53 | | 14,693.47 |
| Match - Victims of Crime Act -VOCA | 126,561.11 | 110,745.00 | 115,443.00 | 11,118.11 | | 110,745.00 |
| Match - Council on Arts Block Grant | 1,400.00 | 77,813.00 | 77,674.33 | | 471.15 | 1,067.52 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

| GRANT PROGRAM | BALANCE DECEMBER 31, 2018 | BUDGET | NET PAID OR CHARGED | CANCELLED | COMMITMENTS PAYABLE | BALANCE DECEMBER 31, 2019 |
|---|---------------------------------|------------------|---------------------------|-----------------|------------------------|---------------------------------|
| Match - Historical Commission | \$ | \$ 35,550.00 | 35,223.95 | \$ | \$ | 326.05 |
| Match - Homestead Farm at Oak Ridge | | 22,900.00 | | | | 22,900.00 |
| Match - Subregional Transportation Program | 26,498.36 | 34,455.50 | 33,179.60 | 847.99 | 320.02 | 26,606.25 |
| Match - Victim Witness Advocacy-Voca Supplemental | 3.26 | | | 3.26 | | |
| Match - NJDC Deed Research and Mapping | | 7,725.00 | | | | 7,725.00 |
| Match - Subregional Studies Program | | 40,000.00 | 147.12 | | | 39,852.88 |
| Match - Stop Violence Against Women-VAWA-DV Advocate | 9,447.00 | | 9,447.00 | | | |
| Match - Prosecutor's Training Grant (VAWA) | 13,137.00 | | 13,137.00 | | | |
| Match - Sexual Assault Response Team/Forensic Nurse Examiner Program-SANE | 26,975.20 | 21,789.00 | 20,016.50 | 7,839.20 | 2,017.58 | 18,890.92 |
| Match - Recreational Opportunities for Individuals with Disabilities-ROID | 490.61 | 7,000.00 | 4,526.14 | 135.00 | 41.51 | 2,787.96 |
| Match - Nutrition - Title IIIC | 25,769.00 | 156,926.00 | 153,426.42 | 6,681.50 | 18,164.00 | 4,423.08 |
| Match - Social Services Block Grant (Community Care for the Elderly) | | 29,131.00 | 29,131.00 | | 7,172.50 | |
| Match - Home Delivered Meals | 4,549.50 | 20,470.00 | 17,847.00 | 34.21 | | 1,108.11 |
| Match - Human Services Advisory Council | 932.15 | 15,900.00 | 15,889.83 | | 48,323.00 | |
| Match - Comprehensive Alcohol Program | | 123,270.00 | 74,947.00 | | 11,072.46 | |
| Match - Safe Housing Program | 19,558.98 | 49,143.00 | 56,078.52 | 1,551.00 | 2,579.55 | |
| Match - Elderly Transportation Program Title XX (Paratransit) | 2,579.53 | 30,955.00 | 30,954.98 | | 61,923.88 | |
| Match - NJ Job Access and Reverse Commute (NJ JARC) | 186,537.22 | 300,000.00 | 274,613.34 | | | 150,000.00 |
| Match - Respite Care Program | 699.52 | 57,747.00 | 52,879.44 | 699.52 | | 4,867.56 |
| Match - FTA Section 5310 Mobility Management | 50,000.00 | | 50,000.00 | | | |
| | \$ 34,620,621.53 | \$ 34,279,522.10 | \$ 31,609,599.29 | \$ 4,083,731.64 | \$ 11,735,142.90 | \$ 21,471,669.80 |
| | | | A-4 | | A | A |
| REF. | | | | | | |
| Federal and State Grants | \$ 22,009,423.80 | | | | | |
| Commitments Payable | 12,611,197.73 | | | | | |
| | \$ 34,620,621.53 | | | | | |
| A | | | | | | |
| Federal and State Grants | \$ 33,138,002.60 | | | | | |
| Matching Funds for Grants | 1,141,519.50 | | | | | |
| | \$ 34,279,522.10 | | | | | |
| | | | | | | |
| Grants Receivable Cancelled | | | | | | \$ 4,054,818.09 |
| Due Current Fund | | | | | | 28,913.55 |
| | | | | | | \$ 4,083,731.64 |

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

| | <u>GRANT</u> | BALANCE DECEMBER 31, 2018 | UTILIZED AS <u>ANTICIPATED</u> |
|-------------------|--------------|---------------------------------|-----------------------------------|
| Paratransit Aging | | \$ <u>15,602.98</u> | \$ \$ <u>15,602.98</u> |
| | | \$ <u>15,602.98</u> | \$ \$ <u>15,602.98</u> |
| | <u>REF.</u> | A | A-9 |

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR SALE OF ASSETS

| | <u>REF.</u> | |
|---------------------------------|-------------|--------------------------------|
| Balance, December 31, 2018 | A | \$ 13,968,193.61 |
| Increased by: | | |
| Receipts | A-4 | <u>289,295.07</u> |
| | | 14,257,488.68 |
| Decreased by: | | |
| Utilized as Anticipated Revenue | A-2 | <u>1,500,000.00</u> |
| Balance, December 31, 2019 | A | \$ <u><u>12,757,488.68</u></u> |

"A-15"

SCHEDULE OF DUE GRANT FUND

| | | | |
|--|----------|------------------|--------------------------------|
| Balance, December 31, 2018 | A | | \$ 55,721,339.00 |
| Increased by: | | | |
| Cash Disbursements | A-4 | 1,632,612.00 | |
| Cancel Reserve for Grants - Appropriated | A-1:A-12 | <u>28,913.55</u> | |
| | | | <u>1,661,525.55</u> |
| Balance, December 31, 2019 | A | | \$ <u><u>57,382,864.55</u></u> |

"A-16"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE TRUST OTHER FUND

| | <u>REF.</u> | |
|----------------------------|-------------|--------------------------------|
| Balance, December 31, 2018 | A | \$ 23,692,158.31 |
| Increased by: | | |
| Cash Disbursements | A-4 | 94,012.51 |
| | | <u>\$ 23,786,170.82</u> |
| Decreased by: | | |
| Cash Receipts | A-4 | 366,891.96 |
| | | <u>366,891.96</u> |
| Balance, December 31, 2019 | A | <u><u>\$ 23,419,278.86</u></u> |

"A-17"

GRANT FUND

SCHEDULE OF DUE CURRENT FUND

| | | | |
|--|----------|------------------|--------------------------------|
| Balance, December 31, 2018 | A | | \$ 55,721,339.00 |
| Increased by: | | | |
| Cash Receipts | A-4 | \$ 1,632,612.00 | |
| Cancel Reserve for Grants-Appropriated | A-1:A-12 | <u>28,913.55</u> | |
| | | | <u>1,661,525.55</u> |
| Balance, December 31, 2019 | A | | <u><u>\$ 57,382,864.55</u></u> |

"A-18"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE OPEN SPACE TRUST FUND

| | <u>REF.</u> | |
|----------------------------|-------------|-------------------------------|
| Balance, December 31, 2018 | A | \$ 4,193,838.17 |
| Increased by: | | |
| Cash Disbursements | A-4 | <u>49,790.13</u> |
| Balance, December 31, 2019 | A | \$ <u><u>4,243,628.30</u></u> |

"A-19"

SCHEDULE OF RESERVE- MONEY UNDER COURT REVIEW

| | | |
|----------------------------|-----|----------------------------|
| Increased by: | | |
| Cash Receipts | A-4 | \$ <u>71,581.00</u> |
| Balance, December 31, 2019 | A | \$ <u><u>71,581.00</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, 2018 | B | \$ 106,909,477.96 | \$ 12,849,599.67 |
| Increased by Receipts: | | | |
| Housing and Community Development Act | B-3 | 4,587,097.21 | |
| Home Investment Partnerships Program | B-4 | 151,858.67 | |
| Housing Assistance Voucher Program | B-5 | 3,656,311.19 | |
| Emergency Shelter Program | B-6 | 406,639.84 | |
| Open Space Preservation Taxes | B-8 | | 11,005,297.39 |
| Community Development Block Grants Recaptured Funds | B-9 | 276,853.41 | |
| Home Investment Partnerships Recapture Funds-Unappropriated | B-13 | 1,523,037.74 | |
| Community Development Block Grants - Project Income | B-17 | 321,621.63 | |
| Housing Assistance Voucher Program Income (Administration) - Unappropriated | B-19 | 92,757.93 | |
| Due Current Fund | B-21 | 94,012.51 | |
| Miscellaneous Deposits | B-22 | 39,924,991.46 | |
| Motor Vehicle Fines | B-23 | 6,314,844.81 | |
| Housing Assistance Voucher Program Recapture- Unappropriated | B-26 | 19,934.50 | |
| Due Current Fund- Open Space | B-31 | | 49,790.13 |
| Interest | B-32 | | 183,054.59 |
| Miscellaneous | B-32 | | 351,950.00 |
| Reserve for Home Non Federal Funds | B-35 | 19,950.00 | |
| | | \$ <u>57,389,910.90</u> | \$ <u>11,590,092.11</u> |
| Decreased by Disbursements: | | | |
| Due Current Fund | B-21 | \$ 366,891.96 | \$ |
| Reserve for Housing Assistance | B-26 | 6,150.00 | |
| Open Space Preservation Trust | B-32 | | 2,250,000.00 |
| Commitments Payable | B-24:B-33 | 45,749,957.47 | 8,290,976.14 |
| | | \$ <u>46,122,999.43</u> | \$ <u>10,540,976.14</u> |
| Balance, December 31, 2019 | B | \$ <u><u>118,176,389.43</u></u> | \$ <u><u>13,898,715.64</u></u> |

"B-3"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR HOUSING AND
COMMUNITY DEVELOPMENT ACT

| | <u>REF.</u> | |
|----------------------------|-------------|-------------------------------|
| Balance, December 31, 2018 | B | \$ 7,065,378.08 |
| Increased by: | | |
| Authorized Funding | B-15 | <u>4,518,881.00</u> |
| | | \$ 11,584,259.08 |
| Decreased by: | | |
| Receipts | B-2 | <u>4,587,097.21</u> |
| Balance, December 31, 2019 | B | <u><u>\$ 6,997,161.87</u></u> |

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

| | | |
|----------------------------|------|-------------------------------|
| Balance, December 31, 2018 | B | \$ 3,220,472.47 |
| Increased by: | | |
| Authorized Funding - 2019 | B-11 | <u>1,161,189.00</u> |
| | | \$ 4,381,661.47 |
| Decreased by: | | |
| Receipts | B-2 | <u>151,858.67</u> |
| Balance, December 31, 2019 | B | <u><u>\$ 4,229,802.80</u></u> |

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

| | <u>REF.</u> | | |
|-------------------------------|-------------|-------------------|-------------------------------|
| Balance, December 31, 2018 | B | | \$ 3,795,000.00 |
| Increased by: | | | |
| Authorized Funding | B-27 | \$ 3,655,000.00 | |
| Authorized Funding | B-27 | <u>184,184.62</u> | |
| | | | <u>3,839,184.62</u> |
| | | | \$ 7,634,184.62 |
| Decreased by: | | | |
| Receipts | B-2 | 3,656,311.19 | |
| Cancelled Accounts Receivable | B-28 | <u>13,631.26</u> | |
| | | | \$ <u>3,669,942.45</u> |
| Balance, December 31, 2019 | B | | \$ <u><u>3,964,242.17</u></u> |

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

| | | | |
|----------------------------|------|--|-----------------------------|
| Balance, December 31, 2018 | B | | \$ 422,305.69 |
| Increased by: | | | |
| Authorized Funding | B-29 | | <u>379,822.00</u> |
| | | | \$ 802,127.69 |
| Decreased by: | | | |
| Receipts | B-2 | | <u>406,639.84</u> |
| Balance, December 31, 2019 | B | | \$ <u><u>395,487.85</u></u> |

"B-7"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES GRANT RECEIVABLE

REF.

Balance, December 31, 2018
and December 31, 2019

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, 2018</u> | <u>PROPERTY TAX LEVIED</u> | <u>ADDED TAXES</u> | <u>COLLECTED</u> | <u>BALANCE DECEMBER 31, 2019</u> |
|---------------------|--|--------------------------------|------------------------|-------------------------|--|
| Berkeley Heights | \$ 1,479.46 | \$ 521,690.24 | \$ 679.23 | \$ 523,169.70 | \$ 679.23 |
| Clark | | 414,183.23 | 1,394.31 | 415,577.54 | |
| Cranford | 2,712.39 | 703,568.85 | 2,435.47 | 706,281.24 | 2,435.47 |
| Elizabeth | 9,044.03 | 1,254,810.58 | 4,536.78 | 1,263,854.61 | 4,536.78 |
| Fanwood | 386.19 | 187,815.71 | 371.13 | 188,573.03 | |
| Garwood | 195.06 | 111,108.80 | 192.99 | 111,303.86 | 192.99 |
| Hillside | | 280,898.90 | | 280,898.90 | |
| Kenilworth | 358.97 | 231,456.34 | 533.50 | 231,815.31 | 533.50 |
| Linden | 3,373.88 | 907,213.52 | 1,061.50 | 910,587.40 | 1,061.50 |
| Mountainside | 1,745.57 | 271,895.25 | 892.92 | 273,640.82 | 892.92 |
| New Providence | 7,493.76 | 431,335.72 | 3,968.69 | 438,829.48 | 3,968.69 |
| Plainfield | 621.35 | 418,179.81 | 468.52 | 418,801.16 | 468.52 |
| Rahway | 713.00 | 421,443.82 | 1,013.30 | 422,156.82 | 1,013.30 |
| Roselle | 1,149.94 | 210,946.17 | 3,211.52 | 212,096.11 | 3,211.52 |
| Roselle Park | 74.30 | 178,169.31 | 165.00 | 178,243.61 | 165.00 |
| Scotch Plains | 1,743.29 | 655,345.70 | 3,178.43 | 657,088.99 | 3,178.43 |
| Springfield | 436.89 | 421,160.72 | 766.29 | 421,597.61 | 766.29 |
| Summit | 8,606.56 | 1,105,257.99 | 7,694.49 | 1,113,864.55 | 7,694.49 |
| Union | 2,752.97 | 1,005,207.65 | 3,580.54 | 1,007,960.62 | 3,580.54 |
| Westfield | 10,413.62 | 1,216,046.29 | 2,693.47 | 1,226,459.91 | 2,693.47 |
| Winfield | | 2,496.12 | | 2,496.12 | |
| | <u>\$ 53,301.23</u> | <u>\$ 10,950,230.72</u> | <u>\$ 38,838.08</u> | <u>\$ 11,005,297.39</u> | <u>\$ 37,072.64</u> |
| <u>REF.</u> | <u>B</u> | <u>B-32</u> | <u>B-32</u> | <u>B-2</u> | <u>B</u> |

"B-9"

COUNTY OF UNION

TRUST FUND

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

| | <u>REF.</u> | | |
|----------------------------|-------------|----|--------------------------|
| Balance, December 31, 2018 | B | \$ | 469,627.09 |
| Increased by: | | | |
| Receipts | B-2 | \$ | 276,853.41 |
| Cancelled Awards | B-10 | | 6,933.19 |
| Cancelled Awards | B-16 | | <u>251.20</u> |
| | | | <u>284,037.80</u> |
| | | \$ | 753,664.89 |
| Decreased by: | | | |
| Contracts Awarded | B-10 | | <u>365,000.00</u> |
| Balance, December 31, 2019 | B | \$ | <u><u>388,664.89</u></u> |
| <u>Analysis of Balance</u> | | | <u>Amount</u> |
| City of Linden | | \$ | 94,264.56 |
| City of Rahway | | | 112,487.81 |
| City of Plainfield | | | <u>181,912.52</u> |
| Balance, December 31, 2019 | | \$ | <u><u>388,664.89</u></u> |

"B-10"

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

| | | | |
|---------------------|------|----|--------------------------|
| Increased by: | | | |
| Contracts Awarded | B-9 | \$ | <u>365,000.00</u> |
| | | \$ | 365,000.00 |
| Decreased by: | | | |
| Commitments Payable | B-24 | | 358,066.81 |
| Cancelled Awards | B-9 | | <u>6,933.19</u> |
| | | \$ | <u><u>365,000.00</u></u> |

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

| | <u>REF.</u> | |
|----------------------------|-------------|----------------------------|
| Balance, December 31, 2018 | B | \$ 53,499.87 |
| Increased by: | | |
| Authorized Funding - 2019 | B-4 | <u>1,161,189.00</u> |
| | | \$ <u>1,214,688.87</u> |
| Decreased by: | | |
| Contracts Awarded | B-12 | <u>1,161,189.00</u> |
| Balance, December 31, 2019 | B | \$ <u><u>53,499.87</u></u> |

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

| | | |
|----------------------------|------|-------------------------------|
| Balance, December 31, 2018 | B | \$ 2,617,019.32 |
| Increased by: | | |
| Contracts Awarded | B-11 | \$ <u>1,161,189.00</u> |
| | | <u>1,161,189.00</u> |
| | | \$ <u>3,778,208.32</u> |
| Decreased by: | | |
| Commitments Payable | B-24 | <u>49,406.19</u> |
| Balance, December 31, 2019 | B | \$ <u><u>3,728,802.13</u></u> |

"B-13"

COUNTY OF UNION

TRUST FUND

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

| | <u>REF.</u> | | <u>TOTAL</u> | <u>RECAPTURE</u> <u>FUNDS</u> | <u>INTEREST</u> |
|----------------------------|-------------|----|------------------------|----------------------------------|-----------------|
| Balance, December 31, 2018 | B | \$ | 124,415.56 \$ | 123,304.72 \$ | 1,110.84 |
| Increased by: | | | | | |
| Recapture Funds | B-2 | | <u>1,523,037.74</u> | <u>1,523,037.74</u> | |
| | | \$ | 1,647,453.30 \$ | 1,646,342.46 \$ | <u>1,110.84</u> |
| Balance, December 31, 2019 | B | \$ | <u>1,647,453.30 \$</u> | <u>1,646,342.46 \$</u> | <u>1,110.84</u> |

"B-14"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD
HOUSING SERVICES FUND

REF.

| | | | | |
|---|---|--|--|---------------------|
| Balance, December 31, 2018 and December 31, 2019 | 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 | \$ | 4,518,881.00 |
| Decreased | | | |
| Contracts Awarded | B-16 | \$ | <u>4,518,881.00</u> |

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

| | | | |
|-------------------------------|------|---------------|---------------------|
| Balance, December 31, 2018 | B | \$ | 1,205,350.23 |
| Increased by: | | | |
| Contracts Awarded | B-15 | \$ | 4,518,881.00 |
| Transfers from Project Income | | | <u>33,758.00</u> |
| | | | <u>4,552,639.00</u> |
| Decreased by: | | \$ | 5,757,989.23 |
| Commitments Payable | B-24 | 4,190,707.85 | |
| Cancelled Awards | B-17 | 16,161.89 | |
| Cancelled Awards | B-9 | <u>251.20</u> | |
| | | | <u>4,207,120.94</u> |
| Balance, December 31, 2019 | B | \$ | <u>1,550,868.29</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, 2018 | B | | \$ 447,399.36 |
| Increased by: | | | |
| Receipts | B-2 | \$ 321,621.63 | |
| Cancelled awards | B-16 | <u>16,161.89</u> | |
| | | | <u>337,783.52</u> |
| | | | \$ <u>785,182.88</u> |
| Decreased by: | | | |
| Contracts Awarded | B-18 | | <u>200,000.00</u> |
| Balance, December 31, 2019 | B | | \$ <u><u>585,182.88</u></u> |

"B-18"

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

| | | | |
|-------------------|------|------------------|--------------------------|
| Increased by: | | | |
| Contracts Awarded | B-17 | | \$ 200,000.00 |
| Decreased by: | | | |
| Commitments | B-24 | \$ 166,242.00 | |
| Transfers | | <u>33,758.00</u> | |
| | | | <u><u>200,000.00</u></u> |

"B-19"

COUNTY OF UNION

TRUST FUND

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

| | <u>REF.</u> | |
|----------------------------|-------------|----------------------|
| Balance, December 31, 2018 | B | \$ 67,183.04 |
| Increased by: | | |
| Receipts | B-2 | <u>92,757.93</u> |
| Balance, December 31, 2019 | B | \$ <u>159,940.97</u> |

"B-20"

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

| | | |
|---|---|------------------|
| Balance, December 31, 2018 and December 31, 2019 | B | \$ <u>140.12</u> |
|---|---|------------------|

"B-21"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE CURRENT FUND

| | <u>REF.</u> | |
|----------------------------|-------------|--------------------------------|
| Balance, December 31, 2018 | B | \$ 23,692,158.31 |
| Increased by: | | |
| Receipts | B-2 | 94,012.51 |
| | | <u>\$ 23,786,170.82</u> |
| Decreased by: | | |
| Disbursements | B-2 | 366,891.96 |
| | | <u>366,891.96</u> |
| Balance, December 31, 2019 | B | <u><u>\$ 23,419,278.86</u></u> |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

| | BALANCE DECEMBER 31, 2018 | TRANSFER | INCREASE | DECREASE | BALANCE DECEMBER 31, 2019 |
|---------------------------------------|---------------------------------|--------------|---------------|---------------|---------------------------------|
| PAYROLL PERS PENSION 03-132 | \$ 1,053,752.27 | \$ | 10,594,158.75 | 10,644,771.77 | \$ 1,003,139.25 |
| PERS CONTRIBUTORY INSURANCE BK 03-132 | 118,009.51 | | 509,580.32 | 510,681.22 | 116,908.61 |
| PERS SUPPLEMENTAL ANNUITY BK 03-132 | 43,906.95 | | 18,350.18 | 20,115.00 | 42,142.13 |
| POLICE & FIRE PENSION BK 03-132 | 576,541.81 | | 7,163,323.22 | 7,102,828.53 | 637,036.50 |
| POLICE & FIRE S. A. BK 03-132 | 663.77 | | 4,619.28 | 4,802.00 | 481.05 |
| DISABILITY INSURANCE BK 03-132 | 966,540.30 | (10,000.00) | 341,445.71 | 261,006.70 | 1,036,979.31 |
| UNEMPLOYMENT TAX BK 03-132 | 3,373,801.60 | | 918,269.64 | 975,781.17 | 3,316,290.07 |
| DISABILITY INSURANCE LINCI BK 03-132 | 11,958.59 | | 7,205.66 | 13,944.15 | 5,220.10 |
| PROVIDENT LIFE DISABILITY BK 03-132 | 2,376.77 | 10,000.00 | 5,146.81 | 10,185.44 | 7,338.14 |
| FLEX BENEFITS-DEPENDENT BK 03-129 | 37,822.94 | | 115,699.86 | 124,493.08 | 29,029.72 |
| HSA EMPLOYEE SHARE - #03-129 | | | 31,015.79 | 29,037.48 | 1,978.31 |
| JIB - EVENTS COUNTY PARKS | | 87,986.25 | | 87,986.25 | |
| W&M Salaries BK 03-116 | | 53,825.74 | | 53,825.74 | |
| TAX BOARD SALARIES BK 03-115 | | 29,085.91 | | 29,085.91 | |
| CULT. & HERITAGE SALARIES | | 300.00 | | 300.00 | |
| Private Lessons - Stables | | 50,925.00 | | 50,925.00 | |
| Rec Trust - Archery | | 1,554.00 | | 1,554.00 | |
| JOBS IN BLUE - SALARY ACCT BK 03-132 | | 1,036,455.28 | | 1,036,455.28 | |
| EQEF - SALARIES BK 03-116 | | 92,697.28 | | 92,697.28 | |
| HOMELESS TRUST - SALARIES | | 4,326.96 | | 4,326.96 | |
| ROAD OPENING PERMITS BK 03-116 | | | | | |
| SHERIFF-FEES BK 84-176 | 714,750.49 | | 226,326.75 | 182,832.00 | 758,245.24 |
| SHERIFF-STATE FORFEITURE BK 84-0011 | 42,021.43 | | 21,268.09 | 17,016.90 | 46,272.62 |
| COUNTY CLERK BK 84-0066 | 10,256.68 | | 1,732.40 | | 11,989.08 |
| U.C.P.O. A.T.T.F DON BK 03-116 | 2,651,120.35 | | 249,096.50 | 511,509.03 | 2,388,707.82 |
| UCPO SEIZED ASSET TRUST BK -03195 | 8,140.52 | | | | 8,140.52 |
| JIB - EVENTS COUNTY PARKS | 2,108,505.68 | | 2,654,881.40 | 2,990,330.78 | 1,773,056.30 |
| PROSECUTOR POLICE ACADEMY BK-03192 | 21,286.99 | (87,018.25) | 90,518.96 | 440.00 | 24,347.70 |
| PROSECUTOR FORENSIC BK-03198 | 194,315.94 | | 352,745.22 | 159,303.70 | 387,757.46 |
| PROSECUTOR JUSTICE DEPT. BK-03193 | 38,695.94 | | 41,383.81 | 59,600.92 | 20,478.83 |
| WEIGHTS & MEASURES BK 03-116 | 924,652.34 | | 571,115.29 | 378,692.06 | 1,117,075.57 |
| TAX APPEALS BK 03-115 | 319,906.25 | (53,825.74) | 107,435.50 | 2,462.77 | 371,053.24 |
| | 240,146.33 | (29,085.91) | 89,240.93 | 40,031.42 | 260,269.93 |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

| | BALANCE DECEMBER 31, 2018 | TRANSFER | INCREASE | DECREASE | BALANCE DECEMBER 31, 2019 |
|--|---------------------------------|----------------|--------------|--------------|---------------------------------|
| BK 16 SECURITY DEPOSITS BK 03-116 | \$ 136,469.32 | | | \$ | 136,469.32 |
| RECREATION ACTIVITY BK 03-116 | 701.25 | | | | 701.25 |
| TRAILSIDE BK 03-116 | 68,581.14 | | 18,945.52 | 14,435.37 | 73,091.29 |
| SUMMER ARTS BK 03-116 | 9,083.70 | | 7,487.08 | | 16,570.78 |
| RECREATION/CULT.&HER. ADVISORY BK 03-116 | 48,728.60 | (300.00) | 32,125.00 | 39,992.05 | 40,561.55 |
| REC. TRUST BK 03-116 - POOLS | 259.00 | | | 259.00 | |
| REC. TRUST BK 03-116 - WISC ICE RINK | 7,672.25 | | | | 7,672.25 |
| REC. TRUST BK 03-116 - STABLES | 28,065.04 | (50,925.00) | 66,289.11 | 19,757.45 | 23,671.70 |
| REC. TRUST BK 03-116 - ARCHERY | 3,137.63 | (1,554.00) | 3,756.00 | 3,574.00 | 1,765.63 |
| REC. TRUST BK 03-116 - PARK EVENTS | 23,889.91 | | 42,101.01 | 24,693.90 | 41,297.02 |
| UCPO ASSET MAINT. ACCT. BK-03197 | 183,979.26 | | | 349.00 | 183,630.26 |
| UC PROSECUTOR FED'L FORFEIT BK-03194 | 727,867.53 | | | 223,418.94 | 504,448.59 |
| REC. TRUST BK 03-116 - DISABLED | 27,065.32 | | 17,973.28 | 26,953.13 | 18,085.47 |
| DONATIONS CHILD ADVOCACY BK 03-116 | 188.01 | | | | 188.01 |
| MISC. PARK IMPROVEMENTS BK 03-116 | 12,558.24 | | | | 12,558.24 |
| SELF INSURANCE LIABILITY BK 03-116 | 6,014,981.01 | | 10,578.00 | 3,492.30 | 19,643.94 |
| ACCUMULATED ABSENCES BK 03-116 | 1,932,678.14 | | 5,819,639.57 | 1,171,019.69 | 10,663,600.89 |
| SHERIFF SPECIAL SERV.LIFESAVER BK 03-116 | 19,882.28 | | 735,000.00 | 1,400,516.66 | 1,267,161.48 |
| SURROGATE TRUST FUND BK 84-99 | 345,800.39 | | 5,491.00 | 7,789.59 | 17,583.69 |
| SHERIFF FEDERAL FORFEITURE BK 84-154 | 17,963.01 | | 48,500.64 | 22,456.98 | 371,844.05 |
| SECURITY ACCOUNT BK 03-125 | 109,243.78 | | 275.45 | | 18,238.46 |
| JOBS IN BLUE BK 03-116 | 133,158.97 | (1,037,423.28) | 10,114.25 | 14,356.80 | 105,001.23 |
| POLICE FEDERAL FORFEITURE BK 84-133 | 42,688.70 | | 1,296,729.66 | 355,665.20 | 36,800.15 |
| POLICE MUN SPEC LAW ENF.FORF. BK 84-132 | 64,475.96 | | 5,292.63 | 9,223.82 | 38,757.51 |
| RAPE CRISIS BK 03-116 | 33,913.11 | | 2,308.99 | | 66,784.95 |
| DRUNK DRIVERS BK 03-116 | 3,558.26 | | 547.00 | 7,493.12 | 26,966.99 |
| DONATIONS BK 03-116 | 88,584.81 | | | | 3,558.26 |
| INMATE WELFARE ACCOUNT BK 03-119 | 953,752.45 | | 2,500.00 | 32,423.97 | 58,660.84 |
| HC EQUITIES REPAIR ESCROW BK 03-184 | 27,741.73 | | 146,060.51 | 44,537.36 | 1,055,275.60 |
| COR. LAW ENFORCE. **CLOSED DO NOT USE** | 10.00 | | 425.38 | | 28,167.11 |
| ENV. QUALITY ENF. EQEF BK 03-116 | 273,733.88 | (92,697.28) | 125,240.06 | 10.00 | 306,276.66 |
| Cigna Health Insurance BK 03-116 | 2,062,726.34 | | 400,000.00 | | 2,462,726.34 |
| U C 150 ANNIVERSARY DONATION BK 03-116 | 2,000.00 | | | 2,000.00 | |
| WASTE FLOW ENFORCEMENT BK 03-116 | 6,798.22 | | | 6,798.22 | |
| DONATION-CINDERELLA'S CLOSET BK 03-116 | 200.00 | | | 200.00 | |
| WHEELER PARK DIVERSION BK 03-116 | 500.00 | | | | 500.00 |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

| | <u>BALANCE DECEMBER 31, 2018</u> | <u>TRANSFER</u> | <u>INCREASE</u> | <u>DECREASE</u> | <u>BALANCE DECEMBER 31, 2019</u> |
|--|--|-----------------|-----------------|-----------------|--|
| DONATIONS-9/11 MEMORIAL BK 03-116 | \$ 10,073.93 | | | | 10,073.93 |
| KIDS REC-GOLF FEES BK 03-116 | 145,798.35 | | 14,352.00 | 79,573.25 | 80,577.10 |
| KIDS REC-EQUIPMENT BK 03-116 | 88,419.14 | | | | 88,419.14 |
| KIDS REC-IMPROVEMENTS BK 03-116 | 5,232,657.02 | | 999,697.25 | 1,258,205.65 | 4,974,148.62 |
| SHERIFF-O/S CHECKS BK 03-116 | 56,967.87 | | | | 56,967.87 |
| COUNTY CLERK-RESERVE ACCOUNT BK 84-167 | 130,031.73 | | 1,993.73 | | 132,025.46 |
| DONATIONS-PISTOL RANGE BK 03-116 | 19,665.57 | | 6,795.38 | | 26,460.95 |
| UNION COUNTY CIVIL WAR TRUST | 8.35 | | | | 8.35 |
| INT ON CONTRACT OBLIGATION BK 03-151 | 79,628.05 | | | 79,628.05 | |
| SELF INSURANCE RETIREE HEALTH BENEFITS | 44,246,600.01 | | 3,500,000.00 | | 47,746,600.01 |
| UCPO LAW ENFORCEMENT TRUST BK-03196 | 399,282.17 | | 2,333,483.94 | 430,540.86 | 2,302,225.25 |
| CED PROGRAM BK 03-156 | 2,863.79 | | | | 2,863.79 |
| PARATRANSIT FARES DONATIONS | | | 10,583.20 | | 10,583.20 |
| COUNTY CLERK HOMELESS TRUST | 555,115.63 | (4,326.96) | 146,145.75 | 242,020.28 | 454,914.14 |
| | | | | | |
| | \$ 77,838,922.30 | \$ | 39,924,991.46 | 30,918,407.18 | \$ 86,845,506.58 |
| Encumbrances | (5,988,925.05) | | | (77,816.16) | (5,911,108.89) |
| Reserve Accounts | \$ 71,849,997.25 | \$ | 39,924,991.46 | 30,840,591.02 | \$ 80,934,397.69 |

REF.

B

B-2

B-24

B

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

| | <u>REF.</u> | | |
|-------------------------------|-------------|---------------------|-------------------------------|
| Balance, December 31, 2018 | B | | \$ 4,894,184.18 |
| Increased by: | | | |
| Receipts: | | | |
| Municipalities | B-2 | \$ 3,564,844.81 | |
| Transferred from Current Fund | B-2 | <u>2,750,000.00</u> | |
| | | | <u>6,314,844.81</u> |
| | | | \$ 11,209,028.99 |
| Decreased by: | | | |
| Commitments Payable | B-24 | | <u>5,358,362.67</u> |
| Balance, December 31, 2019 | B | | <u><u>\$ 5,850,666.32</u></u> |

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

| | <u>REF.</u> | | |
|---|-------------|-------------------------|--------------------------------|
| Balance, December 31, 2018 | B | | \$ 15,045,859.42 |
| Increased by Commitments: | | | |
| Community Development Block Grants - Recaptured Funds | B-10 | \$ 358,066.81 | |
| Home Investment Partnership Program | B-12 | 49,406.19 | |
| Community Development Block Grants | B-16 | 4,190,707.85 | |
| CDBG- Project Income | B-18 | 166,242.00 | |
| Miscellaneous Deposits | B-22 | 30,840,591.02 | |
| Motor Vehicle Fines | B-23 | 5,358,362.67 | |
| Housing Assistance Voucher Program Appropriated | B-28 | 3,803,363.36 | |
| Emergency Shelter Program | B-30 | <u>720,241.35</u> | |
| | | | <u>45,486,981.25</u> |
| | | | \$ <u>60,532,840.67</u> |
| Decreased by: | | | |
| Disbursements | B-2 | \$ <u>45,749,957.47</u> | |
| | | | <u>45,749,957.47</u> |
| Balance, December 31, 2019 | B | | \$ <u><u>14,782,883.20</u></u> |

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

| | | |
|----------------------------|---|---------------------|
| Balance, December 31, 2018 | | |
| and December 31, 2019 | B | \$ <u>15,100.40</u> |

"B-26"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

| | | |
|----------------------------|-----|---------------------|
| Balance, December 31, 2018 | B | \$ 17,508.50 |
| Increased by: | | |
| Receipts | B-2 | <u>19,934.50</u> |
| | | \$ <u>37,443.00</u> |
| Decreased by: | | |
| Disbursements | B-2 | <u>6,150.00</u> |
| Balance, December 31, 2019 | B | \$ <u>31,293.00</u> |

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM UNAPPROPRIATED

| | <u>REF.</u> | |
|----------------------------|-------------|-----------------------------|
| Balance, December 31, 2018 | B | \$ 362,269.88 |
| Increased by: | | |
| Authorized Funding | B-5 | <u>3,839,184.62</u> |
| | | \$ <u>4,201,454.50</u> |
| Decreased by: | | |
| Contracts Awarded | B-28 | <u>3,839,184.62</u> |
| Balance, December 31, 2019 | B | \$ <u><u>362,269.88</u></u> |

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

| | | | |
|-------------------------------|------|------------------|----------------------------|
| Increased by: | | | |
| Contracts Awarded | B-27 | | \$ 3,839,184.62 |
| Decreased by: | | | |
| Commitments | B-24 | \$ 3,803,363.36 | |
| Accounts Receivable Cancelled | B-5 | <u>13,631.26</u> | |
| | | | \$ <u>3,816,994.62</u> |
| Balance, December 31, 2019 | B | | \$ <u><u>22,190.00</u></u> |

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

| | | |
|--------------------|------|----------------------|
| Increased by: | | |
| Authorized Funding | B-6 | \$ 379,822.00 |
| Decreased by: | | |
| Contracts Awarded | B-30 | \$ <u>379,822.00</u> |

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

| | | |
|----------------------------|------|---------------------|
| Balance, December 31, 2018 | B | \$ 372,419.75 |
| Increased by: | | |
| Contracts Awarded | B-29 | <u>379,822.00</u> |
| | | \$ 752,241.75 |
| Decreased by: | | |
| Commitments | B-24 | <u>720,241.35</u> |
| Balance, December 31, 2019 | B | \$ <u>32,000.40</u> |

"B-31"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF DUE CURRENT FUND

| | <u>REF.</u> | |
|----------------------------|-------------|-------------------------------|
| Balance, December 31, 2018 | B | \$ 4,193,838.17 |
| Increased by: | | |
| Receipts | B-2 | <u>49,790.13</u> |
| Balance, December 31, 2019 | B | \$ <u><u>4,243,628.30</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, 2018 | B | | \$ 7,822,551.39 |
| Increased by: | | | |
| Receipts: Interest | B-2 | \$ 183,054.59 | |
| Receipts: Miscellaneous | B-2 | 351,950.00 | |
| 2019 Tax Levy | B-8 | 10,950,230.72 | |
| 2019 Added Taxes | B-8 | <u>38,838.08</u> | |
| | | | <u>11,524,073.39</u> |
| | | | \$ 19,346,624.78 |
| Decreased by: | | | |
| Payment to Current Fund as Anticipated Revenue | B-2 | 2,250,000.00 | |
| Commitments Payable | B-33 | <u>8,418,233.11</u> | |
| | | | <u>10,668,233.11</u> |
| Balance, December 31, 2019 | B | | \$ <u><u>8,678,391.67</u></u> |

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

| | | | |
|----------------------------|------|--|-------------------------------|
| Balance, December 31, 2018 | B | | \$ 1,161,511.34 |
| Increased by: | | | |
| Commitments Payable | B-32 | | <u>8,418,233.11</u> |
| | | | \$ 9,579,744.45 |
| Decreased by: | | | |
| Disbursements | B-2 | | <u>8,290,976.14</u> |
| Balance, December 31, 2019 | B | | \$ <u><u>1,288,768.31</u></u> |

"B-34"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME PROGRAM INCOME

| | <u>REF</u> | |
|----------------------------|------------|-----------------------------|
| Balance, December 31, 2018 | | |
| and December 31, 2019 | B | \$ <u><u>118,017.40</u></u> |

"B-35"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME NON FEDERAL FUNDS

| | <u>REF</u> | |
|----------------------------|------------|----------------------------|
| Increased by: | | |
| Receipts | B-2 | \$ <u>19,950.00</u> |
| Balance, December 31, 2019 | B | \$ <u><u>19,950.00</u></u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

| | <u>REF.</u> | | |
|---|-------------|----------------------|--------------------------------|
| Balance, December 31, 2018 | C | | \$ 90,717,383.45 |
| Increased by Receipts: | | | |
| Premium on Bonds | C-1 | \$ 747,900.00 | |
| Premium on BAN | C-1 | 19,908.40 | |
| Due Current Fund | C-3 | 158,772.77 | |
| Deferred Charges to Future Taxation Unfunded | | 130,959.44 | |
| Capital Improvement Fund | C-7 | 6,500,000.00 | |
| Commitments Payable (Refunds) | C-9 | 447,924.26 | |
| Serial Bonds | C-10 | 7,100,000.00 | |
| Miscellaneous Receivable - State Government | C-12 | 9,065,757.84 | |
| Reserve to Pay Serial Bonds - Green Acres Reimbursement | C-13 | 2,352,036.01 | |
| Bond Anticipation Notes | C-14 | 90,000,000.00 | |
| Reserve for Arbitrage | C-15 | <u>1,473,429.29</u> | |
| | | | <u>117,996,688.01</u> |
| | | | \$ 208,714,071.46 |
| Decreased by Disbursements: | | | |
| Commitments Payable | C-9 | 55,564,459.32 | |
| Reserve for Preliminary Expense | C-11 | 551,000.00 | |
| Bond Anticipation Notes | C-14 | <u>60,000,000.00</u> | |
| | | | <u>116,115,459.32</u> |
| Balance, December 31, 2019 | C | | \$ <u><u>92,598,612.14</u></u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE CURRENT FUND

| | <u>REF.</u> | |
|----------------------------|-------------|-------------------------------|
| Balance, December 31, 2018 | C | \$ 2,168,560.57 |
| Increased by: | | |
| Receipts | C-2 | <u>158,772.77</u> |
| Balance, December 31, 2019 | C | <u><u>\$ 2,327,333.34</u></u> |

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2019

| | |
|--|-------------------------|
| Fund Balance | \$ 17,985,665.77 |
| Capital Improvement Fund | 8,935,004.52 |
| Commitments Payable | 60,579,634.48 |
| Due to Current Fund | 2,327,333.34 |
| Reserve to Pay Serial Bonds | 16,821,556.92 |
| Reserve for Arbitrage | 3,083,477.72 |
| Due From State of New Jersey | (26,377,099.61) |
| Improvement Authorizations Funded as set forth on "C-8" | 28,914,113.85 |
| Improvement Authorizations Expended as set forth on "C-6" | (25,217,644.05) |
| Cash on hand to Pay Notes as set forth on "C-6" | 526,018.92 |
| Unexpended Proceeds of Bond Anticipation Notes as set forth on "C-6" | <u>5,020,550.28</u> |
| | <u>\$ 92,598,612.14</u> |

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

| | <u>REF.</u> | | |
|--|-------------|-------------------|---------------------------------|
| Balance, December 31, 2018 | C | | \$ 435,542,046.82 |
| Increased by: | | | |
| Sale of Serial Bonds | C-10 | | <u>7,100,000.00</u> |
| | | | \$ <u>442,642,046.82</u> |
| Decreased by: | | | |
| 2019 Budget Appropriation to Pay Bonds | C-10 | \$ 39,165,000.00 | |
| 2019 Budget Appropriation to Pay Dam Restoration Loans | C-16 | <u>174,768.87</u> | |
| | | | <u>39,339,768.87</u> |
| Balance, December 31, 2019 | C | | \$ <u><u>403,302,277.95</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, 2019 | ANALYSIS OF BALANCE DECEMBER 31, 2019 | | |
|---------------------|----------------------|--|---------------------------------|---------------------------------------|-----------------------------------|---|
| | | | | 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 |
| 616 X | 8/18/2005 | Surrogate-Furnishings, Equipment | 6,044.00 | 4,552.00 | | 1,492.00 |
| 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 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 | 1,186,962.00 | 0.04 | 537.96 |
| 671 F | 10/9/2008 | Engineering-Info Tech 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 | Corrections Security Fencing | 169,625.00 | 52,525.00 | | 117,100.00 |
| 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 | 21,072.00 | | 0.65 |
| 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 | 81,129.00 | | 0.22 |
| 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 N | 12/8/2010 | Engineering-Park Maint.-Park & Recreation Improvements | 1,042,145.00 | 1,042,145.00 | | |
| 713 P | 12/8/2010 | Parks & CR-Admin-Park & Rec Equipment | 71,967.00 | 71,967.00 | | |
| 713 Q | 12/8/2010 | Various - New Automotive Vehicles | 258,949.86 | 258,949.86 | | |
| 713 T | 12/8/2010 | Human Services-Equipment and Machinery | 9,294.86 | 9,294.00 | 0.86 | |
| 713 U | 12/8/2010 | Corrections-Equipment & Machinery | 23,750.00 | 8,975.00 | | 14,775.00 |
| 713 V | 12/8/2010 | Public Safety-Emerg. Mgmt- Equipment and Machinery | 42,500.70 | 42,500.00 | | 0.70 |
| 713 X | 12/8/2010 | Sheriff-Communication Equipment | 53,344.00 | 53,344.00 | | |
| 713 Z | 12/8/2010 | Sheriff-IT Equipment | 3,693.00 | 3,693.00 | | |
| 723 AA | 8/25/2011 | Prosecutor-Comm. Equip | 83,830.83 | 83,830.83 | | |
| 723 CC | 8/25/2011 | Sheriff-Info Tech Equipment | 165,896.35 | 165,896.35 | | |
| 723 GG | 8/25/2011 | Prosecutor-Equipment and Machinery | 24,458.96 | 24,458.00 | | 0.96 |
| 723 KK | 8/25/2011 | College-Renovations & Improvements | 27,251.00 | 27,251.00 | | |
| 723 M | 8/25/2011 | Engineering-Facilities-Fire Alarm Systems | 210,954.00 | 210,954.00 | | |
| 723 P | 8/25/2011 | Engineering-Facilities-Furniture, Carpets | 474,250.00 | 405,454.00 | | 30,215.98 |
| 723 S | 8/25/2011 | Parks & Community Renewal-Recreational Equipment | 41,097.00 | 41,097.00 | | |
| 723 T | 8/25/2011 | Various-Automotive Vehicles | 901,942.04 | 901,942.04 | 38,580.02 | |
| 723 U | 8/25/2011 | Public Safety-Police-Equipment and Machinery | 6,000.00 | 6,000.00 | | |
| 723 V | 8/25/2011 | Corrections-Furnishings and Equipment | 4,510.00 | 4,510.00 | | 4,510.00 |
| 723 W | 8/25/2011 | Corrections-Equipment and Machinery | 14,250.00 | | | 14,250.00 |
| 723 X | 8/25/2011 | Public Safety-Emerg. Mgmt- Equipment and Machinery | 201,608.00 | 201,608.00 | | |
| | | Public Safety-Emerg. Mgmt-Info Tech Equipment | 3,993.00 | 3,993.00 | | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2019 | ANALYSIS OF BALANCE DECEMBER 31, 2019 | | |
|---------------------|----------------------|--|---------------------------------|---------------------------------------|-----------------------------------|---|
| | | | | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 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 | 9/13/2012 | Parks&CR-Info Tech-IT & Comm. Equip | 28,474.72 | | 28,474.72 | |
| 740 AA | 9/13/2012 | Vocational-Covered Walkways | 119,021.00 | 36,532.00 | 42,189.69 | 40,299.31 |
| 740 B | 9/13/2012 | Parks&CR-Info.Tech-Comm & Signal Equip | 331,975.00 | 243,607.00 | | 88,368.00 |
| 740 FF | 9/13/2012 | College-Acq. of Property-Plainfield | 111,351.86 | 111,351.00 | 0.86 | |
| 740 G | 9/13/2012 | Engineering, Public Works-Facilities-Improve Buildings | 1,645,293.58 | 1,645,293.00 | | 0.58 |
| 740 H | 9/13/2012 | Engineering, Public Works-Facilities-Fire Alarms | 474,250.00 | | 474,250.00 | |
| 740 N | 9/13/2012 | Engineering, Public Works-Park Maint.-Playground Equip. | 762,863.00 | 762,863.00 | | |
| 740 O | 9/13/2012 | Various-Acq. of Vehicles | 994,101.80 | 994,101.00 | 0.80 | |
| 740 P | 9/13/2012 | Public Safety-Police-Equipment and Machinery | 111,015.00 | 108,735.00 | | 2,280.00 |
| 740 Q | 9/13/2012 | Public Safety-Police-Comm. and Signal Equip. | 33,765.00 | 33,765.00 | | |
| 740 S | 9/13/2012 | Public Safety-Emergency Mgmt.-Radio Equip. | 86,583.00 | 86,583.00 | | |
| 740 U | 9/13/2012 | Human Services-Equipment and Machinery | 0.30 | | 0.30 | |
| 740 X | 9/13/2012 | Sheriff-IT Equip and Vehicles | 197,571.00 | 75,000.00 | | 122,571.00 |
| 740 Y | 9/13/2012 | Prosecutor-IT Equipment | 3,870.00 | | | 3,870.00 |
| 740 Z | 9/13/2012 | 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 | |
| 752 CC | 8/22/2013 | Voc. - Various renovations and improvements to facilities, new replace. | 909,681.00 | 280,099.00 | 87,090.77 | 542,491.23 |
| 752 I | 8/22/2013 | Equipment, instructional & noninstructional equip. | 185,262.83 | 185,262.83 | | |
| 752 J | 8/22/2013 | Environmental monitoring, storage tanks incl. removal | 1,024,915.00 | 1,024,915.00 | | |
| 752 L | 8/22/2013 | ADA upgrades and replace A/C units | 590,926.00 | 451,134.00 | | 139,792.00 |
| 752 M | 8/22/2013 | synthetic turf fields, stream bank stabilization, dredging and hydro-raking | 753,888.00 | 706,738.00 | | 47,150.00 |
| 752 N | 8/22/2013 | Acq. f playground equipment and paving and curbing improvements | 568,610.00 | 526,174.00 | | 42,436.00 |
| 752 O | 8/22/2013 | Acq. New automotive vehicles and replacement equipment | 83,230.00 | 83,230.00 | | |
| 752 Q | 8/22/2013 | Acq. New equipment and machinery, info tech. equipment, video system, mobile data, firearms and radar units | | | | |
| 752 R | 8/22/2013 | Install prefabricated storage building (Westfield), new equip. & machinery | 120,427.00 | 118,147.00 | | 2,280.00 |
| 752 S | 8/22/2013 | Acq. New additional or replacement equipment | 7,000.00 | | | 7,000.00 |
| 752 T | 8/22/2013 | Acq. New communication and signal systems/radio equipment | 318,947.00 | 314,901.00 | | 4,046.00 |
| 752 U | 8/22/2013 | Acq. New additional or replacement equipment | 105,077.00 | 105,077.00 | | |
| 752 V | 8/22/2013 | Acq. New additional or replacement equipment, signal systems equip., video conf. equip. and in-house camera system | 22,087.00 | | 22,087.00 | |
| 752 W | 8/22/2013 | Acq. of new communication and signal systems-security cameras | 114,250.00 | 114,250.00 | | |
| 752 X | 8/22/2013 | Acq. of new additional or replacement equipment | 16,875.00 | 16,875.00 | | |
| 752 Y | 8/22/2013 | Acq. of new info technology equipment | 90,978.00 | 90,978.00 | | |
| 752 Z | 8/22/2013 | Acq. of new info technology equipment | 13,262.00 | 13,262.00 | | |
| 759 A | 9/11/2014 | Acq. New info tech. equip. & new additional or replace equip. | 2,790.63 | 2,790.63 | | 184,587.00 |
| 759 BB | 9/11/2014 | Acq. of new info technology equipment - various county departments | 284,587.00 | 100,000.00 | | |
| | | Sewer eject. Pits West Hall, upgrades to fitness center, construction meeting room West Hall | 872,693.00 | 63,651.00 | 8,097.72 | 800,944.28 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | BALANCE DECEMBER 31, 2019 | ANALYSIS OF BALANCE DECEMBER 31, 2019 | | |
|---------------------|----------------------|--|---------------------------------|---------------------------------------|-----------------------------------|---|
| | | | | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 759 C | 9/11/2014 | New info. Tech. equip. - digital media system Freeholders Conference Room | 34,741.00 | 34,741.00 | | |
| 759 CC | 9/11/2014 | Fire safety and security upgrades and acq. of new additional replacement equipment | 81,725.00 | | | 81,725.00 |
| 759 DD | 9/11/2014 | Fitness Center Cranford, Kellogg Building Bookstore, Thul Property in Plainfield and replacement of HVAC Cranford | 1,546,878.00 | 561,267.00 | 65,819.13 | 919,791.87 |
| 759 FF | 9/11/2014 | New info technology and telecommunications equipment. | 586,749.00 | 573,589.00 | 0.22 | 13,159.78 |
| 759 G | 9/11/2014 | Improvements to various Dams. | 244,625.00 | 244,625.00 | | |
| 759 I | 9/11/2014 | Upgrading elevators, roof repairs, plumbing, HVAC, pipes, generators, electrical, ADA compliance, mech. Doors and security systems | 730,328.00 | 182,042.00 | 548,286.00 | |
| 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 | 432,673.00 | 41,577.00 | |
| 759 L | 9/11/2014 | Renovations to UC Justice Complex | 89,700.00 | 89,700.00 | | |
| 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 | 25,110.00 | 2,309.26 | 1,080.74 |
| 759 O | 9/11/2014 | Various engineering & architectural services | 160,699.00 | 160,699.00 | | |
| 759 P | 9/11/2014 | Rehabilitation Warnanco 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 | 9,471.35 | 55,949.65 |
| 759 R | 9/11/2014 | Mobile track lift, installation of wash station to comply with NUDEP 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 | 215,999.00 | 37,543.62 | 76,640.38 |
| 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 | 1,734,560.00 | 145,524.93 | 28,322.07 |
| 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 | 11,476.00 | | 0.38 |
| 759 Z | 9/11/2014 | New info. technology equipment and replacement equipment | 57,197.18 | 42,000.00 | 15,107.29 | 89.89 |
| 765 A | 7/16/2015 | Info Tech and telecommunications equipment | 493,880.00 | 493,880.00 | | |
| 765 B | 7/16/2015 | Road improvements | | | | |
| 765 C | 7/16/2015 | Various engineering, architectural services | 71,809.54 | 71,809.54 | | |
| 765 D | 7/16/2015 | Various building improvements | 3,354,917.00 | 1,930,755.00 | 1,287,311.05 | 136,850.95 |
| 765 E | 7/16/2015 | Upgrade fire alarm, sprinkler, fire suppression | 4,354,325.00 | 4,200,000.00 | 20,825.00 | 133,500.00 |
| 765 F | 7/16/2015 | Renovations Courthouse Tower and Rotunda | 4,892,500.00 | 500,000.00 | 4,139,238.29 | 253,261.71 |
| 765 G | 7/16/2015 | Equip. golf courses, Warnanco 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 | 715,621.00 | 50,469.42 | 87,736.00 |
| 765 J | 7/16/2015 | New automotive vehicles and equipment | 1,923,427.00 | 1,820,827.00 | | 52,130.58 |
| 765 K | 7/16/2015 | New additional or replacement equipment | 353,808.00 | 149,600.00 | 38,289.75 | 165,918.25 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | ANALYSIS OF BALANCE DECEMBER 31, 2019 | | | |
|---------------------|----------------------|---|---------------------------------------|-------------------------------|-----------------------------------|---|
| | | | BALANCE DECEMBER 31, 2019 | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 765 L | 7/16/2015 | New communication signal system equipment | 431,981.00 | 267,269.00 | 77,282.13 | 87,429.87 |
| 765 M | 7/16/2015 | New communication signal system equipment | 9,500.00 | 7,738.00 | | 1,762.00 |
| 765 N | 7/16/2015 | New equipment and machinery | 97,850.00 | 94,850.00 | | 3,000.00 |
| 765 P | 7/16/2015 | Furnishings/carpeting | 42,750.00 | 12,231.00 | | 30,519.00 |
| 765 Q | 7/16/2015 | New additional replacement equipment | 54,423.76 | 54,423.00 | 0.76 | |
| 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 | 4,040.08 | 202,387.92 |
| 765 V | 7/16/2015 | Instructional and non-instructional equipment | 710,700.00 | 690,000.00 | 20,700.00 | |
| 765 W | 7/16/2015 | New info tech equip., college-wide technology upgrades, automotive vehicles | 496,500.00 | 430,713.00 | 0.75 | 65,786.25 |
| 775 A | 6/9/2016 | UCIA-Park Madison and Linden Redevelopment | 1,190,000.00 | 1,190,000.00 | | |
| 776 A | 9/15/2016 | Engineering - Roads, culverts, bridges | 8,124,382.95 | 7,887,807.00 | | 236,575.95 |
| 776 AA | 9/15/2016 | Acquisition of new additional or replacement equipment | 353,229.00 | 282,141.00 | | 71,088.00 |
| 776 B | 9/15/2016 | Various engineering, architectural services | 2,048,648.25 | 2,048,648.25 | | |
| 776 BB | 9/15/2016 | Acquisition new information technology and telecommunications equipment | 3,373,854.00 | 3,231,940.00 | 141,914.00 | |
| 776 C | 9/15/2016 | Improvements to Dams | 244,625.00 | 237,125.00 | | 7,500.00 |
| 776 D | 9/15/2016 | Gordon Street Bridge | 352,450.00 | 352,450.00 | | |
| 776 F | 9/15/2016 | Acq. New additional replacement equipment | 77,425.00 | 68,581.00 | 7,344.00 | 1,500.00 |
| 776 G | 9/15/2016 | Upgrading fire alarm systems | 978,500.00 | 125,000.00 | 610,350.55 | 243,149.45 |
| 776 H | 9/15/2016 | Undertaking various engineering, architectural services | 950,000.00 | 358,579.00 | 311,763.02 | 279,657.98 |
| 776 I | 9/15/2016 | Construction of animal shelter | 4,892,500.00 | | | 4,892,500.00 |
| 776 J | 9/15/2016 | Various park improvements | 12,740,042.00 | 9,420,451.00 | | 3,319,591.00 |
| 776 K | 9/15/2016 | Machine wash stations | 334,555.69 | 142,080.00 | | 192,475.69 |
| 776 L | 9/15/2016 | New automotive vehicles and equipment | 1,521,749.73 | 1,279,990.00 | 1,500.36 | 240,259.37 |
| 776 M | 9/15/2016 | New additional or replacement equipment | 561,459.00 | 208,628.00 | | 352,831.00 |
| 776 N | 9/15/2016 | New additional or replacement equipment | 11,875.00 | 11,875.00 | | |
| 776 O | 9/15/2016 | Acquisition of transportation and storage equipment | 9,500.00 | 5,219.00 | 0.50 | 4,280.50 |
| 776 P | 9/15/2016 | Renovation of election office | 240,639.00 | 19,696.00 | 18,479.33 | 202,463.67 |
| 776 Q | 9/15/2016 | Furnishings (chairs) | 5,700.00 | 5,700.00 | | |
| 776 R | 9/15/2016 | New information technology and telecommunication equipment | 107,246.33 | 105,337.00 | | 1,909.33 |
| 776 S | 9/15/2016 | New communication/signal systems equipment (radios) | 78,280.00 | 78,280.00 | | |
| 776 T | 9/15/2016 | New additional or replacement equipment | 129,865.00 | 92,203.00 | | 37,662.00 |
| 776 U | 9/15/2016 | New information technology and telecommunication equipment | 184,786.00 | 113,724.00 | | 71,062.00 |
| 776 V | 9/15/2016 | District-wide improvements (restrooms) | 566,500.00 | 527,225.00 | 680.09 | 38,594.91 |
| 776 W | 9/15/2016 | District-wide improvements (fire safety, replacement equipment) | 515,000.00 | 449,235.00 | 0.15 | 65,764.85 |
| 776 X | 9/15/2016 | District-wide computer lab upgrades | 360,500.00 | 229,749.00 | 20,251.00 | 110,500.00 |
| 776 Y | 9/15/2016 | Various renovations at Cranford Campus | 99,000.00 | | | 99,000.00 |
| 776 Z | 9/15/2016 | Various renovations and improvements | 3,141,500.00 | 980,183.00 | 133,344.83 | 2,027,972.17 |
| 787 A | 9/15/2017 | Info Tech and telecommunications equipment | 366,937.00 | 175,000.00 | 180,687.00 | 11,250.00 |
| 787 AA | 9/15/2017 | Renovation of various offices | 2,701,087.00 | 5,450.00 | | 2,695,637.00 |
| 787 B | 9/15/2017 | Acquisition of various new additional or replacement equipment | 9,452.75 | 9,452.00 | 0.75 | |
| 787 BB | 9/15/2017 | Acquisition of a new fire engine | 391,400.00 | 386,538.00 | | 4,862.00 |
| 787 C | 9/15/2017 | Engineering - Roads, culverts, bridges | 7,321,493.00 | 610,650.00 | 1,072,801.78 | 5,638,041.22 |
| 787 CC | 9/15/2017 | New additional or replacement equipment | 1,510,612.69 | 12,119.00 | 1,222,979.74 | 275,513.95 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | ANALYSIS OF BALANCE DECEMBER 31, 2019 | | | |
|---------------------|----------------------|---|---------------------------------------|-------------------------------|-----------------------------------|---|
| | | | BALANCE DECEMBER 31, 2019 | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 787 D | 9/15/2017 | Various engineering, architectural services | 1,920,695.35 | 1,920,695.35 | | |
| 787 DD | 9/15/2017 | New additional furnishings and equipment | 85,825.02 | 75,825.00 | 0.02 | 10,000.00 |
| 787 E | 9/15/2017 | Improvements to various dams | 244,625.00 | 1,317.00 | | 243,308.00 |
| 787 EE | 9/15/2017 | New information technology and telecommunication equipment | 107,481.94 | 105,081.00 | 0.94 | 2,400.00 |
| 787 F | 9/15/2017 | Gordon Street Bridge | 114,000.00 | | | 114,000.00 |
| 787 FF | 9/15/2017 | New technology equipment and replacement equipment and machinery | 240,615.00 | 132,998.00 | | 107,617.00 |
| 787 GG | 9/15/2017 | Various upgrades | 390,894.75 | 318,739.00 | | 72,155.75 |
| 787 H | 9/15/2017 | Acquisition of new additional or replacement equipment | 18,666.32 | 18,666.00 | | 0.32 |
| 787 HH | 9/15/2017 | District-wide renovations and improvements | 824,000.00 | 601,381.00 | 65,686.11 | 156,932.89 |
| 787 I | 9/15/2017 | Acq. of new additional or replacement equipment | 48,925.00 | 14,298.00 | 19,627.00 | 15,000.00 |
| 787 II | 9/15/2017 | Acquisition of new additional or replacement equipment | 309,000.00 | 300,000.00 | | 9,000.00 |
| 787 J | 9/15/2017 | Upgrading fire alarm systems | 489,250.00 | 489,250.00 | | |
| 787 JJ | 9/15/2017 | District-wide upgrades for computers and furnishings | 309,000.00 | 204,415.00 | 93,845.04 | 10,739.96 |
| 787 K | 9/15/2017 | Undertaking of various engineering and architectural services | 1,235,000.00 | 17,300.00 | 1,217,700.00 | |
| 787 L | 9/15/2017 | Renovations to Courthouse | 489,250.00 | | 474,250.00 | 15,000.00 |
| 787 LL | 9/15/2017 | Various renovations and improvements to Cranford, Elizabeth and Plainfield | 3,733,750.00 | 981,129.00 | 133,555.68 | 2,619,065.32 |
| 787 M | 9/15/2017 | Various building improvements | 1,369,900.00 | 400,000.00 | 328,468.28 | 641,431.72 |
| 787 MM | 9/15/2017 | Acquisition of new additional or replacement equipment | 626,325.00 | 235,475.00 | 161,058.11 | 229,791.89 |
| 787 N | 9/15/2017 | Various park improvements | 5,064,782.00 | 2,422,818.00 | | 2,641,964.00 |
| 787 NN | 9/15/2017 | Acquisition of new info technology and telecommunications equipment | 3,118,469.00 | 1,250,788.00 | 58,213.11 | 1,809,467.89 |
| 787 O | 9/15/2017 | Undertaking of technology upgrades | 97,850.00 | 44,000.00 | 8,101.96 | 45,748.04 |
| 787 P | 9/15/2017 | Furnishings for Ash Brook Clubhouse | 342,475.00 | 246,181.00 | 34,465.06 | 61,828.94 |
| 787 Q | 9/15/2017 | Construction of Oak Ridge Sports Complex | 3,696,179.00 | 3,696,179.00 | | |
| 787 R | 9/15/2017 | Various Park Improvements | 2,413,237.00 | 496,000.00 | 160,091.00 | 1,757,146.00 |
| 787 S | 9/15/2017 | Paving, curbing and sidewalk improvements | 587,100.00 | 483,658.00 | | 103,442.00 |
| 787 T | 9/15/2017 | Underground storage tanks | 978,500.00 | 750,000.00 | | 228,500.00 |
| 787 U | 9/15/2017 | New communication and signal equipment | 97,850.00 | 15,000.00 | 17,965.80 | 64,884.20 |
| 787 V | 9/15/2017 | New automotive vehicles and equipment | 3,510,564.40 | 2,752,583.00 | 132,065.56 | 625,915.84 |
| 787 W | 9/15/2017 | Expansion of dispatch center | 733,875.00 | 600,000.00 | | 133,875.00 |
| 787 X | 9/15/2017 | New additional or replacement equipment | 223,202.00 | 14,008.00 | 36,661.93 | 172,532.07 |
| 787 Y | 9/15/2017 | New additional or replacement equipment | 246,220.00 | 184,838.00 | 8,895.62 | 52,486.38 |
| 787 Z | 9/15/2017 | New info technology and telecommunications equipment Info systems master plan and new info technology and telecommunications equipment | 19,000.00 | 19,000.00 | | |
| 795 A | 9/13/2018 | telecommunications equipment | 293,550.00 | 64,600.00 | 167,490.34 | 61,459.66 |
| 795 AA | 9/13/2018 | New info technology and telecommunications equipment | 228,617.00 | 19,810.00 | 82,957.00 | 125,850.00 |
| 795 B | 9/13/2018 | Voting machines | 1,823,050.00 | 1,823,050.00 | | |
| 795 BB | 9/13/2018 | Drug analysis equipment | 92,853.00 | | 91,113.00 | 1,740.00 |
| 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 | 80,850.00 | 159,218.73 | 234,931.27 |
| 795 DD | 9/13/2018 | Active shooter security upgrades | 415,862.00 | | 75,612.00 | 340,250.00 |
| 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 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | ANALYSIS OF BALANCE DECEMBER 31, 2019 | | | |
|---------------------|----------------------|---|---------------------------------------|-------------------------------|-----------------------------------|---|
| | | | BALANCE DECEMBER 31, 2019 | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 795 F | 9/13/2018 | Acquisition of new info technology and telecommunications equipment | 9,500.00 | 2,854.00 | 6,646.00 | 413,026.54 |
| 795 FF | 9/13/2018 | Instructional and non-instructional equipment | 824,000.00 | 243,787.00 | 167,186.46 | |
| | | Undertaking of environmental monitoring and remediation/removal of underground storage tanks | | | | |
| 795 G | 9/13/2018 | Acquisition of new additional furnishings | 195,700.00 | | | 195,700.00 |
| 795 GG | 9/13/2018 | Acquisition of new additional or replacement equipment | 103,000.00 | | 7,298.62 | 95,701.38 |
| 795 H | 9/13/2018 | Various renovations to various buildings | 64,077.00 | 10,800.00 | 11,080.52 | 42,196.48 |
| 795 HH | 9/13/2018 | Acquisition new additional or replacement equipment and machinery | 213,000.00 | | | 213,000.00 |
| 795 I | 9/13/2018 | Acquisition of new info technology and telecommunications equipment | 122,312.00 | | 106,446.00 | 15,866.00 |
| 795 II | 9/13/2018 | Upgrading fire alarm systems | 1,792,200.00 | | | 1,792,200.00 |
| 795 J | 9/13/2018 | Replacement of boilers at Union County Courthouse | 978,500.00 | | 93,408.80 | 978,500.00 |
| 795 K | 9/13/2018 | Undertaking of various engineering, architectural and other services | 1,330,000.00 | | | 1,236,591.20 |
| 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 | 9,441.00 | 42,800.13 | 978,500.00 |
| 795 N | 9/13/2018 | Acquisition of new furniture, flooring, window treatments | 547,960.00 | 20,000.00 | | 495,718.87 |
| 795 O | 9/13/2018 | Acquisition of new additional replacement equipment | 97,850.00 | | | 77,850.00 |
| 795 P | 9/13/2018 | Undertaking various park and recreation improvements | 8,904,349.00 | 2,364,844.00 | 4,385,238.22 | 2,154,266.78 |
| 795 Q | 9/13/2018 | Acquisition of new additional replacement equipment | 146,775.00 | 26,942.00 | | 119,833.00 |
| 795 R | 9/13/2018 | Various equipment for Ash Brook Club House | 587,100.00 | 544,654.00 | 20,480.55 | 21,965.45 |
| 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 | 649,000.00 | 40,907.51 | 424,442.49 |
| 795 U | 9/13/2018 | Undertaking of paving, curbing and sidewalks at various parks | 733,875.00 | | 261,907.06 | 471,967.94 |
| 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 | 1,111,000.00 | 361,003.36 | 930,193.64 |
| 795 X | 9/13/2018 | Acquisition of new additional or replacement equipment | 74,575.00 | | | 74,575.00 |
| | | Acquisition of new communication and signal systems equipment consisting of radio equipment | | | | |
| 795 Y | 9/13/2018 | Acquisition of new additional or replacement equipment and machinery | 73,387.00 | | | 73,387.00 |
| 795 Z | 9/13/2018 | Voting machines | 244,625.00 | 1,905.00 | 19,634.92 | 223,085.08 |
| 808 A | 8/21/2019 | Surveillance system upgrades to various facilities | 2,830,525.00 | | 2,819,124.85 | 11,400.15 |
| 808 AA | 8/21/2019 | Various roads, bridges and culverts | 138,700.00 | | | 138,700.00 |
| 808 B | 8/21/2019 | District wide renovations | 2,512,151.00 | | 606,000.00 | 2,512,151.00 |
| 808 BB | 8/21/2019 | Undertaking of various engineering and architectural services | 606,000.00 | | | 684,000.00 |
| 808 C | 8/21/2019 | District wide security, equipment and various upgrades | 684,000.00 | | | 707,000.00 |
| 808 CC | 8/21/2019 | Improvements to various dams | 707,000.00 | | | 143,925.00 |
| 808 D | 8/21/2019 | Acquisition of new additional furnishings | 143,925.00 | | | 101,000.00 |
| 808 DD | 8/21/2019 | Acquisition of new info technology and telecommunications equipment | 101,000.00 | | 6,325.87 | 17,424.13 |
| 808 E | 8/21/2019 | Various district wide renovations | 23,750.00 | | | 3,636,000.00 |
| 808 EE | 8/21/2019 | Undertaking of environmental monitoring and remediation/removal of underground storage tanks | 3,636,000.00 | | | 191,900.00 |
| 808 F | 8/21/2019 | Acquisition of new additional or replacement equipment | 191,900.00 | | | 43,700.00 |
| 808 G | 8/21/2019 | Acquisition of new additional replacement equipment | 43,700.00 | | 41,390.60 | 273,324.40 |
| 808 H | 8/21/2019 | Upgrading fire alarm systems | 314,715.00 | | | 479,750.00 |
| 808 I | 8/21/2019 | Undertaking of various engineering, architectural and other services | 479,750.00 | | | 475,000.00 |
| 808 J | 8/21/2019 | Acquisition of modular office trailers (Motor Vehicles and Print Shop) | 475,000.00 | | | 57,570.00 |
| 808 K | 8/21/2019 | Acquisition of new furniture, flooring, window treatments | 57,570.00 | | | 719,625.00 |
| 808 L | 8/21/2019 | Acquisition of new additional furnishings and equipment | 719,625.00 | | | 95,132.00 |
| 808 M | 8/21/2019 | | 95,132.00 | | | |

| ORDINANCE NUMBER | DATE OF ORDINANCE | IMPROVEMENT DESCRIPTION | ANALYSIS OF BALANCE DECEMBER 31, 2019 | | | |
|--|----------------------|--|---------------------------------------|-------------------------------|-----------------------------------|---|
| | | | BALANCE DECEMBER 31, 2019 | BOND ANTICIPATION NOTES | EXPENDITURES OR COMMITMENTS | UNEXPENDED IMPROVEMENT AUTHORIZATIONS |
| 808 N | 8/21/2019 | Various park and recreation improvements | 12,055,120.00 | | | 12,055,120.00 |
| 808 O | 8/21/2019 | Acquisition of new additional or replacement playground equipment | 95,950.00 | | | 95,950.00 |
| 808 P | 8/21/2019 | Undertaking of various park and recreation improvements | 3,686,475.00 | | 123,475.00 | 3,563,000.00 |
| 808 Q | 8/21/2019 | Undertaking of landscaping improvements at various locations | 71,962.00 | | | 71,962.00 |
| 808 R | 8/21/2019 | New telephone system | 360,772.00 | | 355,567.47 | 5,204.53 |
| 808 S | 8/21/2019 | New furnishings and computer equipment | 2,028,429.00 | | 274,363.00 | 1,754,066.00 |
| 808 T | 8/21/2019 | Acquisition of new auto motive vehicles and equipment | 2,267,536.44 | | 329,850.26 | 1,937,686.18 |
| 808 U | 8/21/2019 | Acquisition of new additional or replacement equipment | 19,950.00 | | | 19,950.00 |
| 808 V | 8/21/2019 | Acquisition of new communication and signal systems equipment consisting of various communications equipment | 201,495.00 | | | 201,495.00 |
| 808 W | 8/21/2019 | Acq. New info tech. equip. & new additional or replace equip | 33,250.00 | | | 33,250.00 |
| 808 X | 8/21/2019 | Acq. of new additional or replacement equipment and machinery | 383,800.00 | | 179,800.00 | 204,000.00 |
| 808 Y | 8/21/2019 | Acquisition of new info technology and telecommunications equipment | 56,050.00 | | | 56,050.00 |
| 808 Z | 8/21/2019 | Acquisition of new info technology and telecommunications equipment | 23,750.00 | | | 23,750.00 |
| 809 A | 8/22/2019 | Acq. of property - 112 Park Drive Cranford | 504,000.00 | | 504,000.00 | |
| | | | <u>\$ 200,702,983.45</u> | <u>\$ 89,473,981.08</u> | <u>\$ 25,217,644.05</u> | <u>\$ 86,011,358.32</u> |
| | | | C | | C-4 | C-6 |
| Bond Anticipation Notes | | | | \$ 90,000,000.00 | | |
| Less Cash on Hand to Pay Notes: | | | | <u>526,018.92</u> | | |
| | | | | <u>\$ 89,473,981.08</u> | | |
| | | | REF. | | | |
| | | | C-14 | | | |
| | | | C-4 | | | |
| Improvement Authorizations - Unfunded | | | | | | |
| Less: Unexpended Proceeds of Bond Anticipation Notes | | | | | \$ | \$ 91,031,908.60 |
| | | | C-8 | | | 5,020,550.28 |
| | | | C-4 | | | |
| | | | C-6 | | \$ | \$ 86,011,358.32 |

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND

| | <u>REF.</u> | | |
|---|-------------|----|----------------------------|
| Balance, December 31, 2018 | C | \$ | 4,590,550.52 |
| Increased by: | | | |
| 2019 Budget Appropriation | C-2 | | <u>6,500,000.00</u> |
| | | \$ | 11,090,550.52 |
| Decreased by: | | | |
| Appropriation to Finance Improvement Authorizations | C-8 | \$ | 1,604,546.00 |
| Preliminary Costs | C-11 | | <u>551,000.00</u> |
| | | | <u>2,155,546.00</u> |
| Balance, December 31, 2019 | C | \$ | <u><u>8,935,004.52</u></u> |

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | DECEMBER 31, 2018 | | 2019 | | NET EXPENDITURES | AUTHORIZATIONS | | BALANCE | |
|---|----------------|---------------|-------------------|------------|--------|----------|------------------|----------------|--------|--------------|------------|
| | | | FUNDED | UNFUNDED | FUNDED | UNFUNDED | | CANCELLED | FUNDED | | UNFUNDED |
| | | | | | | | | | | | |
| Park Improvements | 8/17/1995 | \$ 666,750.00 | \$ 0.60 | | \$ | | | \$ | | \$ 0.60 | \$ |
| Inmate Property System | 12/14/1995 | 5,000,000.00 | 11,607.86 | | | | | | | 11,607.86 | |
| Corrections | 7/22/1999 | 55,550.00 | 132,080.67 | | | | | | | 132,080.67 | |
| Equipment - Surrogate | 12/14/2000 | 97,318.00 | 5,013.74 | | | | | | | 5,013.74 | |
| Equipment & Machinery - Surrogate | 8/28/2001 | 50,000.00 | 1,523.26 | | | | | | | 1,523.26 | |
| Environmental Monitoring | 8/28/2001 | 50,000.00 | | | | | (26.50) | | | | 26.50 |
| Furnishings | 8/28/2001 | 762,000.00 | 130.34 | | | | 130.34 | | | | |
| Improvement to Buildings | 8/22/2002 | 1,785,000.00 | 2,364.47 | | | | 2,364.47 | | | | |
| Improvements to Buildings | 8/22/2002 | 265,000.00 | 0.03 | | | | | | | 0.03 | |
| Surrogate -Furnishings & Equipment | 8/22/2002 | 22,000.00 | 1,095.39 | | | | | | | 1,095.39 | |
| Communications and Signal Systems | 8/22/2002 | 1,635,000.00 | | | | | (6,006.55) | | | 6,006.55 | |
| Clerk-Renovations and Improvements | 8/21/2003 | 281,750.00 | 6,750.00 | | | | | | | 6,750.00 | |
| Surrogate-Renovations and Furnishings | 8/21/2003 | 37,250.00 | | 27,540.81 | | | | | | | 27,540.81 |
| College-Improvements to Buildings | 8/21/2003 | 3,687,601.00 | 104,272.59 | | | | | | | 104,272.59 | |
| Public Safety-Floor Radios | 8/19/2004 | 602,046.00 | 16,460.69 | | | | | | | 16,460.69 | |
| Communications and Signal Equip. | 8/19/2004 | 123,600.00 | | | | | (19,144.60) | | | | |
| 8/19/2004 | | | | | | | | | | | |
| Sheriff-Firearm Range | 8/19/2004 | 683,194.00 | 5,000.00 | | | | | | | 5,000.00 | |
| Clerk-Renov Record Room | 8/19/2004 | 175,100.00 | 8.04 | | | | | | | 8.04 | |
| Surrogate-Furnishings | 8/19/2004 | 28,840.00 | 18,219.47 | | | | 742.44 | | | 17,477.03 | |
| Info. Teck-Signal & communic. Equip | 8/18/2005 | 72,100.00 | 7,180.67 | | | | (8,334.69) | | | 15,515.36 | |
| Engineer-Culverts | 8/18/2005 | 1,545,000.00 | 69,755.72 | | | | 69,755.72 | | | | |
| Surrogate-Furnishings | 8/18/2005 | 33,990.00 | | 4,892.13 | | | | | | | 4,892.13 |
| Communications and Signal Equip. | 8/17/2006 | 175,100.00 | | | | | | | | | 2,824.00 |
| Upgrade Fire Detection System | 8/17/2006 | 1,081,500.00 | | | | | (1,017,654.56) | | | 1,017,654.56 | |
| Furniture Carpets | 8/17/2006 | 309,000.00 | 535.44 | | | | 535.44 | | | | |
| Public Safety-New Equipment | 8/17/2006 | 932,150.00 | 732.74 | | | | | | | 732.74 | |
| Surrogate-Equipment | 8/17/2006 | 17,845.00 | 17,325.00 | | | | | | | 17,325.00 | |
| Info Tech-Telecommunication Equip | 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 | |
| Human Serv-Equipment and Machinery | 9/6/2007 | 418,714.00 | 19,000.00 | | | | | | | 19,000.00 | |
| Emergency Management-Equipment and Mach | 9/6/2007 | 72,100.00 | 1,835.77 | | | | | | | 1,835.77 | |
| Public Safety-Improve Fire Academy | 7/24/2008 | 1,250,000.00 | | 537.96 | | | | | | | 537.96 |
| Communications & Signal Equipment | 10/9/2008 | 258,020.00 | 12,283.43 | | | | | | | 16,998.43 | |
| Information Tech Equipment | 10/9/2008 | 50,000.00 | | 1,276.18 | | | | | | | |
| Improvements to Buildings | 10/9/2008 | 6,000,000.00 | | | | | | | | 177,845.15 | |
| Improvements to Buildings | 10/9/2008 | 772,500.00 | 355,301.51 | | | | (177,845.15) | | | 355,301.51 | |
| Park & Recreation Improvements | 10/9/2008 | 4,120,000.00 | 28,073.78 | | | | | | | 28,073.78 | |
| Acquisition of Recreational Equipment | 10/9/2008 | | | | | | | | | | 22,500.00 |
| Public Safety-Equipment & Machinery | 10/9/2008 | 577,000.00 | 15,000.00 | | | | | | | 15,000.00 | |
| 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 |
| Construct Park Stanford Drive BH | | | | | | | | | | 13,774.46 | |
| College-Equipment and Machinery | 7/30/2009 | 15,450,000.00 | 4,594.10 | | | | | | | 192,488.30 | |
| Engineering-Facilities-Improve Buildings | 7/30/2009 | 515,000.00 | 442.21 | | | | | | | | |
| Engineering-Facilities-Fire Alarm Systems | 7/30/2009 | 400,500.00 | 2,920.40 | | | | 442.21 | | | | |
| Park and Recreation Improvements | 7/30/2009 | 385,050.00 | 0.14 | 10,500.00 | | | | | | 2,920.40 | |
| Parks-Recreational Equipment | | | | | | | | | | 0.14 | 10,500.00 |

39,779.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE DECEMBER 31, 2018 | | 2019 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2019 | |
|---|----------------|-----------------|---------------------------|--------------|---------------------|------------------|--------------------------|---------------------------|------------|
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| | | | | | | | | | |
| Various-New Automotive Vehicles | 8/16/2012 | \$ 2,201,234.00 | \$ | \$ 63,240.20 | \$ | \$ | \$ 63,240.20 | \$ | \$ |
| Public Safety-Camera marine unit | 8/16/2012 | 280,280.00 | | 2,280.00 | | | | | 2,280.00 |
| Public Safety-Police-Comm & signal Equip. | 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 | |
| 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-Equip. and Machinery | 8/16/2012 | 154,500.00 | 4,500.00 | | | | | | 4,500.00 |
| Acq. of info technologies & telecomm. Equipment | 8/22/2013 | 1,389,750.00 | 175,000.00 | | | | | 175,000.00 | |
| Acq. Of new additional or replacement equipment & machinery | 8/22/2013 | 69,010.00 | 2,010.00 | | | | | 2,010.00 | |
| Upgrading various fuel sites | 8/22/2013 | 412,000.00 | 13,774.46 | | | | | | |
| Voc. - Construction of addition of 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 | | 648,669.82 | | | | | 542,491.23 |
| UC College - Renovation of Lessner Building | 8/22/2013 | 4,635,000.00 | 14,849.00 | | | | | 14,849.00 | |
| Engineering & PW-Engineering-Architechural | 8/22/2013 | 1,500,000.00 | 12,800.00 | | | | | | |
| Improvements to various dams | 8/22/2013 | 2,575,000.00 | 657,174.40 | | | | 582,174.40 | | |
| Environmental monitoring, storage tanks incl. removal | 8/22/2013 | 206,000.00 | | 4,437.17 | | | 4,437.17 | | |
| ADA upgrades and replace A/C units | 8/22/2013 | 1,545,000.00 | | 485,543.89 | | | | | 805,046.03 |
| Park Improvements | 8/22/2013 | 3,756,350.00 | 60,714.00 | | | | | 57,765.50 | |
| Park Improvements | 8/22/2013 | 4,368,200.00 | 641,179.99 | | | | | 569,329.99 | |
| Park Improvements | 8/22/2013 | 952,150.00 | | 147,590.93 | | | | | 590,926.00 |
| Acq. New automotive vehicles and replacement equipment | 8/22/2013 | 1,660,640.00 | | 42,436.37 | | | | | 42,436.37 |
| Acq. New machinery & equipment | 8/22/2013 | 241,450.00 | | 6,450.00 | | | | 7,500.00 | 6,450.00 |
| Acq. Info technology & telecommunication equipment | 8/22/2013 | 257,500.00 | 7,500.00 | | | | | | 108,150.00 |
| New equip. & machinery | 8/22/2013 | 155,150.00 | | 108,150.00 | | | | | 7,000.00 |
| Acq. New additional or replacement equipment | 8/22/2013 | 24,000.00 | | 7,000.00 | | | | | 4,046.00 |
| Acq. New communication and signal systems/radio equipment | 8/22/2013 | 2,781,000.00 | | 4,046.00 | | | | | 3,750.00 |
| Acq. New additional or replacement equipment | 8/22/2013 | 128,750.00 | | 3,750.00 | | | | | |
| Acq. New additional or replacement equipment | 8/22/2013 | 58,250.00 | 2,913.00 | | | | | 25,000.00 | |
| Acq. Of new communication and signal systems-security cameras | 8/22/2013 | 515,000.00 | | 20,467.27 | | | | 15,000.00 | 5,467.27 |
| Acq. Of new info technology equipment | 8/22/2013 | 133,000.00 | | 23,024.02 | | | | 15,000.00 | 8,024.02 |
| Acq. New info tech. equip. & new additional or replace equip. | 8/22/2013 | 203,350.00 | 1,559.37 | 3,420.63 | | | 630.00 | 1,559.37 | 2,790.63 |
| Synthetic turf fields. | 8/14/2014 | 3,240,000.00 | 532,990.46 | | | | | 439,731.46 | |
| County wide technology equipment | 9/11/2014 | 308,250.00 | | 200,000.00 | | | | | 200,000.00 |
| Asset management systm | 9/11/2014 | 65,000.00 | 9,966.62 | | | | | 9,966.62 | |
| Campus wide upgrades | 9/11/2014 | 978,500.00 | | 814,149.31 | | | | | 800,944.28 |
| Freeholders Conference Room | 9/11/2014 | 99,395.00 | 4,502.22 | 34,741.00 | | | | 4,502.22 | 34,741.00 |
| Fire/security upgrades | 9/11/2014 | 463,500.00 | 26,861.76 | | | | | 26,861.76 | 81,725.00 |
| Acq. Of property - 1580 Cooper Rd. | 9/11/2014 | 432,600.00 | | 35,699.94 | | | | | 35,699.94 |
| Campus wide upgrades | 9/11/2014 | 5,006,830.00 | | 1,025,363.80 | | | | | 919,791.87 |
| Various roads, intersections, bridges, culverts | 9/11/2014 | 11,459,780.00 | 63,381.84 | | | | | 250,094.17 | |
| Fire alarm system | 9/11/2014 | 1,445,296.00 | 402,960.31 | | | | | 262.00 | |
| Various engineering & architectural services | 9/11/2014 | 2,000,000.00 | 76,223.20 | | | | | | |
| College wide technology upgrades | 9/11/2014 | 2,193,900.00 | | | | | | | |
| Improvements to various Dams | 9/11/2014 | 257,500.00 | 12,875.00 | 13,159.78 | | | | | 13,159.78 |
| Remediation/removal of underground storage tanks | 9/11/2014 | 206,000.00 | 10,300.00 | 244,625.00 | | | | 10,375.00 | 244,625.00 |
| Pipes, generators, electrical, ADA compliance mech. | 9/11/2014 | 1,854,000.00 | | 195,700.00 | | | 219,263.86 | 6,000.00 | |
| Upgrade Fire Detection System | 9/11/2014 | 206,000.00 | | 641,586.05 | | | | | |
| Acq. New furniture, carpet, window treatments. | 9/11/2014 | 515,000.00 | 10,300.00 | 189,700.00 | | | | 10,300.00 | 189,700.00 |
| Renovations to UC Justice Complex | 9/11/2014 | 206,000.00 | | 348,698.85 | | | | | 7,181.00 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | BALANCE DECEMBER 31, 2018 | | 2019 AUTHORIZATIONS | | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2019 | |
|---|----------------|---------------------------|---------------|---------------------|--------------|------------------|--------------------------|---------------------------|--------------|
| | | FUND | UNFUNDED | FUND | UNFUNDED | | | FUND | UNFUNDED |
| | | | | | | | | | |
| Computer equipment | 9/11/2014 | \$ | 30,000.00 | \$ | 3,390.12 | \$ | 2,309.38 | \$ | 1,080.74 |
| Irrigation Chatfield Gardens, various engineering | 9/11/2014 | | 4,335,350.00 | | 73,879.00 | | | | 73,879.00 |
| Technology upgrades at Trailside. | 9/11/2014 | | 128,750.00 | | 58,363.31 | | 2,413.66 | | 55,949.65 |
| Machine was areas and various equipment | 9/11/2014 | | 700,250.00 | | 25,250.00 | | | | 25,250.00 |
| Replacement of playground equipment. | 9/11/2014 | | 103,000.00 | | | | | 3,000.00 | |
| New info tech. equipment | 9/11/2014 | | 437,750.00 | | 139,333.38 | | 28,650.00 | | 76,640.38 |
| Replacement equipment and computers | 9/11/2014 | | 20,000.00 | | 423.00 | | 62,693.00 | | 423.00 |
| Radio and breathing equipment | 9/11/2014 | | 4,135,450.00 | | 186,699.40 | | | | 28,322.07 |
| Wheels and security enhancements for Juvenile | 9/11/2014 | | 417,896.00 | | 11,476.38 | | 158,377.33 | 1,336.09 | 11,476.38 |
| Replacement of equipment and computers | 9/11/2014 | | 60,600.00 | | 14,400.00 | | 14,301.14 | | 89.89 |
| Computer equip. Servers, Network Family Court | 7/16/2015 | | 622,400.00 | | 45,388.64 | | 20,388.64 | | |
| Engineering- Road Project | 7/16/2015 | | 11,845,000.00 | 2,568,552.85 | 2,376.00 | | 1,685,455.19 | 554,236.00 | 25,000.00 |
| Engineering professional services | 7/16/2015 | | 1,450,000.00 | | 278.39 | | (6,522.07) | 6,800.46 | |
| Facilities-Various | 7/16/2015 | | 3,948,278.00 | | 641,334.12 | | 504,483.17 | | 136,850.95 |
| Fire alarm, sprinkler & supression systems | 7/16/2015 | | 4,583,500.00 | | 383,500.00 | | 250,000.00 | | 133,500.00 |
| Courthouse/Tower upgrade | 7/16/2015 | | 5,150,000.00 | | 253,261.76 | | 0.05 | | 253,261.71 |
| Park Improvements | 7/16/2015 | | 4,408,000.00 | | 121,370.06 | | (21,104.98) | | 142,475.04 |
| Landscaping Improvements | 7/16/2015 | | 51,500.00 | | 1,500.00 | | | | 1,500.00 |
| Park Improvements | 7/16/2015 | | 971,000.00 | | 87,736.00 | | (31,240.77) | | 118,976.77 |
| Acq. Of new vehicles | 7/16/2015 | | 2,107,636.00 | | 137,599.10 | | 85,468.52 | | 52,130.58 |
| New equip. & machinery | 7/16/2015 | | 391,730.00 | | 204,208.90 | | 38,290.65 | | 165,918.25 |
| Security Camera System | 7/16/2015 | | 515,000.00 | | 167,329.44 | | 79,899.57 | | 87,429.87 |
| Security Scanner | 7/16/2015 | | 10,000.00 | | 4,106.70 | | | | 4,106.70 |
| Emergency response equipment | 7/16/2015 | | 103,000.00 | | 12,678.02 | | 9,678.02 | | 3,000.00 |
| Fire Engine for Fire Academy | 7/16/2015 | | 669,500.00 | 23,284.72 | | | 19,500.00 | 3,784.72 | |
| Clerk-Carpeting | 7/16/2015 | | 45,000.00 | | 32,768.86 | | | | 32,768.86 |
| Acq. New info tech. equip. & new additional or replace equip. | 7/16/2015 | | 300,334.00 | | 65,420.00 | | 97.98 | | 65,322.02 |
| Voc. - Various Renovation and Improvements | 7/16/2015 | | 824,000.00 | 0.24 | 661,011.00 | | | 0.24 | 661,011.00 |
| Fire/security upgrades & Equipment | 7/16/2015 | | 360,500.00 | | 205,227.87 | | 2,839.95 | | 202,387.92 |
| Cranford Campus upgrades | 7/16/2015 | | 3,090,000.00 | 2,928,420.82 | | | 1,830,525.81 | 1,097,895.01 | |
| Equipment & Furniture | 7/16/2015 | | 710,700.00 | | 690,551.52 | | 669,851.52 | 20,700.00 | |
| Technology upgrades& New Vehicles | 7/16/2015 | | 2,688,300.00 | | 104,772.00 | | 38,985.75 | | 65,786.25 |
| Engineering-Road Project | 8/16/2016 | | 14,677,500.00 | | 1,621,905.52 | | 566,039.58 | 208,922.05 | 846,943.89 |
| College - New additional replacement equipment | 8/16/2016 | | 353,229.00 | | 146,223.66 | | 75,135.66 | | 71,088.00 |
| Engineering professional services | 8/16/2016 | | 2,160,000.00 | | 3,314.41 | | (37.34) | 3,351.75 | |
| College - New info tech equipment | 8/16/2016 | | 3,373,854.00 | | 1,059,011.49 | | 945,275.49 | | 113,736.00 |
| Engineering-Improve Dams | 8/16/2016 | | 257,500.00 | 257,500.00 | | | | 16,226.75 | 241,273.25 |
| Engineering-Gordon St. Bridge | 8/16/2016 | | 5,871,000.00 | 18,550.00 | 352,450.00 | | | 18,550.00 | 352,450.00 |
| Engineering-Environmental Monitoring | 8/16/2016 | | 206,000.00 | 10,300.00 | 195,700.00 | | | 6,000.00 | |
| Office Equipment | 8/16/2016 | | 81,500.00 | | 8,843.73 | | 7,343.73 | | 1,500.00 |
| Fire alarm, sprinkler and fire suppression | 8/16/2016 | | 1,030,000.00 | | 893,149.45 | | 650,000.00 | | 243,149.45 |
| Various engineering & architectural services | 8/16/2016 | | 1,000,000.00 | | 603,040.98 | | 323,383.00 | | 279,657.98 |
| 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 |
| Park Improvements | 8/16/2016 | | 13,410,571.00 | | 4,024,035.00 | | 472,953.00 | | 3,551,082.00 |
| Various Park Improvements | 8/16/2016 | | 360,500.00 | | 210,500.00 | | | | 210,500.00 |
| Acq. Of new vehicles | 8/16/2016 | | 1,618,900.00 | | 315,617.90 | | 73,776.58 | 1,581.95 | 240,259.37 |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE | | 2019 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE | |
|--|----------------|---------------|-------------------|---------------|---------------------|------------------|--------------------------|-------------------|--------------|
| | | | DECEMBER 31, 2018 | | | | | DECEMBER 31, 2019 | |
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| New additional replacement equipment | 8/16/2016 | \$ 591,010.00 | \$ | \$ 381,992.78 | \$ | \$ 3,951.87 | \$ | \$ | 378,040.91 |
| Acq. Storage equipment | 8/16/2016 | 10,000.00 | | 4,280.50 | | | | | 4,280.50 |
| Clerk-Renovations and Equipment | 8/16/2016 | 253,304.00 | | 231,014.30 | | 28,550.63 | | | 202,463.67 |
| Acq. New info tech. equip. | 8/16/2016 | 113,250.00 | | 2,250.00 | | (340.67) | | | 2,250.00 |
| Acq. Of new info technology equipment | 8/16/2016 | 82,400.00 | | 2,400.00 | | | 340.67 | | 2,400.00 |
| Acq. Of new info technology equipment | 8/16/2016 | 136,700.00 | | 44,496.00 | | | | | 44,496.00 |
| Acq. Of new info technology equipment | 8/16/2016 | 194,936.00 | | 80,808.75 | | (3,065.00) | | | 83,873.75 |
| Voc. - Various Renovation and Improvements | 8/16/2016 | 566,500.00 | | 38,874.85 | | 279.94 | | | 38,594.91 |
| Voc. - Various Renovation and Improvements | 8/16/2016 | 515,000.00 | | 65,764.85 | | | | | 65,764.85 |
| Voc. - Upgrades computer labs | 8/16/2016 | 360,500.00 | | 136,033.87 | | 25,533.87 | | | 110,500.00 |
| College - Various renovations | 8/16/2016 | 3,399,000.00 | 3,084,814.71 | 99,000.00 | | 34,286.92 | | 3,050,527.79 | 99,000.00 |
| College - Various renovations | 8/16/2016 | 3,141,500.00 | | 2,828,756.23 | | 800,784.06 | | | 2,027,972.17 |
| Acq. New info technology and telecommunications equip. | 8/17/2017 | 386,250.00 | | 211,250.00 | | 200,000.00 | | | 11,250.00 |
| Renovation of various offices | 8/17/2017 | 2,843,250.00 | 136,713.00 | 2,701,087.00 | | 9,500.00 | | 127,213.00 | 2,701,087.00 |
| 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 | 2,187,376.41 | 7,321,493.00 | | 2,760,828.19 | 1,110,000.00 | | 5,638,041.22 |
| Acquisition of new additional or replacement equipment | 8/17/2017 | 1,591,740.00 | 34,387.31 | 1,510,612.69 | | 1,269,486.05 | | | 275,513.95 |
| Various engineering & architectural services | 8/17/2017 | 3,760,000.00 | | 533,362.44 | | (1,197,942.21) | 1,731,304.65 | | |
| Acquisition of new additional furnishings and new info technology eq | 8/17/2017 | 94,160.00 | | 10,000.00 | | | | | 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 | | 3,616.06 | | | 1,216.06 | | 2,400.00 |
| 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 | | 203,376.72 | | 48,174.87 | | | 155,201.85 |
| Environmental monitoring and remediation | 8/17/2017 | 206,000.00 | 10,300.00 | 195,700.00 | | 6,000.00 | 200,000.00 | | |
| Various upgrades | 8/17/2017 | 411,580.00 | | 176,078.75 | | 83,238.15 | 106.25 | | 92,734.35 |
| New additional replacement equipment | 8/17/2017 | 51,500.00 | | 19,814.21 | | 18,314.21 | | | 1,500.00 |
| Undertaking various renovations and improvements | 8/17/2017 | 824,000.00 | | 370,015.21 | | 213,082.32 | | | 156,932.89 |
| 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 | | 9,000.00 | | | | | 9,000.00 |
| District-wide upgrades | 8/17/2017 | 309,000.00 | | 104,584.36 | | 93,844.40 | | 108,000.00 | 10,739.96 |
| Phase II renovations of Lessner Building (Elizabeth) | 8/17/2017 | 3,708,000.00 | 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 | | 3,422,617.51 | | 803,552.19 | | 2,619,065.32 | |
| Various Improvements | 8/17/2017 | 1,442,000.00 | | 1,042,000.00 | | 400,568.28 | | 641,431.72 | |
| New additional machinery and replacement equipment | 8/17/2017 | 626,325.00 | | 626,325.00 | | 396,533.11 | | 229,791.89 | |
| New additional replacement equipment | 8/17/2017 | 5,331,350.00 | | 3,753,816.26 | | 1,062,942.41 | | 2,690,873.85 | |
| Acquisition of new info technology and telecommunications equipme | 8/17/2017 | 3,118,469.00 | | 3,118,469.00 | | 1,309,001.11 | | 1,809,467.89 | |
| Technology upgrades | 8/17/2017 | 103,000.00 | | 58,928.54 | | 13,180.50 | | 45,748.04 | |
| Various equipment and furnishings for Ash Brook | 8/17/2017 | 360,500.00 | | 96,293.40 | | 34,464.46 | | 61,828.94 | |
| Construction of Oak Ridge Sports Complex | 8/17/2017 | 6,190,715.00 | | 59,016.02 | | (179,547.98) | | 238,564.00 | |
| Various Park Improvements | 8/17/2017 | 2,540,250.00 | | 2,102,603.00 | | 345,457.00 | | 1,757,146.00 | |
| Undertaking of paving, curbing and sidewalk improvements | 8/17/2017 | 618,000.00 | | 195,990.92 | | 92,548.07 | | 103,442.85 | |
| Underground and above ground storage tanks | 8/17/2017 | 1,030,000.00 | | 279,575.00 | | 50,000.00 | | 229,575.00 | |
| New communication and signal systems | 8/17/2017 | 103,000.00 | | 94,884.20 | | 30,000.00 | | 64,884.20 | |
| New Automotive vehicles | 8/17/2017 | 3,705,170.00 | | 1,026,242.96 | | 392,683.73 | 7,643.39 | 625,915.84 | |
| Expansion of Dispatch Center | 8/17/2017 | 772,500.00 | | 159,800.00 | | | | 159,800.00 | |
| Acquisition of new info technology and replacement equip. | 8/17/2017 | 234,950.00 | | 220,941.13 | | 48,409.06 | | 172,532.07 | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE | | 2019 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE | |
|--|----------------|---------------|-------------------|---------------|---------------------|------------------|--------------------------|-------------------|----------|
| | | | DECEMBER 31, 2018 | | | | | DECEMBER 31, 2019 | |
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| New additional replacement equipment | 8/17/2017 | \$ 259,180.00 | \$ | 131,073.97 | \$ | 78,587.59 | \$ | \$ 52,486.38 | |
| Various new info technology and telecommunications equip. | 8/17/2017 | 20,000.00 | | 648.77 | | | | 648.77 | |
| IT master plan and new equipment | 9/13/2018 | 309,000.00 | 15,450.00 | 293,550.00 | | 247,540.34 | | 61,459.66 | |
| Acq. New info technology and telecommunications equip. | 9/13/2018 | 240,850.00 | 12,043.00 | 228,807.00 | | 114,810.00 | 190.00 | 125,850.00 | |
| Acquisition new additional replacement equipment | 9/13/2018 | 1,919,000.00 | | 19,000.00 | | | | 19,000.00 | |
| Acq. New additional or replacement equipment | 9/13/2018 | 97,740.00 | 4,887.00 | 92,853.00 | | 96,000.00 | | 1,740.00 | |
| Undertaking of roads, intersection, bridge and culvert | 9/13/2018 | 8,230,280.00 | 8,002,549.00 | 227,731.00 | | 6,990,563.00 | | 227,731.00 | |
| Acq. Of new info technology and telecommunications equipment | 9/13/2018 | 257,500.00 | 12,875.00 | 244,625.00 | | 447.00 | | 244,625.00 | |
| Various engineering & architectural services | 9/13/2018 | 500,000.00 | | 466,819.48 | | 231,888.21 | | 234,931.27 | |
| Security upgrades and replacement equipment | 9/13/2018 | 437,750.00 | 21,888.00 | 415,862.00 | | 97,500.00 | | 340,250.00 | |
| Improvements to Dams | 9/13/2018 | 257,500.00 | 12,875.00 | 244,625.00 | | | | 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 | 500.00 | 9,500.00 | | 10,000.00 | | | |
| Various equipment | 9/13/2018 | 824,000.00 | | 580,212.34 | | 167,185.80 | | 413,026.54 | |
| Undertaking of environmental monitoring and remediation | 9/13/2018 | 206,000.00 | 10,300.00 | 195,700.00 | | | | 195,700.00 | |
| New additional furnishings | 9/13/2018 | 103,000.00 | | 103,000.00 | | 7,298.62 | | 95,701.38 | |
| Acquisition of new additional or replacement equipment | 9/13/2018 | 67,450.00 | 3,373.00 | 64,077.00 | | 25,253.52 | | 42,196.48 | |
| Various renovations and improvements to facilities | 9/13/2018 | 7,313,000.00 | | 7,313,000.00 | | 384,662.21 | | 213,000.00 | |
| Acquisition of new additional or replacement equipment | 9/13/2018 | 128,750.00 | 6,438.00 | 122,312.00 | | 112,884.00 | | 15,866.00 | |
| Acquisition of new info technology and telecommunications equipme | 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 | 51,500.00 | 978,500.00 | | | | 978,500.00 | |
| Undertaking various engineering, architectural and other services | 9/13/2018 | 1,400,000.00 | 70,000.00 | 1,330,000.00 | | 163,408.80 | | 1,236,591.20 | |
| Replacement of boilers at Courthouse Tower | 9/13/2018 | 2,040,000.00 | 102,000.00 | 1,938,000.00 | | | | 1,938,000.00 | |
| Undertaking various improvements | 9/13/2018 | 1,030,000.00 | 51,500.00 | 978,500.00 | | | | 978,500.00 | |
| Acquisition new furniture, flooring, window treatments | 9/13/2018 | 576,800.00 | 28,840.00 | 547,960.00 | | | | 495,718.87 | |
| Acquisition of new additional or replacement equipment | 9/13/2018 | 103,000.00 | 5,150.00 | 97,850.00 | | 81,081.13 | | 83,000.00 | |
| Undertaking various park and recreation improvements | 9/13/2018 | 9,372,999.00 | 7,725.00 | 7,802,650.75 | | 20,000.00 | | 2,154,266.78 | |
| Acquisition of new additional or replacement equipment | 9/13/2018 | 154,500.00 | | 146,775.00 | | 26,941.50 | | 127,558.50 | |
| Acquisition of new information technology | 9/13/2018 | 618,000.00 | | 73,346.73 | | 51,381.28 | | | |
| Maintenance Building at Lightning Brook Park | 9/13/2018 | 927,000.00 | 46,350.00 | 880,650.00 | | 623,557.51 | | 880,650.00 | |
| Various Park Improvements | 9/13/2018 | 1,173,000.00 | | 1,048,000.00 | | | | 424,442.49 | |
| Paving, curbing and various maintenance equipment | 9/13/2018 | 772,500.00 | 38,625.00 | 733,875.00 | | 300,532.06 | | 471,967.94 | |
| Underground storage tanks | 9/13/2018 | 360,500.00 | 18,025.00 | 342,475.00 | | | | 342,475.00 | |
| New automotive vehicles | 9/13/2018 | 2,528,630.00 | | 2,017,319.85 | | 1,087,126.21 | | 930,193.64 | |
| Acquisition of new info technology and replacement equip. | 9/13/2018 | 78,500.00 | 3,925.00 | 74,575.00 | | | | 74,575.00 | |
| Acq. New communication and signal systems/radio equipment | 9/13/2018 | 77,250.00 | 3,863.00 | 73,387.00 | | | | 73,387.00 | |
| Acquisition of new additional or replacement equipment | 9/13/2018 | 257,500.00 | 12,875.00 | | | | | 3,863.00 | |
| Acq. Of property - 112 Park Drive Cranford | 8/21/2019 | 530,000.00 | | 244,625.00 | | 34,414.92 | | 223,085.08 | |
| Undertaking of surveillance system upgrades | 8/21/2019 | 146,000.00 | | 530,000.00 | | 518,599.85 | | 11,400.15 | |
| Undertaking of road, intersection, bridge and culvert improvement pi | 8/21/2019 | 14,581,220.00 | | 146,000.00 | | | | 138,700.00 | |
| Various district-wide improvements | 8/21/2019 | 606,000.00 | | 14,581,220.00 | | | | 2,512,151.00 | |
| Undertaking of various engineering, architectural and other services | 8/21/2019 | 720,000.00 | | 606,000.00 | | | | 606,000.00 | |
| Various district-wide security upgrades | 8/21/2019 | 707,000.00 | | 720,000.00 | | | | 36,000.00 | |
| Improvements to various dams | 8/21/2019 | 151,500.00 | | 707,000.00 | | | | 707,000.00 | |
| Acquisition of new additional furnishings | 8/21/2019 | 101,000.00 | | 151,500.00 | | | | 143,925.00 | |
| Acquisition of new information technology and telecommunications e | 8/21/2019 | 25,000.00 | | 101,000.00 | | 7,575.87 | | 101,000.00 | |
| Undertaking of various renovations and improvements to facilities | 8/21/2019 | 3,636,000.00 | | 25,000.00 | | | | 17,424.13 | |
| Undertaking of environmental monitoring and remediation | 8/21/2019 | 202,000.00 | | 3,636,000.00 | | | | 3,636,000.00 | |
| Acquisition of new additional or replacement equipment | 8/21/2019 | 46,000.00 | | 202,000.00 | | | | 191,900.00 | |
| | 8/21/2019 | | | 46,000.00 | | | | 43,700.00 | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

| IMPROVEMENT DESCRIPTION | ORDINANCE DATE | APPROPRIATION | BALANCE DECEMBER 31, 2018 | | 2019 AUTHORIZATIONS | NET EXPENDITURES | AUTHORIZATIONS CANCELLED | BALANCE DECEMBER 31, 2019 | |
|---|----------------|---------------|------------------------------|------------------|------------------------|---------------------|-----------------------------|------------------------------|------------------|
| | | | FUNDED | UNFUNDED | | | | FUNDED | UNFUNDED |
| Acquisition of new additional or replacement equipment | 8/21/2019 | \$ | 331,280.00 | \$ | 331,280.00 | \$ 57,955.60 | \$ | \$ | 273,324.40 |
| Upgrading fire alarm systems | 8/21/2019 | | 505,000.00 | | 505,000.00 | | | 25,250.00 | 479,750.00 |
| Undertaking of various engineering, architectural and other services | 8/21/2019 | | 500,000.00 | | 500,000.00 | | | 25,000.00 | 475,000.00 |
| Acquisition of modular office trailers for MV Elizabeth | 8/21/2019 | | 60,600.00 | | 60,600.00 | | | 3,030.00 | 57,570.00 |
| Acquisition of new furnishings | 8/21/2019 | | 757,500.00 | | 757,500.00 | | | 37,875.00 | 719,625.00 |
| Finance - new additional furnishings and equipment | 8/21/2019 | | 100,000.00 | | 100,000.00 | | | 4,868.00 | 95,132.00 |
| Undertaking of various park improvements | 8/21/2019 | | 12,689,600.00 | | 12,689,600.00 | | | 634,480.00 | 12,055,120.00 |
| Acquisition of new additional playground equipment | 8/21/2019 | | 101,000.00 | | 101,000.00 | | | 5,050.00 | 95,950.00 |
| Undertaking of various park and recreation improvements | 8/21/2019 | | 3,880,500.00 | | 3,880,500.00 | 317,500.00 | | 3,788.00 | 3,563,000.00 |
| Undertaking of landscaping improvements | 8/21/2019 | | 75,750.00 | | 75,750.00 | | | | 71,962.00 |
| Acquisition of new communication and signal systems equipment | 8/21/2019 | | 379,760.00 | | 379,760.00 | 374,555.47 | | | 5,204.53 |
| Acquisition of new additional furnishings and new info technology eq | 8/21/2019 | | 2,135,188.00 | | 2,135,188.00 | 381,122.00 | 17.56 | | 1,754,066.00 |
| Acquisition of new automotive vehicles | 8/21/2019 | | 2,386,899.00 | | 2,386,899.00 | 449,195.26 | | | 1,937,686.18 |
| Acquisition of new additional or replacement equipment | 8/21/2019 | | 21,000.00 | | 21,000.00 | | | 1,050.00 | 19,950.00 |
| Acquisition of new communication and signal systems equipment | 8/21/2019 | | 212,100.00 | | 212,100.00 | | | 10,605.00 | 201,495.00 |
| Acquisition of new information technology and telecommunications € | 8/21/2019 | | 35,000.00 | | 35,000.00 | | | 1,750.00 | 33,250.00 |
| Acquisition of new additional or replacement equipment | 8/21/2019 | | 404,000.00 | | 404,000.00 | 200,000.00 | | | 204,000.00 |
| Acquisition of new information technology and telecommunications € | 8/21/2019 | | 59,000.00 | | 59,000.00 | | | 2,950.00 | 56,050.00 |
| Acquisition of new communication and signal systems equipment | 8/21/2019 | | 25,000.00 | | 25,000.00 | | | 1,250.00 | 23,750.00 |
| Acquisition new additional replacement equipment | 8/21/2019 | | 2,979,500.00 | | 2,979,500.00 | 2,950,000.00 | | | 29,500.00 |
| | | | \$ 25,973,851.11 | \$ 92,998,056.30 | \$ 49,090,397.00 | \$ 40,217,962.55 | \$ 7,898,319.41 | \$ 28,914,113.85 | \$ 91,031,908.60 |
| | | REF. | C | C | | C-9 | | C-C-4 | C-C-6 |
| Deferred Charges to Future Taxation-Unfunded Fund Balance | | C-1 | | | \$ 35,549,000.00 | | \$ | | |
| Deferred Charges to Future Taxation-Unfunded Capital Improvement Fund | | C-7 | | | 1,604,546.00 | | 1,244,712.57 | | |
| 2019 Improvement Authorizations | | C-12 | | | 11,936,851.00 | | 5,628,700.00 | | |
| | | | | | \$ 49,090,397.00 | | \$ 7,898,319.41 | | |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

| | <u>REF.</u> | | |
|----------------------------|-------------|----|-----------------------------|
| Balance, December 31, 2018 | C | \$ | 75,478,206.99 |
| Increased by: | | | |
| Improvement Authorizations | C-8 | \$ | 40,217,962.55 |
| Refunds | C-2 | | <u>447,924.26</u> |
| | | | <u>40,665,886.81</u> |
| | | \$ | <u>116,144,093.80</u> |
| Decreased by: | | | |
| Disbursed | C-2 | | <u>55,564,459.32</u> |
| Balance, December 31, 2019 | C | \$ | <u><u>60,579,634.48</u></u> |

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

| <u>PURPOSE</u> | <u>DATE OF ISSUE</u> | <u>AMOUNT OF ORIGINAL ISSUE</u> | <u>MATURITIES OF BONDS</u> | | | <u>INTEREST RATE</u> | <u>BALANCE DECEMBER 31, 2018</u> | <u>INCREASED</u> | <u>DECREASED</u> | <u>BALANCE DECEMBER 31, 2019</u> |
|-------------------------------|--------------------------|-------------------------------------|--|---|--|--|--|------------------|------------------|--|
| | | | <u>OUTSTANDING DECEMBER 31, 2019</u> | <u>DATE</u> | <u>AMOUNT</u> | | | | | |
| General Improvement | 7/1/2011 | \$ 65,565,000.00 | \$ | 3/1/2020 3/1/2021 | 3,890,000.00 3,890,000.00 | 3.25% 4.00% | 11,670,000.00 | \$ | 3,890,000.00 | 7,780,000.00 |
| County Vocational School | 7/1/2011 | 10,280,000.00 | | 3/1/2020 3/1/2021 | 1,080,000.00 1,080,000.00 | 3.25% 4.00% | 3,240,000.00 | | 1,080,000.00 | 2,160,000.00 |
| Redevelopment | 7/1/2011 | 3,000,000.00 | | 3/1/2020 3/1/2021 | 180,000.00 180,000.00 | 3.25% 4.00% | 540,000.00 | | 180,000.00 | 360,000.00 |
| County College | 7/1/2011 | 1,155,000.00 | | 3/1/2020 3/1/2021 | 180,000.00 180,000.00 | 3.25% 4.00% | 525,000.00 | | 165,000.00 | 360,000.00 |
| General Improvement | 6/15/2012 | 62,165,001.00 | | 3/1/2020-22 3/1/2023-24 | 6,750,000.00 6,900,000.00 | 3.00% 3.00% | 40,500,000.00 | | 6,750,000.00 | 33,750,000.00 |
| County Vocational School | 6/15/2012 | 23,190,001.00 | | 3/1/2020-21 3/1/2022 3/1/2023-24 3/1/2025-27 3/1/2028-29 3/1/2030-32 | 820,000.00 890,000.00 900,000.00 1,640,000.00 1,640,000.00 1,640,000.00 | 3.00% 3.00% 3.00% 3.00% 3.25% 3.50% | 18,270,000.00 | | 820,000.00 | 17,450,000.00 |
| Redevelopment | 6/15/2012 | 10,355,000.00 | | 3/1/2020-24 3/1/2025-27 3/1/2028-29 3/1/2030-31 3/1/2032 | 370,000.00 740,000.00 740,000.00 740,000.00 735,000.00 | 3.00% 3.00% 3.25% 3.50% 3.50% | 8,135,000.00 | | 370,000.00 | 7,765,000.00 |
| County College, Series A | 6/15/2012 | 2,353,000.00 | | 3/1/2020-21 3/1/2022 | 235,000.00 238,000.00 | 3.00% 3.00% | 943,000.00 | | 235,000.00 | 708,000.00 |
| County College, Series B | 6/15/2012 | 1,937,000.00 | | 3/1/2020 | 242,000.00 | 3.00% | 487,000.00 | | 245,000.00 | 242,000.00 |
| General Improvement Refunding | 7/25/2013 | 33,620,000.00 | | 3/1/2020 3/1/2021 3/1/2022 3/1/2023 | 3,590,000.00 3,580,000.00 3,585,000.00 3,745,000.00 | 4.00% 4.00% 5.00% 5.00% | 18,100,000.00 | | 3,600,000.00 | 14,500,000.00 |

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

| PURPOSE | DATE OF ISSUE | AMOUNT OF ORIGINAL ISSUE | MATURITIES OF BONDS | | | INTEREST RATE | BALANCE DECEMBER 31, 2018 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2019 |
|------------------------------------|------------------|-----------------------------|----------------------------------|-------------|--------|------------------|---------------------------------|-----------|--------------|---------------------------------|
| | | | OUTSTANDING DECEMBER 31, 2019 | DATE | AMOUNT | | | | | |
| County Vocational School Refunding | 7/25/2013 | \$ 4,965,000.00 | | 3/1/2020-21 | \$ | 565,000.00 | 4.00% | | | |
| | | | | 3/1/2022 | | 565,000.00 | 5.00% | | | |
| | | | | 3/1/2023 | | 425,000.00 | 5.00% | \$ | 565,000.00 | \$ 2,120,000.00 |
| General Improvement | 6/15/2014 | 53,850,000.00 | | 3/1/2020-21 | | 2,200,000.00 | 3.00% | | | |
| | | | | 3/1/2022 | | 3,250,000.00 | 3.00% | | | |
| | | | | 3/1/2023-28 | | 4,400,000.00 | 3.00% | | | |
| | | | | 3/1/2029 | | 4,400,000.00 | 3.13% | | | |
| | | | | 3/1/2030 | | 4,400,000.00 | 3.25% | | 2,200,000.00 | 42,850,000.00 |
| County Vocational School | 6/15/2014 | 2,460,000.00 | | 3/1/2020-26 | | 205,000.00 | 3.00% | | 205,000.00 | 1,435,000.00 |
| | | | | 3/1/2029 | | 385,000.00 | 3.00% | | | |
| County College, Series A | 6/15/2014 | 5,750,000.00 | | 3/1/2029 | | 385,000.00 | 3.13% | | 380,000.00 | 3,850,000.00 |
| County College, Series B | 6/15/2014 | 2,220,000.00 | | 3/1/2020-22 | | 275,000.00 | 3.00% | | 275,000.00 | 825,000.00 |
| | | | | 3/1/2029 | | 45,000.00 | 3.00% | | | |
| Redevelopment | 6/15/2014 | 720,000.00 | | 3/1/2020-28 | | 45,000.00 | 3.00% | | | |
| | | | | 3/1/2029 | | 45,000.00 | 3.13% | | | |
| | | | | 3/1/2030 | | 45,000.00 | 3.25% | | 45,000.00 | 495,000.00 |
| General Improvement Refunding | 2/15/2015 | 64,850,000.00 | | 2/15/2020 | | 5,860,000.00 | 4.00% | | | |
| | | | | 2/15/2021 | | 800,000.00 | 2.50% | | | |
| | | | | 2/15/2021 | | 5,070,000.00 | 5.00% | | | |
| | | | | 2/15/2022 | | 5,890,000.00 | 5.00% | | | |
| | | | | 2/15/2023 | | 7,040,000.00 | 5.00% | | | |
| | | | | 2/15/2024 | | 2,500,000.00 | 2.00% | | | |
| | | | | 2/15/2024 | | 4,540,000.00 | 5.00% | | | |
| | | | | 2/15/2025 | | 6,955,000.00 | 2.50% | | | |
| | | | | 2/15/2026 | | 6,850,000.00 | 3.50% | | | |
| | | | | 2/15/2027 | | 6,780,000.00 | 3.50% | | | |
| | | | | 2/15/2028 | | 6,705,000.00 | 3.50% | | 5,860,000.00 | 58,990,000.00 |
| | | | | 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% | | 1,105,000.00 | 3,295,000.00 |
| General Improvement | 6/15/2016 | 62,810,000.00 | | 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% | | 3,350,000.00 | 53,660,000.00 |

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

| PURPOSE | DATE OF ISSUE | AMOUNT OF ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING | | | INTEREST RATE | BALANCE DECEMBER 31, 2018 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2019 |
|------------------------------------|------------------|-----------------------------|------------------------------------|-------------------|--------------|------------------|---------------------------------|---------------|-----------|---------------------------------|
| | | | DATE | DECEMBER 31, 2019 | AMOUNT | | | | | |
| County Vocational School | 6/15/2016 | \$ 2,075,000.00 | 3/1/2020-25 | \$ | 200,000.00 | 2.00% | \$ | | | 1,475,000.00 |
| | | | 3/1/2026 | | 275,000.00 | 2.00% | | \$ 200,000.00 | | \$ |
| County College, Series A | 6/15/2016 | 3,000,000.00 | 3/1/2020-26 | | 300,000.00 | 2.00% | | | | 2,400,000.00 |
| | | | 3/1/2026 | | 1,000,000.00 | 2.00% | | | | 2,100,000.00 |
| County College, Series B | 6/15/2016 | 9,615,000.00 | 3/1/2020-25 | | 1,000,000.00 | 2.00% | | | | 7,615,000.00 |
| | | | 3/1/2026 | | 615,000.00 | 2.00% | | | | 6,615,000.00 |
| General Improvement Refunding | 11/9/2017 | 37,460,000.00 | 3/1/2022 | | 3,785,000.00 | 3.00% | | | | |
| | | | 3/1/2023 | | 3,745,000.00 | 3.00% | | | | |
| | | | 3/1/2024 | | 3,720,000.00 | 4.00% | | | | |
| | | | 3/1/2025 | | 3,710,000.00 | 4.00% | | | | |
| | | | 3/1/2026 | | 3,705,000.00 | 4.00% | | | | |
| | | | 3/1/2027 | | 3,695,000.00 | 4.00% | | | | |
| | | | 3/1/2028 | | 3,690,000.00 | 4.00% | | | | |
| | | | 3/1/2029 | | 3,680,000.00 | 4.00% | | | | |
| | | | 3/1/2030 | | 3,670,000.00 | 4.00% | | | | |
| | | | 3/1/2031 | | 3,660,000.00 | 4.00% | | | | |
| | | | | | | | 37,060,000.00 | | | 37,060,000.00 |
| County Vocational School Refunding | 11/9/2017 | 3,240,000.00 | 3/1/2022 | | 1,080,000.00 | 3.00% | | | | |
| | | | 3/1/2023 | | 1,065,000.00 | 3.00% | | | | |
| Redevelopment | 11/9/2017 | 1,735,000.00 | 3/1/2024 | | 1,060,000.00 | 4.00% | | | | |
| | | | | | | | 3,205,000.00 | | | 3,205,000.00 |
| County College Series A | 12/6/2017 | 3,300,000.00 | 3/1/2022-23 | | 175,000.00 | 3.00% | | | | |
| | | | 3/1/2024-25 | | 175,000.00 | 4.00% | | | | |
| General Improvement Bonds | 6/15/2018 | 65,850,000.00 | 3/1/2026-31 | | 1,020,000.00 | 4.00% | | | | |
| | | | | | | | 1,720,000.00 | | | 1,720,000.00 |
| County Vocational Technical School | 6/15/2018 | 12,000,000.00 | 12/1/2020-25 | | 330,000.00 | 2.00% | | | | |
| | | | 12/1/2026-27 | | 330,000.00 | 2.50% | | | | |
| General Improvement Bonds | 6/15/2018 | 65,850,000.00 | 3/1/2020 | | 3,750,000.00 | 3.00% | | | | |
| | | | 3/1/2021 | | 4,500,000.00 | 3.00% | | | | |
| | | | 3/1/2022 | | 5,000,000.00 | 3.00% | | | | |
| | | | 3/1/2023 | | 5,250,000.00 | 3.00% | | | | |
| | | | 3/1/2024 | | 5,500,000.00 | 3.00% | | | | |
| | | | 3/1/2025 | | 6,000,000.00 | 3.00% | | | | |
| | | | 3/1/2026 | | 6,500,000.00 | 3.00% | | | | |
| | | | 3/1/2027 | | 6,500,000.00 | 3.00% | | | | |
| | | | 3/1/2028 | | 6,500,000.00 | 3.00% | | | | |
| | | | 3/1/2029 | | 6,500,000.00 | 3.00% | | | | |
| | | | 3/1/2030 | | 6,500,000.00 | 3.00% | | | | |
| County Vocational Technical School | 6/15/2018 | 12,000,000.00 | 3/1/2020 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2021 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2022 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2023 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2024 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2025 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2026 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2027 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2028 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2029 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2030 | | 1,000,000.00 | 3.00% | | | | |
| County Vocational Technical School | 6/15/2018 | 12,000,000.00 | 3/1/2020 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2021 | | 1,000,000.00 | 3.00% | | | | |
| General Improvement Bonds | 6/15/2018 | 65,850,000.00 | 3/1/2022 | | 5,000,000.00 | 3.00% | | | | |
| | | | 3/1/2023 | | 5,250,000.00 | 3.00% | | | | |
| County Vocational Technical School | 6/15/2018 | 12,000,000.00 | 3/1/2024 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2025 | | 1,000,000.00 | 3.00% | | | | |
| General Improvement Bonds | 6/15/2018 | 65,850,000.00 | 3/1/2026 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2027 | | 1,000,000.00 | 3.00% | | | | |
| County Vocational Technical School | 6/15/2018 | 12,000,000.00 | 3/1/2028 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2029 | | 1,000,000.00 | 3.00% | | | | |
| General Improvement Bonds | 6/15/2018 | 65,850,000.00 | 3/1/2030 | | 1,000,000.00 | 3.00% | | | | |
| | | | | | | | 65,850,000.00 | | | 62,500,000.00 |
| County Vocational Technical School | 6/15/2018 | 12,000,000.00 | 3/1/2020 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2021 | | 1,000,000.00 | 3.00% | | | | |
| General Improvement Bonds | 6/15/2018 | 65,850,000.00 | 3/1/2022 | | 5,000,000.00 | 3.00% | | | | |
| | | | 3/1/2023 | | 5,250,000.00 | 3.00% | | | | |
| County Vocational Technical School | 6/15/2018 | 12,000,000.00 | 3/1/2024 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2025 | | 1,000,000.00 | 3.00% | | | | |
| General Improvement Bonds | 6/15/2018 | 65,850,000.00 | 3/1/2026 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2027 | | 1,000,000.00 | 3.00% | | | | |
| County Vocational Technical School | 6/15/2018 | 12,000,000.00 | 3/1/2028 | | 1,000,000.00 | 3.00% | | | | |
| | | | 3/1/2029 | | 1,000,000.00 | 3.00% | | | | |
| General Improvement Bonds | 6/15/2018 | 65,850,000.00 | 3/1/2030 | | 1,000,000.00 | 3.00% | | | | |
| | | | | | | | 12,000,000.00 | | | 11,000,000.00 |

COUNTY OF UNION
GENERAL CAPITAL FUND
SCHEDULE OF SERIAL BONDS

| PURPOSE | DATE OF ISSUE | AMOUNT OF ORIGINAL ISSUE | MATURITIES OF BONDS OUTSTANDING | | INTEREST RATE | BALANCE DECEMBER 31, 2018 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2019 |
|---|------------------|-----------------------------|------------------------------------|----------------|------------------|---------------------------------|-----------------|---------------|---------------------------------|
| | | | DECEMBER 31, 2019 | DATE | | | | | |
| County College Series A | 6/15/2018 | \$ 3,600,000.00 | | 3/1/2020 | | | | | |
| | | | \$ | 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% | | | |
| County College Series B | 6/15/2018 | 11,750,000.00 | | 3/1/2028 | 360,000.00 | 3.00% | \$ 3,600,000.00 | \$ 360,000.00 | \$ 3,240,000.00 |
| | | | | 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% | 11,750,000.00 | 1,305,000.00 | 10,445,000.00 |
| County College Series -Chapter 12 State Aid | 6/25/2019 | 7,100,000.00 | | 3/1/2020-29 | 710,000.00 | 2.00% | 7,100,000.00 | | 7,100,000.00 |
| | | | | | | | | | |
| | | | \$ | 433,760,000.00 | \$ | 7,100,000.00 | \$ | 39,165,000.00 | \$ 401,695,000.00 |
| | | | | C | | C-2:C-5 | C-5 | C | |
| SUMMARY County College County Vocational School General County Improvements Redevelopment | | \$ | 35,620,000.00 | \$ | 7,100,000.00 | \$ | 4,595,000.00 | \$ | 38,125,000.00 |
| | | | 47,115,000.00 | | | | 4,975,000.00 | | 42,140,000.00 |
| | | | 340,090,000.00 | | | | 29,000,000.00 | | 311,090,000.00 |
| | | | 10,935,000.00 | | | | 595,000.00 | | 10,340,000.00 |
| | | \$ | 433,760,000.00 | \$ | 7,100,000.00 | \$ | 39,165,000.00 | \$ | 401,695,000.00 |

"C-11"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR PRELIMINARY EXPENSE

| | <u>REF</u> | |
|--------------------------|------------|----------------------|
| Increased by: | | |
| Capital Improvement Fund | C-7 | \$ 551,000.00 |
| Decreased by: | | |
| Disbursed | C-2 | \$ <u>551,000.00</u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

| | <u>REF.</u> | <u>STATE OF NEW JERSEY</u> |
|-------------------------------------|-------------|--------------------------------|
| Balance, December 31, 2018 | C | \$ 29,134,706.45 |
| Increased by: | | |
| Improvement Authorizations | C-8 | <u>11,936,851.00</u> |
| | | \$ <u>41,071,557.45</u> |
| Decreased by: | | |
| Cash Receipts | C-2 | \$ 9,065,757.84 |
| Canceled Improvement Authorizations | C-8 | <u>5,628,700.00</u> |
| | | <u>14,694,457.84</u> |
| Balance, December 31, 2019 | C | \$ <u><u>26,377,099.61</u></u> |

ANALYSIS OF BALANCE, DECEMBER 31, 2019

| <u>Description</u> | <u>Ordinance Number</u> | |
|------------------------------|-----------------------------|--------------------------------|
| Department of Transportation | 776 A | \$ 418,948.61 |
| 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 F | 4,000,000.00 |
| Department of Transportation | 787 F | 2,000,000.00 |
| Department of Transportation | 787 Q | 2,300,000.00 |
| Department of Transportation | 795 C | 1,000,000.00 |
| | 808 C | <u>9,018,151.00</u> |
| | | \$ <u><u>26,377,099.61</u></u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

| | <u>REF.</u> | |
|---|-------------|--------------------------------|
| Balance, December 31, 2018 | C | \$ 14,469,520.91 |
| Increased by: | | |
| Green Acres Reimbursement on Funded Ordinances:Sanford Bridge | | \$ 49,617.00 |
| Excess 2019 Bond Proceeds | | <u>2,302,419.01</u> |
| | C-2 | <u>2,352,036.01</u> |
| Balance, December 31, 2019 | C | \$ <u><u>16,821,556.92</u></u> |

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

| ORDINANCE NUMBER | DATE OF ORDINANCE | DATE OF ORIGINAL ISSUE | DATE OF ISSUE | DATE OF MATURITY | INTEREST RATE | BALANCE DECEMBER 31, 2018 | INCREASED | DECREASED | BALANCE DECEMBER 31, 2019 |
|---------------------|-------------------------|------------------------------|---------------------|------------------------|------------------|---------------------------------|---------------|---------------|---------------------------------|
| 578 | 8/21/2003 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | \$ 26,230.00 | \$ | 26,230.00 | \$ |
| 616 | 8/18/2005 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 2,852.00 | | 2,852.00 | |
| 632 | 8/17/2006 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 43,589.00 | | 43,589.00 | |
| 632 | 8/1/2006 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 186,256.00 | | 186,256.00 | |
| 653 | 8/23/2007 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 3,628.00 | | 3,628.00 | |
| 665 | 2/28/2008 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 9,000.00 | | 9,000.00 | |
| 670 | 7/24/2008 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 1,124,426.00 | | 1,124,426.00 | |
| 671 | 10/9/2008 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 107,140.00 | | 107,140.00 | |
| 687 | 7/30/2009 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 166,563.00 | | 166,563.00 | |
| 713 | 12/8/2010 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 1,906,929.00 | | 1,906,929.00 | |
| 723 | 8/25/2011 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 2,261,856.00 | | 2,261,856.00 | |
| 740 | 9/13/2012 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 4,171,883.00 | | 4,171,883.00 | |
| 750 | 6/25/2013 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 486,741.00 | | 486,741.00 | |
| 752 | 8/22/2013 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 3,105,020.00 | | 3,105,020.00 | |
| 759 | 9/11/2014 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 285,434.00 | | 285,434.00 | |
| 759 | 10/8/2014 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 3,739,613.00 | | 3,739,613.00 | |
| 765 | 7/16/2015 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 10,901,019.00 | | 10,901,019.00 | |
| 775 | 9/15/2015 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 1,190,000.00 | | 1,190,000.00 | |
| 776 | 9/14/2016 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 10,462,980.00 | | 10,462,980.00 | |
| 776 | 9/15/2016 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 7,996,740.00 | | 7,996,740.00 | |
| 787 | 9/15/2017 | 06/21/2018 | 06/21/2018 | 06/21/2019 | 3.00% | 11,822,101.00 | | 11,822,101.00 | |
| 578 | 8/21/2003 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 26,230.00 | 26,230.00 | | 26,230.00 |
| 616 | 8/18/2005 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 4,552.00 | 4,552.00 | | 4,552.00 |
| 632 | 8/17/2006 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 229,845.00 | 229,845.00 | | 229,845.00 |
| 632 | 8/17/2006 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 3,628.00 | 3,628.00 | | 3,628.00 |
| 653 | 8/23/2007 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 9,000.00 | 9,000.00 | | 9,000.00 |
| 665 | 2/28/2008 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 1,186,962.00 | 1,186,962.00 | | 1,186,962.00 |
| 670 | 7/24/2008 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 122,665.00 | 122,665.00 | | 122,665.00 |
| 671 | 10/9/2008 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 54,047.00 | 54,047.00 | | 54,047.00 |
| 687 | 7/30/2009 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 1,882,377.00 | 1,882,377.00 | | 1,882,377.00 |
| 713 | 12/8/2010 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 2,358,808.00 | 2,358,808.00 | | 2,358,808.00 |
| 723 | 8/25/2011 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 4,161,623.00 | 4,161,623.00 | | 4,161,623.00 |
| 740 | 9/13/2012 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 486,741.00 | 486,741.00 | | 486,741.00 |
| 750 | 6/25/2013 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 4,038,901.00 | 4,038,901.00 | | 4,038,901.00 |
| 752 | 8/22/2013 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 5,489,792.00 | 5,489,792.00 | | 5,489,792.00 |
| 759 | 10/8/2014 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 13,198,258.00 | 13,198,258.00 | | 13,198,258.00 |
| 765 | 7/16/2015 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 1,190,000.00 | 1,190,000.00 | | 1,190,000.00 |
| 775 | 6/9/2016 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 28,460,898.00 | 28,460,898.00 | | 28,460,898.00 |
| 776 | 9/14/2016 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 20,122,136.00 | 20,122,136.00 | | 20,122,136.00 |
| 787 | 9/15/2017 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | 6,973,537.00 | 6,973,537.00 | | 6,973,537.00 |
| 795 | 9/13/2018 | 06/20/2019 | 06/20/2019 | 06/19/2020 | 2.25% | | | | |

| | | | | | | | |
|------|---------------|-----|---------------|----|---------------|----|---------------|
| \$ | 60,000,000.00 | \$ | 90,000,000.00 | \$ | 60,000,000.00 | \$ | 90,000,000.00 |
| REF. | C | C-2 | C-2 | | C-2 | | C-C-6 |

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

| | <u>REF.</u> | |
|----------------------------|-------------|-------------------------------|
| Balance, December 31, 2018 | C | \$ 1,610,048.43 |
| Increased by: | | |
| Receipts - Interest | C-2 | <u>1,473,429.29</u> |
| Balance, December 31, 2019 | C | \$ <u><u>3,083,477.72</u></u> |

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

| | | |
|----------------------------|-----|-------------------------------|
| Balance, December 31, 2018 | C | \$ 1,782,046.82 |
| Decreased by: | | |
| Loans Paid | C-5 | <u>174,768.87</u> |
| Balance, December 31, 2019 | C | \$ <u><u>1,607,277.95</u></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, 2019</u> |
|-----------------------------|------------------------------|--|--|
| 616 | 8/18/2005 | Surrogate's Office - Furnishings | \$ 14,070.00 |
| 632 | 8/1/2006 | Engineering-Culvert Repairs | 620,842.72 |
| 653 | 8/23/2007 | Acq. Of new info technology equipment - various county departments | 184,587.00 |
| 670 | 7/24/2008 | Public Safety-Fire Academy | 191,937.00 |
| 671 | 10/9/2008 | Multiple Purpose | 324,082.86 |
| 687 | 7/30/2009 | Public Safety Emergency Management-Equipment | 22,088.44 |
| 713 | 12/8/2010 | Corrections- Equipment and Machinery | 4,134,270.66 |
| 723 | 8/25/2011 | Engineering-Facilities-Furniture, Carpets | 8,144,503.32 |
| 740 | 9/13/2012 | Multiple Purpose | 5,844,175.00 |
| 750 | 6/27/2013 | Acq. of Property-Smith Cadillac | 978,500.00 |
| 752 | 8/22/2013 | Multiple Purpose | 2,656,000.45 |
| 759 | 9/11/2014 | Multiple Purpose | 19,259,744.53 |
| 765 | 7/16/2015 | Multiple Purpose | 13,106,534.53 |
| 776 | 8/16/2016 | Multiple Purpose | 25,197,986.35 |
| 787 | 8/17/2017 | Multiple Purpose | 2,065,654.44 |
| 795 | 9/13/2018 | Multiple Purpose | 7,382,861.46 |
| 808 | 8/21/2019 | Multiple Purpose | 18,270,638.61 |
| 809 | 9/13/2018 | Multiple Purpose | 2,830,525.00 |
| | | | <u>\$ 111,229,002.37</u> |

COUNTY OF UNION

PART II

SINGLE AUDIT SECTION

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

REPORTS ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO MAJOR FEDERAL AND STATE FINANCIAL
PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH 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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E-mail info@senco.com

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the regulatory financial statements of the various individual funds and the account group of the County of Union, as of and for the year ended December 31, 2019 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 18, 2020. Our report disclosed that, as described in Note 1 to the financial statements, the County of Union prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. In addition, we did not audit the financial activities of the County of Union's Division of Social Services. These activities are considered confidential and are only subject to audit by the New Jersey Department of Human Services.

Internal Control Over Financial Reporting

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

SUPLEE, CLOONEY & COMPANY

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

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

Compliance and Other Matters

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

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 18, 2020



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, 2019. 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, 2019.

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.

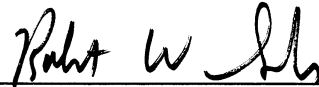
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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 18, 2020

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | GRANTOR'S NUMBER | 2019 EXPENDITURES | SUBRECIPIENT EXPENDITURES |
|--|-------------------------------|---------------------|----------------------|------------------------------|
| <u>United States Department of Housing and Urban</u> | | | | |
| <u>Development:</u> | | | | |
| <u>Direct Programs</u> | | | | |
| Community Development Block Grant/ Entitlement Grants | 14.218 | B-00-UC-34-0106 | \$ 4,656,107 | \$ 3,853,233 |
| <u>Pass-Through New Jersey Department of Community Affairs</u> | | | | |
| Title II National Affordable Housing Act: | | | | |
| Home Investment Partnership Program | 14.239 | M-00-DC-34-0222 | 159,307 | |
| Emergency Solutions Grants Program | 14.231 | S-00-UC-34-0021 | 430,508 | 408,265 |
| Continuum of Care Program | 14.267 | | 4,186,730 | 3,976,366 |
| Section 8 Housing Choice Voucher Program | 14.871 | | 3,965,253 | 3,943,775 |
| <u>Total United States Department of Housing and Urban Development</u> | | | <u>13,397,905</u> | <u>12,181,639</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 | 109,288 | 25,227 |
| <u>Pass-Through North Jersey Transportation Planning Authority:</u> | | | | |
| Transportation Planning Work Program | 20.205 | | 150,110 | |
| <u>Pass-Through North Jersey Transit:</u> | | | | |
| Enhanced Mobility of Seniors and Individuals with Disabilities | 20.513 | | 200,000 | |
| <u>Pass Through New Jersey Department of Law and Public Safety</u> | | | | |
| <u>Highway Safety Cluster</u> | | | | |
| Total Highway Safety Cluster | 20.600 | | 114,459 | |
| <u>Total Department of Transportation</u> | | | <u>573,856</u> | <u>25,227</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 | | 1,263,576 | 140,630 |
| Workforce Investment Act | 17.259 | | 1,609,089 | 1,198,174 |
| Student Youth Employment Pilot Program | 17.259 | | 314,871 | 276,000 |
| Workforce Investment Act | 17.278 | | 1,884,631 | 286,884 |
| <u>Total WIA/WIOA Cluster</u> | | | <u>5,072,167</u> | <u>1,901,688</u> |
| <u>Total United States Department of Labor</u> | | | <u>5,072,167</u> | <u>1,901,688</u> |
| <u>United States Department of Justice</u> | | | | |
| <u>Direct Program</u> | | | | |
| NIJ's DNA Backlog Reduction Program | 16.741 | 2014-DN-BX-0044 | 387,449 | |
| Edward Byrne Memorial Justice Assistance Grant | 16.738 | 2015-DJ-BX-0982 | 119,954 | 103,348 |
| | | | <u>507,404</u> | <u>103,348</u> |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | GRANTOR'S NUMBER | 2019 EXPENDITURES | SUBRECIPIENT EXPENDITURES |
|--|-------------------------------|---------------------|----------------------|------------------------------|
| <u>Pass-Through State of New Jersey Department of Law and Public Safety:</u> | | | | |
| Crime Victim Assistance Program/ Discretionary Grants | 16.582 | | \$ 46,186 | \$ |
| Crime Victim Assistance Program | 16.575 | V-20-09 | 482,919 | |
| Crime Victim Assistance/Victims of Crime Act (VOCA) Victim Assistance Grant (VAG) Program | 16.575 | V-20-09 | 6,231 | |
| Crime Victim Assistance/Sexual Assault Nurse Examiner - SANE | 16.575 | | 2,566 | |
| Crime Victim Assistance/Sexual Assault Nurse Examiner - SANE | 16.575 | | 80,516 | |
| Violence Against Women/Services, Training, Officers, Prosecutors | 16.588 | | 40,949 | |
| Violence Against Women/ Victim Witness DV Advocacy Program | 16.588 | 10VAWA-74 | 28,306 | |
| Violence Against Women Formula Grants | 16.588 | 2014-WF-AX-0022 | 1,986 | |
| Paul Coverdell Forensic Science Improvement Grant | 16.742 | | 31,380 | |
| Public Health Emergency Response: Cooperative Agreements/Opioid Public Health Crisis Response-Operation Helping Hand | 93.354 | | 58,824 | |
| | | | 779,863 | |
| <u>Pass-Through New Jersey State Parole Board:</u> | | | | |
| Second Chance Prisoner Reentry Initiative | 16.812 | | 34,596 | 28,713 |
| <u>Total United States Department of Justice</u> | | | 1,321,863 | 132,061 |
| <u>Pass-Through State of New Jersey Department of Health and Human Services:</u> | | | | |
| Special Programs for the Aging- Title III, Part B- Grants for Support | 93.044 | | 648,556 | 645,710 |
| Special Programs for the Aging- Title III, Part C-1 Nutrition Services | 93.045 | | 631,831 | |
| Special Programs for the Aging- Title III, Part C-2 Nutrition Services | 93.045 | | 319,647 | |
| Special Programs for the Aging- Title III, Part C Nutrition Services | 93.045 | | 951,477.68 | 550,690 |
| Special Programs for the Aging- Title III, Part D- Disease Prevention | 93.043 | | 25,103 | |
| Special Programs for the Aging- Title III, Part D- Disease Prevention | 93.043 | | 15,117 | |
| Special Programs for the Aging- Title III, Part D- Disease Prevention | 93.043 | | 6,438 | |
| Special Programs for the Aging- Title III, Part D- Disease Prevention | 93.043 | | 46,658 | 46,658 |
| Nutrition Services Incentive Program (USDA) | 93.053 | | 291,027 | 291,027 |
| Medical Assistance Program-Aging Title III-Medicaid | 93.778 | | 120,131 | 60,290 |
| National Family Caregiver Support, Title III, Part E | 93.052 | | 334,222 | 310,300 |
| Temporary Assistance for Needy Families/Social Services for the Homeless | 93.558 | | 132,985 | 119,266 |
| Senior Health Insurance Program | 93.324 | | 28,975 | 28,975 |
| | | | 2,554,032 | 2,052,916 |
| <u>Pass-Through State of New Jersey Department of Health:</u> | | | | |
| Public Health Emergency Response-LINCS - Health Service Grant | 93.069 | | 331,578 | |
| <u>Pass-Through State of New Jersey Department of Community Affairs:</u> | | | | |
| Low Income Home Energy Assistance-Heat Energy Assistance (HEA) CWA | 93.568 | | 20,097 | |
| Community Service Block Grant | 93.569 | 01-1981-00 | 806,676 | 546,160 |
| | | | 1,158,351 | 546,160 |
| <u>Pass-Through State of New Jersey Department of Children and Families/ Division of Women</u> | | | | |
| Injury Prevention Education and control Research | 93.136 | | 20,316 | |
| Preventive Health and Health Services Block Grant /Sex Assault Abuse and Rape Care/Coordinated Rape Care | 93.991 | | 8,240 | |
| | | | 28,556 | |
| <u>Total Department of Health and Human services</u> | | | 3,740,940 | 2,599,076 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

| STATE GRANTOR DEPARTMENT/ PROGRAM TITLE | STATE ACCOUNT NUMBER | GRANT PERIOD | | 2019 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2019 |
|---|----------------------|--------------|----------|----------------------|--|
| | | FROM | TO | | |
| <u>Department of Community Affairs:</u> | | | | | |
| Handicapped Person's Recreational Program | 022-8050-100-035 | 7/1/18 | 6/30/19 | \$ 19,705 | \$ 19,705 |
| Handicapped Person's Recreational Program | 022-8050-100-035 | 7/1/17 | 12/31/18 | 3,831 | 35,000 |
| Handicapped Person's Recreational Program | 022-8050-100-035 | 7/1/16 | 12/31/17 | (540) | 34,460 |
| | | | | <u>22,996</u> | <u>89,166</u> |
| Universal Service Fund CWA Administration | 022-8050-100-B13 | 7/1/17 | 6/30/18 | 12,871 | 12,871 |
| Historic Site Management Grant | 022-8049-100-033 | 11/1/17 | 11/1/20 | 5,980 | 50,000 |
| <u>Total Department of Community Affairs</u> | | | | <u>41,847</u> | <u>152,037</u> |
| <u>Department of Children and Families:</u> | | | | | |
| Human Services Planning Advisory Council | 016-1610-100-039 | 1/1/19 | 12/31/19 | 239,757 | 239,757 |
| Human Services Planning Advisory Council | 016-1610-100-039 | 1/1/18 | 12/31/18 | 95,702 | 312,438 |
| Human Services Planning Advisory Council | 016-1610-100-039 | 1/1/17 | 12/31/17 | | 308,850 |
| | | | | <u>335,459</u> | <u>861,045</u> |
| Sexual Assault Advocate Rape Crisis(SAARC 1) | 016-1630-100-077 | 7/1/17 | 6/30/18 | 53,872 | 53,872 |
| Sexual Assault Advocate Rape Crisis(SAARC 1) | 016-1630-100-077 | 7/1/16 | 6/30/17 | 500 | 8,955 |
| | | | | <u>54,372</u> | <u>62,827</u> |
| Sexual Assault Advocate Rape Crisis (SAARC 1X) supplement | | 7/1/19 | 6/30/20 | 2,396 | 2,396 |
| SAARC- Expansion Direct Services | 016-1630-100-077 | 1/1/19 | 6/30/19 | 9,650 | 9,650 |
| SAARC- Expansion Direct Services | 016-1630-100-077 | 1/1/18 | 6/30/18 | | 3,065 |
| | | | | <u>9,650</u> | <u>12,716</u> |
| <u>Total Department of Children and Families</u> | | | | <u>401,877</u> | <u>938,984</u> |
| <u>Department of State:</u> | | | | | |
| New Jersey State Council on the Arts: | | | | | |
| Cultural Projects Block Grants | 074-2530-100-032 | 1/1/19 | 12/31/19 | 132,174 | 132,174 |
| Cultural Projects Block Grants | 074-2530-100-032 | 1/1/18 | 12/31/18 | 11,575 | 144,813 |
| | | | | <u>143,749</u> | <u>276,987</u> |
| <u>Total Department of State</u> | | | | <u>143,749</u> | <u>276,987</u> |
| <u>Department of Health and Senior Services:</u> | | | | | |
| Comprehensive Substance Abuse Treatment and Prevention Services | 054-7700-100-162 | 1/1/19 | 12/31/19 | 528,251 | 528,251 |
| Comprehensive Substance Abuse Treatment and Prevention Services | 054-7700-100-162 | 1/1/18 | 12/31/18 | 176,317 | 750,196 |
| Comprehensive Substance Abuse Treatment and Prevention Services | 054-7700-100-162 | 1/1/17 | 12/31/17 | | 724,311 |
| | | | | <u>704,568</u> | <u>2,002,757</u> |
| Right To Know Program | 046-4230-100-105 | 7/1/19 | 6/30/20 | 8,201 | 8,201 |
| Right To Know Program | 046-4230-100-105 | 7/1/18 | 6/30/19 | 8,201 | 16,401 |
| | | | | <u>16,401</u> | <u>24,601</u> |
| Comprehensive Cancer Control Grant | | 7/1/19 | 6/30/20 | 17,856 | 17,856 |
| Comprehensive Cancer Control Grant | | 7/1/17 | 6/30/19 | 33,183 | 65,461 |
| | | | | <u>51,039</u> | <u>83,317</u> |
| <u>Total Department of Health</u> | | | | <u>772,008</u> | <u>2,110,676</u> |
| <u>Department of Human Services:</u> | | | | | |
| Governor's Alliance on Drugs | 082-2000-100-044 | 7/1/19 | 6/30/20 | 28,403 | 28,403 |
| Governor's Alliance on Drugs | 082-2000-100-044 | 7/1/18 | 6/30/19 | 427,186 | 474,204 |
| Governor's Alliance on Drugs | 082-2000-100-044 | 7/1/17 | 6/30/18 | | 512,320 |
| | | | | <u>455,589</u> | <u>1,014,927</u> |

The accompanying notes to the schedules of expenditures of federal awards and state financial assistance are an integral part of this schedule

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

| STATE GRANTOR DEPARTMENT/ PROGRAM TITLE | STATE ACCOUNT NUMBER | GRANT PERIOD | | 2019 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2019 |
|---|----------------------|--------------|----------|----------------------|--|
| | | FROM | TO | | |
| Sexual Assault Abuse and Rape Care/ Rape Counseling Program | 016-1630-100-014 | 1/1/19 | 12/31/19 | \$ 49,543 | \$ 49,543 |
| Sexual Assault Abuse and Rape Care/ Rape Counseling Program | 016-1630-100-014 | 7/1/17 | 6/30/19 | 9,867 | 42,985 |
| | | | | <u>59,410</u> | <u>92,527</u> |
| Community Care for the Elderly - Title XX | 054-7530-100-036 | 1/1/19 | 12/31/19 | 440,662 | 440,662 |
| Community Care for the Elderly - Title XX | 054-7530-100-036 | 1/1/18 | 12/31/18 | 8,487 | 459,439 |
| | | | | <u>449,149</u> | <u>900,101</u> |
| Area Plan Contract - State Match | 054-7530-100-036 | 1/1/19 | 12/31/19 | 179,503 | 179,503 |
| Area Plan Contract - State Match | 054-7530-100-036 | 1/1/18 | 12/31/18 | 20,745 | 181,173 |
| | | | | <u>200,248</u> | <u>360,676</u> |
| State Weekend Home Delivered Meals | 054-7530-100-036 | 1/1/19 | 12/31/19 | 58,859 | 58,859 |
| State Weekend Home Delivered Meals | 054-7530-100-036 | 1/1/18 | 12/31/18 | 1,460 | 58,859 |
| | | | | <u>60,319</u> | <u>117,718</u> |
| Title III B Cola | 054-7530-100-036 | 1/1/19 | 12/31/19 | 309,058 | 309,058 |
| Adult Protective Services | 054-7530-100-036 | 1/1/19 | 12/31/19 | 307,634 | 307,634 |
| Safe Housing | 054-7530-100-036 | 1/1/19 | 12/31/19 | 61,511 | 61,511 |
| Safe Housing | 054-7530-100-036 | 1/1/18 | 12/31/18 | 5,855 | 70,093 |
| Safe Housing | 054-7530-100-036 | 1/1/17 | 12/31/17 | | 72,088 |
| | | | | <u>67,366</u> | <u>203,692</u> |
| Home Delivered Meals | 054-7530-100-036 | 1/1/19 | 12/31/19 | 16,598 | 16,598 |
| Home Delivered Meals | 054-7530-100-036 | 1/1/18 | 12/31/18 | 1,979 | 16,598 |
| | | | | <u>18,577</u> | <u>33,196</u> |
| Care Management Quality Assurance | 054-7530-100-036 | 1/1/19 | 12/31/19 | 22,127 | 22,127 |
| Respite Care Program | 054-7530-100-036 | 1/1/19 | 12/31/19 | 300,151 | 300,151 |
| Respite Care Program | 054-7530-100-036 | 1/1/18 | 12/31/18 | 14,015 | 268,097 |
| | | | | <u>314,166</u> | <u>568,248</u> |
| Office on Aging | 054-7530-495-001 | 1/1/19 | 12/31/19 | 53,042 | 53,042 |
| Jersey Assistance for Community Caregivers | | 1/1/19 | 12/31/19 | 21,048 | 21,048 |
| Jersey Assistance for Community Caregivers | | 1/1/18 | 12/31/18 | 42,900 | 52,738 |
| | | | | <u>63,947</u> | <u>73,786</u> |
| Family Court Services | 066-1500-100-021 | 1/1/19 | 12/31/19 | 234,136 | 234,136 |
| Family Court Services | 066-1500-100-021 | 1/1/18 | 12/31/18 | 18,359 | 248,737 |
| | | | | <u>252,495</u> | <u>482,873</u> |
| Personal Attendant Services Program | 054-7545-100-005 | 1/1/19 | 12/31/19 | 52,945 | 52,945 |
| Personal Attendant Services Program | 054-7545-100-005 | 1/1/18 | 12/31/18 | 4,700 | 49,248 |
| | | | | <u>57,645</u> | <u>102,194</u> |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

| STATE GRANTOR DEPARTMENT/ PROGRAM TITLE | STATE ACCOUNT NUMBER | GRANT PERIOD | | 2019 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2019 |
|--|---------------------------------|--------------|----------|----------------------|--|
| | | FROM | TO | | |
| Social Services for the Homeless | 054-7550-100-072 | 1/1/19 | 12/31/19 | \$ 584,170 | \$ 584,170 |
| Social Services for the Homeless | 054-7550-100-072 | 7/1/17 | 6/30/18 | 186,005 | 644,924 |
| | | | | <u>770,175</u> | <u>1,229,094</u> |
| Elderly Handicapped Transportation Title XX | 054-7545-100-039 | 1/1/19 | 12/31/19 | 130,647 | 130,647 |
| Elderly Handicapped Transportation Title XX | 054-7545-100-039 | 1/1/18 | 12/31/18 | 11,877 | 142,524 |
| | | | | <u>142,524</u> | <u>273,171</u> |
| <u>Total for Department of Human Services</u> | | | | <u>3,603,472</u> | <u>6,144,066</u> |
| <u>Department of Law and Public Safety:</u> | | | | | |
| Law Enforcement Training | 066-1020-100-314 | 7/1/16 | 6/30/17 | 9,264 | 20,953 |
| Law Enforcement Training | 066-1020-100-314 | 7/1/15 | 6/30/16 | 19,763 | 28,580 |
| | | | | <u>29,027</u> | <u>49,533</u> |
| Body Armor Replacement Fund | 066-1020-718-001 | 1/1/18 | 12/31/18 | 9,228 | 9,228 |
| Body Armor Replacement Fund | 066-1020-718-001 | 1/1/17 | 12/31/17 | 36,859 | 48,671 |
| Body Armor Replacement Fund | 066-1020-718-001 | 1/1/16 | 12/31/16 | 4,670 | 45,253 |
| Body Armor Replacement Fund | 066-1020-718-001 | 1/1/15 | 12/31/15 | 455 | 51,843 |
| | | | | <u>51,212</u> | <u>154,995</u> |
| Insurance Fraud | 066-1020-100-305 | 1/1/19 | 12/31/19 | 184,677 | 184,677 |
| Insurance Fraud | 066-1020-100-305 | 1/1/18 | 12/31/18 | 64,886 | 250,000 |
| | | | | <u>249,563</u> | <u>434,677</u> |
| Youth Service Community Partnership | 1500-100-066-1500-007-YYYY-6010 | 1/1/19 | 12/31/19 | 399,892 | 399,892 |
| Youth Service Community Partnership | 1500-100-066-1500-007-YYYY-6010 | 1/1/18 | 12/31/18 | 57,994 | 440,426 |
| | | | | <u>457,886</u> | <u>840,318</u> |
| State Facilities Education Act | 066-1500-100-032 | 9/1/18 | 8/31/19 | 99,900 | 99,900 |
| Juvenile Justice Alternative Initiative | 066-1500-100-237 | 1/1/19 | 12/31/19 | 106,480 | 106,480 |
| Juvenile Justice Alternative Initiative | 066-1500-100-237 | 1/1/18 | 12/31/18 | 19,328 | 124,000 |
| | | | | <u>125,807</u> | <u>230,480</u> |
| DWI Grant | 6400-100-078-6400 | 1/1/18 | 12/31/18 | 447 | 3,644 |
| <u>Total for Department of Law and Public Safety</u> | | | | <u>1,013,843</u> | <u>1,813,547</u> |
| <u>Department of Labor:</u> | | | | | |
| Smart Steps | 062-4545-780-005 | 7/1/18 | 6/30/19 | 4,815 | 4,815 |
| Workforce Learning Link | 062-4545-767-003 | 7/1/19 | 6/30/20 | 30,641 | 30,641 |
| Workforce Learning Link | 062-4545-767-003 | 7/1/18 | 6/30/19 | 150,528 | 212,601 |
| Workforce Learning Link | 062-4545-767-003 | 7/1/17 | 6/30/18 | | 323,683 |
| | | | | <u>181,168</u> | <u>566,924</u> |
| Work First New Jersey | 062-4545-100-(313-322) | 7/1/19 | 6/30/20 | 517,055 | 517,055 |
| Work First New Jersey | 062-4545-100-(313-322) | 7/1/18 | 6/30/19 | 1,295,802 | 2,045,624 |
| | | | | <u>1,812,857</u> | <u>2,562,679</u> |
| <u>Total for Department of Labor</u> | | | | <u>1,998,840</u> | <u>3,134,418</u> |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

| STATE GRANTOR DEPARTMENT/ PROGRAM TITLE | STATE ACCOUNT NUMBER | GRANT PERIOD | | 2019 EXPENDITURES | CUMULATIVE EXPENDITURES DECEMBER 31, 2019 |
|---|----------------------|--------------|----------|----------------------|--|
| | | FROM | TO | | |
| <u>Other State Agencies:</u> | | | | | |
| <u>New Jersey Transit</u> | | | | | |
| Senior Citizens and Disabled Residents Transportation Assistance Program | 054-7530-491-009 | 1/1/19 | 12/31/19 | \$ 854,004 | \$ 854,004 |
| Senior Citizens and Disabled Residents Transportation Assistance Program | 054-7530-491-009 | 1/1/18 | 12/31/18 | 4,232 | 847,928 |
| | | | | 858,237 | 1,701,932 |
| NJ Jobs Access Reverse- NJ JARC 2 | | 7/1/19 | 6/30/20 | 115,731 | 115,731 |
| NJ Jobs Access Reverse- NJ JARC 2 | | 7/1/18 | 6/30/19 | 158,883 | 272,345 |
| NJ Jobs Access Reverse- NJ JARC 4 | | 7/1/17 | 6/30/18 | | 230,000 |
| | | | | 274,613 | 618,076 |
| Veterans-Paratransit | 067-3610-100-058 | 7/1/18 | 6/30/19 | 12,000 | 12,000 |
| <u>New Jersey Historical Commission:</u> | | | | | |
| Historical Block Grant | 074-2540-100-105 | 1/1/19 | 12/31/19 | 50,050 | 50,050 |
| Historical Block Grant | 074-2540-100-105 | 1/1/18 | 12/31/18 | 2,025 | 57,550 |
| Historical Block Grant | 074-2540-100-105 | 1/1/17 | 12/31/17 | | 57,550 |
| | | | | 52,075 | 165,150 |
| <u>Total for Other State Agencies</u> | | | | 1,196,925 | 2,497,159 |
| <u>Department of Environmental Protection:</u> | | | | | |
| County Environmental Health Act & Air Pollution | 042-4855-100-075 | 7/1/18 | 6/30/19 | 103,896 | 103,896 |
| County Environmental Health Act & Air Pollution | 042-4855-100-075 | 7/1/18 | 6/30/19 | 105,457 | 210,584 |
| | | | | 209,354 | 314,481 |
| Solid Waste Services | 042-4900-752-008 | 1/1/17 | 12/31/17 | 16,364 | 155,964 |
| Solid Waste Services | 042-4900-752-008 | 1/1/16 | 12/31/16 | 194,527 | 203,628 |
| Solid Waste Services | 042-4900-752-008 | 1/1/15 | 12/31/15 | 135,157 | 279,300 |
| | | | | 346,048 | 638,892 |
| Clean Communities | 042-4900-765-005 | 7/1/18 | 6/30/19 | 27,123 | 27,123 |
| Clean Communities | 042-4900-765-005 | 7/1/17 | 6/30/18 | 25,277 | 59,431 |
| | | | | 52,400 | 59,431 |
| <u>Total for Department of Environmental Protection</u> | | | | 607,801 | 1,012,804 |
| <u>Department of Transportation:</u> | | | | | |
| State Aid Highway Projects: | | | | | |
| Road , Intersection, Bridge and Culvert | | | | | |
| County Aid 2016-Road Resurfacing Elm Street and Orchard Street Bridge | | | | 130,817 | 418,489 |
| County Aid 2016-WR Tracy Drive Over Surprise Lake | | | | 300,000 | 300,000 |
| County Aid 2018 - County Road Resurfacing Project | | | | 6,990,563 | 6,990,563 |
| LBFN 2018- Replacement Pemberton Avenue Bridge Over Cedar Brook | | | | 185,635 | 185,635 |
| LBFN 2018- Replacement Mountain Avenue Bridge Over Stream 3-61, B | | | | 408,887 | 408,887 |
| <u>Totals for Department of Transportation</u> | | | | 8,015,902 | 8,303,573 |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

| <u>STATE GRANTOR DEPARTMENT/ PROGRAM TITLE</u> | <u>STATE ACCOUNT NUMBER</u> | <u>GRANT PERIOD</u> | | <u>2019 EXPENDITURES</u> | <u>CUMULATIVE EXPENDITURES DECEMBER 31, 2019</u> |
|--|---------------------------------|---------------------|-----------|------------------------------|--|
| | | <u>FROM</u> | <u>TO</u> | | |
| <u>Department of Corrections</u> | | | | | |
| Union County Inmate Rehabilitation Services | 026-7025-100-124 | 7/1/18 | 6/30/19 | \$ <u>1,459,612</u> | \$ <u>2,496,187</u> |
| Medication Assisted Treatment for Substance Abuse Disorder | 026-7025-100-318 | 11/1/17 | 10/31/18 | <u>89,699</u> | <u>111,839</u> |
| Totals for Department of Corrections | | | | <u>1,549,312</u> | <u>2,608,026</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 | 1,463 | 23,197 |
| 911 Program | 2034-100-082-S570-035-UZZZ-6110 | 7/1/17 | 6/30/18 | <u>2,450</u> | <u>22,842</u> |
| | | | | <u>3,912</u> | <u>46,039</u> |
| Total for Other State Agencies | | | | <u>3,912</u> | <u>46,039</u> |
| <u>GRAND TOTAL</u> | | | | \$ <u>19,349,488</u> | \$ <u>29,038,314</u> |

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

| FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE | FEDERAL C.F.D.A. NUMBER | GRANTOR'S NUMBER | 2019 EXPENDITURES | SUBRECIPIENT EXPENDITURES |
|---|-------------------------------|---------------------|----------------------|------------------------------|
| <u>United States Department of Homeland Security</u> | | | | |
| <u>Pass-Through State of New Jersey Office of Homeland Security and Preparedness:</u> | | | | |
| Urban Area Security Initiative | 97.067 | 2008-GE-T8-0015 | \$ 1,960,207 | \$ |
| Homeland Security Program | 97.067 | | 356,786 | |
| | | | <u>2,316,992</u> | |
| <u>Pass Through New Jersey Office of Emergency Management:</u> | | | | |
| Emergency Management Agency Assistance (EMAA) | 97.042 | | 24,066 | 5,000 |
| Hazard Mitigation Grant-Energy Allocation Initiative Program | 97.039 | | 175,289 | |
| | | | <u>199,355</u> | <u>5,000</u> |
| <u>Pass Through New Jersey Department of State</u> | | | | |
| <u>Division of Elections:</u> | | | | |
| HAVA-Election Security Grant-ADA Polling Place Accessibility Grant Program-II | 90.404 | | 2,716 | |
| | | | <u>2,716</u> | |
| <u>Total United States Department of Homeland Security</u> | | | <u>2,519,063</u> | <u>5,000</u> |
| <u>United States Department of Agriculture</u> | | | | |
| <u>Pass-Through From State of New Jersey Department of Health:</u> | | | | |
| Senior Farmer Market Nutrition Program | 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 | 133,860 | |
| <u>Pass-Through From State of New Jersey Department of Environmental Protection:</u> | | | | |
| Performance Partnership Grants -County Environmental Health Act & Air Polluti | 66.605 | | 45,265 | |
| <u>Total United States Environmental Protection Agency</u> | | | <u>179,125</u> | |
| <u>TOTAL EXPENDITURE OF FEDERAL AWARDS</u> | | | <u>\$ 26,807,544</u> | <u>\$ 16,844,691</u> |

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2019

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, 2019

Section I – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

- | | | | | | | | | | | | | |
|-----------------------------------|--|----------------|-------------------------|-----------------------------------|--------|-----------------------------------|--------|----------------------|--------|-------------------------------|--------|--|
| (1) | Internal Control Over Major Federal 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 federal Programs: | Unmodified | | | | | | | | | | |
| (3) | Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516a of the Uniform Guidance | No | | | | | | | | | | |
| (4) | Identification of Major Federal Program(s): | | | | | | | | | | | |
| | <table border="0"><tr><td style="text-align: left;"><u>Program</u></td><td style="text-align: right;"><u>Grant Number</u></td></tr><tr><td>Community Development Block Grant</td><td style="text-align: right;">14.218</td></tr><tr><td>Emergency Solutions Grant Program</td><td style="text-align: right;">14.231</td></tr><tr><td>Victims of Crime Act</td><td style="text-align: right;">16.575</td></tr><tr><td>Community Service Block Grant</td><td style="text-align: right;">93.569</td></tr></table> | <u>Program</u> | <u>Grant Number</u> | Community Development Block Grant | 14.218 | Emergency Solutions Grant Program | 14.231 | Victims of Crime Act | 16.575 | Community Service Block Grant | 93.569 | |
| <u>Program</u> | <u>Grant Number</u> | | | | | | | | | | | |
| Community Development Block Grant | 14.218 | | | | | | | | | | | |
| Emergency Solutions Grant Program | 14.231 | | | | | | | | | | | |
| Victims of Crime Act | 16.575 | | | | | | | | | | | |
| Community Service Block Grant | 93.569 | | | | | | | | | | | |
| (5) | Dollar Threshold used to distinguish between Type A and Type B programs? | \$804,226.32 | | | | | | | | | | |
| (6) | Auditee qualified as a low-risk auditee under the Uniform Guidance? | Yes | | | | | | | | | | |

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Section I – Summary of Auditor’s Results (Continued)

State Awards

- (1) Internal Control Over Major State Programs:
- (a) Material weaknesses identified? No
- (b) Significant that are not considered to be material weaknesses? No
- (2) Type of Auditor’s Report issued on compliance for major state program(s)? Unmodified
- (3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 15-08 and listed in Section III of this schedule? No
- (4) Identification of Major State Program(s):
- | <u>Program</u> | <u>Grant Number</u> |
|---|---------------------|
| Comprehensive Substance Abuse Treatment | 054-7700-100-162 |
| Social Services Block Grant | 054-7530-100-036 |
| Social Services for the Homeless | 054-7550-100-072 |
| Senior Citizens and Disabled Residents | |
| Transportation Assistance Program | 054-7530-491-009 |
| State Aid Highway Projects | 078-6320-480-XXX |
- (5) Dollar Threshold used to distinguish between Type A and Type B programs? \$750,000.00
- (6) Auditee qualified as a low-risk auditee? Yes

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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

Internal Control Findings

None Reported

Compliance Findings

None Reported

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

Federal Programs – None Reported

State Programs – None Reported

COUNTY OF UNION
NEW JERSEY

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2019

Status of Prior Year Audit Findings

None

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31,2019

| | | | 14,871 |
|---------------|--|----------------|-------------------------|
| Line Item No. | Description | Total Programs | Housing Choice Vouchers |
| | Balance Sheet | | |
| 111 | Cash-unrestricted | \$ 297,282 | \$ 297,282 |
| 113 | Cash-other restricted | \$ - | |
| 100 | Total Cash | \$ 297,282 | \$ 297,282 |
| 122 | Accounts Receivable - HUD | \$ 47,814 | \$ 47,814 |
| 124 | Accounts Receivable - Other | \$ - | |
| 120 | Total Receivables, Net of Allowance for Doubtful Accounts | \$ 47,814 | \$ 47,814 |
| 142 | Prepaid Expenses and Other Assets | \$ 9,163 | \$ 9,163 |
| 150 | Total Current Assets | \$ 354,259 | \$ 354,259 |
| 290 | Total Assets and Deferred Outflow of Resources | \$ 354,259 | \$ 354,259 |
| 312 | Accounts payable <= 90 days | \$ 26,125 | \$ 26,125 |
| 331 | Accounts Payable - HUD PHA Programs | \$ - | \$ - |
| 342 | Unearned Revenues | \$ - | \$ - |
| 310 | Total Current Liabilities | \$ 26,125 | \$ 26,125 |
| 300 | Total Liabilities | \$ 26,125 | \$ 26,125 |
| 511.4 | Restricted Net Position | \$ - | |
| 512.4 | Unrestricted Net Position | \$ 328,134 | \$ 328,134 |
| 513 | Total Equity - Net Assets/Position | \$ 328,134 | \$ 328,134 |
| 600 | Total Liabilities, Deferred Inflows of Resources and Equity - Net Assets/Position | \$ 354,259 | \$ 354,259 |
| | Income Statement | | |
| 70600 | HUD PHA operating grants | \$ 3,623,463 | \$ 3,623,463 |
| 71400 | Fraud recovery | \$ 13,784 | \$ 13,784 |
| 71500 | Other revenue | \$ 139,480 | \$ 139,480 |
| 70000 | Total Revenue | \$ 3,776,727 | \$ 3,776,727 |
| 91100 | Administrative salaries | \$ - | |
| 91200 | Auditing fees | \$ 15,075 | \$ 15,075 |
| 91300 | Management Fee | \$ 314,591 | \$ 314,591 |
| 91600 | Office Expenses | \$ 9,613 | \$ 9,613 |
| 91000 | Total Operating-Administrative | \$ 339,279 | \$ 339,279 |
| 96200 | Other general expenses | \$ 5,714 | \$ 5,714 |
| 96000 | Total Other General Expenses | \$ 5,714 | \$ 5,714 |
| 96900 | Total Operating Expenses | \$ 344,993 | \$ 344,993 |
| 97000 | Excess of Operating Revenue Over Operating Expenses | \$ 3,431,734 | \$ 3,431,734 |

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31,2019

| | | | 14.871 |
|--------------------------|---|-----------------------|------------------------------------|
| Line Item No. | Description | Total Programs | Housing Choice Vouchers |
| 97300 | Housing Assistance Payments | \$ 3,407,223 | \$ 3,407,223 |
| 97350 | HAP Portability-In | \$ 170,429 | \$ 170,429 |
| 90000 | Total Expenses | \$ 3,922,645 | \$ 3,922,645 |
| 10000 | Excess (Deficiency) of Total Revenue Over (Under) Total Expenses | \$ (145,918) | \$ (145,918) |
| 11030 | Beginning equity | \$ 474,052 | \$ 474,052 |
| 11040 | Prior Period Adjustments, Equity Transfers and Correction of Errors | \$ - | |
| 11170 | Administrative Fee Equity | \$ 328,134 | \$ 328,134 |
| 11180 | Housing Assistance Payments Equity | \$ - | |
| 11190 | Unit Months Available | 4452 | 4452 |
| 11210 | Number of Unit Months Leased | 4037 | 4037 |
| 11270 | Excess Cash | \$ - | \$ - |

PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATION

YEAR ENDED DECEMBER 31, 2019

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

| | YEAR 2019 | | YEAR 2018 | |
|--|--------------------------|----------------|--------------------------|----------------|
| | <u>AMOUNT</u> | <u>%</u> | <u>AMOUNT</u> | <u>%</u> |
| <u>REVENUE AND OTHER INCOME REALIZED</u> | | | | |
| Fund Balance Utilized | \$ 25,000,000.00 | 4.41% | \$ 24,000,000.00 | 4.27% |
| Miscellaneous From Other Than Current Tax Levy | 174,730,222.81 | 30.82% | 176,910,439.36 | 31.48% |
| Collection of Current Tax Levy | <u>367,295,299.43</u> | <u>64.78%</u> | <u>360,978,181.26</u> | <u>64.24%</u> |
| | \$ | | \$ | |
| <u>TOTAL INCOME</u> | <u>567,025,522.24</u> | <u>100.00%</u> | <u>561,888,620.62</u> | <u>100.00%</u> |
| <u>EXPENDITURES</u> | | | | |
| Budget Expenditures: | | | | |
| County Purposes | \$ 509,752,709.88 | 99.61% | \$ 503,512,523.57 | 95.83% |
| Other Expenditures | <u>1,994,648.87</u> | <u>0.39%</u> | <u>21,893,840.88</u> | <u>4.17%</u> |
| <u>TOTAL EXPENDITURES</u> | <u>\$ 511,747,358.75</u> | <u>100.00%</u> | <u>\$ 525,406,364.45</u> | <u>100.00%</u> |
| Excess in Revenue | \$ 55,278,163.49 | | \$ 36,482,256.17 | |
| <u>Fund Balance</u> | | | | |
| Balance, January 1 | <u>103,343,839.79</u> | | <u>90,861,583.62</u> | |
| | \$ 158,622,003.28 | | \$ 127,343,839.79 | |
| Decreased by: | | | | |
| Utilization as Anticipated Revenue | <u>25,000,000.00</u> | | <u>24,000,000.00</u> | |
| Balance, December 31 | <u>\$ 133,622,003.28</u> | | <u>\$ 103,343,839.79</u> | |

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

| <u>YEAR</u> | <u>COUNTY TAX LEVY</u> | <u>OPEN SPACE PRESERVATION</u> | <u>COLLECTIONS</u> | <u>PERCENTAGE OF COLLECTIONS</u> |
|-------------|------------------------|--------------------------------|--------------------|----------------------------------|
| 2019 | \$367,295,299.43 | \$10,950,230.72 | \$380,157,027.50 | 100% |
| 2018 | \$360,978,181.26 | \$10,517,437.27 | \$371,495,618.53 | 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% |

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> |
|-------------|--|------------------------|-------------------------------------|
| 2019 | \$73,001,538,157.00 | .505291030622 | .015 |
| 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 |

YEAR'S OPERATION

The operation of the County for the year 2019 produced an excess in revenue of \$55,370,020.80 compared with an excess in revenue of \$36,482,256.17 in 2018, an increase of \$18,887,764.63. A comparison of the results of operations for the past three years is set forth below:

| <u>YEAR</u> | <u>OPERATING SURPLUS</u> |
|-------------|--------------------------|
| 2019 | \$55,278,163.39 |
| 2018 | \$36,482,256.17 |
| 2017 | \$47,183,603.01 |

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2017 to 2019 is as follows:

| | <u>YEAR 2019</u> | <u>YEAR 2018</u> | <u>YEAR 2017</u> |
|--|-----------------------------|-----------------------------|-----------------------------|
| Excess (Deficit) Receipts from Miscellaneous Revenue Anticipated | \$ 16,479,848.68 | \$ 15,872,685.07 | \$ (13,084,353.38) |
| Miscellaneous Revenue - Not Anticipated | 8,823,262.50 | 8,833,754.40 | 3,959,573.93 |
| Added Taxes Collected - Chapter 197, P.L. 1941 | 1,911,496.45 | 1,788,621.94 | 1,385,580.88 |
| Unexpended Balance of Prior Year Appropriation Reserve Lapsed | 23,355,214.92 | 28,024,692.10 | 31,162,371.04 |
| Other Credits to Income: Cancel Reserve for Medicare Peer Group | | | |
| Cancel reserve for Grants | 28,913.55 | 102,743.17 | 799,261.71 |
| Cancelled Accounts Payable | 4,412,917.21 | 645,182.35 | 1,403,677.34 |
| Unexpended Balances of Appropriations Canceled | 2,261,159.05 | 3,273,408.03 | 27,699,145.04 |
| Non-Budget Expenditures | <u>(1,994,648.97)</u> | <u>(21,893,840.89)</u> | <u>(6,141,653.55)</u> |
| STATUTORY EXCESS TO FUND BALANCE | \$ <u>55,278,163.39</u> | \$ <u>36,647,246.17</u> | \$ <u>47,183,603.01</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> |
|-------------|--------------------------------|--|
| 2019 | \$133,622,003.28 | \$53,290,931.23 |
| 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 |

COMPARISON OF BUDGET AND EMERGENCY EXPENDITURES - CURRENT FUND

| | <u>YEAR 2019</u> | <u>YEAR 2018</u> |
|---|------------------------------------|------------------------------------|
| <u>Operating</u> | | |
| General Government | \$114,543,371.99 | \$115,415,082.00 |
| Public Safety | 100,019,617.00 | 95,904,246.00 |
| Operational Services | 20,172,066.55 | 18,025,095.55 |
| Health and Welfare | 73,354,528.00 | 82,873,359.00 |
| Recreational | 14,552,717.00 | 13,852,820.00 |
| Education | 21,465,284.40 | 21,052,613.00 |
| Unclassified | 9,465,380.86 | 8,959,429.46 |
| State and Federal Programs - | | |
| Offset by Revenues | 34,388,002.60 | 35,881,583.41 |
| Contingent | 50,000.00 | 50,000.00 |
| <u>Total Operating Costs</u> | <u>\$388,010,968.40</u> | <u>\$392,014,228.42</u> |
| <u>Capital Improvements</u> | \$9,250,000.00 | 5,350,000.00 |
| <u>Debt Service</u> | \$68,986,608.04 | 65,493,675.86 |
| Deferred Charges and | | |
| <u>Statutory Expenditures</u> | \$43,505,878.44 | 40,654,619.29 |
| <u>Total General Appropriations</u> | <u><u>\$509,753,454.88</u></u> | <u><u>\$503,512,523.57</u></u> |

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2019:

| <u>Name</u> | <u>Title</u> | <u>Amount of Bond</u> | <u>Name of Corporate Surety</u> |
|------------------------------|---|---------------------------|--|
| Bette Jane Kowalski | Freeholder Chair | | |
| Alexander Mirabella | Freeholder Vice Chair | | |
| Angel G. Estrada | Freeholder | | |
| Christopher Hudak | Freeholder | | |
| Rebecca Williams | Freeholder | | |
| Sergio Granados | Freeholder | | |
| Andrea Staten | Freeholder | | |
| Angela R. Garretson | Freeholder | | |
| Kimberly Palmieri- Mouded | Freeholder | | |
| Edward T. Oatman | County Manager | \$100,000.00 | Liberty Mutual Surety |
| James E. Pellettiere | Clerk of the Board | \$100,000.00 | Liberty Mutual Surety |
| Bibi Taylor | Director, Department of Finance, County Treasurer | \$500,000.00 | Traveler Casualty and Surety Company of America |
| Erick Mesias | Comptroller | \$100,000.00 | Liberty Mutual Surety Traveler Casualty and Surety Company of America |
| Julie Origliato | Director, Division of Treasurer | \$500,000.00 | Liberty Mutual Surety |
| James S. LaCorte | Surrogate | \$50,000.00 | Liberty Mutual Surety |
| Sharda Badri | Deputy Surrogate Special Deputy | \$50,000.00 | Liberty Mutual Surety |
| Suzanne DiOrio | Surrogate | \$25,000.00 | Liberty Mutual Surety |
| Joanne Rajoppi | County Clerk | \$50,000.00 | Liberty Mutual Surety |
| Clara Fernandez | Deputy County Clerk | \$50,000.00 | Liberty Mutual Surety |

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

| <u>Name</u> | <u>Title</u> | <u>Amount of Bond</u> | <u>Name of Corporate Surety</u> |
|------------------------|---|-----------------------|--|
| 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 Traveler Casualty and Surety Company of America |
| Anthony Ugoaru | Fiscal Officer | \$300,000.00 | |
| Tina Marie Lopez | Deputy Director of Welfare | \$300,000.00 | Liberty Mutual Surety |
| Ronald Zuber | Renewal | (A) | |
| Debbie-Ann Anderson | Director, Director of Human Services | (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 2019 is as follows:

| | | | |
|----------------------------|----|--------------|---------------------|
| Balance, December 31, 2018 | | \$ | 4,894,184.18 |
| Received-Municipalities | \$ | 3,564,844.81 | |
| Received-Interfund Current | | 2,750,000.00 | |
| | | | <u>6,314,844.81</u> |
| | | | 11,209,028.99 |
| Expended | | | 5,358,362.67 |
| Balance, December 31, 2019 | | \$ | <u>5,850,666.32</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.

RECOMMENDATION

NONE

