

*Report of Audit*  
*on the*  
*Financial Statements*  
*of the*  
*County of Union*  
*for the*  
*Year Ended*  
*December 31, 2004*



COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON  
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NOTES TO FINANCIAL STATEMENTS – STATUTORY BASIS

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2004



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Westfield 908-789-9300

Somerville 908-725-6688

Fax 908-789-8535

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements - statutory basis of the various individual funds and the account group of the County of Union, New Jersey as of and for the years ended December 31, 2004 and 2003, and for the year ended December 31, 2004 as listed as financial statements - statutory basis in the foregoing table of contents. These financial statements - statutory basis are the responsibility of the management of the County of Union. Our responsibility is to express an opinion on these financial statements based on our audits.

Except as discussed in the following paragraph, we conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial statements contained in Government Auditing Standards issued by the Comptroller General of the United States, the audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations" and State of New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid". 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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.



## SUPLEE, CLOONEY & COMPANY

As described in Note 1, the County of Union prepares its financial statements on a prescribed basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with the modified accrual basis, with certain exceptions, and the budget laws of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.

In our opinion, because the County of Union prepares its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with U.S. generally accepted accounting principles, the financial position of the various individual funds of the County of Union, as of December 31, 2004 and 2003 or the results of its operations and changes in fund balance for the years then ended or the revenues or expenditures for the year then ended.

However, in our opinion, except for the effects of such adjustments, as described in the third 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 financial statements - statutory basis present fairly, in all material respects, the financial position - statutory basis of the various individual funds and the account group of the County of Union, as of December 31, 2004 and 2003, and the results of its operations and changes in fund balance - statutory basis for the years then ended and the revenues, expenditures and changes in fund balance - statutory basis for the year ended December 31, 2004, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated October 28, 2005 on our consideration of the County of Union's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements - statutory basis taken as a whole. The information included in the schedules of expenditures of federal awards and state financial assistance, and the other supplementary schedules and data listed in the table of contents is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations," and New Jersey OMB's, Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid" and the Division of Local Government Services, Department of Community Affairs, State of New Jersey, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

SUPLEE, CLOONEY & COMPANY

This report is intended solely for the information of the County of Union, New Jersey, the Division of Local Government Services and federal and state audit agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Suplee, Clooney & Company*  
CERTIFIED PUBLIC ACCOUNTANTS

*Robert S. Suplee*  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

October 28, 2005

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - STATUTORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2004</u>	<u>BALANCE DECEMBER 31, 2003</u>
Cash - Treasurer	A-4	\$ 60,205,299.56	\$ 38,721,116.32
Cash - Change Funds	A-5	3,320.00	3,240.00
		<u>\$ 60,208,619.56</u>	<u>\$ 38,724,356.32</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 607,879.13	\$ 781,281.79
Union County Improvement Authority	A-14	138,665.35	137,453.08
Interfunds Receivable	A-15	2,012,313.24	1,265,652.18
	A	<u>\$ 2,758,857.72</u>	<u>\$ 2,184,387.05</u>
		<u>\$ 62,967,477.28</u>	<u>\$ 40,908,743.37</u>
Grant Fund:			
Cash	A-4	\$ 850,968.71	\$ 58,592.65
Grants Receivable	A-9	59,025,162.66	61,515,499.80
		<u>\$ 59,876,131.37</u>	<u>\$ 61,574,092.45</u>
		<u>\$ 122,843,608.65</u>	<u>\$ 102,482,835.82</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 7,497,859.15	\$ 6,650,629.70
Commitments Payable	A-3:A-11	8,432,432.31	8,607,764.69
Accounts Payable	A-7	844,309.62	3,516,029.88
Reserve for:			
Medicare Peer Group - Appropriated	A-10	912,281.34	753,738.26
Interfunds Payable	A-15	20,315,154.08	237,988.80
		<u>\$ 38,002,036.50</u>	<u>\$ 19,766,151.33</u>
Reserve for Receivable	A	2,758,857.72	2,184,387.05
Fund Balance	A-1	22,206,583.06	18,958,204.99
		<u>\$ 62,967,477.28</u>	<u>\$ 40,908,743.37</u>
Grant Fund:			
Due Current Fund	A-15	\$ 2,012,313.24	\$ 993,294.98
Due Trust Other Fund	A-4	5,110,000.00	2,510,000.00
Due to State of New Jersey	A-4		38,146.00
Grants - Appropriated	A-12	35,154,200.89	44,837,061.07
Commitments Payable	A-12	17,520,518.71	13,119,064.48
Grants - Unappropriated	A-13	79,098.53	76,525.92
		<u>\$ 59,876,131.37</u>	<u>\$ 61,574,092.45</u>
		<u>\$ 122,843,608.65</u>	<u>\$ 102,482,835.82</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	REF.	BUDGET	SPECIAL N.J.S. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	\$ 16,280,000.00		\$ 16,280,000.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 4,162,435.00		\$ 3,661,934.15	\$ (500,500.85)
Surrogate	A-8	248,750.00		323,955.23	77,205.23
Sheriff	A-8	1,198,000.00		1,612,700.43	416,700.43
Interest on Investments and Deposits	A-8	900,000.00		873,740.63	(26,259.37)
County Hospital Board of Pay Patients	A-8	31,021,300.00		31,021,300.00	
Permits Road Department	A-8	65,000.00		83,562.02	18,562.02
Register Realty Transfer Fees	A-8	3,000,000.00		5,820,395.00	2,820,395.00
Parks and Recreation Facilities Revenue	A-8	4,259,687.00		4,269,687.00	
State Aid County College Bonds (N.J.S.A.18A:64A-22.6)	A-8	1,610,506.00		1,610,606.00	
State Aid Emergency Management	A-8	32,000.00		58,575.00	26,575.00
Division of Youth and Family Services	A-8	2,653,930.00		2,653,930.00	
Supplemental Social Security Income	A-8	1,147,450.00		988,423.00	(158,027.00)
Maintenance of Patients in State Institutions for Mental Diseases	A-8	6,812,128.00		6,825,278.00	13,150.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	14,979,379.00		14,982,503.20	3,124.20
Older Americans Act Title III	A-9	3,055,669.00	130,839.00	3,186,708.00	
Office on Aging - State Grant	A-9	40,000.00	18,000.00	58,000.00	
Community Homeless Assistance	A-9	589,008.00		589,008.00	
State/Community Partnership	A-9	425,850.00		425,850.00	
Program Income - Nutrition	A-9	135,609.00		135,609.00	
Program Income - Nutrition - Unappropriated	A-9	34,446.00		34,446.00	
U.S. Department of Agriculture	A-9	244,733.00		244,733.00	
Home Health Care Title XX	A-9	100,000.00		100,000.00	
Community Care For the Elderly Title XX	A-9	469,726.00		469,726.00	
New Jersey Transit Transportation Assistance Program	A-9	1,374,569.00		1,374,569.00	
New Jersey Department of Health - Right to Know	A-9	16,401.00		16,401.00	
New Jersey Department of Health - Intoxicated Driver Resource Center	A-9	115,000.00		115,000.00	
New Jersey Department of Health - Intoxicated Driver Resource Center - Unappropriated	A-9	21,182.00		21,182.00	
Human Services Family Court	A-9	236,957.00		236,957.00	
Paratransit Elderly and Handicapped Transportation Title xx	A-9	130,414.00		130,414.00	
Paratransit Elderly and Handicapped Transportation Title xx - Unappropriated	A-9	750.00		750.00	
Handicapped Persons Recreational Program	A-9	10,000.00		10,000.00	
Respite Care	A-9	352,107.00	20,000.00	372,107.00	
Respite Care - Unappropriated	A-9	17,354.00		17,354.00	
Respite Care - Program Income	A-9	20,000.00		20,000.00	
Rape Crisis Program	A-9	50,000.00		50,000.00	
Paratransit Medical Transportation Title XIX	A-9	500,000.00		500,000.00	
Work First New Jersey (R.E.A.C.H.)	A-9	1,886,305.00	4,018,263.00	5,904,568.00	
County Wide Comprehensive Alcohol Program	A-9	948,492.00		948,492.00	
Personal Attendant Program	A-9	576,132.00		576,132.00	
Clean Communities	A-9	24,183.00		24,183.00	
Alliance to Prevent Alcoholism & Drug Abuse	A-9	582,910.00		582,910.00	
Human Services Planning Advisory Council	A-9	62,372.00		62,372.00	
Tuberculosis Control Services	A-9	24,002.00		24,002.00	
Ryan White HIV Emergency Relief Grant	A-9	2,607,996.00	22,755.00	2,630,751.00	
Comprehensive Traffic Safety Program	A-9	96,960.00	81,120.00	178,080.00	
Victim Witness Advocacy Program	A-9	317,705.00		317,705.00	
County Environmental Health Act CEHA	A-9	130,500.00		130,500.00	
Solid Waste Services Grant	A-9	298,350.00		298,350.00	
Community Care for the Elderly and Disabled	A-9	239,400.00		239,400.00	
Council on the Arts	A-9	119,630.00		119,630.00	
EPA Pollution Control	A-9	45,264.00	45,264.00	90,528.00	
Juvenile Accountability Incentive Block Grant (JAIB)	A-9	118,364.00		118,364.00	
Senior Health Insurance Program - S.H.I.P.	A-9	7,500.00	4,000.00	11,500.00	
Body Armor	A-9	50,462.00		50,462.00	
Child Passenger Safety Program	A-9	27,140.00	34,050.00	61,190.00	
Community Service Block Grant	A-9	371,440.00		371,440.00	
Supportive Housing Program	A-9	2,454,595.00		2,454,595.00	

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

COUNTY OF UNIONCURRENT FUNDSTATEMENTS OF OPERATIONS AND  
CHANGE IN FUND BALANCE - STATUTORY BASIS

	<u>REF.</u>	<u>YEAR ENDED DECEMBER 31, 2004</u>	<u>YEAR ENDED DECEMBER 31, 2003</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 16,280,000.00	\$ 10,280,000.00
Miscellaneous Revenue Anticipated	A-2	158,951,382.11	170,064,896.58
Receipts From Current Taxes	A-2	203,832,767.00	191,332,767.00
Non-Budget Revenue	A-2	5,133,862.00	3,132,438.19
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-11	5,854,301.61	7,238,482.45
Accounts Payable Canceled	A-7	492,834.91	788,809.66
Interfunds Returned			46,112.45
Union County Improvement Authority Receivable	A-14	<u>250,000.00</u>	<u>250,000.00</u>
<u>TOTAL INCOME</u>		\$ <u>390,795,147.63</u>	\$ <u>383,133,506.33</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 320,965,900.57	\$ 328,362,702.51
Capital Improvements	A-3	3,590,000.00	2,390,000.00
Debt Service	A-3	32,576,442.97	24,160,661.55
Deferred Charges and Statutory Expenditures	A-3	13,135,292.69	11,629,443.00
Interfunds Advanced	A-15	746,661.06	1,253,053.34
Union County Improvement Authority Receivable	A-14	251,212.27	164,772.19
Refund of Prior Year's Revenue	A-4	<u>1,260.00</u>	<u>16,174.00</u>
<u>TOTAL EXPENDITURES</u>		\$ <u>371,266,769.56</u>	\$ <u>367,976,806.59</u>
Excess in Revenue		\$ 19,528,378.07	\$ 15,156,699.74
<u>Fund Balance</u>			
Balance, January 1	A	<u>18,958,204.99</u>	<u>14,081,505.25</u>
		\$ <u>38,486,583.06</u>	\$ <u>29,238,204.99</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>16,280,000.00</u>	<u>10,280,000.00</u>
Balance, December 31	A	\$ <u><u>22,206,583.06</u></u>	\$ <u><u>18,958,204.99</u></u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	REF.	BUDGET	SPECIAL N.J.S. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Capital Fund Balance	A-8	\$ 600,000.00	\$	600,000.00	\$
Franchise Fee - Jersey Gardens	A-8	560,000.00		560,000.00	
Title IV-D - Facility Reimbursement	A-8	725,000.00		715,402.55	(9,597.45)
Debt Service - Open Space	A-8	1,250,000.00		1,250,000.00	
Reserve to Pay Serial Bonds	A-8	500,000.00		500,000.00	
<b>Total Miscellaneous Revenue</b>	A-1	\$ 135,830,779.00	\$ 16,747,724.00	\$ 158,951,382.11	\$ 6,372,879.11
<b>Amount to be Raised by Taxation</b>	A-1:A-6	<u>203,832,767.00</u>		<u>203,832,767.00</u>	
<b>Budget Totals</b>		\$ 355,943,546.00	\$ 16,747,724.00	\$ 379,064,149.11	\$ 6,372,879.11
<b>Non-Budget Revenue</b>	A-1:A-2			<u>5,133,862.00</u>	<u>5,133,862.00</u>
		\$ <u>355,943,546.00</u>	\$ <u>16,747,724.00</u>	\$ <u>384,198,011.11</u>	\$ <u>11,506,741.11</u>
	REF.	A-3	A-3		

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	REF.	BUDGET	SPECIAL N.J.S. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Jersey Assistance Community Caregivers (JACC)	A-9	\$ 49,020.00		\$ 49,020.00	\$
Assisted Living (AL)	A-9	114,290.00		114,290.00	
Caregivers Assistance Program CAP	A-9	52,440.00		52,440.00	
Workforce Investment Act (WIA)	A-9	528,009.00	6,119,616.00	6,647,625.00	
STOP Violence Against Women	A-9	30,389.00		30,389.00	
Citizens Corps and Community Emergency Response Team Program (CERT)	A-9	2,796.00	1,347.00	4,143.00	
Citizens Corps and Community Emergency Response Team Program (CERT)	A-9	2,796.00		2,796.00	
Megan's Law	A-9	29,869.00		29,869.00	
Urban Area Security Initiative Program	A-9	163,000.00		163,000.00	
Rape Care Program	A-9		91,547.00	91,547.00	
Law Enforcement Officers Training and Equipment	A-9		30,870.00	30,870.00	
Traffic Signs and Markings	A-9		931,213.00	931,213.00	
Traffic Standards	A-9		82,617.00	82,617.00	
NJ Narcotics Officers Enforcement Association	A-9		5,000.00	5,000.00	
State Homeland Security	A-9		2,069,545.00	2,069,545.00	
State and Local All Hazards Emergency Operation Planning	A-9		48,936.00	48,936.00	
Underground Storage Tank	A-9		109,937.00	109,937.00	
MCIA Task Force	A-9		1,500.00	1,500.00	
Social Services Case Management	A-9		123,387.00	123,387.00	
Healthy Heart	A-9		10,000.00	10,000.00	
State Facilities Education Act (SFEA)	A-9		112,500.00	112,500.00	
State Incentive Program	A-9		567,767.00	567,767.00	
Kids Fund Scholarship Funds	A-9		10,000.00	10,000.00	
Senior Citizen Arts Show	A-9		6,500.00	6,500.00	
Traffic Safety Engineering Intern	A-9		16,520.00	16,520.00	
Sub-Regional Transportation Program	A-9		84,124.00	84,124.00	
Smart Growth Planning - Raritan Valley Line	A-9		150,000.00	150,000.00	
Alliance on Alcoholism and Drug Abuse	A-9		125,000.00	125,000.00	
State Health Services Grant	A-9		542,337.00	542,337.00	
Historical Commission Grant	A-9		95,000.00	95,000.00	
Multi-Jurisdictional Narcotics Task Force - NJDLPS	A-9		210,696.00	210,696.00	
Veterans Transportation Grant	A-9		12,000.00	12,000.00	
Project Serving Artist	A-9		4,070.00	4,070.00	
Special Projects Support	A-9		11,475.00	11,475.00	
START - Building Cultural Participation in New Jersey	A-9		50,000.00	50,000.00	
Click it or Ticket	A-9		5,000.00	5,000.00	
Distribution of Transit Information	A-9		11,100.00	11,100.00	
Housing Opportunities for Persons with AIDS (HOPWA)	A-9		260,000.00	260,000.00	
DWI Enforcement Grant	A-9		20,000.00	20,000.00	
DNA Capacity Enhancement Program	A-9		157,451.00	157,451.00	
Sexual Assault Nurse Examiner (SANE)	A-9		66,378.00	66,378.00	
Cross Acceptance Grant	A-9		50,000.00	50,000.00	
Gang Suppression Initiative	A-9		180,000.00	180,000.00	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):					
County Clerk	A-8	2,837,565.00		2,920,250.00	85,685.00
Surrogate	A-8	278,250.00		241,054.87	(37,195.13)
Sheriff	A-8	125,000.00		148,197.69	23,197.69
Reimbursement from Grant Programs:					
1. Fringe Benefits Expenditures	A-8	1,900,000.00		1,827,858.95	(72,141.05)
2. Indirect Costs	A-8	250,000.00		100,000.00	(150,000.00)
State of New Jersey Reimbursement for the Child Nutrition Program	A-8	80,000.00		85,704.47	5,704.47
State of New Jersey Reimbursement for Salary of the Union County Mental Health Director	A-8	12,000.00		12,000.00	
County Hospital Board of Pay Patients - Additional	A-8	6,378,700.00		7,747,098.48	1,368,398.48
Medicare - Peer Group	A-8	2,100,000.00		1,924,718.72	(175,281.28)
Bail Forfeitures	A-8	249,000.00		728,877.02	479,877.02
New Jersey Reimbursement - State Prisoners	A-8	1,450,000.00		2,187,529.66	737,529.66
Educational Building Aid	A-8	188,000.00		185,935.00	(2,065.00)
School Board Elections - County Clerk	A-8	42,000.00		77,894.55	35,894.55
School Board Elections - Election Board	A-8	326,000.00		654,515.78	328,515.78
Department of Parks and Recreation Facilities Revenue (Additional)	A-8	830,313.00		263,240.15	(567,072.85)
New Jersey-Division of Economic Assistance					
Enmed Grant	A-8	22,800,000.00		24,474,065.67	1,674,065.67
Service Fees - Courts	A-8	350,000.00		306,638.67	(43,361.33)

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



COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

<u>ANALYSIS OF NON-BUDGET REVENUE</u>	<u>REF.</u>		
Added County Taxes	A-6	\$	953,313.12
Revenue Accounts Receivable:			
Medical Examiner	A-8		831.00
Work Release- Jail		\$	216.00
Telephone Commissions and Cellular Antenna Rental			281,539.95
Insurance Refunds			571,858.87
Lien Fees			43,399.73
State Treasurer Title IV D Reimbursements			83,700.51
GIS Purchasing Revenue			2,110.00
State Chancery Court			39,906.00
Sale of Scrap and Purchasing Auction			42,409.00
Sale of Maps/Copies			12,330.57
Jury Duty - Juror Reimbursement			868.50
Insurance Settlement			550,000.00
Site Plan Fees			52,892.50
Printing and Duplicating			31,171.71
Workers' Compensation			270,732.15
Jail US Marshal			22,507.00
Corrections Processing Fee			144,477.90
Jail Inmate Medical Co. Pays			7,616.44
Jail Restitution			12.00
Y.M. C. A. Herb's House			66,775.00
Fire Training Academy			300.00
Prosecutor Refund			153,469.79
Rent Reimbursement			174,429.03
Vacation Purchase			235,389.94
SSA			29,600.00
Probation Fees			71,402.60
Park Police Fines			5,047.00
Insurance Company Merger			8,744.56
Planning Board			29,315.00
Court House Concession Vending			43,609.00
Miscellaneous Receipts ,Refunds and Cancellations			224,576.09
NJ Bell - Sterling Rent			103,791.74
Motor Vehicles Refunds			47,195.03
Postage Reimbursement			6,908.48
DDD Institutional Develop Disabled			502,175.46
Data Processing Reimbursement			5,529.66
Construction Board Appeal			2,500.00
Utilities Authority Interlocal Agreement			75,000.00
Grant Reimbursement			15,385.00
Solid Waste Flow Enforcement Fines			<u>220,825.67</u>
	A-4		<u>4,179,717.88</u>
	A-1:A-2	\$	<u><u>5,133,862.00</u></u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			PAID OR CHARGED	EXPENDED COMMITMENTS PAYABLE	RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION					
<u>GENERAL GOVERNMENT</u>							
County Managers Office:							
Salaries and Wages	\$ 481,408.00	\$ 591,408.00	\$ 584,089.44	\$		7,318.56	\$
Other Expenses:							
Special Studies and Initiatives	559,000.00	559,000.00	349,160.10	55,293.15	154,546.75		
Miscellaneous	150,000.00	150,000.00	82,014.61	82,439.43	5,545.96		
Board of Chosen Freeholders:							
Salaries and Wages	255,229.00	255,229.00	253,181.37		2,047.63		
Other Expenses:							
Annual Audit	142,950.00	142,950.00		142,950.00			
Other Accounting and Audit Fees	94,350.00	94,350.00	20,000.00	74,350.00			
Miscellaneous	90,000.00	90,000.00	78,933.87	2,988.99	8,077.14		
Clerk of the Board:							
Salaries and Wages	886,785.00	871,785.00	845,889.08		25,895.92		
Other Expenses:							
Miscellaneous	95,000.00	95,000.00	51,880.80	3,200.66	39,918.54		
Advisory Boards, Committees and Commissions	5,500.00	5,500.00					
Status of Women Advisory Board	500.00	500.00	374.75	125.25	5,500.00		
County Clerk:							
Salaries and Wages	1,634,399.00	1,584,399.00	1,568,280.28		16,118.72		
Other Expenses:	130,000.00	175,000.00	116,268.86	20,309.97	38,421.17		
Board of Elections:							
Salaries and Wages	1,315,392.00	1,265,392.00	1,232,659.64	36,165.40	32,732.36		
Other Expenses	1,210,000.00	1,260,000.00	1,182,182.33		41,652.27		
Elections (County Clerk):							
Salaries and Wages	138,048.00	146,048.00	143,920.12	16,456.51	2,127.88		
Other Expenses	678,800.00	629,800.00	460,332.33		153,011.16		

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE			
Department of Finance:							
Office of Director:							
Salaries and Wages	\$ 208,413.00	\$ 214,413.00	\$ 212,718.60		\$ 1,694.40	\$	
Other Expenses	55,000.00	55,000.00	14,586.86		165.75	40,247.39	
Public Obligations Registration Act P.L. 1983 Ch. 243:							
Financial Administration:							
Other Expenses	125,000.00	125,000.00	5,878.75			119,321.25	
Division of Reimbursement:							
Salaries and Wages	161,964.00	161,964.00	161,784.85			179.15	
Other Expenses	3,000.00	3,000.00	723.75			2,276.25	
Division of the Treasurer:							
Salaries and Wages	258,133.00	265,133.00	263,251.06			1,881.94	
Other Expenses	2,500.00	2,500.00	174.00			2,326.00	
Division of the Comptroller:							
Salaries and Wages	749,155.00	759,155.00	757,513.21			1,641.79	
Other Expenses	22,000.00	22,000.00	18,530.28		3,125.32	344.40	
Division of Internal Audit:							
Salaries and Wages	150,760.00	150,760.00	150,589.64			170.36	
Other Expenses	2,000.00	2,000.00			872.00	1,128.00	
Department of Law:							
Office of County Counsel:							
Salaries and Wages	990,198.00	947,698.00	947,512.16			185.84	
Other Expenses	525,860.00	525,860.00	314,396.35		207,500.56	3,963.09	
Division of County Adjuster:							
Salaries and Wages	297,468.00	307,468.00	306,400.57			1,067.43	
Other Expenses	6,000.00	6,000.00	2,366.41		88.36	3,545.21	
Department of Administrative Services:							
Office of Director:							
Salaries and Wages	575,636.00	582,636.00	573,083.82			9,552.18	
Other Expenses	82,580.00	82,580.00	9,537.32		2,773.18	70,269.50	

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			EXPENDED		RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE			
Division of Personnel Management and Labor Relations:							
Salaries and Wages	\$ 857,296.00	\$ 892,296.00	\$ 874,739.79	\$	\$ 17,556.21	\$	
Other Expenses	922,000.00	772,000.00	557,725.43	208,211.88	6,062.69		
Division of Purchasing:							
Salaries and Wages	621,641.00	621,641.00	613,743.52	61,241.58	7,897.48		
Other Expenses	561,980.00	361,980.00	233,528.13		67,210.29		
Board of Taxation:							
Salaries and Wages	183,898.00	197,898.00	197,896.35		1.65		
Other Expenses	4,000.00	4,000.00	2,499.79	1,268.89	231.32		
County Surrogate:							
Salaries and Wages	761,373.00	751,373.00	745,428.98	17,219.47	5,944.02		
Other Expenses	39,795.00	39,795.00	15,356.86		7,218.67		
Division of Engineering, Land and Facilities Planning:							
Salaries and Wages	1,117,153.00	677,153.00	656,518.26	13,591.82	20,634.74		
Other Expenses	73,953.00	78,953.00	59,920.32		5,440.86		
Division of Economic Development:							
Salaries and Wages	246,358.00	253,358.00	250,783.74	11,100.00	2,574.26		
Other Expenses	45,000.00	45,000.00	22,826.57		11,073.43		
Division of Policy and Planning:							
Salaries and Wages	183,104.00	214,104.00	207,232.25	81,713.07	6,871.75		
Other Expenses	575,000.00	575,000.00	485,879.29		7,407.64		
Division of Cultural and Heritage Affairs:							
Salaries and Wages	286,395.00	289,395.00	288,711.05	701.95	683.95		
Other Expenses	8,000.00	8,000.00	7,171.50		126.55		
Division of Information Technologies:							
Salaries & Wages	1,033,285.00	1,053,285.00	1,035,885.52	144,738.89	17,399.48		
Other Expenses	922,000.00	922,000.00	702,027.89	6,192.74	75,233.22		
Printing and Publications	75,000.00	75,000.00	59,042.21		9,765.05		
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 20,600,259.00</b>	<b>\$ 19,961,759.00</b>	<b>\$ 17,704,932.66</b>	<b>\$ 1,194,784.84</b>	<b>\$ 1,062,041.50</b>	<b>\$</b>	<b>\$</b>

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

COUNTY OF UNION  
CURRENT FUND

A-3  
SHEET #4

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		RESERVED	UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE			
<b>INSURANCE</b>							
Group Insurance Plan for Employees	\$ 28,327,324.00	\$ 24,793,724.00	\$ 23,370,907.67	\$	\$ 422,816.33	\$ 1,000,000.00	
Surety Bond Premiums	12,800.00	12,800.00	3,554.00		9,246.00		
Other Insurance Premiums	5,900,000.00	7,810,000.00	5,399,729.58	109,857.46	2,300,412.96		
Medicare for Employees	47,100.00	47,100.00	13,519.80	13,186.80	20,393.40		
Employees' Prescription Plan	5,000,000.00	6,000,000.00	5,433,186.33	536,999.26	29,814.41		
Dental Plan	713,000.00	863,000.00	751,135.75		111,864.25		
Disability Insurance	270,000.00	100,000.00	100,000.00				
<b>TOTAL INSURANCE</b>	<b>\$ 40,270,224.00</b>	<b>\$ 39,626,624.00</b>	<b>\$ 35,072,033.13</b>	<b>\$ 660,043.52</b>	<b>\$ 2,894,547.35</b>	<b>\$ 1,000,000.00</b>	
<b>PUBLIC SAFETY</b>							
<b>Sheriff's Office:</b>							
Salaries and Wages	\$ 12,675,969.00	\$ 13,070,008.00	\$ 13,040,833.49	\$	\$ 29,174.51	\$	
Other Expenses	432,843.00	432,843.00	328,157.97	39,248.00	65,437.03		
Department of Public Safety:							
Office of Director:							
Salaries and Wages	266,454.00	271,454.00	270,008.21		1,445.79		
Other Expenses	40,000.00	40,000.00	1,816.44		38,183.56		
Division of Weights and Measures:							
Salaries and Wages	212,064.00	212,064.00	174,856.76		37,213.24		
Division of Corrections:							
Salaries and Wages	21,712,268.00	25,688,610.00	25,558,907.87		129,702.13		
Other Expenses	11,038,000.00	11,038,000.00	9,902,369.10	1,120,837.68	14,793.22		
Division of Medical Examiner:							
Salaries and Wages	535,884.00	535,884.00	523,094.64		12,789.36		
Other Expenses	270,000.00	340,000.00	269,697.21	43,913.31	26,389.48		
Division of Emergency Management:							
Salaries and Wages	442,113.00	492,113.00	453,960.59		38,152.41		
Other Expenses	276,574.00	276,574.00	136,167.56	82,450.38	57,956.06		

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

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED		
Division of Police and Security:							
Salaries and Wages	\$ 5,457,415.00	\$ 5,712,415.00	\$ 5,662,167.73		\$ 50,247.27	\$	
Other Expenses	150,000.00	190,000.00	159,779.68	4,859.09	25,361.23		
Division of Security:							
Salaries and Wages	275,000.00	151,000.00	150,960.51		39.49		
Other Expenses	11,000.00	1,000.00	144.25	236.95	618.80		
Division of Consumer Affairs:							
Salaries and Wages	234,335.00	234,335.00	223,067.96		11,267.04		
Other Expenses	4,265.00	4,265.00	3,291.77	20.05	953.18		
County Prosecutor's Office:							
Salaries and Wages	15,492,175.00	15,687,175.00	15,588,216.56		98,958.44		
Other Expenses	666,000.00	706,000.00	594,831.04	111,031.91	137.05		
Contribution to Soil Conservation District (N.J.S. 4:24:22 (i))	16,500.00	16,500.00	16,500.00				
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 70,228,859.00</b>	<b>\$ 75,100,240.00</b>	<b>\$ 73,058,823.34</b>	<b>\$ 1,402,597.37</b>	<b>\$ 638,819.29</b>	<b>\$</b>	
<b>OPERATIONAL SERVICES</b>							
Department of Operations & Facilities							
Office of Director:							
Salaries and Wages	\$ 2,298,643.00	\$ 2,398,643.00	\$ 2,376,701.77		\$ 21,941.23	\$	
Other Expenses	9,056,000.00	9,056,000.00	7,268,338.06	1,500,977.04	286,684.90		
Division of Building Services							
Salaries and Wages	5,548,809.00	5,398,809.00	5,367,220.38		31,588.62		
Division of Runnells Maintenance							
Salaries and Wages	1,577,049.00	1,592,049.00	1,579,202.74		12,846.26		
Department of Public Works and Engineering							
Office of Director:							
Salaries and Wages	108,006.00	114,106.00	111,669.75		2,436.25		
Other Expenses	28,000.00	28,000.00	21,212.47	6,755.49	32.04		

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
Division of Public Works:					
Salaries and Wages	\$ 923,983.00	\$ 923,983.00	\$ 907,654.95	\$	\$ 16,328.05
Other Expenses	32,795.00	32,795.00	32,391.28	269.30	134.42
Landfill Closure and Post Closure Costs	30,000.00	30,000.00			30,000.00
Contribution for Flood Control	27,000.00	27,000.00	26,554.56		445.44
<b>TOTAL OPERATIONAL SERVICES</b>	<b>\$ 19,630,285.00</b>	<b>\$ 19,601,385.00</b>	<b>\$ 17,690,945.96</b>	<b>\$ 1,508,001.83</b>	<b>\$ 402,437.21</b>
<b>HEALTH AND WELFARE</b>					
Crippled Children	\$ 39,200.00	\$ 39,200.00	\$ 29,400.00	\$ 9,800.00	\$
Department of Runnells Specialized Hospital of Union County:					
Salaries and Wages	24,183,152.00	24,283,152.00	24,129,552.63	917,972.59	153,599.37
Other Expenses	6,550,626.00	6,550,626.00	5,578,902.93		53,750.48
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)	8,584,486.00	8,584,486.00	8,553,401.70		31,084.30
Maintenance of Patients in State Institutions for Mentally Retarded (N.J.S.A. 30:4-79)	14,979,379.00	14,979,379.00	14,979,379.00		
Maintenance of Patients in State Geriatric Center	48,000.00	48,000.00	48,000.00		
New Jersey Bureau of Children's Services Department of Human Services:	2,653,930.00	2,653,930.00	2,653,930.00		
Office of Director:					
Salaries and Wages	453,994.00	506,994.00	505,449.04	144,913.22	1,544.96
Other Expenses	714,358.00	714,358.00	258,904.52		310,540.26
Division on Aging:					
Salaries and Wages	219,075.00	219,075.00	201,277.90		17,797.10

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			EXPENDED		UNEXPENDED	
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED	
Other Expenses	\$ 507,139.00	\$ 507,139.00	\$ 402,550.00	\$ 104,589.00	\$	\$	
Division of Youth Services:							
Salaries and Wages	4,143,744.00	4,093,744.00	3,987,125.93		106,618.07		
Other Expenses	691,860.00	693,860.00	630,805.30	55,935.34	7,119.36		
Relocation of Detention Residents-Contractual	1,500,000.00	1,500,000.00	1,027,531.93	472,468.07			
Division of Social Services:							
Salaries and Wages	23,768,292.00	23,768,292.00	23,664,240.56	537,477.16	104,051.44		
Other Expenses	5,536,217.00	5,536,217.00	4,085,219.82		413,520.02	500,000.00	
Division of Internal Control:							
Salaries and Wages	316,565.00	316,565.00	307,647.71		8,917.29		
Division of Planning:							
Salaries and Wages	335,134.00	335,134.00	304,793.89	121.01	30,340.11		
Other Expenses	1,952.00	1,952.00	564.61		1,266.38		
Division of Employment and Training:							
Salaries and Wages	97,352.00	97,352.00	88,243.03		9,108.97		
Community Social Service-Medical Peer Group	1,683,000.00	1,683,000.00	1,683,000.00				
<b>TOTAL HEALTH AND WELFARE</b>	<b>\$ 97,021,455.00</b>	<b>\$ 97,126,455.00</b>	<b>\$ 93,119,920.50</b>	<b>\$ 2,243,276.39</b>	<b>\$ 1,263,258.11</b>	<b>\$ 500,000.00</b>	
<b>RECREATIONAL</b>							
Department of Parks and Recreation:							
Division of Recreation and Administrative Support:							
Salaries and Wages	\$ 2,633,695.00	\$ 2,488,695.00	\$ 2,459,125.42	\$	\$ 29,569.58	\$	
Other Expenses	1,565,500.00	1,615,500.00	1,419,092.03	196,391.52	16.45		
Division of Golf Operations:							
Salaries and Wages	1,878,453.00	1,838,453.00	1,819,838.86		18,614.14		
Division of Maintenance and Planning:							
Salaries and Wages	4,226,658.00	4,311,658.00	4,286,995.60		24,662.40		
<b>TOTAL RECREATIONAL</b>	<b>\$ 10,304,306.00</b>	<b>\$ 10,254,306.00</b>	<b>\$ 9,985,051.91</b>	<b>\$ 196,391.52</b>	<b>\$ 72,862.57</b>	<b>\$</b>	

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



COUNTY OF UNION  
CURRENT FUND

A-3  
SHEET #8

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED		
<u>EDUCATIONAL</u>							
Office of County Superintendent of Schools:							
Salaries and Wages	\$ 260,040.00	\$ 262,040.00	\$ 261,348.54	\$	\$ 691.46	\$	
Other Expenses	12,500.00	12,500.00	5,178.38	1,084.18	6,237.44		
Vocational Schools	3,656,500.00	3,656,500.00	3,603,000.00	53,500.00			
Union County Extension Service in Agriculture, Home Economics and 4-H:							
Salaries and Wages	188,437.00	195,437.00	184,199.16	2,926.22	11,237.84		
Other Expenses	79,505.00	79,505.00	67,776.86	83,505.96	8,801.92		
Union County Community College System	11,290,182.00	11,290,182.00	11,206,676.04	111,000.00	69,347.19		
Scholarship Program	277,000.00	287,000.00	106,652.81				
Reimbursement for Residents Attending Out- of-County Two- Year Colleges and Vocational Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)	207,000.00	207,000.00	115,860.32	1,700.48	89,439.20		
Educational Services Commission (N.J.S.A. 40:23-8.11) and (N.J.S.A. 18A:6-67)	70,000.00	70,000.00	70,000.00				
<u>TOTAL EDUCATIONAL</u>	\$ 16,041,164.00	\$ 16,060,164.00	\$ 15,620,692.11	\$ 253,716.84	\$ 185,755.05	\$	
<u>UNCLASSIFIED</u>							
Prior Year Bills	\$ 18,257.00	\$ 18,257.00	\$ 18,180.57	\$	\$	\$	76.43
Salary Adjustment	4,364,381.00	406,177.00	89,451.54		316,725.46		
Sick Leave Payment	406,177.00	406,177.00	5,416,641.29	973,620.00	270,338.71		
Utilities	6,530,600.00	6,660,600.00					
<u>TOTAL UNCLASSIFIED</u>	\$ 11,319,415.00	\$ 7,085,034.00	\$ 5,524,273.40	\$ 973,620.00	\$ 587,064.17	\$	76.43
<u>SUBTOTAL OPERATIONS</u>	\$ 285,415,967.00	\$ 284,815,967.00	\$ 267,776,673.01	\$ 8,432,432.31	\$ 7,106,785.25	\$	1,500,076.43

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
<u>PUBLIC AND PRIVATE PROGRAMS</u>						
<u>OFFSET BY REVENUES</u>						
Matching Funds for Grants Office on Aging - State Grant (40A:4-87 \$18,000.00)	\$ 40,000.00	\$ 58,000.00	\$ 58,000.00			
Union County Older American's Act Title III Match	3,470,657.00	3,601,496.00	3,601,496.00			
Paratransit-Elderly and Handicapped Transportation Title XX	56,778.00	56,778.00	56,778.00			
Paratransit-Elderly and Handicapped Transportation Title XX	131,164.00	131,164.00	131,164.00			
Paratransit-Elderly and Handicapped Transportation Title XX Unappropriated	32,224.00	32,224.00	32,224.00			
Handicapped Persons Recreational Program Match	10,000.00	10,000.00	10,000.00			
Paratransit-Medical Transportation for the Elderly Title XIX	2,000.00	2,000.00	2,000.00			
Home Health Care-Title XX-New Jersey Division of Public Welfare	500,000.00	500,000.00	500,000.00			
Union County Human Services Planning Advisory Council	100,000.00	100,000.00	100,000.00			
Match	62,372.00	62,372.00	62,372.00			
Community Service Block Grant	15,900.00	15,900.00	15,900.00			
Community Care for the Elderly Title XX Match	371,440.00	371,440.00	371,440.00			
Intoxicated Driver Resource Center Community Right To Know Project	469,726.00	469,726.00	469,726.00			
Senior Citizen and Disabled Residents Transportation Assistance Program	189,958.00	189,958.00	189,958.00			
Countywide Comprehensive Alcohol Program Match	136,182.00	136,182.00	136,182.00			
Senior Health Insurance Program (40A: 4-87 \$4,000.00)	16,401.00	16,401.00	16,401.00			
Human Services Family Court	1,374,569.00	1,374,569.00	1,374,569.00			
	948,492.00	948,492.00	948,492.00			
	200,000.00	200,000.00	200,000.00			
	7,500.00	11,500.00	11,500.00			
	236,957.00	236,957.00	236,957.00			
					\$ 127,546.00	\$ 200,000.00

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
Rape Care Program	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00		\$
State/Community Partnership Program	425,850.00	425,850.00	425,850.00		
State Health Services Grant (40A: 4-87 \$542,337.00)		542,337.00	542,337.00		
Work First New Jersey (40A: 4-87 \$4,018,263.00)	1,886,305.00	5,904,568.00	5,904,568.00		
Child Passenger Safety (40A: 4-87 \$34,050.00)	27,140.00	61,190.00	61,190.00		
Personal Attendant Program	576,132.00	576,132.00	576,132.00		
Ryan White Title I HIV Emergency Funds (40A:4-87 \$22,755.00)	2,607,996.00	2,630,751.00	2,630,751.00		
New Jersey Governor's Council on Alcoholism and Drug Abuse - Alliance to Prevent Alcoholism and Drug Abuse	582,910.00	582,910.00	582,910.00		
Underground Storage Tank (40A:4-87 \$109,937.00)		109,937.00	109,937.00		
Tuberculosis Control Services	24,002.00	24,002.00	24,002.00		
Community Homeless Assistance	589,008.00	589,008.00	589,008.00		
Supportive Housing Program (40A:4-87 )	2,454,595.00	2,454,595.00	2,454,595.00		
Traffic Signs and Markings (40A: 4-87 \$931,213.00)		931,213.00	931,213.00		
Multi-Jurisdictional Narcotics Task Force (40A:4-87 \$210,696.00)		210,696.00	210,696.00		
Match	113,451.00	113,451.00	113,451.00		
Veterans Paratransit Program (40A:4-87 \$12,000.00)		12,000.00	12,000.00		
Juvenile Accountability Incentive Block Grant (JAIBG)	118,364.00	118,364.00	118,364.00		
Match	13,151.00	13,151.00	13,151.00		
Council on the Art	119,630.00	119,630.00	119,630.00		
Match	33,480.00	33,480.00	33,480.00		
Gang Suppression Initiative (40A: 4-87 \$180,000.00)		180,000.00	180,000.00		
Match	60,000.00	60,000.00	60,000.00		
Law Enforcement Officers Training & Equipment Fund (40A: 4-87 \$30,870.00)		30,870.00	30,870.00		

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
Comprehensive Traffic Safety Program (40A: 4-87 \$81,120.00)	\$ 96,960.00	\$ 178,080.00	\$ 178,080.00	\$	\$	
County Environmental Health Act (CEHA) Distribution of Transit Information (40A:4-87 \$11,100.00)	130,500.00	130,500.00	130,500.00			
Healthy Heart Grant (40A:4-87 \$10,000.00)		11,100.00	11,100.00			
Social Services Case Management (40A: 4-87 \$123,387.00)		10,000.00	10,000.00			
Solid Waste Services Grant Community Care Program for the Elderly and Disabled	298,350.00	123,387.00	123,387.00			
Body Armor Respite Care (40A: 4-87 \$20,000.00)	239,400.00	239,400.00	239,400.00			
State Incentive Program (40A: 4-87 \$567,767.00)	389,461.00	50,462.00	50,462.00			
Kids Scholarship Fund (40A: 4-87 \$10,000.00)		409,461.00	409,461.00			
Engineering Intern(40A: 4-87 \$16,520.00)		567,767.00	567,767.00			
Click It or ticket (40A: 4-87 \$5,000.00)		10,000.00	10,000.00			
Jersey Assistance Community Caregivers Assisted Living (AL)	49,020.00	16,520.00	16,520.00			
Caregivers Assistance (CAP) Subregional Transportation Program (40A:4-87 \$84,124.00)	114,290.00	5,000.00	5,000.00			
Match	52,440.00	49,020.00	49,020.00			
START-Building Cultural Participation in New Jersey (40A: 4-87 \$50,000.00)	21,031.00	114,290.00	114,290.00			
Match		52,440.00	52,440.00			
Workforce Investment Act (WIA) (40A:4-87 \$6,149,616.00)	10,000.00	84,124.00	84,124.00			
Housing Opportunities for People with Aids (HOPWA) (40A:4-87 \$260,000.00)	528,009.00	21,031.00	21,031.00			
		50,000.00	50,000.00			
		10,000.00	10,000.00			
		6,647,625.00	6,647,625.00			
		260,000.00	260,000.00			

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED		
Project Serving Artists (40A: 4-87 \$4,070.00)	\$ 4,070.00	\$ 4,070.00	\$ 4,070.00	\$	\$		
Match		4,070.00	4,070.00				
Megan's Law	29,869.00	29,869.00	29,869.00				
Match	3,319.00	3,319.00	3,319.00				
Smart Growth Planning-Raritan Valley Line (40A: 4-87 \$150,000.00)		150,000.00	150,000.00				
MICA Task Force (40A: 4-87 \$ 1,500.00)		1,500.00	1,500.00				
Sexual Assault Nurse Examiner (SANE) (40A: 4-87 \$66,378.00)		66,378.00	66,378.00				
Match	16,595.00	16,595.00	16,595.00				
Special Projects Support Program (40A: 4-87 \$ 11,475.00)		11,475.00	11,475.00				
Match	6,300.00	6,300.00	6,300.00				
Traffic Standards (40A: 4-87 \$ 82,617.00)		82,617.00	82,617.00				
New Jersey Narcotics Officers Enforcement Association (40A: 4-87 \$5,000.00)		5,000.00	5,000.00				
Match	1,667.00	1,667.00	1,667.00				
Clean Communities Historical Commission Grant (40A:4-87 \$95,000.00)		95,000.00	95,000.00				
Match	24,183.00	24,183.00	24,183.00				
DNA Capacity Enhancement Program (40A: 4-87 \$157,451.00)		157,451.00	157,451.00				
State Facilities Education Act (40A: 4-87 \$112,500.00)		112,500.00	112,500.00				
Sexual Assault and Rape Care Program (40A: 4-87 \$91,547.00)		91,547.00	91,547.00				
Cross Acceptance (40A: 4-87 \$50,000.00)		50,000.00	50,000.00				
EPA Pollution Control (40A:4-87 \$45,264.00)		45,264.00	45,264.00				
Homeland Security (40A:4-87 \$2,069,545.00)		2,069,545.00	2,069,545.00				

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS			EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
State and Local All Hazards Emergency Operation Planning (40A: 4-87 \$48,936.00) \$		\$ 48,936.00	\$ 48,936.00	\$	\$	\$
Citizen Corps and Community Emergency Response Team (CERT) (40A:4-87 \$1,347.00)	5,592.00	6,939.00	6,939.00			
Senior Citizen Arts Show (40A:4-87 \$6,500.00)		6,500.00	6,500.00			
Alliance on Alcoholism and Drug Abuse 40A: 4-87 \$125,000.00)		125,000.00	125,000.00			
County DWI Enforcement Grant (40A:4-87 \$20,000.00)		20,000.00	20,000.00			
Victim Witness Advocacy Program	317,705.00	317,705.00	317,705.00			
Urban Area Initiative Program	163,000.00	163,000.00	163,000.00			
Stop Violence against Women Match	30,389.00	30,389.00	30,389.00			
	10,130.00	10,130.00	10,130.00			
<b>TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE</b>	<b>\$ 21,052,286.00</b>	<b>\$ 37,800,010.00</b>	<b>\$ 37,472,464.00</b>	<b>\$</b>	<b>\$ 127,546.00</b>	<b>\$ 200,000.00</b>
<b>CONTINGENT</b>	<b>50,000.00</b>	<b>50,000.00</b>			<b>50,000.00</b>	
<b>TOTAL OPERATIONS INCLUDING CONTINGENT</b>	<b>\$ 306,518,253.00</b>	<b>\$ 322,665,977.00</b>	<b>\$ 305,249,137.01</b>	<b>\$ 8,432,432.31</b>	<b>\$ 7,284,331.25</b>	<b>\$ 1,700,076.43</b>
<b>CAPITAL IMPROVEMENTS</b>						
Capital Improvement Fund	\$ 2,090,000.00	\$ 2,090,000.00	\$ 2,090,000.00	\$		\$
Road Resurfacing	1,400,000.00	1,500,000.00	1,500,000.00			
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$ 3,490,000.00</b>	<b>\$ 3,590,000.00</b>	<b>\$ 3,590,000.00</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>COUNTY DEBT SERVICE</u>						
Payment of Bond Principal:						
County College Bonds	\$ 2,253,000.00	\$ 2,253,000.00	\$ 2,253,000.00	\$	\$	
State Aid - County College Bonds	1,506,500.00	1,506,500.00	1,506,500.00			
Vocational School Bonds	540,000.00	540,000.00	540,000.00			
Other Bonds	11,012,500.00	11,012,500.00	11,012,500.00			
Interest on Bonds:						
County College Bonds	645,572.00	645,572.00	645,571.75			0.25
State Aid - County College Bonds	104,106.00	104,106.00	104,106.00			
Vocational School Bonds	526,564.00	526,564.00	526,563.75			0.25
Other Bonds	8,808,242.00	8,808,242.00	8,725,034.75			83,207.25
Interest on Notes	1,064,204.00	1,064,204.00	660,791.58			403,412.42
Lease to Improvement Authority-Debt Service	6,839,312.00	6,839,312.00	6,602,375.14			236,936.86
<u>TOTAL COUNTY DEBT SERVICE</u>	\$ 33,300,000.00	\$ 33,300,000.00	\$ 32,576,442.97	\$	\$	\$ 723,557.03
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>						
Deferred Charges:						
Deferred Charges to Future Taxation - Unfunded	\$ 3,175.00	\$ 3,175.00	\$ 3,174.69	\$	\$	\$ 0.31
Statutory Expenditures:						
Contribution To:						
Public Employees' Retirement System	50,000.00	50,000.00	2,797.87			47,202.13
Social Security System (O.A.S.I.)	11,403,818.00	11,903,818.00	11,868,555.35			35,262.65
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)	168,300.00	168,300.00	168,300.00			61,134.55
Sheriff Officers' Pension Fund	150,000.00	150,000.00	88,865.45			59,928.57
Police and Firemen's Retirement Fund of NJ	850,000.00	850,000.00	790,071.43			10,000.00
Park Police Pension Fund	10,000.00	10,000.00				
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	\$ 12,835,293.00	\$ 13,135,293.00	\$ 12,921,764.79	\$	\$	\$ 213,527.90
						\$ 0.31

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

COUNTY OF UNION  
CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2004

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>TOTAL BUDGET APPROPRIATIONS</u>	\$ 355,943,546.00	\$ 372,691,270.00	\$ 354,337,344.77	\$ 8,432,432.31	\$ 7,497,859.15	\$ 2,423,633.77
Budget						
Appropriation by 40A-4-87	A-3	\$ 355,943,546.00				
Disbursed	A-2	16,747,724.00				
Matching Funds for Miscellaneous Grants	A-4		315,176,433.08			
Petty Cash	A-4; A-12		822,454.00			
Reserve For:	A-5		5,447.69			
Medicare Peer Group	A-10		1,683,000.00			
Miscellaneous Grants	A-12		36,650,010.00			
		\$ 372,691,270.00	\$ 354,337,344.77			

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



TRUST FUND

COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - STATUTORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2004</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2003</u>
<b>Trust Other Fund:</b>			
Cash	B-2	\$ 13,721,726.24	\$ 17,428,963.99
Accounts Receivable - Community Development Block Grants	B-3	10,699,366.06	11,060,181.07
Accounts Receivable - Home Investment Partnership Program	B-4	7,147,832.56	5,337,459.73
Accounts Receivable - Housing Assistance Voucher Program	B-5	1,589,685.00	1,167,097.00
Accounts Receivable - Emergency Shelter Program	B-6	674,316.00	439,000.00
Accounts Receivable - American Dream Down Payment Initiative	B-7	168,546.00	
Accounts Receivable - Interim Flood Assistance	B-8	23,075.00	24,175.00
Due From Current Fund	B-2	3,136,922.96	237,988.80
Due From Grant Fund	B-2	5,110,000.00	2,510,000.00
		<u>\$ 42,251,470.82</u>	<u>\$ 38,224,885.59</u>
<b>Open Space Preservation Trust Fund:</b>			
Cash	B-2	\$ 3,695,221.85	\$ 5,469,749.39
Taxes Receivable	B-33	23,199.66	28,452.97
Due From Current Fund	B-2	3,982,270.22	
		<u>\$ 7,700,691.53</u>	<u>\$ 5,498,202.36</u>
		<u>\$ 49,952,162.35</u>	<u>\$ 43,723,087.95</u>
<b><u>LIABILITIES, RESERVES AND FUND BALANCES</u></b>			
<b>Trust Other Fund:</b>			
<b>Reserve For:</b>			
Neighborhood Housing Services	B-9	\$ 59,250.52	\$ 58,150.52
Family Self Sufficiency Housing Program	B-10	25,867.67	25,867.67
Home Investment Partnerships Program - Unappropriated	B-11	1,839,863.60	2,849,476.00
Home Investment Partnerships Program - Appropriated	B-12	2,256,649.18	1,035,234.67
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	867,145.57	797,419.41
Home Investment Partnerships Recapture Funds - Appropriated	B-14	200,000.00	200,000.00
Community Development Block Grants - Unappropriated	B-15	36,291.27	5,925.52
Community Development Block Grants - Appropriated	B-16	1,253,160.56	1,611,701.80
Community Development Block Grants Project Income - Unappropriated	B-17	429,162.10	429,162.10
Community Development Block Grants Project Income - Appropriated	B-18	778,109.97	778,109.97
Interim Flood Assistance Accounts Receivable	B-19	23,075.00	24,175.00
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	1,325,127.86	836,520.24
Multi Jurisdictional Rehabilitation Loan Repayments Appropriated	B-21	253,201.60	926,331.60
Miscellaneous Deposits	B-22	16,298,274.17	15,103,148.53
Motor Vehicle Fines	B-23	234,481.74	115,150.10
Commitments Payable	B-24	13,945,239.17	11,448,334.65
Multi-Jurisdictional Housing Revolving Loan Fund	B-25	15,100.40	15,100.40
Rental Assistance - Appropriated	B-26	11,527.60	33,527.60
Housing Assistance Voucher Program - Unappropriated	B-27	279,246.99	279,246.99
Housing Assistance Voucher Program - Appropriated	B-28	1,836,929.98	1,496,154.90
Emergency Shelter Program - Appropriated	B-30	57,371.39	116,896.44
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31	16,617.00	
American Dream Down Payments Initiative - Unappropriated	B-32	168,546.00	
Fund Balance	B-1	39,251.48	39,251.48
		<u>\$ 42,251,470.82</u>	<u>\$ 38,224,885.59</u>
<b>Open Space Preservation Trust Fund:</b>			
Due to Current Fund	B-2	\$	\$ 228,033.95
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-34	4,718,098.24	3,111,586.77
Commitments Payable	B-35	2,982,593.29	2,158,581.64
		<u>\$ 7,700,691.53</u>	<u>\$ 5,498,202.36</u>
		<u>\$ 49,952,162.35</u>	<u>\$ 43,723,087.95</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-STATUTORY BASIS

	<u>REF.</u>	
Balance, December 31, 2003 and December 31, 2004	B	\$ <u><u>39,251.48</u></u>

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

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GENERAL CAPITAL FUND

COUNTY OF UNIONGENERAL CAPITAL FUNDBALANCE SHEETS - STATUTORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2004</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2003</u>
<u>ASSETS</u>			
Cash	C-2:C-4	\$ 5,074,302.81	\$ 52,497,153.83
Cash Held by Trustee	C-15:C-4	24.12	1,047,817.69
Deferred Charges to Future Taxation:			
Funded	C-5	261,236,000.00	191,088,000.00
Unfunded	C-6	106,705,213.00	152,521,852.69
Due From Current Fund	C-2	13,195,960.90	
Accounts Receivable:			
Various Municipalities	C-12	1,308,837.87	1,981,404.77
State of New Jersey	C-12	15,418,915.80	14,431,653.96
Federal Government	C-12	9,325,679.12	8,510,665.12
		<u>\$ 412,264,933.62</u>	<u>\$ 422,078,548.06</u>
<u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 249,011,000.00	\$ 178,218,000.00
Local Unit Refunding Bonds	C-11	12,225,000.00	12,870,000.00
Bond Anticipation Notes	C-14		81,900,000.00
Improvement Authorizations:			
Funded	C-8	34,603,692.49	29,394,265.40
Unfunded	C-8	76,475,292.16	71,981,789.83
Commitments Payable	C-9	35,623,003.17	44,345,994.78
Due To Current Fund	C-3		44,323.25
Capital Improvement Fund	C-7	339,129.52	391,358.52
Reserve to Pay Serial Bonds	C-13	3,073,259.40	1,623,259.40
Fund Balance	C-1	914,556.88	1,309,556.88
		<u>\$ 412,264,933.62</u>	<u>\$ 422,078,548.06</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 - STATUTORY BASIS

	<u>REF.</u>	
Balance, December 31, 2003	C	\$ 1,309,556.88
Increased by:		
Refund from U.C.I.A.	C-2	<u>205,000.00</u>
		1,514,556.88
Improvement Costs - Deferred Unfunded Payment to Current Fund As Anticipated Revenue	C-2	<u>600,000.00</u>
Balance, December 31, 2004	C	<u><u>\$ 914,556.88</u></u>

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GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF UNION

GENERAL FIXED ASSETS ACCOUNT GROUP

BALANCE SHEETS - STATUTORY BASIS

	BALANCE DECEMBER <u>31, 2004</u>	BALANCE DECEMBER <u>31, 2003</u>
<u>FIXED ASSETS</u>		
Land - Assessed Value	\$ 266,915,508.00	\$ 266,915,508.00
Buildings	83,635,364.87	81,258,072.00
Improvements Other Than Buildings - Cost	9,223,072.00	9,223,072.00
Equipment	63,022,471.00	57,814,028.00
Capital Lease	<u>81,261,857.00</u>	<u>81,261,857.00</u>
<u>TOTAL FIXED ASSETS</u>	\$ <u>504,058,272.87</u>	\$ <u>496,472,537.00</u>
<u>INVESTMENT IN FIXED ASSETS</u>	\$ <u>504,058,272.87</u>	\$ <u>496,472,537.00</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, 2004 AND 2003

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.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 three fund types and two account groups to be used by general purpose governmental units when reporting financial position and results of operations in accordance with 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 has 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 a revenue in a future budget. GAAP requires such proceeds to be recorded as a 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 - 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 \$1,000.00 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.

The County of Union has developed a fixed asset accounting and reporting system, based on an inventory and valuation of fixed assets taken by an independent appraiser. Fixed assets, other than land, are reported in the financial statements at historical cost or estimated historical cost if cost is not practicably determinable. Land is reported at the assessed valuation.

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 are 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 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments

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

1. Bonds or other obligations of the United States of America or obligations guaranteed by the United States of America;
2. Government money market mutual funds which are purchased from an investment company or investment trust which is registered with the Securities and Exchange Commission under the "Investment Company Act of 1940," 15 U.S.C. 80a-1 et seq., and operated in accordance with 17 C.F.R. § 270.2a-7 and which portfolio is limited to U.S. Government securities that meet the definition of an eligible security pursuant to 17 C.F.R. § 270.2a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. These funds are also required to be rated by a nationally recognized statistical rating organization.
3. Any obligation that a federal agency or a federal instrumentality has issued in accordance with an act of Congress, which security has a maturity date not greater than 397 days from the date of purchase, provided that such obligation bears a fixed rate of interest not dependent on any index or other external factor;
4. Bonds or other obligations of the Local Unit or bonds or other obligations of school districts of which the Local Unit is a part or within which the school district is located.
5. Bonds or other obligations, having a maturity date not more than 397 days from date of purchase, approved by the Division of Investment of the Department of Treasury for investment by Local Units;
6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization.

NOTE 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, 2004:

<u>FUND</u>	<u>CASH IN BANK</u>	<u>CHANGE FUNDS</u>	<u>CERTIFICATE OF DEPOSITS</u>	<u>CASH HELD BY TRUSTEE</u>	<u>TOTAL</u>
Current Fund	\$40,205,299.56	\$3,320.00	\$20,000,000.00		\$ 60,208,619.56
Grant Fund	850,968.71				850,968.71
Trust Fund	13,721,726.24				13,721,726.24
Open Space Preservation Trust Fund	3,695,221.65				3,695,221.65
General Capital Fund	<u>824,302.81</u>		<u>4,250,000.00</u>	<u>\$24.12</u>	<u>5,074,326.93</u>
<b><u>TOTAL DECEMBER 31, 2004</u></b>	<b><u>\$59,297,518.97</u></b>	<b><u>\$3,320.00</u></b>	<b><u>\$24,250,000.00</u></b>	<b><u>\$24.12</u></b>	<b><u>\$83,550,863.09</u></b>



NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

7. Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P.L. 1977, c.281 (C. 52:18A-90.4); or
8. Agreements for the repurchase of fully collateralized securities if:
  - a. the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection;
  - b. the custody of collateral is transferred to a third party;
  - c. the maturity of the agreement is not more than 30 days;
  - d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:19-41); and
  - e. a master repurchase agreement providing for the custody and security of collateral is executed.

The County of Union's investment activities during the year were in accordance with the above New Jersey Statute.

NOTE 3: LONG-TERM 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. A summary of bond and note transactions for the year ended December 31, 2004 are detailed on Exhibits "C-10", "C-11", and "C-14."

NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2004</u>	<u>YEAR 2003</u>	<u>YEAR 2002</u>
Issued:			
Bonds and Notes - County	\$261,236,000.00	\$272,988,000.00	\$218,583,000.00
Bonds Guaranteed by County	<u>98,712,990.20</u>	<u>95,902,990.20</u>	<u>102,327,990.20</u>
	<u>\$359,948,990.20</u>	<u>\$368,890,990.20</u>	<u>\$320,910,990.20</u>
Less:			
Cash on Hand to Pay			
Bonds	\$ 3,073,259.40	\$ 1,623,259.40	\$ 1,623,259.40
Due From State of New Jersey:			
Chapter 12, P.L. 1971	4,099,500.00	3,798,500.00	3,233,500.00
Refunding Bonds	12,225,000.00	13,500,000.00	
Bonds Issued by Another Public Body	<u>98,712,990.20</u>	<u>95,902,990.20</u>	<u>102,327,990.20</u>
<u>Total Deductions</u>	<u>\$118,110,749.60</u>	<u>\$114,824,749.60</u>	<u>\$107,184,749.60</u>
<u>Net Debt Issued</u>	<u>\$241,838,240.60</u>	<u>\$254,066,240.60</u>	<u>\$213,726,240.60</u>
Authorized But Not Issued:			
Bonds and Notes	106,705,213.00	70,621,852.69	87,761,124.69
Bonds Guaranteed by County	<u>14,000,000.00</u>		
	<u>\$120,705,213.00</u>	<u>\$70,621,852.69</u>	<u>\$87,761,124.69</u>
Less:			
Bonds Authorized by Another Public Body	<u>14,000,000.00</u>		
<u>Net Authorized But Not Issued</u>	<u>\$106,705,213.00</u>	<u>\$70,621,852.69</u>	<u>\$87,761,124.69</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$348,543,453.60</u>	<u>\$324,688,093.29</u>	<u>\$301,487,365.29</u>

NOTE 3: LONG-TERM 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 .71%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$359,948,990.20	\$118,110,749.60	\$241,838,240.60
Authorized but not Issued:			
Bonds and Notes	<u>120,705,213.00</u>	<u>14,000,000.00</u>	<u>106,705,213.00</u>
	<u>\$480,654,203.20</u>	<u>\$132,110,749.60</u>	<u>\$348,543,453.60</u>

NET DEBT \$348,543,453.60 DIVIDED BY EQUALIZED VALUATIONS BASIS PER N.J.S.40A:2-2 \$48,874,702,611.00 EQUALS .71%.

BORROWING POWER UNDER N.J.S.40A:2-6 AS AMENDED

2% of Average Assessed Equalized Valuation of Real Property	\$977,494,052.22
Net Debt	<u>348,543,453.60</u>
Remaining Borrowing Power	<u>\$628,950,598.62</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION  
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST  
SERIAL BONDS  
2004

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$ 17,321,000.00	\$ 10,381,882.51	\$ 27,702,882.51
2006	15,649,000.00	9,611,337.25	25,260,337.25
2007	16,056,000.00	8,941,113.01	24,997,113.01
2008	16,102,000.00	8,277,658.00	24,379,658.00
2009	16,205,000.00	7,595,043.76	23,800,043.76
2010	16,064,000.00	6,899,637.50	22,963,637.50
2011	16,785,000.00	6,203,455.00	22,988,455.00
2012	16,415,000.00	5,513,497.50	21,928,497.50
2013	16,420,000.00	4,840,072.50	21,260,072.50
2014	16,405,000.00	4,156,560.00	20,561,560.00
2015	16,061,000.00	3,459,372.50	19,520,372.50
2016	14,950,000.00	2,743,306.25	17,693,306.25
2017	15,880,000.00	2,032,118.75	17,912,118.75
2018	15,948,000.00	1,293,137.50	17,241,137.50
2019	4,550,000.00	833,218.75	5,383,218.75
2020	4,550,000.00	654,062.50	5,204,062.50
2021	4,550,000.00	472,062.50	5,022,062.50
2022	4,550,000.00	287,218.75	4,837,218.75
2023	<u>4,550,000.00</u>	<u>96,887.50</u>	<u>4,646,687.50</u>
	<u>\$ 249,011,000.00</u>	<u>\$ 84,291,442.03</u>	<u>\$ 333,302,442.03</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION  
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST  
LOCAL UNIT BONDS  
2004

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2005	\$ 670,000.00	\$ 531,268.50	\$ 1,201,268.50
2006	695,000.00	506,289.00	1,201,289.00
2007	720,000.00	480,394.50	1,200,394.50
2008	745,000.00	453,585.00	1,198,585.00
2009	775,000.00	425,769.00	1,200,769.00
2010	805,000.00	396,855.00	1,201,855.00
2011	835,000.00	366,843.00	1,201,843.00
2012	865,000.00	335,733.00	1,200,733.00
2013	895,000.00	298,020.75	1,193,020.75
2014	940,000.00	251,275.00	1,191,275.00
2015	990,000.00	200,226.50	1,190,226.50
2016	1,040,000.00	146,533.00	1,186,533.00
2017	1,095,000.00	90,062.25	1,185,062.25
2018	<u>1,155,000.00</u>	<u>30,549.75</u>	<u>1,185,549.75</u>
	<u>\$12,225,000.00</u>	<u>\$4,513,404.25</u>	<u>\$16,738,404.25</u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2004 which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2005 was as follows:

Current Fund	\$19,000,000.00
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NOTE 5: PENSION PLANS

County employees, who are eligible for a pension plan, are enrolled in one of two pension systems administered by the Division of Pensions, Treasury Department of the State of New Jersey. The two State administered plans are: the Public Employees' Retirement System and Police and Firemen's Retirement System of New Jersey. The Division annually charges counties and other participating governmental units for their respective contributions to the plans based upon actuarial methods. A portion of the cost is contributed by the employees.

As a result of the Pension Security Legislation Act of 1997, the Public Employees Retirement System's (P.E.R.S.), normal contributions and accrued liability pension contributions for the years 2002 and 2003 has been eliminated.

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

Information as to the comparison of the actuarially computed value of vested benefits with the system's assets is not available from the State Retirement Systems and, therefore, is not presented.

The Sheriff's employees and Park Police Pension Funds are on a noncontributory basis with the expenses funded by the County. These expenses amounted to \$111,505.84 for 2003 and \$88,865.45 for 2004.

NOTE 6: 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 and June 1, 2003 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 to the County. The lease requires the County to pay to the Authority a "Basic" Annual rent equal to the debt service on the Capital Equipment Lease Revenue Bonds outstanding. As additional rent the County will pay the Authority administrative fees incurred by the Authority.

The terms of the leases commenced with the issuance of the bonds and will terminate upon retirement of the bonds.

- D. Leases the Authority's City of Plainfield - Park Madison Redevelopment 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 Lease Revenue Bonds on March 1, 2003. As additional rent the County will pay the Authority administrative fees incurred by the Authority.

NOTE 6: CAPITAL LEASES (CONTINUED)

The following is a schedule of future minimum lease payments under capital leases, after the restructuring, together with the net present value of the minimum lease payments:

YEAR	TOTAL	CORRECTIONAL FACILITY PROJECT	PARK MADISON FACILITY PROJECT	LINDEN THEATER PROJECT	JUVENILE DETENTION CENTER	CAPITAL EQUIPMENT
2005	\$ 7,446,853.62	\$ 5,686,487.50	\$ 1,530,387.00	\$	\$	\$ 229,979.12
2006	9,050,022.97	5,686,487.50	1,533,097.00	228,379.75	1,374,737.50	227,321.22
2007	8,614,579.40	5,686,487.50	1,530,229.50	229,684.50	1,113,375.00	54,802.90
2008	3,697,680.13	934,540.00	1,531,682.00	225,894.50	952,943.75	52,619.88
2009	3,829,887.83	934,717.50	1,532,413.25	227,009.75	1,086,012.50	49,734.83
2010	3,623,107.50	933,135.00	1,532,512.00	227,935.50	929,525.00	
2011	3,759,899.38	934,985.00	1,532,033.25	228,671.75	1,064,209.38	
2012	3,785,195.50	930,547.50	1,531,042.00	229,218.50	1,094,387.50	
2013	4,026,849.63	934,591.25	1,529,654.50	229,575.75	1,333,028.13	
2014	3,900,383.75	931,915.00	1,541,025.25	229,743.50	1,197,700.00	
2015	3,486,148.00	931,850.00	1,963,821.00	223,952.00	366,525.00	
2016	3,118,151.25	927,125.00	1,963,986.25	227,040.00		
2017	3,115,568.50	928,500.00	1,962,324.50	224,744.00		
2018	3,118,895.50	928,125.00	1,963,706.50	227,064.00		
2019	3,108,125.50	921,125.00	1,963,000.50	224,000.00		
2020	3,108,133.50	922,375.00	1,960,206.50	225,552.00		
2021	3,104,289.50	926,500.00	1,951,197.50	226,592.00		
2022	3,091,755.00	918,625.00	1,946,010.00	227,120.00		
2023	2,616,688.50	445,875.00	1,943,677.50	227,136.00		
2024	2,160,837.50		1,934,197.50	226,640.00		
2025	2,158,079.50		1,932,447.50	225,632.00		
2026	2,347,422.50		2,347,422.50			
2027	2,343,282.50		2,343,282.50			
2028	2,340,230.00		2,340,230.00			
2029	2,338,012.50		2,338,012.50			
2030	2,331,502.50		2,331,502.50			
2031	2,330,450.00		2,330,450.00			
2032	2,324,600.00		2,324,600.00			
2033	2,324,000.00		2,324,000.00			
2034	2,318,875.00		2,318,875.00			
Minimum Lease Payments	\$ 104,919,506.96	\$ 31,443,993.75	\$ 57,807,026.00	\$ 4,541,585.50	\$ 10,512,443.76	\$ 614,457.95
Less: Amount Representing Interest	48,144,738.79	14,824,464.55	30,007,026.00	1,641,585.50	1,612,443.76	59,218.98
Present value of minimum Lease Payments	\$ 56,774,768.17	\$ 16,619,529.20	\$ 27,800,000.00	\$ 2,900,000.00	\$ 8,900,000.00	\$ 555,238.97



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, 2004 that the accumulated cost of such unpaid compensation would approximate \$381,285.00 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, 2004.

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 \$5,192,000.00 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, 2004</u>
Solid Waste Bonds	1998	\$74,587,990.20

NOTE 9: DEFICIENCY AND GUARANTEE AGREEMENTS (CONTINUED)

The County has guarantee agreements with the Union County Improvement Authority in which the County agreed to guarantee the punctual payment of the principal and interest on the following Long-Term Bonds issued by the Authority:

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2004</u>
County Guarantee Capital Equipment and Facilities Lease Revenue Bonds, Series 1993	June 1, 1993	\$ 5,120,000.00
County Guarantee Lease Revenue Bonds (Union County College Lease Project, Refunding Series 1996)	June 15, 1996	\$ 3,145,000.00
County Guarantee Capital Equipment Lease Revenue Bonds, Series 1996	August 20, 1996	\$ 1,700,000.00
County Guarantee Capital Equipment Lease Revenue Bonds, Series 1997	January 1, 1997	\$ 4,365,000.00
County Guaranteed Mortgage Revenue Bonds Series 2003 (Sheridan Gardens Roselle)	July 1, 2003	\$1,630,000.00
County Guaranteed Revenue Bonds Series 2004 (Linden Theater Redevelopment Project)	March 1, 2004	\$2,900,000.00
County Guaranteed Equipment and Facilities Lease Revenue Refunding Bonds Series 2004A	May 21, 2004	\$5,265,000.00

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 independent administrators, the Great West Benefits Corp. and Nationwide Retirement Solutions.

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 2004 were subject to the Single Audit Act of 1996 and State of New Jersey OMB Circular 04-04, 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, 2004, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2004, 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

All debt obligation 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. Additionally, the County maintains insurance policies, covering property, automobile fleet, boiler and machinery, employee dental plans, employee fidelity, lawyers' professional liability, physicians' malpractice, health benefits, temporary disability benefits and eyeglass coverage. The County has retained several agencies as its insurance consultants.

The County appropriates annually as required to provide for claims in the year payment is made.

The County of Union and Pennsylvania Manufacturers' Association Insurance Company are parties to a Workers' Compensation Policy that was endorsed with a deductible reimbursement which provided for a reduced premium. To secure the payment of the deductible amount and premium required under the policy, the County established a custodial fund and deposited funds into escrow accounts held by the insurer. At December 31, 2004 the custodial fund amounted to \$675,000.06 and the escrow accounts totaled \$273,000.00.

COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2004

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
A	\$ 38,721,116.32	\$ 58,592.65
Increased by Receipts:		
A-2	\$ 4,179,717.88	
A-5	5,977.31	
A-6	204,786,080.12	
A-8	122,302,203.11	
A-9		39,063,821.22
A-12		822,454.00
A-13		79,098.53
A-14	250,000.00	
A-15	20,349,522.48	
A	<u>351,873,500.90</u>	<u>43,584,392.01</u>
	\$ 390,594,617.22	\$ 43,642,984.66
Decreased by Disbursements:		
A-1	\$ 1,260.00	
A-3	315,176,433.08	
A-3	822,454.00	
A		38,146.00
A-5	11,505.00	
A-7	2,615,038.61	
A-10	1,524,456.92	
A-11	8,967,939.52	
A-12		42,753,869.95
A-14	251,212.27	
A-15	<u>1,019,018.26</u>	
	<u>330,389,317.66</u>	<u>42,792,015.95</u>
A	\$ 60,205,299.56	\$ 850,968.71
Balance, December 31, 2004		

Balance, December 31, 2003

Miscellaneous Revenue Not Anticipated  
 Imprest and Change Funds Returned  
 Taxes Receivable  
 Revenue Accounts Receivable  
 Miscellaneous Grants Receivable  
 Matching funds for Miscellaneous Grants  
 Miscellaneous Grants Unappropriated  
 Union County Improvement Authority  
 Interfunds  
 Due From Trust Other Fund

Refund Prior Year's Revenue  
 2004 Appropriations  
 Matching funds for Miscellaneous Grants  
 Due State of New Jersey  
 Imprest and Change Funds Advanced  
 Accounts Payable  
 Reserve for Medicare Peer Group-Appropriated  
 2003 Appropriation Reserves  
 Reserve for Miscellaneous Grants-Net  
 Union County Improvement Authority  
 Interfunds

Balance, December 31, 2004

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DEPARTMENTAL IMPREST  
PETTY CASH FUNDS AND CHANGE FUNDS

	<u>REF.</u>	<u>PETTY CASH FUNDS</u>	<u>CHANGE FUNDS</u>
Balance, December 31, 2003	A	\$	\$ 3,240.00
Increased by:			
Cash Advanced	A-4	11,425.00	80.00
		\$ <u>11,425.00</u>	\$ <u>3,320.00</u>
Decreased by:			
Funds Returned	A-4	\$ 5,977.31	
Charges to 2004 Appropriations	A-3	5,447.69	
		\$ <u>11,425.00</u>	
Balance, December 31, 2004	A	\$ <u>-0-</u>	\$ <u>3,320.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2004

Runnells Specialized Hospital of Union County	\$	100.00
Surrogate		250.00
Division of Parks and Recreation		2,770.00
County Clerk		<u>200.00</u>
	\$	<u>3,320.00</u>

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

REF.

Amount to be Raised by Taxation	A-2:A-6	\$ 203,832,767.00
Added Taxes Per Chapter 397, P.L. 1941	A-2	<u>953,313.12</u>
		\$ <u>204,786,080.12</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2003</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, 2004</u>
Berkeley Heights	\$ 26,153.42	\$ 10,081,394.50	\$ 44,082.66	\$ 10,107,547.92	\$ 44,082.66
Clark	14,550.20	7,623,359.33	11,627.11	7,637,909.53	11,627.11
Cranford	42,160.06	12,253,554.22	19,890.00	12,295,714.28	19,890.00
Elizabeth	158,061.63	20,865,266.94	153,507.28	21,023,328.57	153,507.28
Fanwood	6,967.39	3,208,397.82	26,481.21	3,215,365.21	26,481.21
Garwood	8,192.23	1,838,857.81	6,819.56	1,847,050.04	6,819.56
Hillside	39,382.93	5,703,622.00	28,353.24	5,743,004.93	28,353.24
Kenilworth	36,221.03	5,098,283.30	14,041.06	5,134,504.33	14,041.06
Linden	127,015.42	16,943,116.30	34,863.65	17,070,131.72	34,863.65
Mountainside	42,606.27	5,253,793.79	45,515.80	5,296,400.06	45,515.80
New Providence	12,675.31	7,932,812.73	28,912.26	7,945,488.04	28,912.26
Plainfield	20,881.66	7,878,047.42	24,734.09	7,898,929.08	24,734.09
Rahway	131,885.11	8,226,018.88	25,611.65	8,357,903.99	25,611.65
Roselle	30,448.88	4,173,826.93	40,915.05	4,204,275.81	40,915.05
Roselle Park	1,762.42	3,396,018.68	2,306.75	3,397,781.10	2,306.75
Scotch Plains	0.00	11,353,373.44	49,449.29	11,402,822.73	0.00
Springfield	15,776.61	8,450,518.03	15,429.59	8,466,294.64	15,429.59
Summit	40,505.75	21,376,944.03	44,564.33	21,417,449.78	44,564.33
Union	26,035.47	21,445,815.35	40,223.84	21,471,850.82	40,223.84
Westfield		20,668,184.29	122,582.04	20,790,766.33	
Winfield		61,561.21		61,561.21	
<u>TOTAL</u>	\$ <u>781,281.79</u>	\$ <u>203,832,767.00</u>	\$ <u>779,910.46</u>	\$ <u>204,786,080.12</u>	\$ <u>607,879.13</u>
<u>REF.</u>	A	A-6		A-4	A



COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2003	A		\$ 3,516,029.88
Increased by:			
Transferred From 2003 Appropriation Reserves	A-11		<u>436,153.26</u>
			\$ 3,952,183.14
Decreased by:			
Cancelled	A-1	\$ 492,834.91	
Payments	A-4	<u>2,615,038.61</u>	
			<u>3,107,873.52</u>
Balance, December 31, 2004	A		\$ <u>844,309.62</u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>ACCRUED IN 2004</u>	<u>COLLECTED</u>
Fees:			
County Clerk	A-2	\$ 3,661,934.15	\$ 3,661,934.15
Surrogate	A-2	323,955.23	323,955.23
Sheriff	A-2	1,612,700.43	1,612,700.43
Realty Transfer	A-2	5,820,395.00	5,820,395.00
Medical Examiner	A-2	831.00	831.00
Increased Fees:			
County Clerk	A-2	2,923,250.00	2,923,250.00
Surrogate	A-2	241,054.87	241,054.87
Sheriff	A-2	148,197.69	148,197.69
Permits:			
County Road Department	A-2	83,562.02	83,562.02
Pay Patients-Runnells Specialized Hospital of Union County	A-2	31,021,300.00	31,021,300.00
Pay Patients-Runnells Specialized Hospital of Union County - Additional	A-2	7,747,098.48	7,747,098.48
Psychiatric Facilities:			
Maintenance of Patients In State Institutions for Mental Diseases	A-2	6,825,278.00	6,825,278.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	14,982,503.20	14,982,503.20
Social and Welfare Services:			
Division of Youth and Family Services	A-2	2,653,930.00	2,653,930.00
Supplemental Social Security Income	A-2	989,423.00	989,423.00
Interest on Deposits and Investments	A-2	873,740.63	873,740.63
Reimbursement Plan For State Prisoners	A-2	2,187,529.88	2,187,529.88
Reimbursement From Grant Programs:			
1. Fringe Benefit Expenditures	A-2	1,827,858.95	1,827,858.95
2. Indirect Costs	A-2	100,000.00	100,000.00
State of New Jersey Reimbursement for the Child Nutrition Program	A-2	85,704.47	85,704.47
State of New Jersey Reimbursement for Salary of the Union County Mental Health Director	A-2	12,000.00	12,000.00
State Aid-County College Bonds (N.J.S.A.18A:64A-22.6)	A-2	1,610,606.00	1,610,606.00
State Aid Emergency Management	A-2	58,575.00	58,575.00
Elections- County Clerk	A-2	77,694.55	77,694.55
Election Board	A-2	654,515.78	654,515.78
New Jersey Division of Economic Assistance Earned Grant	A-2	24,474,065.67	24,474,065.67
Department of Parks and Recreation:			
Facilities Revenue	A-2	4,269,687.00	4,269,687.00
Facilities Revenue - Additional	A-2	263,240.15	263,240.15
Service Fees- Courts	A-2	306,638.67	306,638.67
Medicare-Peer Group	A-2	1,924,718.72	1,924,718.72
Educational Building Aid	A-2	185,935.00	185,935.00
Capital Fund Balance	A-2	600,000.00	600,000.00
Franchise Fee - Jersey Gardens	A-2	560,000.00	560,000.00
Title IVD Facility Reimbursement	A-2	715,402.55	715,402.55
Debt Service - Open Space	A-2	1,250,000.00	1,250,000.00
Bail Forfeitures	A-2	728,877.02	728,877.02
Reserve to Pay Serial Bonds	A-2	500,000.00	500,000.00
		<u>\$ 122,302,203.11</u>	<u>\$ 121,802,203.11</u>

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2003	2004 BUDGET	RECEIVED	BALANCE DECEMBER 31, 2004
	\$	\$	\$	\$
Emergency Shelter Program	222,352.91			222,352.91
Emergency Homeless	5,637.50			5,637.50
Aid to Homeless Program	233,973.00	589,008.00	250,856.00	572,125.00
Supportive Housing Program	2,571,770.40	2,454,595.00	652,763.23	4,373,602.17
Welfare to Work Program	167,782.87		6.81	167,776.06
Nutrition Program	226,382.99	170,055.00	153,058.94	243,379.05
U.S. Department of Agriculture	216,798.70	247,939.00	183,730.00	281,007.70
Office on Aging- State Aid	22,923.00	58,000.00	58,000.00	22,923.00
Senior Citizen Transportation Program	108,965.37	1,374,569.00	1,483,534.37	
Older American Act Title III	886,164.00	3,183,502.00	2,206,001.00	
Community Care Elderly Title XX	291,766.32	469,726.00	351,971.00	1,863,665.00
Elderly Transportation Title XX	163,810.50	500,000.00	422,450.00	409,521.32
Home Health Care Title XX	13,455.82	100,000.00	4,290.00	241,360.50
Transportation for Elderly Title XIX	34,873.50	131,164.00	131,164.00	109,165.82
Paratransit Veterans Program	8,000.00	12,000.00	12,000.00	34,873.50
HOPE for Elderly Program	355,827.08			8,000.00
Staten Island Railroad	5,654,604.35		203,588.00	152,239.08
Rahway Valley Railroad	308,727.00		2,672,628.52	2,981,975.83
Conrail Project	150,000.00			308,727.00
Vauxhall Road Bridge	175,000.00			150,000.00
Kaplowski Road	15,087,888.53			175,000.00
DNA Capacity Enhancement program		157,451.00	8,753,791.82	6,334,096.71
Scope Morris Ave. Route 82	200,000.00			157,451.00
Mattano Park Soccer Plex	12,500.00			200,000.00
Mass Transit Corridor	2,716.02			12,500.00
Port Area District Program	80,009.00			2,716.02
Smart Growth Program	150,000.00			80,009.00
Community Shuttle Program	62,003.00		90,917.50	59,082.50
South Ave. Route 28 Corridor	393.20			62,003.00
Rape Counseling Program	40,639.00			393.20
Rape Crisis Program	4,732.00	91,547.00	65,637.00	66,549.00
Megan's Law	29,869.00	50,000.00	41,547.00	13,185.00
Carine Initiative	57,143.00	29,869.00	29,869.00	29,869.00
Victim Witness Assistance Grant	232,121.94		49,376.68	7,766.32
Victim Witness Advocacy	255,500.00	317,705.00	313,370.00	236,456.94
				255,500.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE	2004	RECEIVED	BALANCE
	DECEMBER 31, 2003	BUDGET		DECEMBER 31, 2004
Sexual Assault Nurses Examiner	\$ 193,054.30	\$ 66,378.00	\$ 49,123.00	\$ 210,309.30
Bright Beginnings	10,188.00			10,188.00
Tuberculosis Control Services Program	58,533.21	24,002.00	48,925.00	33,610.21
Homeland Security Grant	465,882.00	2,069,545.00	102,885.50	2,432,541.50
WIA (JTPA)	3,404,621.07	6,647,625.00	6,248,493.99	3,803,752.08
Work First NJ REACH	9,085,545.87	5,904,568.00	1,931,603.00	13,058,510.87
Sub-Regional Transportation Planning	68,641.87	84,124.00	57,202.57	95,563.30
Handicapped Recreation Program	4,989.76	10,000.00	5,412.01	9,577.75
Housing Opportunities for Persons with Aids	896,335.10	260,000.00	349,049.42	807,285.68
Ryan White HIV Aids	2,924,567.06	2,630,751.00	2,954,858.22	2,600,459.84
Crash Manual Training Grant	7,737.48			7,737.48
Project Safe Neighborhood	25,513.00		25,513.00	
Masher's Barn	422,120.58			422,120.58
Trail Proposal	12,760.00			12,760.00
START-Burding Cultural Participation in NJ		50,000.00		50,000.00
Transportation Development District Phase II				1,320.32
Ladies First - Boys Club	1,320.32			57,330.00
Forestry Program	57,330.00			2,000.00
State Facility Education Program	2,000.00			601,000.00
Right To Know Project	601,000.00	112,500.00	462,250.00	4,100.75
Insurance Fraud Program	4,100.75	16,401.00	16,401.00	53,063.04
Comprehensive Traffic & Safety Program	386,932.04		333,869.00	251,250.00
Traffic Standards Control Grant	92,915.56	178,080.00	68,106.32	202,889.24
Distribution of Transit Information	82,603.00	82,617.00	82,617.00	82,603.00
Signs and Markings Grant	11,100.00	11,100.00	11,100.00	11,100.00
Pedestrian Sign Project	737,485.53	931,213.00	931,213.00	737,485.53
Pedestrian Crosswalk	7,268.20			7,268.20
Cultural and Heritage Arts Block Grant	1,938.25			1,938.25
EPA 105 Air Pollution	40,944.00	119,630.00	159,378.00	1,196.00
Bullet Proof Vests	972.00	90,528.00	79,212.00	12,288.00
Body Armor Program	14,000.00			14,000.00
	0.76	50,462.00	50,461.95	0.81

COUNTY OF UNION  
GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2003	2004 BUDGET	RECEIVED	BALANCE DECEMBER 31, 2004
Child Passenger Safety	20,677.15	61,190.00	13,308.42	68,558.73
CCPED	300,735.00	239,400.00	278,818.50	261,316.50
JACC		49,020.00	45,140.00	3,880.00
Assisted Living	38,690.00	114,290.00	91,320.00	61,660.00
Caregivers for Elderly Program	83,365.00	52,440.00	41,564.80	94,240.20
Mental Health Program	12,541.43	1,500.00	6,000.00	8,041.43
Juvenile Accountability (JAIB)	739,851.48	118,364.00	190,307.90	667,907.58
Youth Services Commission Grant	76,870.00	236,957.00	59,239.00	254,588.00
Alcohol Program	979,451.30	948,492.00	1,031,920.82	896,022.48
Governor's Alliance for Alcoholism	523,123.83	582,910.00	618,269.18	487,764.65
Aggressive Driver Grant	1,104.59			1,104.59
Intoxicated Driver Resource Center	57,820.00	136,182.00	120,597.00	73,405.00
Community Services Block Grant	1,115,673.95	371,440.00	938,703.00	548,410.95
Deserted Village	56,343.52			56,343.52
C.H.I.M.E. Program		11,500.00		11,500.00
Respite Care Program	510,740.00	409,461.00	431,372.00	488,829.00
Local Lead Grant	75,884.57			75,884.57
Historical Commission	13,400.00	95,000.00	89,400.00	19,000.00
Local Historical Guide	3,000.00		3,000.00	
Local Staffing	22,520.00		18,298.00	
Echo Lake Project	183,725.77			4,222.00
State Partnership Grant	186,198.00	425,850.00	261,198.00	183,725.77
CEHA Grant	160,135.00	130,500.00	170,045.00	350,850.00
NJ Narcotics Enforcement Officers		5,000.00	5,000.00	120,590.00
DWI Grant	1,121.79	20,000.00	18,538.70	2,583.09

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2003	2004 BUDGET	RECEIVED	BALANCE DECEMBER 31, 2004
	\$	\$	\$	\$
Domestic Preparedness Equipment Grant	127,834.60		10,531.82	117,302.78
Dom Prep UC Hazmat-Equipment (Environment)	177,535.00		35,820.50	141,714.50
Dom.Prep UC Police Bomb Squad	177,535.00			177,535.00
Personal Attendant and Demonstration	39,421.25	576,132.00	576,132.00	39,421.25
Sectoral Employment Grant	18,000.00			18,000.00
Stop Violence Against Women	3.00	30,389.00	8,094.00	22,298.00
Economic Development Program	54,436.00			54,436.00
Internet Crimes	45,000.00		45,000.00	
Community Justice Program	88,355.00		88,355.00	
Human Services Planning Advisory	7,360.03	62,372.00	62,372.00	7,360.03
State Incentive Program	567,766.00	567,767.00	284,671.88	850,851.12
Law Enforcement Fund		30,870.00	30,870.00	
Special Projects support program		11,475.00		11,475.00
Senior Citizen Arts	1,250.00	6,500.00	6,125.00	1,625.00
Clean Communities		24,183.00	24,183.00	
Solid Waste Management Program		298,350.00	298,350.00	
Raritan Water Shed	24,924.83		71,264.95	24,924.83
Brownfield Development Project	200,000.00			128,735.05
COPS Homeland Security Grant	50,182.00			50,182.00
Hospital Exercise Program	25,000.00		25,000.00	
Decontamination Trailer Program	75,000.00		75,000.00	
Homeland Security Phase II	1,201,073.00			1,201,073.00
Union County Alliance Grant	120,000.00	125,000.00	81,948.98	163,051.02
Community Emergency Response Team		6,939.00	6,938.26	0.74
NJ Ease Sites Program	39,470.00			39,470.00
World Trade Disaster 911	4,749,332.00			4,749,332.00
Wetlands Mitigation	50,000.00			50,000.00
Sperry Park Easement	30,000.00			30,000.00
Smart Growth Program (RVL)		150,000.00	50,000.00	100,000.00
Archival Collection Program	10,000.00		9,000.00	1,000.00
Multi-Jurisdictional Narcotics Program	106,000.00	210,696.00	106,000.00	210,696.00
Gang Suppression	180,000.00	180,000.00	180,000.00	180,000.00
Salt Program	149,656.00		149,656.00	

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

GRANT/PROGRAM	BALANCE DECEMBER 31, 2003	2004 BUDGET	RECEIVED	BALANCE DECEMBER 31, 2004
Gun Violence	\$ 240,000.00	\$	240,000.00	\$
Literacy Program	41,664.00		41,664.00	99,000.00
Warinanco Lagoon Restoration	99,000.00			99,000.00
Cross Acceptance		50,000.00		50,000.00
UASI-Urban Area Security Initiative Program		163,000.00	44,991.05	118,008.95
Underground Storage Tank Removal program		109,937.00	21,660.00	88,277.00
Projects Serving Artists		4,070.00		4,070.00
State and Local All Hazard Emergency Operations		48,936.00	28,935.53	20,000.47
Clicket or Ticket		5,000.00	4,312.00	688.00
Engineering Intern Grant		16,520.00	3,206.00	13,314.00
Kids Scholarship		10,000.00		10,000.00
Healthy Heart Program		10,000.00		10,000.00
Mercer County Social Services Management		123,387.00		123,387.00
LINCS Program - Health Services Grant		542,337.00		542,337.00
	\$ 61,515,499.80	\$ 36,650,010.00	\$ 39,140,347.14	\$ 59,025,162.66
	REF. A	A-2	A	A
Cash Receipts				
Reserve for Miscellaneous Grants - Unappropriated			39,063,821.22	
			76,525.92	
			39,140,347.14	

A-4  
A-13

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE  
PEER GROUP-APPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2003	A	\$ 753,738.26
Increased by:		
2004 Budget Appropriation	A-3	1,683,000.00
		\$ <u>2,436,738.26</u>
Decreased by:		
Disbursements	A-4	<u>1,524,456.92</u>
Balance, December 31, 2004	A	\$ <u><u>912,281.34</u></u>



COUNTY OF UNION  
CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2003		RESERVED	TRANSFERS	TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE						NET DISBURSEMENTS	ACCOUNTS PAYABLE	
<b>SALARIES AND WAGES</b>	\$	\$	\$			\$	\$	\$	\$
County Managers Office		22,910.36				22,910.36			22,910.36
Board of Chosen Freeholders		1,929.91				1,929.91			1,929.91
Clerk of the Board		6,189.75				6,189.75			6,189.75
County Clerk		40,658.49	(35,000.00)		5,658.49	5,658.49			5,658.49
Board of Elections		42,506.84	(40,000.00)		2,506.84	2,506.84			2,506.84
Department of Finance:		17,593.60			17,593.60	17,593.60			17,593.60
Office of Director		1,530.46			1,530.46	1,530.46			1,530.46
Division of Reimbursement		607.12			607.12	607.12			607.12
Division of Treasurer		13,810.27			13,810.27	13,810.27			13,810.27
Division of Comptroller		24,525.79			24,525.79	24,525.79			24,525.79
Division of Internal Audit		245.80			245.80	245.80			245.80
Department of Law:									
Office of County Counsel		25,856.35			25,856.35	25,856.35			25,856.35
Division of County Adjuster		238.74			238.74	238.74			238.74
Department of Administrative Services:									
Office of Director		28,643.69			28,643.69	28,643.69			28,643.69
Division of Personnel Management and Labor Relations		17,476.15			17,476.15	17,476.15			17,476.15
Division of Purchasing		18,541.06			18,541.06	18,541.06			18,541.06
Board of Taxation		9,788.35			9,788.35	9,788.35			9,788.35
County Surrogate		14,103.78			14,103.78	14,103.78			14,103.78
Engineering, Land and Facilities Planning		32,051.12	(30,000.00)		2,051.12	2,051.12			2,051.12
Department of Economic Development:									
Division of Economic Development:									
Division of Policy and Planning		38,747.70			38,747.70	38,747.70			38,747.70
Division of Cultural and Heritage Affairs		23,488.44			23,488.44	23,488.44			23,488.44
Division of Information Technologies		24,061.94			24,061.94	24,061.94			24,061.94
Sheriff's Office		3,172.43			3,172.43	3,172.43			3,172.43
		93,090.81			93,090.81	93,090.81			93,090.81

COUNTY OF UNION  
CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2003		RESERVED	TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE					NET DISBURSEMENTS	ACCOUNTS PAYABLE	
Department of Public Safety:	\$	\$	\$		\$	\$	\$	\$
Office of Director		4,394.12	4,394.12		4,394.12			4,394.12
Division of Weights and Measurers		3,344.40	3,344.40		3,344.40			3,344.40
Division of Corrections		1,941,656.97	1,941,656.97		1,941,656.97			
Division of Medical Examiner		10,172.94	10,172.94		10,172.94			10,172.94
Division of Emergency Management		12,170.34	12,170.34		12,170.34			12,170.34
Division of Police		133,131.93	133,131.93		133,131.93			33,131.93
Division of Security		21,528.70	21,528.70		21,528.70			21,528.70
Division of Consumer Affairs		545.79	545.79		545.79			545.79
County Prosecutor		81,662.07	81,662.07		81,662.07			81,662.07
Department of Operational Services:								
Office of Director		11,949.81	11,949.81		11,949.81			11,949.81
Division of Building Services		44,885.08	44,885.08	(40,000.00)	4,885.08			4,885.08
Division of Rummells Maintenance		20,768.22	20,768.22	(15,000.00)	5,768.22			5,768.22
Department of Public Works and Engineering:								
Office of Director		2,757.32	2,757.32		2,757.32			2,757.32
Division of Public Works		25,320.38	25,320.38		25,320.38			25,320.38
Rummells Specialized Hospital		110,307.92	110,307.92	(95,000.00)	15,307.92	(248.00)		15,555.92
Department of Human Services:								
Office of Director		7,208.81	7,208.81		7,208.81			7,208.81
Division of Aging		7,311.93	7,311.93		7,311.93			7,311.93
Division of Youth Services		37,840.15	37,840.15		37,840.15			30,320.17
Division of Social Services		219,299.43	219,299.43		223,421.27	7,519.98	4,121.84	219,299.43
Division of Internal Control	4,121.84							
Division of Planning		390.04	390.04		390.04			390.04
Division of Employment and Training		849.04	849.04		849.04			849.04
Department of Parks and Recreation:		3,502.51	3,502.51		3,502.51			3,502.51
Division of Recreation and Administrative Support		44,534.34	44,534.34	(20,000.00)	24,534.34			24,534.34
Division of Golf Operations		13,667.76	13,667.76		13,667.76			13,667.76
Division of Maintenance and Planning		8,614.97	8,614.97		8,614.97			8,614.97
Office of County Superintendent of Schools		13,694.18	13,694.18		13,694.18			13,694.18
County Extension Service in Agriculture and Home Economics and 4-H		371.47	371.47		371.47			371.47

COUNTY OF UNION  
CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2003		RESERVED	TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	\$				DISBURSEMENTS	ACCOUNTS PAYABLE	
<b>OTHER EXPENSES</b>								
County Managers Office:								
Special Studies and Initiatives	\$ 243,471.79	\$ 960.66	\$	\$ 244,432.45	\$ 179,525.00	\$ 63,945.60	\$ 961.85	
Miscellaneous	1,645.57	36,285.59		37,931.16	678.51		37,252.65	
Board of Chosen Freeholders:								
Annual Audit	141,725.00	600.00		142,325.00	132,500.00	9,225.00	600.00	
Other Accounting and Audit Fees	57,600.00	3,400.00		61,000.00	20,500.00	39,500.00	1,000.00	
Miscellaneous	2,534.60	24,614.20		27,348.80	2,120.62		25,228.18	
Clerk of the Board:								
Miscellaneous	5,709.75	45,664.55		51,374.30	4,379.94		46,994.36	
Advisory Boards, Committees and Commissions		5,500.00		5,500.00			5,500.00	
Status of Women Advisory Board	500.00	-		500.00	329.58		170.42	
County Clerk	5,435.17	81,847.00		87,282.17	5,334.02		81,948.15	
Board of Elections	24,367.62	11,925.05		36,292.67	13,203.57		23,089.10	
Elections (County Clerk)	9,860.62	67,806.48		77,667.10	9,928.62		67,738.48	
Department of Finance:								
Office of Director	44,613.81	1,169.50		45,783.31	113.81	44,500.00	1,169.50	
Public Obligations Registration Act P. L. 1983 Ch. 243	3,775.00	108,990.10		112,765.10	38,207.63	3,775.00	70,782.47	
Division of Reimbursement		2,631.00		2,631.00			2,631.00	
Division of Treasurer	389.95	1,880.55		2,270.50			2,270.50	
Division of Comptroller	2,059.35	1,736.65		3,796.00			3,386.50	
Division of Internal Audit		2,000.00		2,000.00	409.50	48.48	1,951.52	
Department of Law:								
Office of County Counsel	129,500.37	141,366.87		270,867.24	139,907.26	10,863.29	120,095.69	
Division of County Adjusler	13.38	3,297.51		3,310.89	304.61		3,006.28	
Department of Administrative Services:								
Office of Director	1,813.85	19,436.77		21,250.62	1,740.22		19,510.40	
Division of Personnel Management and Labor Relations	133,805.65	119,860.31		253,665.96	97,283.67	56,954.53	99,427.76	
Division of Purchasing	34,919.31	103,971.05	(75,000.00)	63,890.36	28,917.83	450.20	34,522.33	
Board of Taxation	27.00	3,286.15		3,313.15			3,313.15	
County Surrogate	10,504.35	13,375.36		23,879.71	10,415.00		13,464.71	
Engineering, Land and Facilities Planning	4,143.01	2,873.74		7,016.75	3,375.03		3,641.72	

COUNTY OF UNION  
CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2003		RESERVED	TRANSFERS	BALANCE AFTER TRANSFERS	NET EXPENDED		BALANCE LAPSED	
	COMMITMENTS PAYABLE	\$				DISBURSEMENTS	ACCOUNTS PAYABLE		
Department of Economic Development:									
Office of Director	141.09	\$	27,095.15	\$	27,236.24	\$	20,541.09	\$	6,695.15
Division of Policy and Planning	49,139.81		12,156.09		61,295.90		53,376.02		7,919.88
Division of Cultural and Heritage Affairs	867.46		1,824.82		2,692.28		1,203.53		1,488.75
Division of Information Technologies	169,806.88		48,117.41		217,924.29		114,125.56		103,798.71
Printing and Publications	3,867.01		13,256.56		17,123.57		9,835.84		7,287.73
Insurance:									
Group Insurance Plan for Employees	915,000.00		4,772.73		919,772.73		376.98		919,395.75
Surety Bond Premiums			7,635.00		7,635.00				7,635.00
Other Insurance Premiums	230,285.31		2,341.02		232,626.33		85,300.56		147,325.77
Medicare for Employees	11,505.50		22,974.00		34,479.50		12,033.80		22,445.70
Employee's Prescription Plan			1,540.35		1,540.35		(1,470.02)		3,010.37
Dental Plan	47,384.38		90,419.60	(50,000.00)	87,803.98		46.20		87,757.78
Sheriff's Office	18,023.65		97,274.27		115,297.92		21,201.77	492.49	93,603.66
Department of Public Safety:									
Office of Director	519.93		36,317.42		36,837.35		512.93		36,324.42
Division of Corrections	900,278.60		52,373.10	130,000.00	1,082,651.70		886,335.63	8,590.48	187,725.59
Division of Medical Examiner	18,098.05		24,701.56		42,799.61		15,311.14	90.00	27,398.47
Division of Emergency Management	45,229.92		16,906.88		62,136.80		34,775.99	3,848.70	23,512.11
Division of Police	15,611.93		66,307.74		81,919.67		13,346.78		68,572.89
Division of Security	24,886.14		5,618.36		30,504.50		21,304.56	4,047.45	5,152.49
Division of Consumer Affairs	1.45		2,193.27		2,194.72		37.17	1.45	2,156.10
County Prosecutor	110,900.77		67,175.13		178,075.90		115,638.33	8,093.66	54,343.91
Department of Operational Services:									
Office of Director	1,191,372.92		123,990.60	250,000.00	1,565,363.52		1,334,821.68	91,314.04	139,227.80
Department of Public Works and Engineering:									
Office of Director	15,238.69		1,961.94		17,200.63		15,052.89		2,147.74
Division of Public Works	1,129.13		9,770.41		10,899.54		250.30	1,006.88	9,642.36
Landfill Closure and Post Closure Costs			30,000.00		30,000.00				30,000.00
Contribution for Flood Control			445.44		445.44				445.44
Crippled Children	9,800.00		3,267.00		13,067.00		9,800.00		3,267.00
Runnells Specialized Hospital	835,750.85		186,122.69		1,021,873.54		627,401.89		394,471.65
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 Institutions for Mental Diseases (N.J.S.A. 30:4-79)	942.20		3,403.50		4,345.70		3,798.23		547.47

COUNTY OF UNION  
CURRENT FUND

SCHEDULE OF 2003 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2003		BALANCE AFTER TRANSFERS		EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS	TRANSFERS	NET DISBURSEMENTS	ACCOUNTS PAYABLE	
Department of Human Services:	\$	\$	\$	\$	\$	\$	\$
Office of the Director	391,238.13	146,968.04		538,207.17	496,979.74	34,365.00	6,862.43
Division on Aging	183,846.11			183,846.11	179,592.27		4,253.84
Division of Youth Services	153,969.70	16,926.01		170,895.71	59,088.27	24,124.55	87,702.89
Relocation of Detention Residents	93,497.18	353,583.00		447,080.18	235,537.23		211,542.95
Division of Social Services	706,636.04	304,781.00		1,011,417.04	545,906.34	159.90	465,350.80
Division of Planning	134.40	123.90		258.30			258.30
Department of Parks and Recreation:							
Division of Recreallion and Administrative Support	283,207.40	61,480.02	20,000.00	364,687.42	292,325.69	6,830.40	65,531.33
Office of County Superintendent of Schools		6,822.38		6,822.38	648.58		6,173.80
Vocational Schools	1.00			1.00		1.00	
Union County Extension Services in Agriculture,							
Home Economics and 4-H	5,170.12	1,736.34		6,906.46	1,171.16	39.44	5,695.86
Union County Community College System	79.96			79.96		79.96	
Scholarship Program		34,533.13		34,533.13			34,533.13
Two-year Colleges and Vocational Technical Schools							
N.J.S. 18A:84A-23.4		87,694.25		87,694.25	53,732.87		33,961.38
Sick Leave Payment		67,955.37		67,955.37			67,955.37
Utilities		99,590.89		1,411,256.88	933,804.59	14,683.92	462,768.37
Matching Funds for Grants	1,311,665.99	155,311.00		155,311.00			155,311.00
Contingent		47,180.73		47,180.73	21,250.00	5,000.00	20,930.73
P.E.R.S.		49,416.57		49,416.57			49,416.57
Social Security System		66,120.56		66,120.56	14,860.54		51,260.02
Sheriff Officers' Pension Fund		38,494.16		38,494.16			38,494.16
Police and Firemen's Retirement Fund of New Jersey		47,620.65		47,620.65			47,620.65
Park Police Pension Fund		2,000.00		2,000.00			2,000.00
<b>TOTAL</b>	\$ 8,607,764.69	\$ 6,650,629.70	\$ 10-	\$ 15,258,394.39	\$ 8,967,939.52	\$ 436,153.26	\$ 5,854,301.61

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COUNTY OF UNION  
GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2003	BUDGET	TRANSFERS	NET PAID OR CHARGED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2004
One Ease E Link	\$ 12,755.58	\$	\$	9,977.72	\$	2,777.86
Ryan White HIV-Aids	1,192,015.18	2,630,751.00		2,865,810.68	722,595.58	234,359.92
Housing Opportunities for People With Aids (HOPWA )	463,114.98	260,000.00		273,717.90	172,500.00	276,897.08
Weifare to Work	169,229.76					169,229.76
Economic Development Grant	26,483.75					26,483.75
Sectorial Employment Grant	18,000.00					18,000.00
Handicapped Recreational Grant	5,910.53	10,000.00		12,109.31	1,893.08	1,908.14
Deserted Village II	189,175.00					189,175.00
Masher's Barn	426,834.00					426,834.00
Tree Planting Grant	10,400.00					10,400.00
Rahway River Grant	308,727.00					308,727.00
Echo Lake Grant	169,207.22			13,315.25	27,222.57	128,668.40
Set Aside Grant - Match	6,571.36					6,571.36
Forestry Program - Match	1,000.00					1,000.00
Union County Trail Grant	12,760.00			2,227.76		10,532.24
Archival Collection	10,000.00			4,700.00		5,300.00
Wildlife Improvement Grant - Match	3,115.66					3,115.66
COPS Homeland Security-Match (Sheriff)	16,728.00					16,728.00
Sperry Park Easement	30,000.00					30,000.00
DNA Capacity Enhancement Program	99,000.00	157,451.00				157,451.00
Wainanco Park Lagoon	31,301.12					31,301.12
Wetlands Mitigation	190,899.83	317,705.00		2,082.60	6,958.25	29,218.52
Victim Assistance Grant	71,883.00			309,899.28		191,747.30
Victim Assistance Program - Match	242,121.90					71,883.00
Victim Advocacy Grant	122,032.77	210,696.00				242,121.90
Multi-Jurisdictional Narcotics Grant	53,270.93	113,451.00		173,364.12	10,830.00	148,534.65
Multi-Jurisdictional Narcotics -Match	12,308.01			73,881.53	1,640.70	91,199.70
Port District 151-Match	128,250.00			11,230.80	391.00	686.21
Siamler Police Academy	57,143.00					128,250.00
Carline Initiative	32,253.43	29,869.00		49,406.83	92.50	7,643.67
Megan's Law	3,746.32	3,319.00		36,534.38		25,588.05
Megan's Law - Match	272,427.46			440.70		6,624.62
Insurance Fraud Grant				245,018.00		27,409.46

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2003	BUDGET	TRANSFERS	NET PAID OR CHARGED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2004
	\$	\$	\$	\$	\$	\$
Community Justice Grant	70,234.06			42,958.13	2,232.31	25,043.62
Law Enforcement Program	24,893.03	30,870.00		48,899.71	799.98	6,063.34
Gun Violence	112,439.97			91,320.93		21,119.04
Gun Violence - Match	21,122.00					21,122.00
Crash Manual Program	7,340.00					7,340.00
Community Prosecution Grant	6.50				6.50	
Internet Crimes	4,722.16			4,702.53		19.63
Save a Life Today (SALT)	71,587.96			5,014.86	42.14	66,530.96
Sexual Assault- Nurses Examiner (SANE)	189,724.83	66,378.00		63,866.04	3,036.93	189,199.86
Sexual Assault- Nurses Examiner (SANE)- Match	27,308.00	16,595.00		10,060.50	193.50	33,649.00
Gang Suppression	187,913.68	180,000.00		194,384.61	24,166.86	149,362.21
Project Safe Neighborhood	25,513.00			7,000.00		18,513.00
Gang Suppression - Match	58,097.54	60,000.00		43,375.84	14,715.92	60,005.78
Sign Shop Grant	1,294,484.38	931,213.00		797,797.79	216,498.74	1,211,400.85
Local Lead Grant	93,689.00					93,689.00
Traffic Standards Grant	31,550.00	82,617.00		60,153.83	26,509.76	272,139.34
Pedestrian Sign Project	276,185.93					31,550.00
Distribution of Transit Information	669.06	11,100.00		6,415.09		5,353.97
Council on the Arts	124,909.41	119,630.00		211,810.59	32,679.76	49.06
Council on the Arts - Match	62,372.43	33,480.00		78,575.92	8,682.48	8,594.03
Historical Commission Grant	72,500.00	95,000.00		45,938.47	39,810.00	81,751.53
Historical Commission -Match	16,840.50	32,400.00		1,165.00	387.50	47,688.00
Arts Collaboration Program	16,890.00			16,890.00		
Arts Collaboration Program - Match	16,890.00					16,890.00
Senior Citizen Art show		6,500.00		4,979.28	1,387.90	132.82
Sub-Regional Transportation Planning	40,172.24	84,124.00		78,668.70		45,627.54
Sub-Regional Transportation Planning-Match	12,611.50	21,031.00		17,962.02		15,680.48
Projects Serving Artists		4,070.00				3,320.00
Projects Serving Artists - Match		4,070.00			750.00	4,070.00
Local Arts Staffing	3,025.22			3,025.22		
Local Arts Staffing - Match	11,260.00			5,727.99		5,532.01
Special Project for Artists		11,475.00		10,975.00		500.00
Special Project for Artists - Match		6,300.00		775.00		5,525.00







COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2003	BUDGET	TRANSFERS	NET PAID OR CHARGED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2004
Older Americans Act Title III	\$ 1,318,637.20	\$ 3,601,496.00	\$ (37,035.00)	\$ 3,551,506.88	\$ 349,650.84	\$ 981,940.48
Respite Care Program	499,841.46	409,461.00		396,437.79	51,444.61	461,420.06
H.O.P.E. IV Program	145,845.24			21,912.53	20,053.47	103,879.24
H.O.P.E. Elderly Program	184,422.03			14,950.49		169,471.54
C.H.I.M.E. Program		11,500.00	13,225.00	18,997.89	5,727.11	
State Aging Program	3,350.86	58,000.00		48,094.99		13,255.87
CCPED Program	716,674.97	455,150.00	23,810.00	495,783.51	39,995.50	659,855.96
Home Health Care Program	15,840.82	100,000.00		67,016.00	39,599.00	9,225.82
Jobs Training Partnership Act	7,358,832.80	6,647,625.00	4,353,062.50	5,694,517.52	4,223,583.96	8,441,418.82
World Trade Center	2,265,487.39			716,747.38		1,548,740.01
Welfare to Work	7,597,626.47	5,904,568.00	(4,353,062.50)	1,461,807.55	460,368.65	7,226,955.77
Human Services Planning Council	15,456.49	62,372.00		61,008.70	1,895.78	14,924.01
Human Services Planning Council - Match	2,685.68	15,900.00		14,033.89	120.00	4,431.79
Aid to Homeless	87,447.28	589,008.00		548,333.76	69,003.47	59,118.05
Intoxicated Driver Resource Center	71,958.66	136,182.00		115,956.75	935.32	91,248.59
Alcohol Program	384,880.01	948,492.00		982,319.40	150,566.79	200,485.82
Alcohol Program - Match	92,489.29	200,000.00		224,735.65	59,150.00	8,603.64
Governor's Alliance to Prevent Alcoholism	405,515.53	582,910.00		601,489.32	327,978.06	58,958.15
Rape Care Program	18,265.62	50,000.00		63,811.98	240.33	4,213.31
Rape Counseling Program	902.62	91,547.00		23,614.13	2,490.41	66,345.08
Emergency Shelter Program (HUD)	7,620.37					7,620.37
Supportive Housing Program	2,422,389.71	2,454,595.00		1,117,302.11	884,226.66	2,875,455.94
Safe Housing Program- Match	20,476.00	39,234.00		28,332.00		31,378.00
Personal Attendant Demonstration Program	160,514.12	576,132.00		612,007.24	75,533.22	49,105.66
Mental Health Program	11,572.82	1,500.00		7,286.14		5,786.68
Community Service Block Grant	662,000.13	371,440.00		538,222.91	121,687.41	373,529.81
Violence Against Women	3.00	30,389.00		17,690.36		12,701.64
Youth Services/ Family Court	133,380.95	236,957.00		314,912.73	2,104.56	53,320.66
Community Partnership Grant	135,989.54	425,850.00		457,029.73	100,635.41	4,174.40
Ladies First - Boys Club Program	57,330.00					57,330.00
Juvenile Justice Education Program	204,936.00	112,500.00			122,436.00	195,000.00
Juvenile Accountability Incentive Program	393,261.70	118,364.00		198,228.43	115,204.73	198,192.54

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2003	BUDGET	TRANSFERS	NET PAID OR CHARGED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2004
Juvenile Accountability Incentive Program- Match	\$ 68,574.05	\$ 13,151.00	\$	\$ 4,653.05	\$ 29,603.86	\$ 47,468.14
State Incentive Program	504,728.19	567,767.00		483,814.51	267,827.57	320,853.11
Senior Citizen Transportation Program	414,037.74	1,374,569.00		1,672,167.17	12,547.31	103,892.26
Elderly Transportation -Title XX	82,034.47	131,164.00		98,365.00		114,833.47
Elderly Transportation Title XX- Match		32,224.00		32,224.00		
Transportation for Elderly Title XIX	618,407.18	500,000.00		595,808.01	196,708.16	325,891.01
Title XX- Match	121,017.54	189,958.00		124,915.35	76,013.00	110,047.19
Veterans Paratransit Program	17,680.30	12,000.00		9,000.00		20,680.30
Victim of Crime Acts- Match	769.00	10,130.00				10,899.00
Handicapped Persons Program-Match	1,324.99	2,000.00		2,447.90	602.27	274.82
Home Delivered Meals- Match	18,460.64	17,544.00		17,544.00	17,544.00	906.64
	\$ 57,956,125.55	\$ 37,472,464.00	\$ -0-	\$ 42,753,869.95	\$ 17,520,518.71	\$ 35,154,200.89

REF.

A-4 A A

Federal and State Grants  
Commitments Payable

A \$ 44,837,061.07  
A 13,119,064.48

Federal and State Grants  
Matching Funds for Grants

A-3 \$ 36,650,010.00  
A-3:A-4 822,454.00  
\$ 37,472,464.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

	BALANCE DECEMBER 31, 2003	UTILIZED AS ANTICIPATED REVENUE	RECEIVED	BALANCE DECEMBER 31, 2004
Respite Care Program	\$ 17,353.19	\$ 17,353.19	\$ 24,644.75	\$ 24,644.75
Intoxicated Driver Resource Center	21,182.00	21,182.00		
Program Income - Nutrition Program	34,445.42	34,445.42		
Para Transit Program	750.00	750.00	675.00	675.00
Certified Emergency Response Team	2,795.31	2,795.31		
Senior Citizen and Disabled Transportation Program			52,180.07	52,180.07
Clean Communities			1,598.71	1,598.71
	<u>\$ 76,525.92</u>	<u>\$ 76,525.92</u>	<u>\$ 79,098.53</u>	<u>\$ 79,098.53</u>

REF.

A

A-9

A-4

A

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF.</u>	
Balance, December 31, 2003	A	\$ 137,453.08
Increased by:		
Disbursements	A-4	\$ <u>251,212.27</u>
		388,665.35
Decreased by:		
Receipts	A-4	<u>250,000.00</u>
Balance, December 31, 2004	A	\$ <u><u>138,665.35</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF INTERFUNDS

	<u>REF.</u>	<u>TOTAL</u>	<u>GRANT FUND</u>	<u>TRUST OTHER FUND</u>	<u>OPEN SPACE PRESERVATION TRUST FUND</u>	<u>GENERAL CAPITAL FUND</u>
Balance, December 31, 2003						
Due To	A	\$ 237,988.80	\$	237,988.80	\$	
Due From	A	<u>1,265,652.18</u>	<u>993,294.98</u>		<u>228,033.95</u>	<u>44,323.25</u>
Received	A-4	\$ <u>20,349,522.48</u>	\$	<u>2,898,934.16</u>	<u>4,210,304.17</u>	<u>13,240,284.15</u>
Disbursed	A-4	\$ <u>1,019,018.26</u>	<u>1,019,018.26</u>	\$	\$	
Balance, December 31, 2004						
Due To	A	\$ 20,315,154.08	\$	3,136,922.96	3,982,270.22	13,195,960.90
Due From	A	<u>2,012,313.24</u>	<u>2,012,313.24</u>			

COUNTY OF UNIONTRUST FUNDSCHEDULE OF TRUST CASH

	<u>REF.</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2003	B	\$ 17,428,983.99	\$ 5,469,749.39
Increased by Receipts:			
Housing and Community Development Act	B-3	\$ 6,676,815.01	\$
Home Investment Partnerships Program	B-4	813,925.17	
Housing Assistance Voucher Program	B-5	2,838,965.00	
Interim Flood Assistance	B-8	1,100.00	
Home Investment Partnerships Program Recapture Funds	B-13	69,726.16	
Community Development Block Grant Refunds	B-16	50,904.01	
Multi - Jurisdictional Housing Revolving Loan Repayments	B-20	541,607.62	
Miscellaneous Deposits	B-22	19,179,961.92	
Motor Vehicle Fines	B-23	4,913,393.36	
Housing Assistance Voucher Program - Appropriated	B-28	78,228.13	
Housing Assistance Payments Program - Unappropriated	B-31	16,617.00	
Open Space Preservation Taxes	B-33		7,915,228.36
Open Space Preservation Interest	B-34		48,273.18
		\$ <u>35,181,243.38</u>	\$ <u>7,963,501.54</u>
Decreased by Disbursements:			
Due Grant Fund	B	\$ 2,600,000.00	\$
Due Current Fund	B-36	2,898,934.16	4,210,304.17
Commitments Payable	B-24: B-35	<u>33,389,566.97</u>	<u>5,527,725.11</u>
		\$ <u>36,888,501.13</u>	\$ <u>9,738,029.28</u>
Balance, December 31, 2004	B	\$ <u>13,721,726.24</u>	\$ <u>3,695,221.65</u>

"B-3"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR HOUSING AND  
COMMUNITY DEVELOPMENT ACT FUND

	<u>REF.</u>		
Balance, December 31, 2003	B	\$	11,060,181.07
Increased by:			
Authorized Funding	B-14		<u>6,316,000.00</u>
		\$	17,376,181.07
Decreased by:			
Receipts	B-2		<u>6,676,815.01</u>
Balance, December 31, 2004	B	\$	<u><u>10,699,366.06</u></u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2003	B	\$	5,337,459.73
Increased by:			
Authorized Funding	B-10	\$	1,546,290.00
Adjustment for Funding Authorized in Prior Years	B-10		<u>1,078,008.00</u>
			<u>2,624,298.00</u>
		\$	7,961,757.73
Decreased by:			
Receipts	B-2		<u>813,925.17</u>
Balance, December 31, 2004	B	\$	<u><u>7,147,832.56</u></u>



"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>	
Balance, December 31, 2003	B	\$ 1,187,097.00
Increased by:		
Authorized Funding	B-26	\$ <u>3,221,554.00</u>
		4,408,651.00
Decreased by:		
Receipts	B-2	<u>2,838,965.00</u>
Balance, December 31, 2004	B	\$ <u><u>1,569,686.00</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2003	B	\$ 439,000.00
Increased by:		
Authorized Funding	B-28	\$ <u>235,316.00</u>
Balance, December 31, 2004	B	\$ <u><u>674,316.00</u></u>

"B-7"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
AMERICAN DREAM DOWN PAYMENT INITIATIVE (ADDI)

	<u>REF.</u>	
Increased by:		
Authorized Funding	B-32	\$ <u>168,546.00</u>
Balance, December 31, 2004	B	\$ <u><u>168,546.00</u></u>

"B-8"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
INTERIM FLOOD ASSISTANCE

	<u>REF.</u>		
Balance, December 31, 2003	B	\$	24,175.00
Decreased by:			
Repayments	B-2		<u>1,100.00</u>
Balance, December 31, 2004	B	\$	<u><u>23,075.00</u></u>

"B-9"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD  
HOUSING SERVICES FUND

	<u>REF.</u>		
Balance, December 31, 2003	B	\$	58,150.52
Increased by:			
Repayment of Flood Loans	B-18		<u>1,100.00</u>
Balance, December 31, 2004	B	\$	<u><u>59,250.52</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY  
HOUSING PROGRAM

REF.

Balance, December 31, 2003  
and December 31, 2004

B

\$ 25,867.67

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT  
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

	<u>REF.</u>		
Balance, December 31, 2003	B		\$ 2,849,476.00
Increased by:			
Authorized Funding	B-4	\$ 2,624,298.00	
Contract Awards Cancelled	B-12	<u>733,250.00</u>	
			\$ <u>3,357,548.00</u>
			\$ <u>6,207,024.00</u>
Decreased by:			
Contract Awards	B-12		<u>4,367,160.40</u>
Balance, December 31, 2004	B		\$ <u><u>1,839,863.60</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT  
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2003	B		\$ 1,035,234.67
Increased by:			
Contract Awards-Home Investment Partnership	B-11		<u>4,367,160.40</u>
			\$ <u>5,402,395.07</u>
Decreased by:			
Contracts Awards Cancelled	B-11	\$ 733,250.00	
Commitments Payable	B-24	<u>2,410,495.89</u>	
			<u>3,143,745.89</u>
Balance, December 31, 2004	B		\$ <u><u>2,258,649.18</u></u>

"B-13"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>		<u>TOTAL</u>	<u>RECAPTURE FUNDS</u>	<u>INTEREST</u>
Balance, December 31, 2003	B	\$	797,419.41	\$ 773,071.39	24,348.02
Increased by:					
Receipts	B-2		<u>69,726.16</u>	<u>69,704.10</u>	<u>22.06</u>
Balance, December 31, 2004	B	\$	<u>867,145.57</u>	<u>842,775.49</u>	<u>24,370.08</u>

"B-14"

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

	<u>REF.</u>		
Balance, December 31, 2003 And December 31, 2004	B	\$	<u>200,000.00</u>

"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY  
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

REF.

Balance, December 31, 2003	B		\$	5,925.52
Increased by:				
Funding Authorized	B-3	\$	6,316,000.00	
Contracts Awarded Cancelled	B-16		<u>30,365.75</u>	
				<u>6,346,365.75</u>
				<u>6,352,291.27</u>
Decreased by:				
Contracts Awarded	B-16		\$	<u>6,316,000.00</u>
Balance, December 31, 2004	B		\$	<u><u>36,291.27</u></u>

"B-16"

RESERVE FOR COMMUNITY  
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2003	B		\$	1,611,701.80
Increased by:				
Refunds	B-2	\$	50,904.01	
Contracts Awarded	B-15		<u>6,316,000.00</u>	
				<u>6,366,904.01</u>
			\$	<u>7,978,605.81</u>
Decreased by:				
Contracts Awarded Cancelled	B-15	\$	30,365.75	
Commitments Payable	B-24		<u>6,695,079.50</u>	
				<u>6,725,445.25</u>
Balance, December 31, 2004	B		\$	<u><u>1,253,160.56</u></u>

"B-17"

COUNTY OF UNION

TRUST FUND

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

REF.

Balance, December 31, 2003 and December 31, 2004	B	\$ <u>429,162.10</u>
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"B-18"

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

Balance, December 31, 2003 and December 31, 2004	B	\$ <u>778,109.97</u>
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"B-19"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR INTERIM FLOOD ASSISTANCE ACCOUNTS RECEIVABLE

	<u>REF.</u>		
Balance, December 31, 2003	B	\$	24,175.00
Decreased by:			
Cash Collections Returned to:			
Neighborhood Housing Services Fund	B-8		<u>1,100.00</u>
Balance, December 31, 2004	B	\$	<u>23,075.00</u>

"B-20"

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

Balance, December 31, 2003	B	\$	836,520.24
Increased by:			
Receipts		\$	540,971.63
Interest			<u>635.99</u>
	B-2		<u>541,607.62</u>
		\$	<u>1,378,127.86</u>
Decreased by:			
Contract Awards	B-21		<u>53,000.00</u>
Balance, December 31, 2004	B	\$	<u>1,325,127.86</u>

"B-21"

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

Balance, December 31, 2003	B	\$	926,331.60
Increased by:			
Contract Awards	B-20	\$	<u>53,000.00</u>
			<u>979,331.60</u>
Decreased by:			
Commitments Payable	B-24	\$	<u>726,130.00</u>
Balance, December 31, 2004	B	\$	<u>253,201.60</u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2003	INCREASE	DECREASE	BALANCE DECEMBER 31, 2004
United States Savings Bonds	\$ 8,554.14	\$ 101,945.00	\$ 102,800.00	\$ 7,699.14
JTPA Loan	14,999.18	52,169.23	67,168.41	
Public Employees' Retirement System	380,369.60	4,904,597.75	4,898,266.19	386,701.16
Group Insurance	55,659.03	473,523.60	469,006.25	60,176.38
Supplemental Annuity	3,912.34	42,528.07	44,394.00	2,046.41
Police and Firemen's Retirement System	424,517.59	5,367,754.47	5,360,765.78	431,506.28
Employee Disability Insurance	426,925.36	60,032.58	341,931.52	145,026.42
Income Protection	2,367.82	1,763.74	1,807.18	2,324.38
Maine Mutual Life Insurance		18,107.36	18,107.36	
State Unemployment Tax	230,920.43	479,613.77	428,375.07	282,159.13
Pennsylvania State Tax	481.17	17,266.55	17,747.72	
PSP/CNA Insurance	3,945.78	19,605.73	23,551.51	
Vacation Purchase		133,609.53	133,609.53	
Disability	7,268.43	82,836.50	66,294.46	23,810.47
Provident Life Disability	36,083.75	15,852.20	38,000.91	13,935.04
County Clerk Payroll	1,525.20	100,000.00	99,913.53	1,611.67
Payroll - Police Academy	12,750.00	80,000.00	91,166.93	1,583.07
Prosecutor Federal Forfeiture Payroll	47,114.08	85,480.00	128,285.42	4,308.66
Sheriff Federal Forfeiture	1,048.56	39,999.80	36,178.16	4,870.20
EQEF Salaries	34,000.00	36,000.00	37,958.88	32,041.12
Due to Prisoners	71,818.02			71,818.02
Due to Employees	124,053.27	125,167.76		249,221.03
Due C.E.T.A. Employees	15,788.50			15,788.50
Road Opening Deposits	182,367.09	84,310.66	68,118.91	198,558.84
Proposal Deposits	96,382.80	68,079.10		164,461.90
Dr. Watson B. Morris Bequest	40,585.58		2,584.17	38,001.41
Sheriff Fees	37,098.79	15,902.42	6,255.80	46,745.41
Sheriff-Special Service	3,469.46	15,361.14	8,818.00	10,012.60
County Clerk	912,900.25	255,813.39	68,950.38	1,099,763.26
Confiscated Moneys	564.87	375.65		940.52
Prosecutor-Law Enforcement	1,973,524.60	2,293,611.90	1,355,452.07	2,911,684.43
Prosecutor-Special Law Enforcement	134,702.76	1,136,552.26	880,664.80	390,590.22
Prosecutor-Police Academy Training	136,412.95	205,270.85	41,045.94	300,637.86
Prosecutor-Forensic Lab Fees	184,921.15	64,659.91	93,196.35	156,384.71
Prosecutor-Justice Department	95,435.01	95,037.23	46,468.79	144,003.45
Division of Weights and Measures	262,962.75	44,353.94	2,749.47	303,967.22
Union County Tax Board	7,622.03	28,325.95	15,441.88	20,506.10
New Jersey Sales Tax		45,452.81	45,452.81	
Caddie Cart Commissions		123,946.97	123,946.97	
Recreational Activities	27,828.27	64,473.41	49,992.27	42,309.41
Trailside Museum	31,420.02	5,238.38	905.79	35,752.61
Summer Arts Festival	15,264.95	9,300.00	12,300.00	12,264.95
Cultural Heritage Commission Advisory Board	14,298.90	86,868.39	69,055.82	32,111.47
Pollution Control	2,000.00	4,000.00	3,000.00	3,000.00

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2003	INCREASE	DECREASE	BALANCE DECEMBER 31, 2004
Union County Improvement Authority	\$ 2,401.40	\$	0.00	\$ 2,401.40
Prosecutors Asset Maintenance Account	79,247.16	19,850.81	20,320.80	78,777.17
Prosecutors Federal Forfeited Fund	609,852.43	112,657.61	222,384.87	500,125.17
Fire Watch	95.63			95.63
Donations-Child Advocacy	29,228.19	5,032.78	6,868.67	27,392.30
Park Improvements	76,956.73	23,347.36	11,778.06	88,526.03
Self Insurance Liability	5,991,151.41		1,199,436.29	4,791,715.12
Accumulated Absences		100,000.00		100,000.00
Sheriff-Special Services Lifesaver		1,260.00		1,260.00
Surrogate-Trust	73,177.61	44,156.22		117,333.83
Sheriff-Federal Forfeitures	20,325.07		11,915.72	8,409.35
Sanitary Landfill Escrow	4,866.97	38.85		4,905.82
Model Railroad Club	696.98	200.00	0.00	896.98
Jobs In Blue	141,016.85	586,730.35	535,862.03	191,885.17
Emergency Management 911	78,065.25	840.80		78,906.05
Police-Special Enforcement	112,996.24		18,116.60	94,879.64
Rape Crisis Center	16,921.02	4,763.38	9,949.57	11,734.83
Drunk Driving	14.86			14.86
Donations	105,070.35		45,414.09	59,656.26
Jail Commissary	215,570.98	114,665.97	130,238.91	199,998.04
Employee Recreation Program	2,552.84			2,552.84
Secretaries Day	363.24	5,000.00		5,363.24
Repair Escrow	23,479.46	212.99		23,692.45
Hurricane	5,753.33			5,753.33
Correction Law Enforcement	2,681.32	28.83		2,710.15
One Easy Link	14,800.00			14,800.00
Personal Attendant Program	74,800.30	12,330.40	671.33	86,459.37
Hazardous Waste	250,806.23	249,558.48	264,937.63	235,427.08
Self Insurance Health Benefits	883,397.03	638,867.16		1,522,264.19
Waste Flow Enforcement		319,668.18		319,668.18
Donation-Human Relations Pros	1,953.09	49.75	341.50	1,661.34
Wheeler Park Division	203,100.00		203,100.00	
Donations 9/11 Memorial	18,542.08		3,771.18	14,770.90
Keds recreation - Scholarships		55,914.00		55,914.00
	<u>\$ 15,103,148.53</u>	<u>\$ 19,179,961.92</u>	<u>\$ 17,984,836.28</u>	<u>\$ 16,298,274.17</u>

REF.

B

B-2

B-24

B

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF.</u>		
Balance, December 31, 2003	B	\$	115,150.10
Increased by Receipts:			
Municipalities		\$	3,316,866.00
Miscellaneous			60,114.16
Refunds			36,413.20
General Capital Fund			<u>1,500,000.00</u>
	B-2		4,913,393.36
		\$	<u>5,028,543.46</u>
Decreased by:			
Commitments Payable	B-24		<u>4,794,081.72</u>
Balance, December 31, 2004	B	\$	<u><u>234,461.74</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2003	B	\$	11,448,334.65
Increased by Commitments:			
Home Investment Partnership Program	B-12	\$	2,410,495.89
Community Development Block Grants	B-16		6,695,079.50
Rehabilitation Loan Payments	B-21		726,130.00
Miscellaneous Deposits	B-22		17,984,836.28
Motor Vehicle Fines	B-23		4,794,081.72
Rental Assistance	B-26		22,000.00
Housing Assistance Voucher Program Appropriated	B-28		2,959,007.05
Emergency Shelter Program	B-30		<u>294,841.05</u>
			35,886,471.49
		\$	<u>47,334,806.14</u>
Decreased by:			
Disbursements	B-2		<u>33,389,566.97</u>
Balance, December 31, 2004	B	\$	<u><u>13,945,239.17</u></u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL  
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2003 and December 31, 2004	B	\$ <u>15,100.40</u>
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"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2003	B	\$ 33,527.60
Decreased by: Commitments Payable	B-24	<u>22,000.00</u>
Balance, December 31, 2004	B	\$ <u>11,527.60</u>

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM UNAPPROPRIATED

	<u>REF.</u>		
Balance, December 31, 2003	B	\$	279,246.99
Increased by:			
Authorized Funding	B-5	\$	<u>3,221,554.00</u>
		\$	3,500,800.99
Decreased by:			
Contract Awards	B-28		<u>3,221,554.00</u>
Balance, December 31, 2004	B	\$	<u><u>279,246.99</u></u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2003	B	\$	1,496,154.90
Increased by:			
Refunds	B-2	\$	78,228.13
Contract Awards	B-26		<u>3,221,554.00</u>
			<u>3,299,782.13</u>
			4,795,937.03
Decreased by:			
Commitments	B-24		<u>2,959,007.05</u>
Balance, December 31, 2004	B	\$	<u><u>1,836,929.98</u></u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY  
SHELTER PROGRAM UNAPPROPRIATED

	<u>REF.</u>	
Increased by:		
Authorized Funding	B-6	\$ 235,316.00
Decreased by:		
Contract Awards	B-30	\$ <u>235,316.00</u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY  
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2003	B	\$ 116,896.44
Increased by:		
Contract Awards	B-29	<u>235,316.00</u>
		\$ <u>352,212.44</u>
Decreased by:		
Commitments	B-24	<u>294,841.05</u>
Balance, December 31, 2004	B	\$ <u>57,371.39</u>



"B-31"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

	<u>REF.</u>	
Increased by:		
Receipts	B-2	\$ <u>16,617.00</u>
Balance, December 31, 2004	B	\$ <u><u>16,617.00</u></u>

"B-32"

SCHEDULE OF RESERVE FOR AMERICAN  
DREAM DOWN PAYMENT INITIATIVE UNAPPROPRIATED

	<u>REF.</u>	
Increased by:		
Authorized Funding	B-7	\$ <u>168,546.00</u>
Balance, December 31, 2004	B	\$ <u><u>168,546.00</u></u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2003</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2004</u>
Berkeley Heights	\$ 990.20	\$ 389,406.48	\$ 1,636.08	\$ 390,396.68	\$ 1,636.08
Clark	527.52	294,526.05	445.53	295,053.57	445.53
Cranford	1,533.13	473,384.86	757.31	474,917.99	757.31
Elizabeth	5,762.32	811,913.64	5,855.44	817,675.96	5,855.44
Fanwood	251.80	123,815.36	1,021.85	124,067.16	1,021.85
Garwood	290.38	71,190.21	263.17	71,480.59	263.17
Hillside	1,448.36	220,635.23	1,078.61	222,083.59	1,078.61
Kenilworth	1,284.66	196,773.71	548.86	198,058.37	548.86
Linden	4,541.33	653,936.57	1,319.41	658,477.90	1,319.41
Mountainside	1,534.32	203,445.52	1,726.47	204,979.84	1,726.47
New Providence	459.88	306,696.31	1,094.11	307,156.19	1,094.11
Plainfield	774.53	305,682.90	962.88	306,457.43	962.88
Rahway	4,912.27	317,640.54	977.21	322,552.81	977.21
Roselle	1,103.55	161,437.02	1,570.71	162,540.57	1,570.71
Roselle Park	64.26	131,109.96	88.74	131,174.22	88.74
Scotch Plains		438,247.82	1,902.24	440,150.06	
Springfield	573.29	326,370.13	596.60	326,943.42	596.60
Summit	1,455.00	825,884.20	1,718.90	827,339.20	1,718.90
Union	946.17	827,668.49	1,537.78	828,614.66	1,537.78
Westfield		797,960.72	4,771.72	802,732.44	
Winfield		2,375.71		2,375.71	
	<u>\$ 28,452.97</u>	<u>\$ 7,880,101.43</u>	<u>\$ 29,873.62</u>	<u>\$ 7,915,228.36</u>	<u>\$ 23,199.66</u>
<u>REF.</u>	B	B-34	B-34	B-2	B

"B-34"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE PRESERVATION EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2003	B		\$ 3,111,586.77
Increased by Receipts:			
2004 Tax Levy	B-33	\$ 7,880,101.43	
2004 Added Taxes	B-33	29,873.62	
Interest on Investments and Deposits	B-2	<u>48,273.18</u>	
			<u>7,958,248.23</u>
			\$ <u>11,069,835.00</u>
Decreased by:			
Commitments	B-35		<u>6,351,736.76</u>
Balance, December 31, 2004	B		\$ <u><u>4,718,098.24</u></u>

"B-35"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2003	B		\$ 2,158,581.64
Increased by:			
Commitments Payable	B-35		<u>6,351,736.76</u>
			\$ <u>8,510,318.40</u>
Decreased by:			
Disbursements	B-2		<u>5,527,725.11</u>
Balance, December 31, 2004	B		\$ <u><u>2,982,593.29</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2003	C		\$ 52,497,153.83
Increased by Receipts:			
Refund - Union County Improvement Authority	C-1	\$ 205,000.00	
Budget Appropriations:			
Improvement Costs - Deferred Unfunded		3,174.69	
Capital Improvement Fund	C-7	2,090,000.00	
Open Space Preservation Trust Fund	C-7	100,000.00	
Refunds	C-8	37,841.00	
Serial Bonds	C-10	85,515,000.00	
Miscellaneous Receivable - State of New Jersey	C-12	5,012,738.16	
Miscellaneous Receivable - Various Municipalities	C-12	875,666.90	
Green Acres Trust	C-13	1,950,000.00	
Union County Improvement Authority		4,095,000.00	
State Educational Facilities Construction Grant		<u>2,175,166.00</u>	
			\$ <u>102,059,586.75</u>
			\$ <u>154,556,740.58</u>
Decreased by Disbursements:			
Capitol Fund Balance to Current Fund	C-1	\$ 600,000.00	
Due Current Fund	C-3	13,264,112.67	
Commitments Payable	C-9	53,218,325.10	
Reserve to Pay Serial Bonds to Current Fund	C-13	500,000.00	
Bond Anticipation Notes	C-14	<u>81,900,000.00</u>	
			\$ <u>149,482,437.77</u>
Balance, December 31, 2004	C		\$ <u><u>5,074,302.81</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO/FROM CURRENT FUND

	<u>REF.</u>		
Balance December 31, 2003 (Due To)	C	\$	44,323.25
Increased by:			
Interest on Cash Held by Trustee	C-15		<u>23,828.52</u>
			68,151.77
Decreased by:			
Disbursed	C-2		<u>13,264,112.67</u>
Balance December 31, 2004 (Due From)	C	\$	<u>13,195,960.90</u>

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

			BALANCE DECEMBER <u>31, 2004</u>
Fund Balance		\$	914,556.88
Capital Improvement Fund			339,129.52
Commitments Payable			35,623,003.17
Due Current Fund			(13,195,960.90)
Reserve to Pay Serial Bonds			3,073,259.40
Due From Municipalities			(1,308,837.87)
Due From State of New Jersey			(15,418,915.80)
Due From Federal Government			(9,325,679.12)
Improvement Authorizations Funded As Set Forth on "C-8"			34,603,692.49
Improvement Authorizations Expended As Set Forth on "C-6"			<u>(30,229,920.84)</u>
		\$	<u>5,074,326.93</u>
	<u>REF.</u>		
Cash - Treasure	C	\$	5,074,302.81
Cash Held by Trustee	C		<u>24.12</u>
		\$	<u>5,074,326.93</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO  
FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2003	C	\$	191,088,000.00
Increased by:			
Sale of Serial Bonds	C-10		<u>85,515,000.00</u>
			276,603,000.00
Decreased by:			
2004 Budget Appropriation to Pay Bonds	C-10	\$	14,722,000.00
2004 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11		590,000.00
Local Unit Refunding Bonds Paid By Vocational School	C-2;C-11		<u>55,000.00</u>
			<u>15,367,000.00</u>
Balance, December 31, 2004	C	\$	<u>261,236,000.00</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, 2004	ANALYSIS OF BALANCE DECEMBER 31, 2004	
				EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
325 C	6/21/1990	Improvement of Bridges	\$ 269,910.00	\$	\$ 269,910.00
348 H	10/24/1991	Road & Bridge Improvements	2,123,700.00	897,078.24	1,226,623.76
403 J	8/17/1995	Drainage & Sewer Projects	311,000.00	79,632.00	231,368.00
408 1	12/14/1995	Renovation of Old Jail, Equip.	296,904.00		296,904.00
Improver O	10/16/1997	Design of Building., Equipment - Sheriff	48,000.00	34,656.52	13,343.48
465 B	3/12/1998	College - Various Improvements	160,000.00	109,150.34	50,849.66
480 D	7/23/1998	Oak Ridge Golf Course	1,541,200.00		1,541,200.00
480 F	7/23/1998	Pedestrian Bridges - Rahway River	534,200.00	270,497.28	263,702.72
480 G	7/23/1998	Elizabeth River Flood Control - Hillside	577,100.00		577,100.00
480 H	7/23/1998	Garwood Branch Flood Control	771,400.00		771,400.00
480 N	7/23/1998	Various Building Improvements	285,700.00	19,558.63	266,141.37
480 O	7/23/1998	Communication & Signal Equipment	773,900.00	81,423.84	692,476.16
501 E	7/22/1999	Engineering - Traffic Signals, Roads	565,900.00	565,900.00	-
501 G	7/22/1999	Engineering - Flood Control	200,500.00	500.00	200,000.00
501 N	7/22/1999	Parks - Landscaping & Maintenance Equipment	58,600.00		58,600.00
501 V	7/22/1999	Prosecutor - Equipment & Machinery	35,700.00		35,700.00
501 W	7/22/1999	Clerk - Equipment & Machinery	27,300.00	22,970.00	4,330.00
501 Z	7/22/1999	Surrogate - Equipment & Machinery	23,900.00		23,900.00
516 A	10/11/2000	Senior Focus	147,745.00		147,745.00
516 E	10/11/2000	Seniors in Motion	116,200.00		116,200.00
518 A	12/14/2000	Communications & Signal Equip.	274,030.00	259,059.48	14,970.52
518 E	12/14/2000	Design & Engineering - Culverts	787,375.00	373,377.29	413,997.71
518 J	12/14/2000	Construction of Building	2,185,000.00	2,185,000.00	-
518 N	12/14/2000	Replace of Sidewalks	237,500.00		237,500.00
518 Q	12/14/2000	Parks & Recreation -Improvements	1,124,250.00	558,785.27	565,464.73
518 T	12/14/2000	Vehicular Gate - Jail	171,000.00		171,000.00
518 U	12/14/2000	Equipment & Machinery - Prosecutor	181,565.00	176,294.51	5,270.49
518 V	12/14/2000	Equipment & Machinery - Clerk	10,385.00	9,910.00	475.00
518 W	12/14/2000	Equipment & Machinery -Surrogate	30,452.00	19,425.77	11,026.23
533 A	6/28/2001	Replacement of Bridges	1,440,200.00		1,440,200.00
533 D	6/28/2001	Traffic Signals & Intersections	423,850.00	337,509.65	86,340.35
535 A	7/26/2001	Loan to U.C.I.A	40,000.00		40,000.00
536 A	8/28/2001	Equipment & Machinery	190,000.00	190,000.00	-
536 D	8/28/2001	Rehabilitation of Dams	1,606,250.00	698,445.37	907,804.63
536 E	8/28/2001	Rahway River Flood Control	658,000.00		658,000.00
536 G	8/28/2001	Construction of Sidewalks	195,750.00	190,796.28	4,953.72
536 J	8/28/2001	Improvements to Buildings	723,900.00	391,119.85	332,780.15
536 K	8/28/2001	Park Improvements	3,221,500.00	2,834,121.61	387,378.39
536 M	8/28/2001	Equipment, Signal	20,000.00	75.50	19,924.50
536 N	8/28/2001	Communication, Signals	358,400.00	358,388.30	11.70
536 P	8/28/2001	College - Improvements	2,738,900.00	1,161,709.97	1,578,190.03
540 A	10/25/2001	Loan U.C.I.A	250,000.00		250,000.00
552 A	5/9/2002	Vocational - Construct Building	1,087,658.00	1,032,044.91	55,613.09
554 A	7/25/2002	Engineer - Replace Bridges	1,459,134.00	550,419.21	908,714.79
555 A	8/22/2002	Communication and Signal Equipment	1,553,250.00	1,268,373.55	284,876.45
555 B	8/22/2002	Replacement Equipment and Machinery	515,200.00	413,075.30	102,124.70
555 C	8/22/2002	Printing Equipment and Machinery	159,599.00	151,582.75	8,006.25
555 E	8/22/2002	Human Services - Communication and Signal System	50,795.00		50,795.00
555 F	8/22/2002	Replace Milltown Road Bridge	617,500.00	426,865.00	190,635.00
555 G	8/22/2002	Replace Culverts	415,125.00	76,501.00	338,624.00
555 H	8/22/2002	Environmental Monitoring	461,550.00	461,550.00	-
555 K	8/22/2002	Sewer Projects	49,400.00		49,400.00
555 M	8/22/2002	Various Engineering Services	227,500.00	82,799.40	164,700.60
555 O	8/22/2002	Improvement to Building	6,137,100.00	3,015,616.65	3,121,483.35
555 P	8/22/2002	Improvement to Building	1,695,750.00	154,541.19	1,541,208.81
555 Q	8/22/2002	Furniture and Carpets	151,750.00	66,951.42	84,798.58
555 U	8/22/2002	Security and Facility Infrastructure	200,000.00	79,605.07	120,394.93
555 V	8/22/2002	Prosecutor - Equipment and Machinery	154,025.00	91,155.16	62,869.84
555 X	8/22/2002	Surrogate - Furnishings and Equipment	20,900.00		20,900.00
555 Y	8/22/2002	College - Equipment and Machinery	150,000.00		150,000.00
555 AA	8/22/2002	Vocational - Vehicle	25,000.00		25,000.00
560 A	12/19/2002	Engineering Services	1,154,000.00	528,124.47	625,875.53
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	630,000.00	55,528.81	574,471.19
576 A	5/29/2003	Bridge and Culvert Improvements	1,633,000.00		1,633,000.00
578 A	8/21/2003	Data Processing Equipment and Machinery	857,645.00	796,245.46	61,399.54
578 B	8/21/2003	Communication and Signal Equipment	2,491,374.00	1,877,864.97	613,509.03
578 C	8/21/2003	Runnells - Renovate Long-Term Care Units	308,402.00	249,263.00	57,139.00
578 D	8/21/2003	Human Services - Equipment and Machinery	24,667.00	19,428.00	5,239.00



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2004	ANALYSIS OF BALANCE DECEMBER 31, 2004	
				EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
578 E	8/21/2003	Operational Services - Engineering Services	\$ 627,000.00	\$ 217,793.77	\$ 409,206.23
578 F	8/21/2003	Operational Services - Environmental Monitoring	142,500.00		142,500.00
578 G	8/21/2003	Operational Services - Traffic Studies	665,000.00	603,791.73	61,208.27
578 I	8/21/2003	Operational Services - Sewer Projects	47,500.00		47,500.00
578 K	8/21/2003	Construction of New Building - Scotch plains	1,197,773.00	1,152,442.39	45,330.61
578 L	8/21/2003	Operational Services - Improvement to Buildings	4,773,750.00	1,470,983.91	3,302,766.09
578 M	8/21/2003	Improvement to Buildings - Fire Alarms	1,733,750.00		1,733,750.00
578 N	8/21/2003	Operational Services - Furniture, Carpet	475,000.00		475,000.00
578 O	8/21/2003	Equipment , Machinery and Vehicles	663,687.00	607,767.48	55,919.52
578 P	8/21/2003	Parks and Recreation Improvements	1,324,870.00	119,220.00	1,205,650.00
578 Q	8/21/2003	Alarm Systems at Parks and Recreation	280,962.00	24,893.95	256,068.05
578 R	8/21/2003	Parks Equipment , Machinery and Vehicles	1,455,128.00	1,270,531.21	184,596.79
578 S	8/21/2003	Public Safety - Security and Facility Infrastructure	862,549.00	227,815.08	634,733.92
578 T	8/21/2003	Public Safety - Police Equipment and Machinery	94,525.00		94,525.00
578 U	8/21/2003	Medical Examiner - Equipment and Machinery	21,850.00	6,455.25	15,394.75
578 V	8/21/2003	Sheriff - Equipment and Machinery	73,625.00	21,945.00	51,680.00
578 W	8/21/2003	Prosecutor - Equipment and Machinery	661,753.00	529,252.66	132,500.34
578 X	8/21/2003	County Clerk Offices , Renovations and Improvements	267,662.00	26,148.71	241,513.29
578 Y	8/21/2003	Surrogate Offices , Renovations and Improvements	35,387.00		35,387.00
578 Z	8/21/2003	Union County College - Various Improvements	175,601.00		175,601.00
578 AA	8/21/2003	Union County College -Resurface Parking Lots	5,150.00		5,150.00
578 BB	8/21/2003	Vocational - Equipment and Various Improvements	1,197,000.00	66,240.00	1,130,760.00
578 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	60,000.00		60,000.00
601 A	8/19/2004	Acquisition of Property - Union county Arts Center Center	5,871,000.00		5,871,000.00
601 B	8/19/2004	Economic Development - Equipment and Machinery	870,864.00		870,864.00
601 C	8/19/2004	Communication and Signal Equipment	117,420.00		117,420.00
601 D	8/19/2004	Runnells - Renovate Long-Term Care Units	1,269,355.00		1,269,355.00
601 E	8/19/2004	Human Services - Equipment and Machinery	329,464.00		329,464.00
601 F	8/19/2004	Human Services - Furnishings	587,100.00	413,608.43	173,491.57
601 G	8/19/2004	Repair of Various Bridges	3,020,369.00		3,020,369.00
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,957,000.00		1,957,000.00
601 I	8/19/2004	Engineering design - Gordon street bridge	9,405.00		9,405.00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	1,657,275.00		1,657,275.00
601 K	8/19/2004	Various traffic Signal Improvements in Rahway	419,887.00		419,887.00
601 L	8/19/2004	2005 Road Resurfacing Program	85,500.00		85,500.00
601 M	8/19/2004	Construction of Building-Engineering and Public Works	1,174,200.00		1,174,200.00
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	513,712.00		513,712.00
601 O	8/19/2004	Various Improvements to Public buildings	10,689,400.00		10,689,400.00
601 P	8/19/2004	Various Improvements to Public buildings	992,750.00		992,750.00
601 Q	8/19/2004	Furniture, Carpet and Window Treatments	489,250.00		489,250.00
601 R	8/19/2004	Various Departments - Equipment and Machinery	1,525,494.00		1,525,494.00
601 T	8/19/2004	Various Improvements - Parks and Recreation	220,162.00		220,162.00
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	1,200,840.00		1,200,840.00
601 V	8/19/2004	Parks and Recreation - Furniture and Fixtures	574,550.00		574,550.00
601 W	8/19/2004	Parks and Recreation - Upgrade Alarms and Sprinklers	249,517.00		249,517.00
601 X	8/19/2004	Public Safety - Equipment and Machinery	708,709.00		708,709.00
601 Y	8/19/2004	Public Safety - Specialized Weapons	14,677.00		14,677.00
601 Z	8/19/2004	Public Safety - Equipment	117,420.00		117,420.00
601 AA	8/19/2004	Public Safety Medical Examiner Equipment	14,677.00		14,677.00
601 BB	8/19/2004	Public Safety - Floor, Radio System	571,944.00	268,102.25	303,841.75
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	649,034.00		649,034.00
601 DD	8/19/2004	Prosecutor - Equipment and Machinery	712,422.00		712,422.00
601 EE	8/19/2004	Clerk - Renovation of Records Room, Equipment	166,344.00		166,344.00
601 FF	8/19/2004	Surrogate - Furniture, Computers and Office Equipment	27,397.00		27,397.00
601 GG	8/19/2004	Union County College - Various Improvements and Equipment	2,033,563.00		2,033,563.00
601 HH	8/19/2004	County Voc Tech Schools - Various Improvements and Equipment	849,750.00		849,750.00
601 II	8/19/2004	County Voc Tech Schools - Various Improvements	386,250.00		386,250.00
605 A	10/28/2004	Acquisition of Property - Open Space Conservation	1,800,000.00		1,800,000.00
			\$ 106,705,213.00	\$ 30,229,920.84	\$ 76,475,292.16
			REF. C	C-4	C-8

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2003	C	\$	391,358.52
Increased by:			
2004 Budget Appropriation	C-2	\$	2,090,000.00
Transferred from Open Space Preservation Trust Fund	C-2		<u>100,000.00</u>
			2,190,000.00
		\$	<u>2,581,358.52</u>
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8		<u>2,242,229.00</u>
Balance, December 31, 2004	C	\$	<u><u>339,129.52</u></u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	BALANCE DECEMBER 31, 2003		NET EXPENDITURES	BALANCE DECEMBER 31, 2004	
		APPROPRIATION FUNDED	UNFUNDED		2004 AUTHORIZATIONS FUNDED	UNFUNDED
Acquisition of Equipment and Machinery - Sheriff's Office	7/23/1998	112,200.00	3,461.64			
Design and Engineering Various	7/23/1998	1,000,000.00	4,364.40	4,368.40		
Acquisition of Equipment and Machinery - College	7/23/1998	4,474,400.00	177,937.11	61,724.99		
Access 2000 School Computer Program	9/10/1998	3,000,000.00	13,728.10			
Project Pocket Parks	7/22/1998	1,850,000.00	20,400.00			
Project Downtown Union County	7/22/1998	5,500,000.00	20,000.00			
Energy Conservation Improvements - Building Services	7/22/1999	1,750,000.00	50,723.77	25,328.78		
Improvements of County Palaces and Forensic Laboratory Complex	7/22/1999	18,000,000.00		576,114.00		
Acquisition of a Sign Plotter Machine and Various Public Improvements - Engineering	7/22/1999	603,300.00	300,001.36			
Elizabeth River Flood Control Project - Engineering	7/22/1009	220,000.00				200,000.00
Acquisition of Automobile Vehicles - Various Departments	7/22/1999	1,005,950.00	95,262.00			
Various Improvements to Public Buildings - Building Services	7/22/1999	2,745,800.00	71,133.83	43,650.00		
Acquisition of New Furniture and Carpet - Building Services	7/22/1999	93,900.00	6,500.90			
Replacement of Sidewalks and Acquisition of Equipment and Machinery - Public Works	7/22/1999	825,000.00	8,696.90			
Acquisition of New Automobile Vehicles - Public Works	7/22/1999	848,000.00	51,209.98			
Various Park and Recreation Improvements - Park and Recreation	7/22/1999	2,618,504.00	1,117,104.52	400.00		
Acquisition of Landscaping and Ground Maintenance Equipment and Machinery - Parks and Recreation	7/22/1999	644,447.00	4,704.67	58,600.00		
Acquisition of Communication Equipment and Additional Equipment and Machinery - Public Safety	7/22/1999	181,500.00	13,700.00	2,800.00		
Acquisition of Communication Equipment and Additional Equipment and Machinery - Public Safety	7/22/1999	3,023,110.00	93,010.05	43,107.88		
Acquisition of Computers, EDP and Communication Systems Equipment - Administrator Services	7/22/1999	687,775.00	5,617.54	5,617.54		
Acquisition of New or Replacement Equipment and Machinery - Human Services	7/22/1999	81,400.00	98.00	15,665.00		
Acquisition of Equipment and Machinery and Communication and Signal Systems - Sheriff's Office	7/22/1999	77,900.00	43,288.40	18,404.18		
Acquisition of Equipment and Machinery and Communication and Signal System - Prosecutor's Office	7/22/1999	549,067.00	57,184.77	21,484.77		
Acquisition of New or Replacement Equipment and Machinery - County Clerk's Office	7/22/1999	47,630.00	4,330.00			35,700.00
Acquisition of Instructional Equipment and Various Improvements - Vocational - Technical Schools	7/22/1999	1,100,500.00	92,476.03			4,330.00
Computer Equipment - Surgeon's Office	7/22/1999	55,550.00	500.00	976.03		
Various Culvert and Bridge Projects	7/22/1999	1,837,500.00	24,530.00			23,600.00
Acquisition of Equipment and Machinery and Various Improvements	7/22/1999	2,392,500.00	63,778.85	63,778.85		
Computer Equipment - College	7/22/1999	1,870,000.00	51,733.48	45,860.08		
Automotive Vehicle - College	7/22/1999	82,900.00	938.00			
Senior Facility	10/11/2000	3,150,000.00	500.00			
Replace Bridges	10/11/2000	4,053,520.00	72,858.05			147,745.00
Resurfacing and Road	10/11/2000	1,815,000.00				500.00
Seniors in Motion	10/11/2000	400,000.00				675.02
Communications and Signal Equipment	12/14/2000	1,028,505.00	117,014.00	1,117,119.80		
Replacement Equipment & Machinery-Communications	12/14/2000	858,390.00	124,928.23	109,037.71		
Hospital Equipment & Machinery	12/14/2000	90,600.00	175,500.31	175,500.31		
Equipment & Machinery-Nutrition	12/14/2000	14,000.00	623.12	623.12		
Design & Engineering - Culverts	12/14/2000	1,302,500.00	4,914.00	4,914.00		
Replacement of Bridges	12/14/2000	700,000.00	893,458.56			413,997.71
Rehabilitation of Dams	12/14/2000	412,831.00				465,602.34
Equipment & Machinery - Engineering	12/14/2000	2,730,000.00	47,000.00	47,000.00		
Improvement to Buildings	12/14/2000	250,000.00	10,904.06	10,904.06		
Replacement of Sidewalks	12/14/2000	1,108,000.00	10,565.32	5,642.42		
New Automobile Vehicles	12/14/2000	1,535,000.00	30,282.70			237,500.00
Parks & Recreation - Equipment	12/14/2000	445,875.00	797,787.90	232,333.17		
Landscaping and Grounds Maintenance Equipment	12/14/2000			(225.28)		
						565,454.73
						235.28

COUNTY OF UNION  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	BALANCE DECEMBER 31, 2003		2004		NET EXPENDITURES	BALANCE DECEMBER 31, 2004	
		FUNDED	UNFUNDED	AUTHORIZATIONS	FUNDED		UNFUNDED	
Parks and Recreation	9/13/1984	\$ 700,000.00	\$ 2,035.07	\$	\$	\$	\$ 2,035.07	\$
Construction of a Police Academy and Crime Laboratory	12/10/1987	6,000,000.00	64,732.38			(19,631.96)	64,732.38	
Improvements to Storm Sewer	02/11/1988	3,000,000.00	78,040.59				88,872.55	269,910.00
Improvements to Bridges	02/11/1990	4,200,000.00		600,038.35			310,126.35	
Flood Control Projects	02/11/1990	5,400,000.00	588,138.35				499,744.35	
Improvement Costs - Deferred Unfunded	02/05/1990	3,810,000.00	25,251.39				25,251.39	
Preliminary Engineering Fees for the Removal of Underground Fuel Tanks	10/24/1991	7,082,000.00						
Rehabilitation of County Bridges	10/24/1991	1,050,000.00	5,454.00		2,132,733.78		906,100.00	1,226,623.78
Preliminary Engineering-Capital Projects	9/10/1992	645,000.00	1,719.00				5,454.00	
Architectural and Engineering-Police Headquarters	9/10/1992	200,000.00	51,148.20				1,719.00	
Wast Block Construction Phase III and Dam Rehabilitation	9/10/1992	2,608,000.00	20,852.72		810.00		51,148.20	
Resurfacing of County Roads and Construction of Storm Water Sewers	01/17/1993	2,275,000.00	176,982.70				175,500.70	
Resurfacing of the Old County Jail	01/17/1993	6,000,000.00	759,016.02	42,285.00			801,301.92	
Architectural and Engineering for the Construction of a Juvenile Detention Center	01/17/1993	725,000.00	5,247.18				5,247.18	
Architectural and Engineering for the Improvement of Golfing Hill Service Yard	01/17/1993	200,000.00	167,480.22				167,480.22	
Acquisition and Installation of an Optical ITV System	01/17/1993	950,000.00	0.00			(6,003.20)	0.00	
Automation of Correction Facility	01/18/1994	625,000.00	34,186.46				34,186.46	
EDP Processor	01/18/1994	570,000.00				(5,788.10)	5,788.10	
Renovation of Buildings	01/18/1994	1,050,000.00	11,100.00				1,017.50	
Underground Tank Removal	01/18/1994	1,500,000.00	12,700.84				12,700.84	
Improvements to Golfing Hill Golf Course	12/15/1994	6,000,000.00	178,180.33				185,223.63	
Construction of Sewers	01/17/1995	4,693,500.00	918.87		74,288.00		75,205.87	231,388.00
Drainage and Storm	01/17/1995	781,250.00			253,026.68			
Parks and Recreation	01/17/1995	700,000.00						
Innate Property System	01/17/1995	666,750.00	37,680.69				3,288.94	
Renovate Old Jail	01/17/1995	5,000,000.00	2,385,847.46		427,864.00		38,335.05	208,004.00
Various Public Acquisitions	12/14/1995	285,000.00	5,389.00				5,389.00	
Improvements to Roads and Bridges	12/12/1996	5,824,000.00	89,948.40		95,443.87		193,556.19	
Improvements to Ice Staging Facility and Park Facilities Improvements	12/12/1996	612,000.00	1,312.82				89,948.46	
Acquisition of Motor Vehicles	12/12/1996	1,515,500.00					1,312.82	
Equipment EDP	12/12/1996	352,308.00					4,300.00	
Various Public Improvements and Acquisitions, County College	12/12/1996	2,432,400.00	2,278.16				1,711.93	
Design of Building and Equipment for Sheriff's Office	07/20/1998	3,622,000.00	18,202.38				18,202.38	
Restoration of the Deteriorated Village of Feltham and the Development of Scout Camping Area in the Watchung Reservation	07/20/1998							
Various Improvements to the Wheeler and Railway Pools, The Restoration of Various Lakes and The Acquisition of New Additional or Replacement Equipment and Machinery	07/20/1998	743,055.70	309,505.12				308,692.12	
Acquisition of Vehicles and Equipment - Various Departments	10/16/1998	2,758,000.00	184,515.25	500.00			174,568.75	
Design of Building and Equipment for Sheriff's Office	10/16/1998	110,000.00	1,545.00				1,545.00	
Acquisition of Vehicles - Various Departments	10/16/1998	242,760.00						
1804 Section 20 Expense Ordinance 455	10/16/1998	705,770.00	512.20	36,910.48			512.20	13,343.48
Various Improvements and Acquisitions	3/12/1998	1,560,000.00	182,098.52				152,843.53	
Acquisition of Vending Equipment	3/12/1998	2,850,000.00	2,850.27		160,000.00		8,000.00	50,049.68
Elizabeth River Parkway	7/23/1998	3,250,000.00	8,000.00					
Juvenile Detention Center	7/23/1998	3,000,000.00	29,370.00		88,392.53		88,392.53	
Oak Ridge Golf Course	7/23/1998	3,060,000.00	114,111.41				88,392.53	
Study Phase of the Improvement of Various Intersections	7/23/1998	200,000.00	178,681.81	2,243,200.00			178,681.81	
Replacement of Pedestrian Bridge	7/23/1998	501,000.00						
Elizabeth River Flood Control Project	7/23/1998	2,378,000.00	1,368,900.00	382,000.00			1,368,900.00	203,702.72
Cranford Flood Control Project	7/23/1998	810,000.00	577,100.00	577,100.00			577,100.00	577,100.00
Various Improvements	7/23/1998	5,050,000.00	38,600.00	771,400.00			38,600.00	771,400.00
Various Parks and Recreation Improvements	7/23/1998	2,811,800.00	541,107.88				541,107.88	
Various Building Improvements	7/23/1998	668,000.00						
Acquisition of New Communication and Signal Systems	7/23/1998	2,001,000.00						
Acquisition of Equipment and Machinery - Administrative Services	7/23/1998	103,000.00						
Acquisition of Equipment and Machinery - Hospital	7/23/1998		1,556.20					

COUNTY OF UNION  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	BALANCE DECEMBER 31, 2003		2004 AUTHORIZATIONS	BALANCE DECEMBER 31, 2004	
		FUNDED	UNFUNDED		FUNDED	UNFUNDED
Replace Vehicular Gate - Jail	12/14/2000	180,000.00	171,000.00		9,000.00	171,000.00
Equipment and Machinery - Prosecutor	12/14/2000	302,700.00	5,270.49			5,270.49
Equipment and Machinery - Clerk	12/14/2000	58,300.00	475.00			475.00
Equipment and Machinery - Subpoena	12/14/2000	97,318.00	11,026.23			11,026.23
Equipment and Machinery - Vocational	12/14/2000	1,150,000.00	12,661.46			
Equipment and Machinery - College	12/14/2000	4,377,500.00	86,500.00			
Loan - U.C.L.A. - College - Land	12/14/2000	520,000.00	311,017.59			
Replacement of Bridges and Culverts	6/28/2001	7,535,000.00	76,000.00			76,000.15
Replacement of Bridges and Culverts	6/28/2001	800,000.00	2,540,184.35			520,000.00
Comorb System Management Program - Morris Ave., Summit	6/28/2001	2,000,000.00	4,386.00			4,386.00
Traffic Signal and Intersection Improvements	6/28/2001	1,741,000.00	59,493.35			305,954.89
Surface Roads	6/28/2001	2,900,000.00	68,473.54			2,000,000.00
Handicap Ramp Construction and Other Improvements	6/28/2001	434,000.00	553,850.00			68,340.35
Loan - U.C.L.A.	7/28/2001	200,000.00	434,000.00			434,000.00
Replace Roof and Acquisition, of Equipment and Machinery - Runnels	6/28/2001	515,700.00	107.79			10,000.00
Rehabilitation of Dams	6/28/2001	1,775,000.00	107.79			47.22
Contribution to Rahway River Flood Control Project - Cranford	6/28/2001	800,000.00	981,505.93			907,504.81
Sidewalks and Compartmented Asset Management System	6/28/2001	800,000.00	760,000.00			858,000.00
Various Improvements to Public Buildings	6/28/2001	2,851,000.00	15,000.00			4,953.72
New Furniture, Carpets and Window Treatments	6/28/2001	850,000.00	13,863.33			
Various Improvements to Public Buildings and Property	6/28/2001	782,000.00	575,353.06			492,111.49
Various Park and Recreation Improvements	6/28/2001	3,490,000.00	569,153.16			143,241.18
Recreation Equipment	6/28/2001	450,000.00	822,302.45			534,824.06
Communications Equipment and Security Check Point System	6/28/2001	472,000.00	587.20			507.20
Office Renovations - Sumner's Office	6/28/2001	60,000.00	19,824.50			11.70
Various Improvements - Union County College	6/28/2001	25,000.00	266.97			19,074.50
Various Improvements - Union County Vocational Technical School	6/28/2001	3,000,000.00	2,586,652.33			1,578,190.03
Loan - U.C.L.A.	6/28/2002	1,000,000.00	176,051.33			250,000.00
Parks and Recreation Improvements	4/11/2002	8,150,000.00	350,000.00			126,900.00
Vocational - Continued Building	5/6/2002	14,005,000.00	160,500.00			95,813.09
Engineer - Replace Bridges	4/7/2002	4,152,405.34	126,900.00			908,714.79
Traffic Signals and Intersection Improvement	6/27/2002	1,560,000.00	48,062.80			284,878.45
Communication and Signal Equipment	6/27/2002	1,635,000.00	1,560,000.00			8,006.25
Printing Equipment and Machinery	6/27/2002	716,000.00	1,402,102.84			102,124.70
Runnels Hospital - Renovation Long-term Care Unit	6/27/2002	168,000.00	335,869.31			6,006.25
Human Services - Communication and Signal System	6/27/2002	499,045.00	53,927.73			15,712.52
Replacement of Culverts	6/27/2002	650,000.00	15,463.03			38,205.00
Environmental Monitoring	6/27/2002	647,500.00	89,000.00			50,785.00
Sewer Projects	6/27/2002	749,000.00	452,568.00			190,633.00
Traffic Signal and Intersection Improvements	6/27/2002	52,000.00	313,607.84			339,824.00
Various Engineering Services	6/27/2002	3,150,000.00	49,400.00			49,400.00
Improvement to Building	6/27/2002	6,819,000.00	181,823.28			184,700.00
Furniture and Carpets	6/27/2002	1,785,000.00	4,816,222.13			3,121,483.35
Equipment, Machinery and Motor Vehicles	6/27/2002	285,000.00	1,695,750.00			1,541,208.81
Parks and Recreation Improvements	6/27/2002	2,495,000.00	140,387.00			64,788.58
Upgrade Fire Alarm Systems	6/27/2002	4,680,000.00	879,628.45			383,481.45
Security and Facility Infrastructure	6/27/2002	135,000.00	578,952.00			490,049.01
Prosecutor - Equipment and Machinery	6/27/2002	940,000.00	5,403.24			90,231.05
Clark - Equipment and Machinery	6/27/2002	183,184.00	93,455.35			24,240.75
College - Furniture and Equipment	6/27/2002	159,600.00	85,394.18			52,869.84
College - Equipment and Machinery	6/27/2002	22,000.00	27,815.33			20,900.00
Vocational - Equipment and Machinery	6/27/2002	3,250,000.00	2,486,493.40			1,482,240.07
Vocational - Computer, Equipment and Machinery	6/27/2002	1,215,000.00	816,531.05			150,000.00
Vocational - Vehicle	6/27/2002	75,000.00	25,000.00			25,000.00

COUNTY OF UNION  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		BALANCE DECEMBER 31, 2003		2004 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2004	
		UNFUNDED	FUNDED	UNFUNDED	FUNDED			UNFUNDED	FUNDED
Engineering Services	12/19/2002	2,000,000.00		1,277,771.27			651,895.69	925,875.53	
Refunding of Unfunded Pension Liabilities	2/29/2003	13,500,000.00		630,000.00			1,071,822.00	574,471.19	
Acquisition of Property - Union	4/19/2003	3,400,000.00		396,923.00			389,823.00		
Bridge and Culvert Improvements	5/29/2003	4,715,000.00		1,633,000.00			1,134,540.00	1,633,000.00	
Data Processing Equipment and Machinery	5/21/2003	902,787.00		569,868.63			507,509.31	61,309.54	
Communication and Signal Equipment	5/21/2003	2,523,500.00		2,481,374.00			2,008,990.97	613,809.03	
Runnels - Renovate Long-Term Care Units	8/12/2003	322,320.00		285,721.00			228,582.00	5,239.00	
Human Services - Equipment and Machinery	8/12/2003	25,966.00		5,338.00					
Operational Services - Engineering Services	8/12/2003	860,000.00		619,000.00			200,793.77	409,206.23	
Operational Services - Environmental Monitoring	8/12/2003	150,000.00		7,500.00			3,875.37	142,500.00	
Operational Services - Traffic Studies	8/12/2003	700,000.00		35,000.00			538,781.73	57,199.00	
2004 Road Resurfacing Program	8/12/2003	3,000,000.00		683,000.00			3,000,000.00	61,208.27	
Operational Services - Sewer Projects	8/12/2003	50,000.00		2,900.00					
Replace Morris Avenue Bridge	8/12/2003	500,000.00		500,000.00			2,900.00	47,500.00	
Construction of Building Scotch Plains	8/12/2003	1,200,814.00		108,401.00			83,070.39	45,334.81	
Operational Services - Improvements to Building	8/12/2003	1,825,000.00		4,287,542.57			694,778.48	3,302,769.09	
Improvements to Buildings Elm Plains	8/12/2003	500,000.00		1,753,780.00			44,835.90	1,733,750.00	
Operational Services - Furniture, Carpet	8/12/2003	898,818.00		475,000.00			18,843.20	475,000.00	
Equipment, Machinery and Vehicles	8/12/2003	898,818.00		491,817.00			435,997.48	55,818.52	
Parks and Recreation Improvements	8/12/2003	1,304,800.00		1,324,870.00			188,650.00	1,205,650.00	
Alarm Systems at Parks and Recreation	8/12/2003	285,750.00		280,002.00			31,169.40	256,068.05	
Park Equipment, Machinery and Vehicles	8/12/2003	1,331,714.00		1,455,128.00			1,328,782.21	164,590.78	
Public Safety - Security and Facility Infrastructure	8/12/2003	828,000.00		767,635.88			112,901.97	654,733.92	
Police - Equipment and Machinery	8/12/2003	55,500.00		94,525.00				94,525.00	
Medical Examiner - Equipment and Machinery	8/12/2003	23,900.00		21,950.00			7,803.25	15,394.75	
Sheriff - Equipment and Machinery	8/12/2003	77,500.00		3,875.00			25,870.00	51,000.00	
Prosecutor - Equipment and Machinery	8/12/2003	698,592.00		458,355.84			325,855.30	132,500.34	
County Clerk Offices - Renovations and Improvements	8/12/2003	281,750.00		250,585.40			8,072.11	241,513.28	
Surrogate Offices - Renovations and Improvements	8/12/2003	37,250.00		35,387.00				35,387.00	
Union County College - Various Improvements	8/12/2003	3,687,601.00		3,258,422.32			651,401.93	175,601.00	
Union County College - Resurface Parking Lots	8/12/2003	108,150.00		108,150.00			103,000.00	5,150.00	
Vocational - Equipment and Various Improvements	8/12/2003	1,191,000.00		1,130,780.00				1,130,780.00	
Vocational - Vehicle and Equipment and Machinery	8/12/2003	60,000.00		60,000.00				60,000.00	
Acquisition of Property - Scotch Plains	10/6/2003	10,500,000.00		474,375.10					
Acquisition of Property - Juvenile Detention Center	03/11/2004	4,300,000.00				4,300,000.00			
Acquisition of Property - Union County Arts Center Center	8/19/2004	6,180,000.00				6,180,000.00			
Economic Development - Equipment and Machinery	8/19/2004	916,700.00				916,700.00			
Communication and Signal Equipment	8/19/2004	123,000.00				123,000.00			
Runnels - Renovate Long-Term Care Units	8/19/2004	1,330,165.00				1,330,165.00			
Human Services - Equipment and Machinery	8/19/2004	346,804.00				346,804.00			
Human Services - Furnishings	8/19/2004	618,000.00				618,000.00			
Repair of Various Bridges	8/19/2004	4,879,338.00				4,879,338.00			
Engineering Services and Culvert Repairs	8/19/2004	2,060,000.00				2,060,000.00			
Engineering design - Gordon street bridge	8/19/2004	339,900.00				339,900.00			
Traffic Signal Rehabilitation Program	8/19/2004	3,244,500.00				3,244,500.00			
Various Traffic Signal Improvements in Railway	8/19/2004	927,000.00				927,000.00			
2005 Road Resurfacing Program	8/19/2004	3,090,000.00				3,090,000.00			
Construction of Building-Engineering and Public Works	8/19/2004	1,230,000.00				1,230,000.00			
Environmental Monitoring - Underground Tanks	8/19/2004	540,750.00				540,750.00			
Various Improvements to Public Buildings	8/19/2004	11,353,000.00				11,353,000.00			
Various Improvements to Public Buildings	8/19/2004	1,045,000.00				1,045,000.00			
Furniture, Carpet and Window Treatments	8/19/2004	515,000.00				515,000.00			
Various Departments - Equipment and Machinery	8/19/2004	1,605,785.00				1,605,785.00			
Acquisition of Real Property for Park Purposes	8/19/2004	203,100.00				203,100.00			
Parks and Recreation - Parks and Recreation	8/19/2004	231,750.00				231,750.00			
Parks and Recreation - Equipment and Machinery	8/19/2004	1,254,043.00				1,254,043.00			
Parks and Recreation - Furniture and Fixtures	8/19/2004	604,780.00				604,780.00			
Parks and Recreation - Upgrade Alarms and Sprinklers	8/19/2004	282,850.00				282,850.00			

SOUNTY OF UNION  
GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION		BALANCE DECEMBER 31, 2003		2004 AUTHORIZATIONS		NET EXPENDITURES	BALANCE DECEMBER 31, 2004	
		UNFUNDED	FUNDED	UNFUNDED	FUNDED	UNFUNDED	FUNDED		UNFUNDED	FUNDED
Public Safety - Equipment and Machinery	8/19/2004	746,010.00				746,010.00			37,391.00	708,799.00
Public Safety - Specialized Weapons	8/19/2004	15,450.00				15,450.00			723.00	14,677.00
Public Safety - Equipment	8/19/2004	123,000.00				123,000.00			8,186.00	117,422.00
Public Safety - Medical Examiner Equipment	8/19/2004	15,450.00				15,450.00			773.00	14,677.00
Public Safety - Floor, Radio System	8/19/2004	607,048.00				607,048.00		298,204.25		308,841.75
Sheriff - Firearms Range, Machinery and Equipment	8/19/2004	683,104.00				683,104.00			34,186.00	649,034.00
Prosecutor - Equipment and Machinery	8/19/2004	749,018.00				749,018.00			37,488.00	712,422.00
Clerk - Renovation of Records Room, Equipment	8/19/2004	175,100.00				175,100.00			8,750.00	166,344.00
Stenotype - Furniture, Computers and Office Equipment	8/19/2004	28,846.00				28,846.00			1,443.00	27,397.00
Union County College - Various Improvements and Equipment	8/19/2004	2,033,563.00				2,033,563.00				2,033,563.00
County Voc Tech Schools - Various Improvements and Equipment	8/19/2004	849,750.00				849,750.00				849,750.00
County Voc Tech Schools - Various Improvements	8/19/2004	386,250.00				386,250.00				386,250.00
Acquisition of Property - Open Space Conservation	10/28/2004	1,000,000.00				1,000,000.00			100,000.00	900,000.00
			\$ 29,394,265.40	\$ 71,081,759.83	\$ 59,232,844.00	\$ 45,529,114.56	\$ 34,603,692.48	\$ 79,475,292.16		

REF. C C

Deferred Charges to Future Taxation-Unfunded  
Capital Improvement Fund  
Miscellaneous Receivable - Municipalities  
Miscellaneous Receivable - State of New Jersey  
Miscellaneous Receivable - Federal Government

Refunds  
Commitments Payable  
Paid By Trustee

\$ 45,971,701.00  
2,242,229.00  
203,100.00  
6,000,000.00  
815,014.00  
\$ 55,232,044.00

\$ (37,841.00)  
44,493,333.48  
1,071,622.09  
\$ 45,529,114.56

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2003	C	\$ 44,345,994.78
Increased by:		
Expenditures	C-8	44,495,333.49
		\$ <u>88,841,328.27</u>
Decreased by:		
Disbursed	C-2	<u>53,218,325.10</u>
Balance, December 31, 2004	C	\$ <u><u>35,623,003.17</u></u>



COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURETIES OF BONDS OUTSTANDING	INTEREST RATE	BALANCE DECEMBER 31, 2003	INCREASED	DECREASED	BALANCE DECEMBER 31, 2004
General Improvements	6/1/1991	\$ 40,880,000.00	2/1/2005-2006	6.40%	2,400,000.00	\$ 2,400,000.00	\$	
Improvement Costs - Deferred	8/1/1992	5,951,000.00	2/1/2007	5.75%	536,000.00	536,000.00		
County College	8/1/1992	2,841,000.00	2/1/2007	5.75%	818,000.00	205,000.00	205,000.00	611,000.00
General Improvement	10/1/1993	6,951,000.00	10/1/2005	4.40%	1,566,000.00	775,000.00	775,000.00	791,000.00
County College	10/1/1993	2,537,000.00	10/1/2006-2006		200,000.00			
			10/1/2007		225,000.00			
			10/1/2008	4.40%	227,000.00			160,000.00
Refunding Bonds	12/1/1993	19,130,000.00	2/1/2005	4.80%	2,575,000.00			
			2/1/2006	4.90%	2,545,000.00			
			2/1/2007	5.00%	2,515,000.00			
			2/1/2008	5.05%	2,480,000.00			
			2/1/2009	5.00%	2,460,000.00			
			2/1/2010	5.00%	2,425,000.00			
			2/1/2011	5.20%	2,370,000.00		170,000.00	17,380,000.00
General Improvement	9/1/1995	28,784,000.00	9/1/2005	4.40%	3,379,000.00	3,400,000.00	3,400,000.00	3,379,000.00
County College	9/1/1995	3,021,000.00	9/1/2005	4.40%	356,000.00	360,000.00	360,000.00	356,000.00
General Improvement	12/15/1997	18,700,000.00	12/15/2006-2008	4.75%	1,100,000.00			
			12/15/2009	4.75%	1,097,000.00			
			12/15/2010-2013	4.75%	1,100,000.00			
			12/15/2014	4.75%	1,102,000.00			
			12/15/2015	4.75%	1,101,000.00		1,000,000.00	12,000,000.00
County Vocational School	12/15/1997	5,158,000.00	12/15/2005	4.70%	300,000.00			
			12/15/2006-2007	4.75%	300,000.00			
			12/15/2008-2013	4.75%	325,000.00			
			12/15/2014	4.75%	308,000.00		300,000.00	3,158,000.00

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 OUTSTANDING</u>	<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2003</u>	<u>INCREASED</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2004</u>
County College	12/15/1997	4,518,000.00	12/15/2005 \$ 12/15/2006-2008 12/15/2009	4.70% 4.75% 4.75%	2,393,000.00	400,000.00	400,000.00	1,993,000.00
County College	6/15/1999	3,346,000.00		4.30%	666,000.00		666,000.00	
County Vocational School	6/15/1999	2,514,000.00	2/1/2005 -2007 2/1/2008 -2009 2/1/2010	4.75% 5.00% 5.00%	1,564,000.00		230,000.00	1,334,000.00
General Improvement	6/15/1999	40,920,000.00	2/1/2005 -2007 2/1/2008 -2015 2/1/2016 -2018	4.75% 5.00% 5.125%	36,000,000.00		2,400,000.00	33,600,000.00
County College	8/15/2001	4,204,000.00	8/15/2005 8/15/2006	3.20%	3,004,000.00		800,000.00	2,204,000.00
County College	6/1/2002	7,935,000.00	3/1/2005 3/1/2006-2014	3.00% 4.00%	7,910,000.00		35,000.00	7,875,000.00
General Improvement	6/1/2002	73,663,000.00	3/1/2005 3/1/2006 3/1/2007 3/1/2008 3/1/2009 3/1/2010 3/1/2011 3/1/2012 3/1/2013 3/1/2014 3/1/2015 3/1/2016 3/1/2017 3/1/2018	3.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.00% 4.125% 4.25% 4.50% 5.00% 5.00% 5.00%	73,593,000.00		155,000.00	73,438,000.00

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, 2003	INCREASED	DECREASED	BALANCE DECEMBER 31, 2004
			DATE	DECEMBER 31, 2004	AMOUNT					
County Vocational School	6/1/2002	\$ 2,130,000.00	3/1/2005	\$ 15,000.00	3.00%	\$	\$	\$	2,115,000.00	
County College	8/15/2003	3,100,000.00	3/1/2008-2011	350,000.00	4.00%	2,125,000.00	10,000.00	10,000.00	2,480,000.00	
General Improvement	3/1/2004	70,277,000.00	8/15/2005-2008	620,000.00	2.30%	3,100,000.00	620,000.00	620,000.00	2,480,000.00	
			3/1/2005-2006	2,095,000.00	3.50%					
			3/1/2007	2,705,000.00	3.50%					
			3/1/2008-2011	3,955,000.00	3.50%					
			3/1/2012	3,950,000.00	3.50%					
			3/1/2013	3,955,000.00	3.50%					
			3/1/2014	3,958,000.00	3.50%					
			3/1/2015	3,960,000.00	3.50%					
			3/1/2016-2017	3,950,000.00	3.625%					
			3/1/2018	3,950,000.00	3.75%					
			3/1/2019	3,950,000.00	3.875%					
			3/1/2020-2021	3,950,000.00	4.00%					
			3/1/2022	3,950,000.00	4.125%					
			3/1/2023	4,089,000.00	4.25%		70,277,000.00		70,277,000.00	
County Vocational School	3/1/2004	11,261,000.00	3/1/2005-2015	600,000.00	3.50%					
			3/1/2016-2017	600,000.00	3.625%					
			3/1/2018	600,000.00	3.75%					
			3/1/2019	600,000.00	3.875%					
			3/1/2020-2021	600,000.00	4.00%					
			3/1/2022	600,000.00	4.125%					
			3/1/2023	491,000.00	4.25%		11,261,000.00		11,261,000.00	

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, 2003	INCREASED	DECREASED	BALANCE DECEMBER 31, 2004
			DATE	AMOUNT					
County College	3/1/2004	\$ 362,000.00	3/1/2005-2011	\$ 35,000.00	3.50%	\$	\$	\$	
			3/1/2012-13	40,000.00	3.50%				
			3/1/2014	37,000.00	3.50%				
County College	8/15/2004	3,615,000.00	8/15/2005-2008	725,000.00	2.125%				
			8/15/2008	715,000.00	2.125%				
				\$ 178,218,000.00		\$ 85,515,000.00	\$ 14,722,000.00	\$ 249,011,000.00	
				REF. C		C-2	C-5		C

SUMMARY

County College	\$ 19,617,000.00	\$ 3,977,000.00	\$ 3,346,000.00	\$ 20,248,000.00
County Vocational School	7,177,000.00	11,261,000.00	540,000.00	17,998,000.00
General County Improvements	133,874,000.00	70,277,000.00	10,668,000.00	193,485,000.00
Refunding Bonds	17,550,000.00		170,000.00	17,380,000.00
	\$ 178,218,000.00	\$ 85,515,000.00	\$ 14,722,000.00	\$ 249,011,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING			INTEREST RATE	BALANCE DECEMBER 31, 2003	BALANCE DECEMBER 31, 2004
			DATE	AMOUNT	DECREASED			
Unfunded ERI Liability	4/1/03	\$ 12,870,000.00	4/1/2005-2012	\$ 645,000.00	3.66%	\$	\$	
			4/1/2013	895,000.00	4.89%			
			4/1/2014-2018	940,000.00	6.55%			
						12,870,000.00	12,225,000.00	
						<u>12,870,000.00</u>	<u>12,225,000.00</u>	
			REF.			C	C	
			Budget Appropriation			\$	590,000.00	
			Paid by Vocational School				<u>55,000.00</u>	
						\$	<u>645,000.00</u>	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF.</u>	<u>FEDERAL GOVERNMENT</u>	<u>STATE OF NEW JERSEY</u>	<u>VARIOUS MUNICIPALITIES</u>
Balance, December 31, 2003	C	\$ 8,510,655.12	\$ 14,431,653.96	\$ 1,981,404.77
Increased by:				
Improvement Authorizations	C-8	815,014.00	6,000,000.00	203,100.00
Improvement Costs - Deferred Unfunded		\$ 9,325,679.12	\$ 20,431,653.96	\$ 2,184,504.77
Decreased by:				
Cash Receipts	C-2		5,012,738.16	875,668.90
Balance, December 31, 2004	C	\$ <u>9,325,679.12</u>	\$ <u>15,418,915.80</u>	\$ <u>1,308,837.87</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2004

<u>Description</u>	<u>Ordinance Number</u>			
U. S. Marshals Service	347	\$	406,665.12	\$
Federal Flood Control Grant	480-G		1,770,000.00	
Department of Transportation	533-E		2,900,000.00	
Department of Transportation	533-F		434,000.00	
Department of Transportation	578-H		3,000,000.00	
Department of Transportation	601-I		330,000.00	
Department of Transportation	601-K		465,014.00	
Department of Transportation	348-H			1,526,371.91
Department of Transportation	377-B			100,000.00
Department of Transportation	436-1			260,209.89
Department of Transportation	480-E			200,000.00
Department of Transportation	480-M			106,000.00
Department of Parks	501-M			426,834.00
Department of Transportation	533-B			800,000.00
Department of Transportation	516-B			331,250.00
Department of Transportation	516-C			418,250.00
Department of Transportation	555-I			1,900,000.00
Department of Transportation	555-J			2,700,000.00
Department of Transportation	555-L			3,150,000.00
Department of Transportation	578-J			500,000.00
Department of Transportation	601-L			3,000,000.00
City of Linden	223			986,181.12
Borough of Roselle	250-B			34,552.74
County of Essex	549-B			288,104.01
		\$	<u>9,325,679.12</u>	\$
			<u>15,418,915.80</u>	\$
				<u>1,308,837.87</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVES TO PAY SERIAL BONDS

	<u>REF.</u>	
Balance, December 31, 2003	C	\$ 1,623,259.40
Increased by:		
State Aid on Funded Ordinances:		
Green Acres Trust	C-2	<u>1,950,000.00</u>
		<u>3,573,259.40</u>
Decreased by:		
Utilized as Anticipated Revenue	C-2	<u>500,000.00</u>
Balance, December 31, 2004	C	\$ <u><u>3,073,259.40</u></u>

COUNTY OF UNION  
GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2003	BALANCE DECEMBER 31, 2004
348 H	908-302	10/24/1991	Reads and Bridges	08/01/2002	08/01/2003	03/01/2004	1.50%	\$ 102,000.00	\$ 102,000.00
403 J	908-498	08/17/1995	Drainage and Sewer Projects	08/01/2002	08/01/2003	03/01/2004	1.50%	14,000.00	14,000.00
455 O	908-499	08/17/1995	Preliminary Engineering	08/01/2002	08/01/2003	03/01/2004	1.50%	50,000.00	50,000.00
480 S	916-603	10/16/1997	Design of Building, Equipment-Sheriff	08/01/2002	08/01/2003	03/01/2004	1.50%	21,000.00	21,000.00
480 S	916-609	07/23/1998	Equipment and Machinery - Sheriff	08/01/2002	08/01/2003	03/01/2004	1.50%	51,100.00	51,100.00
480 K	909-705	07/23/1998	Replace Sidewalks, Security, Telephone	08/01/2002	08/01/2003	03/01/2004	1.50%	163,300.00	163,300.00
480 O	913-608	07/23/1998	Communication and Signal Equipment	08/01/2002	08/01/2003	03/01/2004	1.50%	148,000.00	148,000.00
480 Q	902-609	07/23/1998	Equipment and Machinery	08/01/2002	08/01/2003	03/01/2004	1.50%	907,700.00	907,700.00
497 A	909-719	04/28/1999	Rehabilitation and Renovation - Courthouse Complex	08/01/2002	08/01/2003	03/01/2004	1.50%	5,047,000.00	5,047,000.00
501 D	908-901	07/22/1999	Police Headquarters	08/01/2002	08/01/2003	03/01/2004	1.50%	14,990,000.00	14,990,000.00
501 E	908-800	07/22/1999	Traffic Signals and Improvements	08/01/2002	08/01/2003	03/01/2004	1.50%	115,000.00	115,000.00
501 G	908-802	07/22/1999	Engineering - Flood Control	08/01/2002	08/01/2003	03/01/2004	1.50%	9,000.00	9,000.00
501 H	910-100	07/22/1999	Automotive Vehicles	08/01/2002	08/01/2003	03/01/2004	1.50%	440,200.00	440,200.00
501 I	909-802	07/22/1999	Improvement To Buildings	08/01/2002	08/01/2003	03/01/2004	1.50%	1,364,300.00	1,364,300.00
501 P	903-300	07/22/1999	Communication and Signal System Equipment	08/01/2002	08/01/2003	03/01/2004	1.50%	874,300.00	874,300.00
501 S	905-501	07/22/1999	Equipment and Machinery - Rummels	08/01/2002	08/01/2003	03/01/2004	1.50%	48,500.00	48,500.00
501 U	916-600	07/22/1999	Equipment and Machinery - Sheriff	08/01/2002	08/01/2003	03/01/2004	1.50%	73,300.00	73,300.00
501 V	917-700	07/22/1999	Equipment and Machinery - Prosecutor	08/01/2002	08/01/2003	03/01/2004	1.50%	51,000.00	51,000.00
501 W	918-800	07/22/1999	Equipment and Machinery - Clerk	08/01/2002	08/01/2003	03/01/2004	1.50%	18,000.00	18,000.00
501 Z	921-100	07/22/1999	Equipment and Machinery - Vocational	08/01/2002	08/01/2003	03/01/2004	1.50%	29,000.00	29,000.00
516 E	900-005	10/11/2000	Seniors in Motion	08/01/2002	08/01/2003	03/01/2004	1.50%	40,000.00	40,000.00
518 A	903-305	12/14/2000	Communication and Signal Equipment	08/01/2002	08/01/2003	03/01/2004	1.50%	1,274,000.00	1,274,000.00
518 B	902-604	12/14/2000	Equipment and Machinery	08/01/2002	08/01/2003	03/01/2004	1.50%	815,300.00	815,300.00
518 C	905-505	12/14/2000	Equipment and Machinery - Hospital	08/01/2002	08/01/2003	03/01/2004	1.50%	49,900.00	49,900.00
518 D	906-601	12/14/2000	Equipment and Machinery - Nutrition	08/01/2002	08/01/2003	03/01/2004	1.50%	13,300.00	13,300.00
518 E	908-311	12/14/2000	Design and Engineering - Culverts	08/01/2002	08/01/2003	03/01/2004	1.50%	450,000.00	450,000.00
518 H	908-314	12/14/2000	Rehabilitation of Dams	08/01/2002	08/01/2003	03/01/2004	1.50%	665,000.00	665,000.00
518 I	908-315	12/14/2000	Environmental Monitoring	08/01/2002	08/01/2003	03/01/2004	1.50%	380,000.00	380,000.00
518 K	908-317	12/14/2000	Equipment and Machinery - Engineering	08/01/2002	08/01/2003	03/01/2004	1.50%	391,900.00	391,900.00
518 L	909-806	12/14/2000	Improvement of Bridges	08/01/2002	08/01/2003	03/01/2004	1.50%	2,593,000.00	2,593,000.00
518 M	909-907	12/14/2000	Furniture, Carpets, Windows	08/01/2002	08/01/2003	03/01/2004	1.50%	142,500.00	142,500.00
518 O	910-102	12/14/2000	New Automotive Vehicles	08/01/2002	08/01/2003	03/01/2004	1.50%	1,052,600.00	1,052,600.00
518 P	911-111	12/14/2000	Equipment and Machinery - Public Works	08/01/2002	08/01/2003	03/01/2004	1.50%	399,000.00	399,000.00
518 Q	912-205	12/14/2000	Parks and Recreation Improvements	08/01/2002	08/01/2003	03/01/2004	1.50%	334,000.00	334,000.00
518 R	912-206	12/14/2000	Landscaping Equipment and Machinery	08/01/2002	08/01/2003	03/01/2004	1.50%	423,500.00	423,500.00
518 S	913-302	12/14/2000	Communication and Signal Equipment	08/01/2002	08/01/2003	03/01/2004	1.50%	382,700.00	382,700.00
518 U	916-606	12/14/2000	Equipment and Machinery - Prosecutor	08/01/2002	08/01/2003	03/01/2004	1.50%	106,000.00	106,000.00
518 V	918-800	12/14/2000	Equipment and Machinery - Clerk	08/01/2002	08/01/2003	03/01/2004	1.50%	45,000.00	45,000.00
518 W	919-801	12/14/2000	Equipment and Machinery - Surrogate	08/01/2002	08/01/2003	03/01/2004	1.50%	62,000.00	62,000.00
520 A	900-007	12/14/2000	Loan - Union County Improvement Authority	08/01/2002	08/01/2003	03/01/2004	1.50%	332,500.00	332,500.00
533 D	908-321	06/28/2001	Traffic signals and Intersection Improvements	08/01/2002	08/01/2003	03/01/2004	1.50%	130,000.00	130,000.00



COUNTY OF UNION  
GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2003	BALANCE DECEMBER 31, 2004	DECREASED
533 G	908-324	06/28/2001	Architectural and Engineering work	08/01/2002	08/01/2003	03/01/2004	1.50%	\$ 532,000.00	\$ 532,000.00	\$
535 A	900-008	07/26/2001	Loan - Union County Improvement Authority	08/01/2002	08/01/2003	03/01/2004	1.50%	150,000.00	150,000.00	
536 B	905-506	08/28/2001	Replace Roof and Acquisition of Equip. and Machinery	08/01/2002	08/01/2003	03/01/2004	1.50%	508,900.00	508,900.00	
536 C	908-326	08/28/2001	Rehabilitation of Dams	08/01/2002	08/01/2003	03/01/2004	1.50%	80,000.00	80,000.00	
536 G	908-328	08/28/2001	Sidewalks and Computerized Asset Management	08/01/2002	08/01/2003	03/01/2004	1.50%	56,000.00	56,000.00	
536 H	908-706	08/28/2001	Improvements to Public Buildings	08/01/2002	08/01/2003	03/01/2004	1.50%	3,130,200.00	3,130,200.00	
536 K	912-207	08/28/2001	Parks and Recreation Improvements	08/01/2002	08/01/2003	03/01/2004	1.50%	94,000.00	94,000.00	
536 N	914-604	08/28/2001	Communications Equipment and Security Check	08/01/2002	08/01/2003	03/01/2004	1.50%	90,000.00	90,000.00	
540 A	900-009	10/28/2001	Loan - Union County Improvement Authority	08/01/2002	08/01/2003	03/01/2004	1.50%	700,000.00	700,000.00	
325 C	908-494	06/21/1990	Improvement to Bridges	08/01/2003	08/01/2003	03/01/2004	1.50%	350,000.00	350,000.00	
377 B	908-893	06/17/1993	West Brook	08/01/2003	08/01/2003	03/01/2004	1.50%	810.00	810.00	
377 D	915-501	06/17/1993	Renovate Old County Jail	08/01/2003	08/01/2003	03/01/2004	1.50%	42,280.00	42,280.00	
408 1	915-716	12/14/1995	Renovate Old County Jail	08/01/2003	08/01/2003	03/01/2004	1.50%	131,000.00	131,000.00	
436 1	908-481	12/12/1996	Improvement to Roads and Bridges	08/01/2003	08/01/2003	03/01/2004	1.50%	485,710.00	485,710.00	
455 E	912-273	10/16/1997	Improve Wheeler Pool	08/01/2003	08/01/2003	03/01/2004	1.50%	800.00	800.00	
455 T	921-104	10/16/1997	Acquisition of Vehicle - Vocational	08/01/2003	08/01/2003	03/01/2004	1.50%	500.00	500.00	
460 D	912-282	07/23/1998	Oak Ridge Golf Course	08/01/2003	08/01/2003	03/01/2004	1.50%	702,000.00	702,000.00	
480 L	910-610	07/23/1998	Acquisition of Automotive Vehicles	08/01/2003	08/01/2003	03/01/2004	1.50%	400.00	400.00	
480 U	913-607	07/23/1998	Various Building Improvements	08/01/2003	08/01/2003	03/01/2004	1.50%	200,000.00	200,000.00	
480 N	922-118	07/23/1998	Equipment and Machinery - College	08/01/2003	08/01/2003	03/01/2004	1.50%	400.00	400.00	
501 C	909-900	07/22/1999	Energy Conservation	08/01/2003	08/01/2003	03/01/2004	1.50%	600.00	600.00	
501 M	912-200	07/22/1999	Park Improvements and Playground Equipment	08/01/2003	08/01/2003	03/01/2004	1.50%	400.00	400.00	
501 X	921-100	07/22/1999	Vocational Equipment	08/01/2003	08/01/2003	03/01/2004	1.50%	500.00	500.00	
502 A	922-200	07/22/1999	College Acquisition of Property	08/01/2003	08/01/2003	03/01/2004	1.50%	15,000.00	15,000.00	
460 B	908-496	08/17/1995	Storm Water Sewers	08/01/2003	08/01/2003	03/01/2004	1.50%	74,200.00	74,200.00	
501 K	909-904	07/23/1998	Elizabeth River Parkway	08/01/2003	08/01/2003	03/01/2004	1.50%	165,200.00	165,200.00	
501 Q	913-300	07/22/1999	Communication and Signal Equipment	08/01/2003	08/01/2003	03/01/2004	1.50%	535,700.00	535,700.00	
501 T	906-600	07/22/1999	Equipment and Machinery - Telecommunications	08/01/2003	08/01/2003	03/01/2004	1.50%	2,800.00	2,800.00	
516 B	908-308	10/11/2000	Replace bridges	08/01/2003	08/01/2003	03/01/2004	1.50%	90,000.00	90,000.00	
518 F	903-303	12/14/2000	Replace bridges	08/01/2003	08/01/2003	03/01/2004	1.50%	33,000.00	33,000.00	
518 G	908-313	12/14/2000	Traffic Signals	08/01/2003	08/01/2003	03/01/2004	1.50%	122,000.00	122,000.00	
518 X	922-204	12/14/2000	Equipment and Machinery - College	08/01/2003	08/01/2003	03/01/2004	1.50%	633,500.00	633,500.00	
518 Y	921-103	12/14/2000	Equipment and Machinery - Vocational	08/01/2003	08/01/2003	03/01/2004	1.50%	399,000.00	399,000.00	
518 Z	900-006	12/14/2000	Loan - UCIA - College - Land	08/01/2003	08/01/2003	03/01/2004	1.50%	400,000.00	400,000.00	
536 C	908-325	08/28/2001	Design and Engineering - Culvert and Bridge Projects	08/01/2003	08/01/2003	03/01/2004	1.50%	494,000.00	494,000.00	
536 E	908-327a	08/28/2001	Contribution to Railway River Flood Control Project - Cranford	08/01/2003	08/01/2003	03/01/2004	1.50%	581,800.00	581,800.00	
536 F	908-327b	08/28/2001	Environmental Monitoring Storage Tank Sites and Former Landfill	08/01/2003	08/01/2003	03/01/2004	1.50%	102,000.00	102,000.00	
536 I	909-708	08/28/2001	New Furniture, Carpets and Window Treatments	08/01/2003	08/01/2003	03/01/2004	1.50%	380,000.00	380,000.00	
536 L	912-208	08/28/2001	Recreation Equipment	08/01/2003	08/01/2003	03/01/2004	1.50%	617,500.00	617,500.00	
536 M	912-209	08/28/2001	Upgraded Signage at County Golf Courses	08/01/2003	08/01/2003	03/01/2004	1.50%	37,000.00	37,000.00	
536 O	909-902	08/28/2001	Office Renovations - Surrogate's Office	08/01/2003	08/01/2003	03/01/2004	1.50%	23,700.00	23,700.00	
536 P	922-205	08/28/2001	Various Improvements - Union County College	08/01/2003	08/01/2003	03/01/2004	1.50%	280,000.00	280,000.00	
536 Q	921-706	08/28/2001	Various Improvements - Union County Vocational Technical School	08/01/2003	08/01/2003	03/01/2004	1.50%	1,078,000.00	1,078,000.00	

COUNTY OF UNION  
GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPICATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2003	DECREASED	BALANCE DECEMBER 31, 2004
548 A	908-330	02/28/2002	Replace Vauxhall Bridge	08/01/2003	08/01/2003	03/01/2004	1.50%	\$ 475,000.00	\$ 475,000.00	\$
552 A	921-107	05/09/2002	Vocational - Construct Building	08/01/2003	08/01/2003	03/01/2004	1.50%	8,567,000.00	8,567,000.00	
555 B	902-607	08/22/2002	Replacement Equipment and Machinery	08/01/2003	08/01/2003	03/01/2004	1.50%	165,000.00	165,000.00	
555 D	905-507	08/22/2002	RSH - Renovation Long-term Care Unit	08/01/2003	08/01/2003	03/01/2004	1.50%	388,500.00	388,500.00	
555 E	908-602	08/22/2002	Human Services - Communication and Signal System	08/01/2003	08/01/2003	03/01/2004	1.50%	50,000.00	50,000.00	
555 G	908-336	08/22/2002	Replace Culverts	08/01/2003	08/01/2003	03/01/2004	1.50%	200,000.00	200,000.00	
555 H	908-343	08/22/2002	Environmental Monitoring	08/01/2003	08/01/2003	03/01/2004	1.50%	250,000.00	250,000.00	
555 M	908-341	08/22/2002	Various Engineering Services	08/01/2003	08/01/2003	03/01/2004	1.50%	200,000.00	200,000.00	
555 N	908-342	08/22/2002	Engineer - Equipment and Machinery	08/01/2003	08/01/2003	03/01/2004	1.50%	200,000.00	200,000.00	
555 O	909-710	08/22/2002	Improvement to Building	08/01/2003	08/01/2003	03/01/2004	1.50%	33,200.00	33,200.00	
555 Q	909-712	08/22/2002	Furniture and Carpets	08/01/2003	08/01/2003	03/01/2004	1.50%	150,000.00	150,000.00	
555 R	910-103	08/22/2002	Motor Vehicles - Equipment and Machinery	08/01/2003	08/01/2003	03/01/2004	1.50%	100,000.00	100,000.00	
555 S	912-212	08/22/2002	Parks and Recreation Improvements	08/01/2003	08/01/2003	03/01/2004	1.50%	2,303,700.00	2,303,700.00	
555 T	912-213	08/22/2002	Upgrade Fire Alarm Systems	08/01/2003	08/01/2003	03/01/2004	1.50%	4,446,000.00	4,446,000.00	
555 U	913-303	08/22/2002	Security and Facility Infrastructure	08/01/2003	08/01/2003	03/01/2004	1.50%	128,200.00	128,200.00	
555 V	917-607	08/22/2002	Prosecutor - Equipment and Machinery	08/01/2003	08/01/2003	03/01/2004	1.50%	693,000.00	693,000.00	
555 W	918-802	08/22/2002	Clerk - Equipment and Machinery	08/01/2003	08/01/2003	03/01/2004	1.50%	20,000.00	20,000.00	
555 Z	921-108	08/22/2002	Vocational - Computers, Equipment and Machinery	08/01/2003	08/01/2003	03/01/2004	1.50%	1,215,000.00	1,215,000.00	
560 A	908-344	12/19/2002	Engineering Services	08/01/2003	08/01/2003	03/01/2004	1.50%	750,000.00	750,000.00	
573 A	912-215	04/10/2003	Acquisition of Property - Union	08/01/2003	08/01/2003	03/01/2004	1.50%	3,200,000.00	3,200,000.00	
582 A	900-012	10/09/2003	Acquisition of Property - Scotch Plains	12/15/2003	12/15/2003	03/01/2004	1.50%	10,000,000.00	10,000,000.00	

\$ 81,900,000.00 \$ 81,900,000.00 \$ -0-

REF.

C-2

C

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH HELD BY TRUSTEE

	<u>REF.</u>	
Balance, December 31, 2003	C	\$ 1,047,817.69
Increased By:		
Interest	C-3	<u>23,828.52</u>
		1,071,646.21
Decreased By:		
Disbursement	C-8	<u>1,071,622.09</u>
Balance, December 31, 2004	C	\$ <u><u>24.12</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2004</u>
325 C	6/21/1990	Improvement of Bridges	\$ 269,910.00
348 H	10/24/1991	Road & Bridge Improvements	2,123,700.00
403 3	8/17/1995	Drainage & Sewer Projects	311,000.00
408 1	12/14/1995	Renovation of Old Jail, Equip.	296,904.00
455 O	10/16/1997	Design of Building., Equipment - Sheriff	48,000.00
465 B	3/12/1998	College - Various Improvements	160,000.00
480 D	7/23/1998	Oak Ridge Golf Course	1,541,200.00
480 F	7/23/1998	Pedestrian Bridges - Rahway River	534,200.00
480 G	7/23/1998	Elizabeth River Flood Control - Hillside	577,100.00
480 H	7/23/1998	Garwood Branch Flood Control	771,400.00
480 N	7/23/1998	Various Building Improvements	285,700.00
480 O	7/23/1998	Communication & Signal Equipment	773,900.00
501 E	7/22/1999	Engineering - Traffic Signals, Roads	565,900.00
501 G	7/22/1999	Engineering - Flood Control	200,500.00
501 N	7/22/1999	Parks - Landscaping & Maintenance Equipment	58,600.00
501 V	7/22/1999	Prosecutor - Equipment & Machinery	35,700.00
501 W	7/22/1999	Clerk - Equipment & Machinery	27,300.00
501 Z	7/22/1999	Surrogate - Equipment & Machinery	23,900.00
516 A	10/11/2000	Senior Focus	147,745.00
516 E	10/11/2000	Seniors in Motion	116,200.00
518 A	12/14/2000	Communications & Signal Equip.	274,030.00
518 E	12/14/2000	Design & Engineering - Culverts	787,375.00
518 J	12/14/2000	Construction of Building	2,185,000.00
518 N	12/14/2000	Replace of Sidewalks	237,500.00
518 Q	12/14/2000	Parks & Recreation -Improvements	1,124,250.00
518 T	12/14/2000	Vehicular Gate - Jail	171,000.00
518 U	12/14/2000	Equipment & Machinery - Prosecutor	181,565.00
518 V	12/14/2000	Equipment & Machinery - Clerk	10,385.00
518 W	12/14/2000	Equipment & Machinery -Surrogate	30,452.00
533 A	6/28/2001	Replacement of Bridges	1,440,200.00
533 D	6/28/2001	Traffic Signals & Intersections	423,850.00
535 A	7/26/2001	Loan to U.C.I.A	40,000.00
536 A	8/28/2001	Equipment & Machinery	190,000.00
536 D	8/28/2001	Rehabilitation of Dams	1,606,250.00
536 E	8/28/2001	Rahway River Flood Control	658,000.00
536 G	8/28/2001	Construction of Sidewalks	195,750.00
536 J	8/28/2001	Improvements to Buildings	723,900.00
536 K	8/28/2001	Park Improvements	3,221,500.00
536 M	8/28/2001	Equipment, Signal	20,000.00
536 N	8/28/2001	Communication, Signals	358,400.00
536 P	8/28/2001	College - Improvements	2,739,900.00
540 A	10/25/2001	Loan U.C.I.A	250,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>		<u>BALANCE DECEMBER 31, 2004</u>
552 A	5/9/2002	Vocational - Construct Building	\$	1,087,658.00
554 A	7/25/2002	Engineer - Replace Bridges		1,459,134.00
555 A	8/22/2002	Communication and Signal Equipment		1,553,250.00
555 B	8/22/2002	Replacement Equipment and Machinery		515,200.00
555 C	8/22/2002	Printing Equipment and Machinery		159,599.00
555 E	8/22/2002	Human Services - Communication and Signal System		50,795.00
555 F	8/22/2002	Replace Milltown Road Bridge		617,500.00
555 G	8/22/2002	Replace Culverts		415,125.00
555 H	8/22/2002	Environmental Monitoring		461,550.00
555 K	8/22/2002	Sewer Projects		49,400.00
555 M	8/22/2002	Various Engineering Services		227,500.00
555 O	8/22/2002	Improvement to Building		6,137,100.00
555 P	8/22/2002	Improvement to Building		1,695,750.00
555 Q	8/22/2002	Furniture and Carpets		151,750.00
555 U	8/22/2002	Security and Facility Infrastructure		200,000.00
555 V	8/22/2002	Prosecutor - Equipment and Machinery		154,025.00
555 X	8/22/2002	Surrogate - Furnishings and Equipment		20,900.00
555 Y	8/22/2002	College - Equipment and Machinery		150,000.00
555 AA	8/22/2002	Vocational - Vehicle		25,000.00
560 A	12/19/2002	Engineering Services		1,154,000.00
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities		630,000.00
576 A	5/29/2003	Bridge and Culvert Improvements		1,633,000.00
578 A	8/21/2003	Data Processing Equipment and Machinery		857,645.00
578 B	8/21/2003	Communication and Signal Equipment		2,491,374.00
578 C	8/21/2003	Runnells - Renovate Long-Term Care Units		306,402.00
578 D	8/21/2003	Human Services - Equipment and Machinery		24,667.00
578 E	8/21/2003	Operational Services - Engineering Services		627,000.00
578 F	8/21/2003	Operational Services - Environmental Monitoring		142,500.00
578 G	8/21/2003	Operational Services - Traffic Studies		665,000.00
578 I	8/21/2003	Operational Services - Sewer Projects		47,500.00
578 K	8/21/2003	Operational Services - Construction of New Building		1,197,773.00
578 L	8/21/2003	Operational Services - Improvement to Buildings		4,773,750.00
578 M	8/21/2003	Operational Services - Improvement to Buildings		1,733,750.00
578 N	8/21/2003	Operational Services - Furniture, Carpet		475,000.00
578 O	8/21/2003	Equipment , Machinery and Vehicles		663,687.00
578 P	8/21/2003	Parks and Recreation Improvements		1,324,870.00
578 Q	8/21/2003	Alarm Systems at Parks and Recreation		280,962.00
578 R	8/21/2003	Parks Equipment , Machinery and Vehicles		1,455,128.00
578 S	8/21/2003	Public Safety - Security and Facility Infrastructure		882,549.00
578 T	8/21/2003	Public Safety - Police Equipment and Machinery		94,525.00
578 U	8/21/2003	Medical Examiner - Equipment and Machinery		21,850.00
578 V	8/21/2003	Sheriff - Equipment and Machinery		73,625.00
578 W	8/21/2003	Prosecutor - Equipment and Machinery		661,753.00
578 X	8/21/2003	County Clerk Offices , Renovations and Improvements		267,662.00
578 Y	8/21/2003	Surrogate Offices , Renovations and Improvements		35,387.00
578 Z	8/21/2003	Union County College - Various Improvements		175,601.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2004</u>
578 AA	8/21/2003	Union County College -Resurface Parking Lots	\$ 5,150.00
578 BB	8/21/2003	Vocational - Equipment and Various Improvements	1,197,000.00
578 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	60,000.00
601 A	8/19/2004	Acquisition of Property - Union county Arts Center Center	5,871,000.00
601 B	8/19/2004	Economic Development - Equipment and Machinery	870,864.00
601 C	8/19/2004	Communication and Signal Equipment	117,420.00
601 D	8/19/2004	Runnells - Renovate Long-Term Care Units	1,269,355.00
601 E	8/19/2004	Human Services - Equipment and Machinery	329,464.00
601 F	8/19/2004	Human Services - Furnishings	587,100.00
601 G	8/19/2004	Repair of Various Bridges	3,020,369.00
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,957,000.00
601 I	8/19/2004	Engineering design - Gordon street bridge	9,405.00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	1,657,275.00
601 K	8/19/2004	Various traffic Signal Improvements in Rahway	419,887.00
601 L	8/19/2004	2005 Road Resurfacing Program	85,500.00
601 M	8/19/2004	Construction of Building-Engineering and Public Works	1,174,200.00
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	513,712.00
601 O	8/19/2004	Various Improvements to Public buildings	10,689,400.00
601 P	8/19/2004	Various Improvements to Public buildings	992,750.00
601 Q	8/19/2004	Furniture, Carpet and Window Treatments	489,250.00
601 R	8/19/2004	Various Departments - Equipment and Machinery	1,525,494.00
601 T	8/19/2004	Various Improvements - Parks and Recreation	220,162.00
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	1,200,840.00
601 V	8/19/2004	Parks and Recreation - Furniture and Fixtures	574,550.00
601 W	8/19/2004	Parks and Recreation - Upgrade Alarms and Sprinklers	249,517.00
601 X	8/19/2004	Public Safety - Equipment and Machinery	708,709.00
601 Y	8/19/2004	Public Safety - Specialized Weapons	14,677.00
601 Z	8/19/2004	Public Safety - Equipment	117,420.00
601 AA	8/19/2004	Public Safety Medical Examiner Equipment	14,677.00
601 BB	8/19/2004	Public Safety - Floor, Radio System	571,944.00
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	649,034.00
601 DD	8/19/2004	Prosecutor - Equipment and Machinery	712,422.00
601 EE	8/19/2004	Clerk - Renovation of Records Room, Equipment	166,344.00
601 FF	8/19/2004	Surrogate - Furniture, Computers and Office Equipment	27,397.00
601 GG	8/19/2004	Union County College - Various Improvements and Equipment	2,033,563.00
601 HH	8/19/2004	County Voc Tech Schools - Various Improvements and Equipment	849,750.00
601 II	8/19/2004	County Voc Tech Schools - Various Improvements	386,250.00
605 A	10/28/2004	Acquisition of Property - Open Space Conservation	1,800,000.00
			\$ <u>106,705,213.00</u>

REF. C

COUNTY OF UNION

PART II

SINGLE AUDIT SECTION

REPORTS ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING 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 OMB CIRCULAR NO, A-133  
AND NEW JERSEY OMB CIRCULAR 04-04

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



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Westfield 908-789-9300

Somerville 908-725-6688

Fax 908-789-8535

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

We have audited the accompanying financial statements - statutory basis of the County of Union, New Jersey as of and for the year ended December 31, 2004, and have issued our report thereon dated October 28, 2005. 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 State Department of Human Services. We conducted our audit in accordance with U.S. generally accepted auditing standards, audit requirements as 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.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Union's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide opinions on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses



# SUPLEE, CLOONEY & COMPANY

## Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Union's financial statements - statutory basis are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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. However, we noted an immaterial matter involving noncompliance which is discussed in Part III, General Comments and Recommendations section of this report.

This report is intended for the information of the County of Union, New Jersey, the Division of Local Government Services and federal and state audit agencies, and is not intended to be and should not be used by anyone other than these specified parties.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

October 28, 2005



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Westfield 908-789-9300

Somerville 908-725-6688

Fax 908-789-8535

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 OMB CIRCULAR A -133 AND STATE  
OF NEW JERSEY OMB CIRCULAR 04-04

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

## Compliance

We have audited the compliance of the County of Union, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the compliance requirements described in the State of New Jersey, Department of Treasury, Office of Management and Budget, State Grant Compliance Supplement that is applicable to each of its major federal and state programs for the year ended December 31, 2004. The County of Union'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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs are the responsibility of the County of Union's management. Our responsibility is to express an opinion on the County of Union's compliance based on our audit.

## SUPLEE, CLOONEY & COMPANY

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations" and State of New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Those standards and provisions 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 and 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. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Union's compliance with those requirements.

In our opinion, the County of Union, State of New Jersey complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2004.

### Internal Control Over Compliance

The management of the County of Union is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County of Union's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with U. S. OMB Circular A-133 and State of New Jersey OMB Circular 04-04.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to major federal and state programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

# SUPLEE, CLOONEY & COMPANY

This report is intended for the information of the County of Union, New Jersey, the Division of Local Government Services and federal and state audit agencies and is not intended to be and should not be used by anyone other than these specified parties.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

October 28, 2005

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

FEDERAL C.F.D.A. NUMBER	FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2004 FUNDS RECEIVED	2004 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2004
	<b>Divd Programs</b>							
	United State Department of Housing and Urban Development:							
14.218	Community Development Block Grant		B-04-UC-34-0106	8/1/04 7/31/05	\$ 6,316,000.00	\$	\$ 418,183.61	\$ 416,163.61
14.218	Community Development Block Grant		B-03-UC-34-0108	8/1/03 7/31/04	6,433,000.00		2,823,871.65	4,237,663.26
14.218	Community Development Block Grant		B-02-UC-34-0106	8/1/02 7/31/03	6,393,000.00		2,118,293.84	5,812,547.43
14.218	Community Development Block Grant		B-01-UC-34-0106	8/1/01 7/31/02	6,473,000.00		118,795.22	6,357,878.67
					\$	\$ 6,876,815.01	\$ 5,577,124.32	\$ 16,924,252.87
	<b>Title II National Affordable Housing Act:</b>							
14.239	Home Investment Partnership Program		M-04-DC-34-0222	9/20/04 9/20/05	1,546,200.00	\$	\$ 58,260.58	\$ 58,260.58
14.239	Home Investment Partnership Program		M-03-DC-34-0222	9/20/03 9/20/04	1,552,836.00		110,685.31	180,308.50
14.239	Home Investment Partnership Program		M-02-DC-34-0222	9/20/02 9/20/03	1,487,311.55		447,800.00	717,023.37
14.239	Home Investment Partnership Program		M-01-DC-34-0222	9/20/01 9/20/02	1,899,537.73		235,788.00	1,662,533.30
14.239	Home Investment Partnership Program		M-00-DC-34-0222	9/20/00 9/20/01	1,890,871.35		852,533.89	1,049,621.35
					\$	\$ 813,925.17	\$ 1,662,533.89	\$ 3,569,687.52
14.231	Emergency Food and Shelter		S-01-UC-34-0021	8/1/03 7/31/04	235,318.00	\$	\$ 3,842.77	\$ 3,842.77
14.231	Emergency Food and Shelter		S-01-UC-34-0021	8/1/02 7/31/03	218,000.00		182,700.18	218,843.91
14.231	Emergency Food and Shelter		S-01-UC-34-0021	8/1/01 7/31/02	270,000.00			298,318.82
					\$	\$	\$ 186,542.93	\$ 430,108.50
14.235	Supportive Housing Program		5/1/04 4/30/08	5/1/04 4/30/08	2,454,595.00	\$	\$ 37,019.38	\$ 37,019.38
14.235	Supportive Housing Program		5/1/03 4/30/07	5/1/03 4/30/07	1,367,511.00	439,558.00	510,821.65	845,186.35
14.235	Supportive Housing Program		5/1/02 4/30/05	5/1/02 4/30/05	254,471.00	53,454.00	74,023.00	184,268.00
14.235	Supportive Housing Program		5/1/00 4/30/03	5/1/00 4/30/03	488,641.00			477,488.34
14.235	Supportive Housing Program		5/1/98 4/30/01	5/1/98 4/30/01	2,033,537.00	159,753.23	485,438.08	1,187,109.77
					\$	\$ 652,763.23	\$ 1,117,302.11	\$ 2,731,091.84
	<b>Pass-Through City of Newark:</b>							
	Housing Opportunities for People With Aids:							
14.241	{HOPWA I}		10/1/04 9/30/05	10/1/04 9/30/05	260,000.00	\$	\$	\$
14.241	{HOPWA I}		10/1/03 9/30/04	10/1/03 9/30/04	304,360.00		187,500.00	187,500.00
14.241	{HOPWA I}		10/1/02 9/30/03	10/1/02 9/30/03	350,000.00	349,049.42	86,217.80	349,049.42
14.241	{HOPWA I}		10/1/01 9/30/02	10/1/01 9/30/02	370,000.00			378,907.67
14.241	{HOPWA I}		10/1/99 9/30/00	10/1/99 9/30/00	587,000.00			555,579.68
					\$	\$ 349,049.42	\$ 273,717.80	\$ 1,471,068.77
14.871	Section 8 Housing Choice Voucher Program		1/1/04 12/31/04	1/1/04 12/31/04	3,221,654.00	2,839,965.00	3,016,344.00	3,016,344.00
	<b>Total Department of Housing and Urban Development</b>				\$	\$ 11,331,517.83	\$ 11,033,565.15	\$ 28,142,489.60
	<b>United States Department of Transportation:</b>							
	Pass-Through State of New Jersey Department of Transportation:							
20.265	Highway Planning and Construction		8200-218-022361-36		1,677,000.00	\$	\$	\$ 1,583,311.00
20.505	Transportation Planning Work Program		8200-218-022361-36		84,124.00	57,202.57	38,490.46	38,496.46
20.505	Transportation Planning Work Program		8200-218-022361-36		84,124.00		40,172.24	84,124.00
20.505	Transportation Planning Work Program		8200-218-022361-36		104,124.00			104,123.90
20.505	Transportation Planning Work Program		8200-218-022361-36		118,038.00			118,038.00
20.505	Pass-Through North Jersey Transportation Planning Authority		7/01/00 6/30/04	7/01/00 6/30/04	80,008.80			
20.505	Port Area District 151: Parking and Intermodal Facility Study		7/01/00 6/30/04	7/01/00 6/30/04	51,002.40			
20.205	Community Shulika Efficiency Project				125,000.00	2,487.47		125,000.00
20.205	South First Street Seeping Project							
	<b>Total Department of Transportation</b>				\$	\$ 59,700.04	\$ 78,668.70	\$ 2,054,093.38

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

FEDERAL C.F.D.A. NUMBER	GRANTOR/PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2004 FUNDS RECEIVED	2004 EXPENDITURES	EXPENDITURES DECEMBER 31, 2004
17,258	Pass-Through State of New Jersey Department of Labor: Workforce Investment Act	4545-100-062-4545-040-N810-6140		7/1/04 6/30/05	4,478,001.00	2,708,195.00	1,278,444.58	1,276,444.58
17,258	Workforce Investment Act	4545-100-062-4545-040-N810-6140		7/1/03 6/30/04	5,761,528.00	1,457,402.00	2,411,145.11	4,050,506.46
17,258	Workforce Investment Act	4545-100-062-4545-040-N810-6140		7/1/02 6/30/03	3,849,284.00	327,413.20	377,413.20	3,849,284.00
17,258	Workforce Investment Act	4545-100-062-4545-040-N810-6140		7/1/01 6/30/02	7,784,828.00	772,565.00	843,234.22	7,736,067.99
					\$ 4,838,162.00	\$ 4,859,237.11	\$ 4,859,237.11	\$ 17,012,353.05
17,250	Jobs Training Partnership Act	4545-100-062-4545-040-N810-6140		7/1/89 6/30/00	6,881,375.00			6,638,447.33
17,250	Jobs Training Partnership Act	4545-100-062-4545-040-N810-6140		7/1/88 6/30/89	7,394,491.00			7,011,833.47
17,250	Jobs Training Partnership Act	4545-100-062-4545-040-N810-6140		7/1/87 6/30/88	7,308,787.00			7,303,648.31
					\$	\$	\$	\$ 20,953,929.11
17,260	Social Security Administration - Direct Program			7/1/01 6/30/02	76,000.00			57,000.00
17,253	Social Security Administration - Demonstration		Y67828008160	1/1/88 12/31/88	5,000,000.00	6.81		4,830,770.24
						6.81		4,887,770.24
	Total Department of Labor				\$ 4,838,168.81	\$ 4,859,237.11	\$ 4,859,237.11	\$ 42,854,062.40
	United States Department of Justice:							
16,579	Pass-Through From State of New Jersey Department of Law and Public Safety: Multi-Jurisdictional Narcotics Task Force	1020-100-066-1020-157-40PR-6010	DE-2-20-01	1/1/04 12/31/04	210,666.00		61,831.83	61,831.83
16,579	Multi-Jurisdictional Narcotics Task Force	1020-100-066-1020-157-40PR-6010	DE-2-20-01	7/1/03 6/30/04	230,144.00	106,000.00	111,532.29	230,144.00
16,579	Multi-Jurisdictional Narcotics Task Force	1020-100-066-1020-157-40PR-6010	DE-2-20-01	7/1/02 6/30/03	262,832.00			262,832.00
16,579	New Jersey Narcotics Enforcement Officers Training Grant	1020-100-066-1020-239-YCJS-6010	DE 4-3-00	6/1/04 6/31/04	5,000.00	5,000.00	5,000.00	5,000.00
16,579	New Jersey Narcotics Enforcement Officers Training Grant	1020-100-066-1020-239-YCJS-6010	DE 4-3-00	6/1/03 6/31/03	5,000.00			4,998.66
16,579	Justice Program			1/1/02 12/31/02	88,355.00		47,858.13	61,204.07
16,579	Justice Program			1/1/01 12/31/01	88,355.00	88,355.00		88,355.00
				1/1/00 12/31/00	110,642.00			110,517.00
					\$ 199,355.00	\$ 199,355.00	\$ 221,322.25	\$ 824,883.58
16,609	Community Prosecution Program		CJ-20-99	3/1/01 6/30/03	240,000.00	240,000.00	91,320.83	189,983.50
16,609	Community Gun Violence Prosecution Program				240,000.00		218,880.98	218,880.98
16,544	Gang Suppression Program			10/1/04 9/30/05	180,000.00		28,525.73	418,874.48
16,544	Gang Suppression Program			10/1/03 9/30/04	180,000.00		158,633.44	28,525.73
16,544	Gang Suppression Program		DE 24-3-00	10/1/02 9/30/03	180,000.00	180,000.00	181,400.00	181,400.00
							7,225.44	176,545.20
16,575	Victim Assistance Program	1020-100-066-1020-143-YCJS-6010	V-2-99	10/1/03 9/30/04	317,705.00	180,000.00	184,384.61	366,470.91
16,575	Victim Assistance Program	1020-100-066-1020-143-YCJS-6010	V-2-99	10/1/02 9/30/03	597,158.00	63,720.00	123,460.39	123,460.39
16,575	Victim Assistance Program	1020-100-066-1020-143-YCJS-6010	V-2-99	10/1/01 9/30/02	414,728.79	148,030.83	166,438.89	595,168.00
					45,000.00	45,000.00	4,702.53	44,980.37
97,067	COPS Homeland Security			XX XX	50,182.00			172,023.00
97,067	Domestic Preparedness Emergency Management			XX XX	172,023.00	10,511.82	127,834.00	172,023.00
97,067	Domestic Preparedness Bomb Squad			XX XX	177,535.00	35,820.50	92,223.10	92,223.10
97,067	Domestic Preparedness Hazmat Equipment			XX XX	177,535.00		177,348.74	177,348.74
97,067	Domestic Preparedness Hazmat Salaries			XX XX	20,000.00		8,074.38	20,000.00
					\$ 323,103.15	\$ 103,152.32	\$ 720,983.53	\$ 1,639,925.39
	Total Department of Justice				\$ 942,458.15	\$ 1,227,111.42	\$ 1,227,111.42	\$ 3,250,164.38
93,044	United States Department of Health and Human Services: Pass-Through State of New Jersey Department of Community Affairs: Older Americans Act Title III	8060-491-022-8060-029-F36-6110		1/1/04 12/31/04	3,180,502.00	1,265,235.00	3,120,410.88	3,120,410.66
93,044	Older Americans Act Title III	8060-491-022-8060-029-F36-6110		1/1/03 12/31/03	3,537,865.00	940,766.00	431,066.22	3,634,768.17
93,044	Older Americans Act Title III	8060-491-022-8060-029-F36-6110		1/1/02 12/31/02	3,965,840.00			3,402,918.65
93,044	Older Americans Act Title III	8060-491-022-8060-029-F36-6110		1/1/01 12/31/01	2,698,872.00			2,658,371.28
93,044	Older Americans Act Title III	8060-491-022-8060-029-F36-6110		1/1/89 12/31/89	2,458,712.00			2,446,978.28
					\$ 2,200,001.00	\$ 3,551,506.88	\$ 3,551,506.88	\$ 15,281,385.05

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS



COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2004

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2004 FUNDS RECEIVED	2004 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2004
		FROM	TO				
Department of Community Affairs:							
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/04	12/31/04	\$ 10,000.00	\$ 3,500.00	\$ 8,183.55	
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/03	12/31/03	10,000.00	1,912.01	10,000.00	
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/02	12/31/02	10,000.00		9,947.47	
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/01	12/31/01	10,000.00		8,878.41	
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/04	12/31/04	58,000.00	58,000.00	47,567.52	
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/03	12/31/03	40,000.00		527.47	
Hope for Elderly Independence	8020-100-22-8020-99-F150-6130	10/1/02	9/30/03	286,106.00	143,588.00	37,406.54	
Hope for Elderly Independence	8020-100-22-8020-99-F150-6130	10/1/01	9/30/02	250,917.00	40,000.00	143,588.00	
Hope for Elderly Independence	8020-100-22-8020-99-F150-6130	10/1/99	9/30/00	474,072.00	20,000.00	250,916.46	
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/04	12/31/04	11,500.00	11,500.00	447,119.00	
Save a Life Today	2002-PP-CX-0032			149,656.00	149,656.00	11,500.00	
Environmental Health		1/1/98	12/31/98	42,500.00		83,082.90	
Smart Future Planning Grant	8070-100-022-8070-039	7/1/04	6/30/05	150,000.00	50,000.00	41,509.43	
Smart Future Planning Grant	8070-100-022-8070-039	7/1/03	6/30/04	150,000.00	90,917.50	5,615.36	
Economic Development		6/01	10/01	64,995.00		15,403.26	
				\$ 557,573.51	\$ 104,806.36	\$ 1,159,229.15	
Department of State:							
New Jersey State Council on the Arts:							
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/04	6/30/05	119,630.00	118,434.00	102,293.44	
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/03	12/31/03	170,778.00	40,944.00	156,040.74	
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/02	12/31/02	175,778.00		62,442.71	
Local Arts Staffing Initiative	2530-100-074-2530-032-S003-6130	1/1/03	12/31/03	16,890.00		1,087.44	
Local Arts Staffing Initiative	2530-100-074-2530-032-S003-6130	1/1/02	12/31/02	22,520.00	12,668.00	16,890.00	
Arts Collaboration	2530-100-074-2530-032-S003-6130			20,000.00	5,630.00	22,520.00	
Senior Arts Contest	2530-100-074-2530-032-S003-6130			5,000.00	1,250.00	7,005.22	
Senior Arts Contest	2530-100-074-2530-032-S003-6130			6,500.00	4,875.00	5,000.00	
Senior Arts Contest	2530-100-074-2530-032-S003-6130			6,000.00		4,979.28	
Archival Collection	2540-100-074-2540-105-S003-6110	1/1/03	12/31/03	10,000.00	9,000.00	4,700.00	
Projects Serving Artists	2530-100-074-2530-032-S003-6130	1/1/04	12/31/04	4,070.00			
Special Projects Artists	2530-100-074-2530-122-S003-6130	1/1/04	12/31/04	11,475.00		10,975.00	
START Program	2530-100-074-2530-032-S003-6130	1/1/04	12/31/04	50,000.00		10,975.00	
				\$ 192,801.00	\$ 206,393.09	\$ 505,526.68	
Department of Health:							
Coordinated Rape Care	1020-100-066-1020-143-YCJS-6010	7/1/04	6/30/05	50,000.00	41,547.00	49,501.35	
Coordinated Rape Care	1020-100-066-1020-143-YCJS-6010	7/1/01	6/30/02	50,000.00		14,310.83	
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/04	12/31/04	455,150.00	386,878.30	452,259.80	
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	9/1/02	8/31/03	435,711.67	69,965.00	244,705.02	
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	9/1/01	8/31/02	349,353.52		220,743.06	
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/04	12/31/04	948,492.00	323,490.82	783,450.20	
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/03	12/31/03	541,418.00	708,430.00	198,668.20	
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/02	12/31/02	911,875.00		669,224.11	
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/01	12/31/01	897,597.00		848,290.25	



COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2004

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2004 FUNDS RECEIVED	2004 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2004
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/04	16,401.00	12,300.25	9,912.58	9,912.58
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/03	16,402.00	4,100.75		16,402.00
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/01	16,091.00			15,914.34
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/00	16,448.00			4,820.04
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/04	409,461.00	292,532.00	324,649.96	324,649.96
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/03	433,328.00	139,840.00	71,787.83	339,776.62
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/02	512,652.55			358,126.93
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/01	535,165.45			274,350.08
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/04	24,002.00	24,002.00		45,127.00
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/03	66,252.00	24,923.00	45,127.00	73,246.79
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/02	75,183.00			22,335.00
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/01	43,460.00			
Union Emergency Exercise	3-1229-EPR-C-0	1/1/03	25,000.00	25,000.00	332.27	557.50
Union Decontamination	3-1220-EPR-C-0	1/1/03	75,000.00	75,000.00	75,000.00	75,000.00
Care Management Quality Assistance	8060-491-022-8060-029-F36-6110	1/1/03	23,810.00			23,496.71
LINCS - Health Service Grant	4230-100-046-4738-315-6120	1/1/04	542,337.00		94,611.98	94,611.98
Healthy Heart		1/1/04	10,000.00		5,224.33	5,224.33
			\$ 2,127,009.12	\$ 2,168,560.82	\$ 2,168,560.82	\$ 6,117,707.92
Department of Human Services:						
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/04	582,910.00	185,939.16	305,239.55	305,239.55
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/03	613,276.68	411,092.00	296,249.77	574,134.21
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/02	657,475.46	21,239.00		605,562.50
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/01	527,729.32			523,900.91
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/00	417,976.54			416,453.86
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/99	500,201.00			487,341.76
Mental Health Program II	7700-100-083010-60	7/1/03	7,500.00	6,000.00	6,000.00	6,000.00
Mental Health Program II	7700-100-083010-60	7/1/02	6,000.00		1,286.14	6,000.00
Mental Health Program II	7700-100-083010-60	7/1/01	12,000.00			11,816.68
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/04	91,547.00	37,245.00	23,614.13	23,614.13
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/03	121,350.00	26,392.00		104,379.12
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/02	97,850.00			97,664.53
One Ease E Link		1/1/00	12,000.00			11,123.00
One Ease E Link		1/1/99	100,000.00		9,054.64	98,089.14
One Ease E Link		1/1/98	176,000.00		923.08	176,000.00
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/04	576,132.00	576,132.00	497,750.37	497,750.37
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/03	581,134.00		114,256.87	581,134.00
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/02	508,029.00			497,749.36
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/01	480,982.00			451,840.39
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/04	589,008.00	73,627.00	530,774.39	530,774.39
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/03	594,783.00	177,229.00	17,559.37	592,361.71
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/02	587,492.00			582,945.10
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/01	567,077.00			552,404.87
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/00	424,334.00			368,646.09
Social Services for the Homeless	7550-100-054-7550-308-LLLL-6030	1/1/00	4,330,813.00			3,618,637.12
Social Services for the Homeless	7550-100-054-7550-308-LLLL-6030	1/1/01	5,092,708.00			3,600,350.37
Social Services for the Homeless	7550-100-054-7550-308-LLLL-6030	1/1/02	5,092,708.00			3,074,681.70
Social Services for the Homeless	7550-100-054-7550-308-LLLL-6030	1/1/03	6,632,892.00	1,729,508.05	1,797,645.05	4,141,510.71
Social Services for the Homeless	7550-100-054-7550-308-LLLL-6030	1/1/04	796,271.00	202,094.95	204,325.54	204,325.54
Work First New Jersey		6/30/05		3,448,497.18	3,804,678.90	22,742,461.11

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2004

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2004 FUNDS RECEIVED	2004 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2004
Department of Law and Public Safety:						
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/04 9/30/05	81,120.00		\$ 81,120.00	\$ 95,850.19
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/03 9/30/04	96,950.00	88,106.32	95,850.19	45,117.97
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/02 9/30/03	75,000.00		(9,562.49)	79,808.00
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/01 9/30/02	79,818.00			46,524.09
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/00 9/30/01	80,818.00			615,482.20
Emergency Disaster Relief	00-100-022-8020-157-FFFF-6120	12/1/89 11/30/00	951,745.00		63,466.93	24,006.68
Law Enforcement Training		7/1/04 6/30/05	30,870.00	30,870.00	24,006.68	31,980.00
Law Enforcement Training		7/1/03 6/30/04	31,980.00		24,893.03	67,303.40
SANE		11/1/03 10/31/04	239,825.00	49,123.00	84,023.62	58,855.58
SANE		11/1/02 10/31/03	60,000.00		(157.56)	78,186.93
SANE		11/1/01 10/31/02	78,470.70			4,280.95
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/04 12/31/04	29,869.00	29,869.00	29,869.00	29,869.00
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/03 12/31/03	29,869.00		29,869.00	62,101.00
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/02 12/31/02	62,101.00		2,384.43	4,258.70
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/04 12/31/04	50,462.00	50,461.95	4,258.70	33,908.62
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/03 12/31/03	51,858.00		8,788.07	46,897.27
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/02 12/31/02	48,764.00		20,313.35	68,427.00
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/01 12/31/01	52,767.00		4,678.79	52,609.00
Bomb Squad Equipment	1020-718-066-1020-001-YCJS-6120	1/1/00 12/31/00	100,000.00		100,000.00	99,999.98
Aggressive Driver		1/1/03 12/31/03	9,600.00			359,695.24
Insurance Fraud		1/1/02 12/31/02	375,000.00	333,869.00	245,018.00	106,939.30
Insurance Fraud		1/1/01 12/31/01	119,044.00		18,538.70	18,538.70
Driving While Under the Influence DWI		1/1/04 12/31/04	20,000.00			15,100.96
Driving While Under the Influence DWI		1/1/03 12/31/03	20,000.00			
Click It or Ticket		1/1/04 12/31/04	5,000.00	4,312.00		
Child Passenger Program		10/1/04 9/30/05	61,190.00			18,569.95
Child Passenger Program		10/1/02 9/30/03	22,360.00	13,308.42	18,569.95	5,066.75
Child Passenger Program		10/1/01 9/30/02	21,720.00			
Child Passenger Program		10/1/00 9/30/01	16,220.00			
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/04 12/31/04	425,850.00	75,000.00	323,748.19	425,850.00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/03 12/31/03	425,850.00	186,198.00	135,989.54	422,397.00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/02 12/31/02	425,165.00		(2,708.00)	17,416.50
Scrap Tire		1/1/01 12/31/01	58,920.00		6,532.28	7,000.00
Safe Neighborhood		1/1/03 12/31/03	25,513.00	25,513.00	7,000.00	7,527.04
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/04 12/31/04	587,767.00	284,671.88	327,092.36	696,799.00
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/03 12/31/03	567,767.00		149,198.11	242,064.00
State Incentive Program	1500-100-066-1500-168-YSAC-6010	7/1/01 6/30/03	696,799.00			308,000.00
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/04 12/31/04	112,500.00	56,250.00	38,017.79	38,017.79
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/03 12/31/03	252,000.00	252,000.00	160,210.64	224,605.38
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/02 12/31/02	308,000.00	154,000.00		220,404.00
Juvenile Accountability Incentive Program	1500-100-066-1500-121-YSAC-6010	1/1/04 12/31/04	118,364.00	190,307.90	8,094.00	259,176.87
Juvenile Accountability Incentive Program	1500-100-066-1500-121-YSAC-6010	1/1/03 12/31/03	400,675.00			260,087.61
Juvenile Accountability Incentive Program	1500-100-066-1500-121-YSAC-6010	1/1/02 12/31/02	220,404.00			17,690.36
Juvenile Accountability Incentive Program	1500-100-066-1500-121-YSAC-6010	1/1/01 12/31/01	283,120.00			2,308.00
Juvenile Accountability Incentive Program	1500-100-066-1500-121-YSAC-6010	1/1/00 12/31/00	283,120.00			4,617.00
Violence Against Women	8051-100-022-8051-047-F554-6130	1/1/04 12/31/04	30,369.00		17,690.36	2,308.00
Violence Against Women	8051-100-022-8051-047-F554-6130	1/1/03 12/31/03	2,308.00		4,617.00	10,769.00
Violence Against Women	8051-100-022-8051-047-F554-6130	1/1/02 12/31/02	4,617.00			
Violence Against Women	8051-100-022-8051-047-F554-6130	1/1/01 12/31/01	10,772.00			

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE



COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2004

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2004 FUNDS RECEIVED	2004 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2004
New Jersey Historical Commission:						
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/03 12/31/03	95,000.00	\$ 76,000.00	\$ 41,188.47	\$ 41,188.47
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/02 12/31/02	136,000.00	13,400.00	4,750.00	137,250.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/01 12/31/01	139,300.00		1,947.50	139,300.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/00 12/31/00	78,100.00			79,100.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/99 12/31/99	8,000.00		4,623.41	7,194.78
				\$ 89,400.00	\$ 52,509.38	\$ 404,933.23
Office of Information Technology:						
511 Program	2034-100-082-S570-035-UZZZ-6110	7/1/01 6/30/02	25,000.00			300.00
Department of Environmental Protection:						
Green Acres Open Space & Recreation	4800-555-042-4800-003-V220-6010	7/1/00 6/30/01	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00
Nonpoint Source Management - Echo Lake	4800-555-042-4800-003-V220-6010	7/1/00 6/30/01	206,000.00		13,315.25	50,108.03
Warinanco Park Lake and Lagoon Restoration	4800-555-042-4800-003-V226-6010	7/1/01 6/30/02	178,513.00			178,513.00
County Environmental Health Act	4800-150-083130-60	1/1/04 12/31/04	99,000.00			
County Environmental Health Act	4800-150-083130-60	1/1/03 12/31/03	130,500.00	63,250.00	111,957.46	111,957.46
County Environmental Health Act	4800-150-083130-60	1/1/02 12/31/02	247,000.00	75,360.00	122,904.00	247,000.00
County Environmental Health Act	4800-150-083130-60	1/1/01 12/31/01	151,130.00	31,435.00		149,577.23
County Environmental Health Act	4800-150-083130-60	1/1/01 12/31/01	144,080.00			138,080.00
County Environmental Health Act	4800-150-083130-60	1/1/00 12/31/00	132,870.00			132,870.00
Air Pollution			45,264.00	45,264.00		
Air Pollution			45,466.00	45,466.00	23,988.17	45,466.00
Air Pollution			45,264.00	33,948.00	22,756.83	22,756.83
Solid Waste Services	4910-515-239100-60	1/1/04 12/31/04	298,350.00	298,350.00	102,122.22	102,122.22
Solid Waste Services	4910-515-239100-60	1/1/03 12/31/03	304,712.00		138,260.71	278,572.25
Solid Waste Services	4910-515-239100-60	1/1/02 12/31/02	305,269.00		37,437.15	258,661.38
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/04 12/31/04	24,183.00	24,183.00		
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/03 12/31/03	24,088.00		4,137.83	10,301.69
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/02 12/31/02	25,327.00		14,569.30	21,173.30
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/01 12/31/01	40,975.00			40,975.00
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/01 12/31/01	410,000.00	71,284.95	49,463.91	408,551.74
Rentlan Watershed Program			200,000.00			121,148.86
Brownfield Development Program			10,400.00			
Tree Planting Program			109,937.00	21,660.00		
Underground Storage Tanks			16,520.00	3,206.00	6,406.00	6,406.00
Engineering Intern				2,167,920.95	2,147,318.93	3,824,660.98
Department of Transportation:						
Bridge Bond Act of 1999:						
Various Bridges	6220-572-078-6220-042-TCAP-6010		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Construction of State Highway Facilities:						
Vauxhall Road Bridge	6300-480-078-6300-BAA-TCAP-7310		1,325,000.00			993,750.00
State Aid Highway Projects:						
E. Millon Avenue Bridge Replacement	6320-480-078-6320-167-TTTT-6110	1995	900,000.00	502,483.77	502,483.77	900,000.00
Various County Road - Guildersails	6320-480-078-6320-387-TCAP-6010	2004	5,586.92	5,586.92	5,586.92	5,586.92
2004 County Intersections and Bridges	6320-480-078-6320-AIE-TCAP-6010	2004	3,000,170.00	3,000,170.00	3,000,170.00	3,000,170.00

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2004

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD FROM TO	PROGRAM AMOUNT	2004 FUNDS RECEIVED	2004 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2004
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2004	931,213.00	931,213.00		
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2003	931,213.00		792,138.06	895,781.84
Upgrade of Signs and Markers	6320-480-078-6320-AA7-TCAP-6010	2002	897,360.00		1,642.80	685,830.37
Upgrade of Signs and Markers	6320-480-078-6320-AA7-TCAP-6010	2001	755,000.00		3,643.98	754,808.00
Upgrade of Signs and Markers	6320-480-078-6320-AA7-TCAP-6010	2000	795,000.00		135.11	794,675.98
Upgrade of Signs and Markers	6320-480-078-6320-AA7-TCAP-6010	1998	612,000.00		237.84	611,621.61
Staten Island/Rahway Valley Project		11/03	5,500,000.00	2,518,024.17	3,403,850.56	5,340,311.68
Staten Island/Rahway Valley Project		11/02	2,000,000.00	154,604.35	11,085.73	1,957,697.79
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010		82,617.00	82,617.00		
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010		82,617.00		172.50	172.50
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010		81,708.00		(197.12)	14,044.10
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010		90,000.00		3,499.41	89,500.53
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010		85,000.00			41,971.37
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010		82,503.00		56,679.04	60,207.40
Cross Acceptance		11/04	50,000.00			
Cross Acceptance		11/97	50,000.00		36,489.97	49,556.53
Morris Avenue Route 82 Bridge Scope			200,000.00		1,305.96	149,458.21
South Avenue/Route 28 Corridor			134,400.00			134,400.00
Kapkowski Road Project	P-2007-92036-0104		13,000,000.00	8,670,259.46	8,694,981.94	8,694,981.94
Kapkowski Road Project	P-2007-92036-0104		2,052,669.00	83,532.36	40,317.52	2,048,312.83
				\$ 15,949,491.03	\$ 16,555,243.99	\$ 27,222,819.60
				\$ 29,401,875.35	\$ 30,526,550.34	\$ 79,845,562.62
			<b>GRAND TOTAL</b>			

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2004

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 - statutory 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 - STATUTORY BASIS

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

NOTE 5. OTHER

Matching contributions expended by the County in accordance with terms of the various grants are not reported in the accompanying schedules.

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2004

**Section I - Summary of Auditor's Results**

**Financial Statements**

- |  |           |
|--|-----------|
| (1) Type of Auditor Report Issued:   | Qualified |
| (2) Internal Control Over Financial Reporting:                                     |           |
| (a) Reportable conditions identified during the audit of the financial statements? | No        |
| (b) Reportable conditions identified as material weaknesses?                       | N/A       |
| (3) Noncompliance material to the financial statements noted during the audit?     | No        |

**Federal Program(s)**

- |   |               |
|---|---------------|
| (1) Internal Control Over Major Federal Program(s):   |               |
| (a) Reportable conditions identified during the audit of major federal programs?  | None Reported |
| (b) Reportable conditions identified as material weaknesses?  | N/A           |
| (2) Type of Auditor's Report issued on compliance for major federal program(s)?   | Unqualified   |
| (3) Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133 and listed in Section III of this schedule? | None Reported |

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2004

**Federal Programs (Continued)**

(4) Identification of Major Federal Programs:

<u>Grant Program</u>	<u>CFDA</u>	<u>Award Period</u>	<u>Type</u>	<u>Amount</u>	<u>Amounts Expended</u>
Workforce Investment Act	17.258	Various	A	\$ 21,973,652.00	\$ 4,858,237.11
Ryan White	93.915	Various	A	8,447,910.00	2,865,810.68
Section Eight Housing Choice Voucher Program	14.871	01/01/04-12/31/04	A	3,016,344.00	3,016,344.00
Domestic Preparedness Emergency Program	97.067	Various	B	547,093.00	405,481.82
Transportation of the Elderly – Title XIX	93.667	Various	A	1,647,383.81	595,808.01
Community Care/Transportation for the Elderly – Title XX	93.667	Various	A	1,613,795.00	695,816.71
Community Service Block Grant	93.569	Various	B	1,783,433.00	538,222.91

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$771,501.07

Type B Federal Program Threshold <= \$771,501.07

(6) Auditee qualified as a low-risk auditee under OMB Circular A-133? No

**State Program(s)**

(1) Internal Control Over Major State Programs:

(a) Reportable conditions identified during the audit of major state program(s)? None Reported

(b) Reportable conditions identified as material weaknesses? N/A

(2) Type of Auditor's Report issued on compliance for major state program(s)? Unqualified

(3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04 and listed in Section III of this schedule? None Reported



COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2004

**State Program(s) (Continued)**

(4) Identification of Major State Program(s):

<u>Grant Program</u>	<u>Award Period</u>	<u>Type</u>	<u>Amount</u>	<u>Amounts Expended</u>
Work First New Jersey - Department of Human Services Senior Citizens and Disabled	Various	A	\$ 7,429,163.00	\$ 2,001,970.59
Residents Transportation Assistance	Various	A	4,034,156.97	1,672,167.17
Green Acres Open Space And Recreation	07/01/00 to 6/30/01	A	1,500,000.00	1,500,000.00
Community Care Program for the Elderly and Disabled	Various	B	1,240,215.19	495,783.51
Governor's Alliance on Drugs	Various	B	1,196,186.68	601,489.32
Personal Attendant Services Program	Various	B	1,157,266.00	612,007.24
Social Services for the Homeless	Various	B	1,183,791.00	548,333.76
Work First New Jersey - Department of Labor	Various	B	1,765,786.00	470,499.77
State Aid Highway Projects - East Milton Avenue Bridge Replacement	1995	B	900,000.00	502,483.77

(5) Program Threshold Determination:

Type A State Program Threshold > \$917,085.25  
Type B State Program Threshold <= \$917,085.25

(6) Auditee qualified as a low-risk auditee under OMB Circular A-133? Yes

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

**Internal Control Findings**

None Reported

**Compliance Findings**

None Reported

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2004

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

Federal Programs - None Reported

State Programs - None Reported

SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2004

State Programs - Not Applicable

Federal Programs - Not Applicable

PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATION

YEAR ENDED DECEMBER 31, 2004

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

	<u>YEAR 2004</u>		<u>YEAR 2003</u>	
	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 16,280,000.00	4.17%	\$ 10,280,000.00	2.68%
Miscellaneous - From Other Than Current Tax Levy	170,682,380.63	43.68%	181,520,739.33	47.38%
Collection of Current Tax Levy	<u>203,832,767.00</u>	<u>52.16%</u>	<u>191,332,767.00</u>	<u>49.94%</u>
<u>Total Income</u>	<u>\$ 390,795,147.63</u>	<u>100.00%</u>	<u>\$ 383,133,506.33</u>	<u>100.00%</u>
 <u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 370,267,636.23	99.73%	\$ 366,542,807.06	99.61%
Other Expenditures	<u>999,133.33</u>	<u>0.27%</u>	<u>1,433,999.53</u>	<u>0.39%</u>
<u>Total Expenditures</u>	<u>\$ 371,266,769.56</u>	<u>100.00%</u>	<u>\$ 367,976,806.59</u>	<u>100.00%</u>
Excess in Revenue	\$ 19,528,378.07		\$ 15,156,699.74	
 <u>Fund Balance</u>				
Balance, January 1	<u>18,958,204.99</u>		<u>14,081,505.25</u>	
	\$ 38,486,583.06		\$ 29,238,204.99	
Decreased by:				
Utilization as Anticipated Revenue	<u>16,280,000.00</u>		<u>10,280,000.00</u>	
Balance, December 31	<u>\$ 22,206,583.06</u>		<u>\$ 18,958,204.99</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>
2004	\$203,832,767.00	\$7,880,101.43	\$211,712,868.43	100%
2003	\$191,322,767.00	\$6,959,156.11	\$198,291,923.11	100%
2002	\$173,832,767.00	\$6,270,001.66	\$180,102,768.66	100%
2001	\$159,932,767.00	\$2,831,603.27	\$162,764,370.27	100%
2000	\$150,132,767.00		\$150,132,767.00	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>
2004	\$52,534,009,443.00	.38868641233	.015
2003	\$46,394,374,039.00	.4136223174	.015
2002	\$41,800,011,067.00	.4171160798	.015
2001	\$37,754,710,399.00	.425025902	.015
2000	\$34,373,427,395.00	.4444008690	

**YEAR'S OPERATION**

The operation of the County for the year 2004 produced a surplus of \$19,528,378.07 compared with a surplus of \$15,156,699.74 in 2003, an increase of \$4,371,185.32. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2004	\$19,528,378.07
2003	\$15,156,699.74
2002	\$12,401,211.63

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2002 to 2004 are:

	<u>YEAR 2004</u>	<u>YEAR 2003</u>	<u>YEAR 2001</u>
Excess Receipts from Miscellaneous Revenue Anticipated	\$ 6,372,899.11	\$ 3,235,833.58	\$ 530,799.25
Miscellaneous Revenue - Not Anticipated	4,180,548.88	2,171,474.85	2,071,572.69
Added Taxes Collected - Chapter 197, P.L. 1941	953,313.12	960,963.34	837,131.69
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	5,854,301.61	7,238,482.45	6,564,104.69
Other Credits to Income	742,834.91	1,084,922.11	1,780,910.41
Unexpended Balances of Appropriations Canceled	2,423,633.77	1,899,022.94	2,004,912.07
Non-Budget Expenditures	<u>999,133.33*</u>	<u>1,433,999.53*</u>	<u>395,019.82*</u>
 <u>STATUTORY EXCESS TO FUND BALANCE</u>	 <u>\$19,528,378.07</u>	 <u>\$15,156,677.74</u>	 <u>\$12,401,211.63</u>

\*Deduction

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>
2004	\$22,206,583.06	\$19,000,000.00
2003	\$18,958,204.99	\$10,280,000.00
2002	\$14,081,505.25	\$10,280,000.00
2001	\$16,680,293.62	\$15,000,000.00
2000	\$27,614,357.71	\$20,500,000.00

COMPARISON OF BUDGET AND EMERGENCY  
EXPENDITURES - CURRENT FUND

	<u>YEAR 2004</u>	<u>YEAR 20023</u>
<u>Operating</u>		
General Government	\$ 19,961,759.00	\$19,587,875.00
Insurance	38,626,624.00	34,270,370.00
Public Safety	75,100,240.00	71,041,715.00
Operational Services	19,601,385.00	19,158,921.00
Health and Welfare	96,626,455.00	93,457,611.00
Recreation	10,254,306.00	9,413,459.00
Education	16,060,164.00	15,717,637.00
Unclassified	7,084,957.57	7,186,784.51
State and Federal Programs - Offset by Revenues	37,600,010.00	58,478,330.00
Contingent	<u>50,000.00</u>	<u>50,000.00</u>
<u>Total Operating Costs</u>	\$320,965,900.57	\$328,362,702.51
 <u>Capital Improvements</u>	 3,590,000.00	 2,390,000.00
 <u>Debt Service</u>	 32,576,442.97	 24,160,661.55
 Deferred Charges and <u>Statutory Expenditures</u>	 <u>13,135,292.69</u>	 <u>11,629,443.00</u>
 <u>Total General Appropriations</u>	 <u>\$370,267,636.23</u>	 <u>\$366,542,807.06</u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2004:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Angel G. Estrada	Chairman		
Rick Proctor	Vice Chairman		
Chester Holmes	Freeholder		
Bette Jane Kowalski	Freeholder		
Lewis Mingo, Jr.	Freeholder		
Alexander Mirabella	Freeholder		
Deborah P. Scanlon	Freeholder		
Daniel P. Sullivan	Freeholder		
Nancy Ward	Freeholder		
George W. Devanney	County Manager	\$ 50,000.00	Hartford Accident and Indemnity Company
M. Elizabeth Genievich	Deputy County Manager/ Director, Department of Administrative Services	(A)	
Sharda Badri	Clerk of the Board		
Lawrence M. Caroselli	Director, Department of Finance	\$ 500,000.00	Hartford Accident and Indemnity Company
Frank W. Padusniak, Jr.	Comptroller	\$ 100,000.00	Hartford Accident and Indemnity Company
John Voytac	Accountant	\$ 100,000.00	Hartford Accident and Indemnity Company
Joseph Bowe	Deputy County Treasurer	\$ 100,000.00	Hartford Accident and Indemnity Company
James S. LaCorte	Surrogate	\$ 50,000.00	Hartford Accident and Indemnity Company
Joanne Rajoppi	County Clerk	\$ 50,000.00	Hartford Accident and Indemnity Company
Joann Schwab	Deputy Surrogate	\$ 50,000.00	Hartford Accident and Indemnity Company
Arlene Verniero	Special Deputy Surrogate	\$ 50,000.00	Hartford Accident and Indemnity Company



OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Ralph Froehlich	Sheriff	\$ 50,000.00	Hartford Accident and Indemnity Company
Theodore J. Romankow	Prosecutor	(A)	
Frank E. Dann, Jr.	Director, Department of Engineering and Public Works	(A)	
James Daley	Director, Department of Economic Development	(A)	
Richmond C. Lapolla	Director, Department of Operations and Facilities	(A)	
Frank L. Guzzo	Director, Department of Human Services	(A)	
Robert E. Barry	County Counsel, Department of Law	(A)	
Charles Sigmund	Director, Department of Parks and Recreation	(A)	
Harold Gibson	Director, Department of Public Safety	(A)	
Joseph W. Sharp	Administrator, Department of Runnells Specialized Hospital	(A)	
Leonard Zaretski, M.D.	Chief Medical Examiner	(A)	
Anthony E. Russo	County Adjuster	(A)	

(A) Faithful Performance Blanket Position Bond - \$100,000.00 each person - Hartford Accident and Indemnity Company

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## GENERAL COMMENTS

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

N.J.S.A. 40A:11-4 states "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 April 17, 2000, the bid threshold in accordance with N.J.S.A. 40A:11-4 is \$17,500.00. Effective May 9, 2002, the bid threshold in accordance with N.J.S.A. 40A:11-3 was increased to \$25,000.00 by resolution of the Board of Freeholders. The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$25,000.00 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 indicates that bids were requested by public advertisement for:

- Various Parts, Materials and Supplies
- Road 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 \$25,000.00 "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.

COMMENTS AND RECOMMENDATION

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 2004 is as follows:

Balance, December 31, 2003	\$ 115,150.10
Received	<u>4,913,393.36</u>
	\$ 5,028,543.46
Expended	<u>4,794,081.72</u>
Balance, December 31, 2004	<u>\$ 234,461.74</u>

OTHER COMMENTS

INTERFUNDS

Transactions invariably occur in one fund which require a corresponding entry to be made in another fund, thus creating interfund balances. Reference to the various balance sheets show the interfund remaining at year end. As a general rule all interfund balances should be closed out as of the end of the year.

It is the County's policy to review and liquidate all interfund balances on a periodic basis.

GENERAL FIXED ASSETS

The County maintains a detailed inventory of their fixed assets, as required by Technical Accounting Directive No. 85-2 promulgated by the Division of Local Government Services. However, a physical inspection of fixed assets and a reconciliation with the property records has not been performed in several years. Any differences between quantities determined by the physical inspection and the accounting records should be investigated and fully documented.

## RECOMMENDATION

That a physical inventory of General Fixed Assets be taken and reconciled with the property records on a periodic basis.