

*Report of Audit*  
*on the*  
*Financial Statements*  
*of the*  
***County of Union***  
*for the*  
*Year Ended*  
*December 31, 2007*



# 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

Mrs. Nicole L. DiRado  
Clerk of the Board  
Board of Chosen Freeholders  
County of Union  
Administration Building  
Elizabeth, New Jersey 07207

2008 AUG -5 AM 11:26

CLERK OF THE BOARD  
UNION COUNTY, N.J.

RE: COUNTY OF UNION, NEW JERSEY  
AUDIT REPORT - YEAR 2007

Dear Mrs. DiRado:

Enclosed please find thirteen (13) copies of the report of audit for the year ended December 31, 2007 to be distributed as follows:

Freeholders	-	Nine Copies
Clerk of the Board	-	One Copy
Extras	-	Three Copies

Under separate cover, we are delivering seven (7) copies to the Director of Finance.

It is a requirement of the Local Finance Board that every member of the governing body receive a copy of the audit report.

An exact copy of this report will be filed with the Director of the Division of Local Government Services, Trenton, New Jersey.

We shall be pleased to review the audit report with the members of the Board of Chosen Freeholders at any time they may desire.

Yours very truly,

SUPLEE, CLOONEY & COMPANY

Robert B. Cagnassola, Partner

July 28, 2008

RBC:mvf  
Encls.



**SUPLEE, CLOONEY & COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

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Mrs Nicole L DiRado  
Clerk of the Board  
Board of Chosen Freeholders  
County of Union  
Administration Building  
Elizabeth, New Jersey 07207

RE COUNTY OF UNION, NEW JERSEY

Dear Mrs DiRado

Enclosed please find two (2) copies of a summary of the 2007 audit of your County which may be useful in your selection of the data for the publication of the audit required by R S 40A 5-7

"A synopsis or summary of all audits, together with the recommendations made by the Registered Municipal Accountant shall be published at least once in the official newspaper of the county or municipality "

This summary is, of course, condensed and the full report should be kept on file in your office available for inspection by interested persons

Yours very truly,

SUPLEE, CLOONEY & COMPANY

  
Robert B Cagnassola, Partner

July 28, 2008

RBC mvf  
Encls

COUNTY OF UNION

SUMMARY OR SYNOPSIS OF 2007 AUDIT REPORT OF  
THE COUNTY OF UNION AS REQUIRED BY N J S 40A 5-7

COMBINED COMPARATIVE BALANCE SHEETS

		DECEMBER <u>31, 2007</u>	DECEMBER <u>31, 2006</u>
<u>ASSETS</u>			
Cash and Investments	\$	85,994,645 52 \$	113,408,966 33
Accounts Receivable		97,817,222 91	104,246,264 68
Deferred Charges to Future Taxation - General Capital		<u>446,075,885 00</u>	<u>416,111,704 00</u>
<u>TOTAL ASSETS</u>	\$	<u>629,887,753 43 \$</u>	<u>633,766,935 01</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Bonds and Notes Payable	\$	318,368,890 00 \$	302,701,000 00
Improvement Authorizations		123,547,145 44	122,018,683 34
Other Liabilities and Special Funds		162,885,390 09	183,144,160 82
Reserve for Certain Assets Receivable		1,604,698 04	1,288,836 67
Fund Balance		<u>23,481,629 86</u>	<u>24,614,254 18</u>
<u>TOTAL LIABILITIES, RESERVES AND FUND BALANCE</u>	\$	<u>629,887,753 43 \$</u>	<u>633,766,935 01</u>

COUNTY OF UNION

COMPARATIVE STATEMENTS OF OPERATIONS AND CHANGE IN FUND BALANCE  
CURRENT FUND

	YEAR ENDED DECEMBER 31, 2007	YEAR ENDED DECEMBER 31, 2006
<u>REVENUE AND OTHER INCOME REALIZED</u>		
Fund Balance Utilized	\$ 20,550,000 00	\$ 22,000,000 00
Miscellaneous From Other Than Current		
Tax Levy	193,142,910 88	187,244,179 64
Collection of Current Tax Levy	<u>238,582,767 00</u>	<u>226,632,767 00</u>
<u>TOTAL INCOME</u>	<u>\$ 452,275,677 88</u>	<u>\$ 435,876,946 64</u>
<u>EXPENDITURES</u>		
Budget Expenditures		
County Purposes	\$ 433,299,850 50	\$ 414,836,161 26
Other Expenditures	<u>323,879 70</u>	<u>771,074 53</u>
<u>TOTAL EXPENDITURES</u>	<u>\$ 433,623,730 20</u>	<u>\$ 415,607,235 79</u>
Excess in Revenue	\$ 18,651,947 68	\$ 20,269,710 85
<u>Fund Balance</u>		
Balance, January 1	<u>23,512,334 82</u>	<u>25,242,623 97</u>
	\$ 42,164,282 50	\$ 45,512,334 82
Decreased by		
Utilization as Anticipated Revenue	<u>20,550,000 00</u>	<u>22,000,000 00</u>
Balance, December 31	<u>\$ 21,614,282 50</u>	<u>\$ 23,512,334 82</u>

## RECOMMENDATIONS

That a complete record of general fixed assets be maintained as required by Technical Accounting Directive No 85-2

### Federal and State Programs

We recommend that the County of Union monitor and document the submission of all audit reports of subrecipients and the financial activities of the consultant of the Housing Choice Voucher Program

We recommend that all expenditure reports be accurately prepared and reconciled with the accounting records prior to their submission with grantor agencies

A Corrective Action Plan, which outlines actions the County of Union will take to correct the findings listed above, will be prepared in accordance with federal and state requirements. A copy of it will be placed on file and made available for public inspection in the Office of the County Clerk in the County of Union

The above summary or synopsis was prepared from the report of audit of the County of Union for the calendar year 2007. This report of audit submitted by Suplee, Clooney & Company, Registered Municipal Accountants and Certified Public Accountants is on file at the Clerk of the Board's Office and may be inspected by any interested person

  
\_\_\_\_\_  
Clerk of the Board

COUNTY OF UNION

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COUNTY OF UNION

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COUNTY OF UNION

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COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON  
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YEAR ENDED DECEMBER 31, 2007



# 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 of the County of Union, New Jersey as of and for the years ended December 31, 2007 and 2006, and for the year ended December 31, 2007 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, except for the omission of a Statement of General Fixed Assets, 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, 2006 and 2005 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 and fourth paragraphs, 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 and the Statement of General Fixed Assets, 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, 2007 and 2006, 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, 2007, on the basis of accounting described in Note 1

In accordance with Government Auditing Standards, we have also issued our report dated July 16, 2008 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

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO 50

July 16, 2008

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - STATUTORY BASIS

<u>ASSETS</u>	<u>REF</u>	<u>BALANCE DECEMBER 31, 2007</u>	<u>BALANCE DECEMBER 31, 2006</u>
Cash - Treasurer	A-4	\$ 46,352,134 83 \$	43,471,900 46
Cash - Change Funds	A-5	3,435 00	3,370 00
		<u>\$ 46,355,569 83 \$</u>	<u>43,475,270 46</u>
Receivable with Offsetting Reserves			
Property Taxes	A-6	\$ 717,756 20 \$	700,960 92
Union County Improvement Authority	A-14	869,058 88	587,874 51
Interfunds Receivable	A-16	17,882 96	1 24
	A	<u>\$ 1,604,698 04 \$</u>	<u>1,288,836 67</u>
		<u>\$ 47,960,267 87 \$</u>	<u>44,764,107 13</u>
Grant Fund			
Cash	A-4	\$ 1,844,153 28 \$	4,080,003 41
Grants Receivable	A-9	67,373,653 25	63,554,750 34
		<u>\$ 69,217,806 53 \$</u>	<u>67,634,753 75</u>
		<u>\$ 117,178,074 40 \$</u>	<u>112,398,860 88</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3 A-11	\$ 7,448,593 91 \$	8,464,348 46
Commitments Payable	A-3 A-11	13,034,233 47	9,719,499 28
Accounts Payable	A-7	758,247 04	776,321 96
Reserve for			
Medicare Peer Group - Appropriated	A-10	1,199,917 13	1,002,765 94
Contractual Retiree Benefits	A-15	2,300,000 00	
Interfunds Payable	A-16	295 78	
		<u>\$ 24,741,287 33 \$</u>	<u>19,962,935 64</u>
Reserve for Receivable	A	1,604,698 04	1,288,836 67
Fund Balance	A-1	21,614,282 50	23,512,334 82
		<u>\$ 47,960,267 87 \$</u>	<u>44,764,107 13</u>
Grant Fund			
Due Trust Other Fund	A-4	\$ 2,703,291 03 \$	4,303,291 03
Grants - Appropriated	A-12	49,819,082 55	49,988,435 88
Commitments Payable	A-12	16,628,768 37	13,272,800 21
Grants - Unappropriated	A-13	66,664 58	70,226 63
		<u>\$ 69,217,806 53 \$</u>	<u>67,634,753 75</u>
		<u>\$ 117,178,074 40 \$</u>	<u>112,398,860 88</u>

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



COUNTY OF UNION

CURRENT FUND

STATEMENTS OF OPERATIONS AND  
CHANGE IN FUND BALANCE - STATUTORY BASIS

	<u>REF</u>	YEAR ENDED DECEMBER <u>31, 2007</u>	YEAR ENDED DECEMBER <u>31, 2006</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 20,550,000 00	\$ 22,000,000 00
Miscellaneous Revenue Anticipated	A-2	177,696,052 96	173,670,001 78
Receipts From Current Taxes	A-2	238,582,767 00	226,632,767 00
Non-Budget Revenue	A-2	6,362,084 15	5,248,595 78
Other Credits to Income			
Unexpended Balance of Appropriation Reserves	A-11	9,083,629 18	5,933,965 50
Accounts Payable Canceled			81,832 57
Cancel Grant Reserves	A-16	1,143 35	
Union County Improvement Authority Receivable			289,611 88
Interfunds Returned (Net)	A-16	<u>1 24</u>	<u>2,020,172 13</u>
		<u>\$ 452,275,677 88</u>	<u>\$ 435,876,946 64</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations			
Operations	A-3	\$ 369,030,668 12	\$ 355,568,101 06
Capital Improvements	A-3	2,800,000 00	2,800,000 00
Debt Service	A-3	39,831,901 38	36,783,770 20
Deferred Charges and Statutory Expenditures	A-3	21,637,281 00	19,684,290 00
Union County Improvement Authority Receivable	A-14	281,184 37	602,160 35
Interfunds Advanced (Net)	A-16	17,882 96	
Cancel Grants Receivable			3 02
Refund of Prior Year's Revenue	A-4	<u>24,812 37</u>	<u>168,911 16</u>
		<u>\$ 433,623,730 20</u>	<u>\$ 415,607,235 79</u>
<u>Excess in Revenue</u>		<u>\$ 18,651,947 68</u>	<u>\$ 20,269,710 85</u>
<u>Fund Balance</u>			
Balance, January 1	A	<u>23,512,334 82</u>	<u>25,242,623 97</u>
		<u>\$ 42,164,282 50</u>	<u>\$ 45,512,334 82</u>
Decreased by			
Utilization as Anticipated Revenue	A-1 A-2	<u>20,550,000 00</u>	<u>22,000,000 00</u>
Balance, December 31	A	<u>\$ 21,614,282 50</u>	<u>\$ 23,512,334 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, 2007

	REF	BUDGET	SPECIAL N J S 40A 4 87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A 1	\$ 20 550 000 00 \$		\$ 20 550 000 00 \$	
Miscellaneous Revenues					
Fees					
County Clerk	A 8	\$ 3 178 618 00 \$		\$ 2 786 104 62 \$	\$(392 513 38)
Sumogata	A 8	214 475 00		293 916 30	79 443 30
Sheriff	A-8	1 680 000 00		1 638 169 45	(41 830 55)
Interest on Investments and Deposits	A-8	4 200 000 00		3 664 227 23	(535 772 77)
County Hospital Board of Pay Patents	A-8	39 750 000 00		37 474 130 77	(2 275 869 23)
Permits County Road Department	A-8	90 000 00		155 946 95	65 946 95
Register Realty Transfer Fees	A 8	5 000 000 00		5 274 253 11	274 253 11
Parks and Recreation Facilities Revenue	A 8	4 500 000 00		4 513 737 05	13 737 05
State Aid County College Bonds (N J S A 18A 64A 22 6)	A-8	1 400 000 00		1 116 787 50	(283 212 50)
Division of Youth and Family Services	A 8	4 151 330 00		4 151 330 00	
Supplemental Social Security Income	A-8	1 076 072 00		1 073 542 00	(2 530 00)
Maintenance of Patients in State Institutions for Mental Diseases	A 8	5 354 763 00		8 354 763 00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	18 432 293 00		18 432 293 00	
Older Americans Act Title III	A 9	3 079 010 00	65 300 00	3 144 310 00	
Office on Aging State Grant	A 9	40 000 00		40 000 00	
Community Homeless Assistance	A 9	632 722 00		632 722 00	
State/Community Partnership	A 9	441 140 00		441 140 00	
Program Income Nutrition	A 9	135 159 00		135 159 00	
U S Department of Agriculture	A 9	234 175 00		234 175 00	
Home Health Care Title XX	A 9	100 000 00		100 000 00	
Community Care For the Elderly Title XX	A-9	469 725 00		469 725 00	
New Jersey Transit Transportation Assistance Program	A 9	1 889 142 00		1 889 142 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	178 000 00		178 000 00	
Human Services Family Court	A 9	246 548 00		246 548 00	
Paratransit Elderly and Handicapped Transportation Title xx	A 9	139 058 00		139 058 00	
Paratransit Elderly and Handicapped Transportation Title xx Unappropriated	A 9	1 382 00		1 382 00	
Handicapped Persons Recreational Program	A 9	6 840 00		6 840 00	
Respite Care	A 9	347 524 00	4 022 00	351 546 00	
Respite Care Unappropriated	A 9	18 606 00		18 606 00	
Respite Care Program Income	A 9	25 000 00		25 000 00	
Rape Crisis Program	A 9	51 862 00		51 862 00	
Paratransit Medical Transportation Title XIX	A 9	500 000 00		500 000 00	
County Wide Comprehensive Alcohol Program	A 9	970 700 00		970 700 00	
Personal Attendant Program	A 9	618 556 00	88 235 00	706 791 00	
Clean Communities	A 9	32 529 00		32 529 00	
Count /Share Grant	A 9	300 000 00		300 000 00	
Sexual assault and Rape Care Program	A 9	50 000 00		50 000 00	
Alliance to Prevent Alcoholism & Drug Abuse	A 9	582 910 00		582 910 00	
Human Services Planning Advisory Council	A 9	66 506 00		66 506 00	
Ryan White HIV Emergency Relief Grant	A 9	1 483 457 00	620 788 00	2 104 245 00	
Insurance Fraud Reimbursement Program	A 9	250 000 00		250 000 00	
Rape Sexual Assault	A 9	26 379 00		26 379 00	
County Environmental Health Act CEHA	A 9	239 000 00		239 000 00	
Solid Waste Services Grant	A 9	320 183 00		320 183 00	
Community Care for the Elderly and Disabled	A 9	300 000 00		300 000 00	
Council on the Arts	A 9	165 418 00		165 418 00	
EPA Pollution Control	A 9	45 264 00		45 264 00	
Urban Area Security Initiative	A 9	268 000 00		268 000 00	
Job Access (JARC)	A 9	97 200 00		97 200 00	
Juvenile Accountability Incentive Block Grant (JAIB)	A 9	52 026 00		52 026 00	
Senior Health Insurance Program - S H I P	A 9	9 800 00	1 000 00	10 800 00	
Body Armor	A 9	21 557 00		21 557 00	
Body Armor Unappropriated	A 9	30 858 00		30 858 00	
Road Resurfacing	A 9	500 000 00		500 000 00	
Cordall Lab Grant	A-9	5 350 00		5 350 00	
Community Service Block Grant	A-9	395 769 00		395 769 00	
Jersey Assistance Community Caregivers (JACC)	A 9	30 000 00		30 000 00	
Assisted Living (AL)	A-9	165 000 00		165 000 00	
Caregivers Assistance Program CAP	A-9	47 000 00		47 000 00	
Workforce Investment Act (WIA)	A 9	177 683 00		177 683 00	
Law Enforcement Officers Training and Equipment	A 9	44 395 00		44 395 00	
Traffic Signs and Markings	A 9	1 006 000 00		1 006 000 00	
State Incentive Program	A 9	590 761 00		590 761 00	
State Homeland Security	A 9	726 638 00		726 638 00	
Child Advocacy Expansion Program	A 9	500 000 00		500 000 00	
Summer Expansion Program	A 9	18 876 00		18 876 00	
Special Initiative and Transportation Program	A 9		874 291 00	874 291 00	
Senior Farmers Market	A 9		3 000 00	3 000 00	
NACCHO Union County Medical Reserve Corps	A 9		10 000 00	10 000 00	
Office on Aging	A 9		18 000 00	18 000 00	
Safe Haven Infant Protection	A 9		20 000 00	20 000 00	
Workforce Investment Act (WIA)	A 9		3 530 884 00	3 530 884 00	

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, 2007

	REF.	BUDGET	SPECIAL N J S 40A 4 87	REALIZED	EXCESS OR (DEFICIT)
State Facilities Education Act	A 9	\$	\$ 148 500 00	\$ 148 500 00	\$
Disaster Liaison Grant	A 9		2 500 00	2 500 00	
Justice Assistance Grant	A 9		420 578 00	420 578 00	
Victim Witness Assistance Program	A 9		445 418 00	445 418 00	
Union County Rail Project Intermodal 200/ Cordell Lab Program	A 9		2 900 000 00	2 900 000 00	
McKinney Venio Homeless Grant	A 9		1 305 964 00	1 305 964 00	
Stop Violence Against Women	A 9		44 618 00	44 618 00	
NJ Boat Shrink Wrap Recycling Program	A 9		5 000 00	5 000 00	
PARIS Grant - Public Archives	A 9		739 700 00	739 700 00	
Mental Health program	A 9		6 000 00	6 000 00	
Veterans Paratransit	A 9		15 000 00	15 000 00	
Union /Essex County Auto Theft Task force	A 9		269 477 00	269 477 00	
Local safety Program Park and 7th Avenues	A 9		215 000 00	215 000 00	
Work First NJ	A 9		5 463 897 00	5 463 897 00	
Council on the Arts Block Grant	A 9		185 268 00	185 268 00	
Subregional Transportation Planning	A 9		105 155 00	105 155 00	
Route 27 Corridor Study	A 9		176 000 00	176 000 00	
Urban Areas Security Initiative	A 9		219 760 00	219 760 00	
Project Safe Neighborhood	A 9		89 420 00	89 420 00	
Community Service Block Grant	A 9		391 031 00	391 031 00	
Rape Prevention Education and Crisis Hotline	A 9		1 500 00	1 500 00	
Homeland Security Grant	A 9		937 369 00	937 369 00	
Local Care Capacity (LINCS)	A 9		423 291 00	423 291 00	
Jail Diversion PILOT Program	A 9		65 000 00	65 000 00	
Sexual Assault Nurse Response Team	A 9		81 339 00	61 339 00	
Route 22 Corridor Shuttle	A 9		280 000 00	280 000 00	
LIHEAP CWA Administration Grant	A 9		29 687 00	29 687 00	
FY06 Homeland Security Code Orange	A 9		117 821 00	117 821 00	
2007 Hazard Mitigation Grant	A 9		325 000 00	325 000 00	
Multi Jurisdictional Narcotics Task Force	A 9		117 990 00	117 990 00	
Sex Offender Internet Registry Program	A-9		18 000 00	18 000 00	
911 Grant	A 9		25 000 00	25 000 00	
Help Americans Vote Act of 2002	A 9		19 138 00	19 138 00	
Historical Commission Grant	A 9		101 000 00	101 000 00	
Clean Air Program EPA	A 9		22 632 00	22 632 00	
Mercer County Case Management	A 9		78 126 00	78 126 00	
Gang Suppression Task force	A 9		100 800 00	100 800 00	
Comprehensive Traffic Safety Program	A 9		79 960 00	79 960 00	
Community Justice Program	A 9		56 250 00	56 250 00	
Work First NJ Smart Steps	A 9		18 458 00	18 458 00	
Community Care for Persons (CCPED)	A 9		30 000 00	30 000 00	
Constitutional Officers - Increased Fees (P L 2001 c 370)					
County Clerk	A 8	2 821 382 00		2 445 650 00	(375 732 00)
Surrogate	A 8	285 525 00		186 188 53	(99 336 47)
Sheriff	A-8	120 000 00		100 000 00	(20 000 00)
Reimbursement from Grant Programs					
1 Fringe Benefits Expenditures	A 8	2 200 000 00		2 509 336 06	309 336 06
2 Indirect Costs	A 8	170 000 00		100 000 00	(70 000 00)
Medicare Peer Group	A-8	2 250 000 00		2 237 395 72	(12 604 28)
Bail Forfeitures	A 8	300 000 00		456 128 32	156 128 32
New Jersey Reimbursement State Prisoners	A 8	3 150 000 00		5 488 935 81	2 338 935 81
Educational Building Aid	A 8	150 000 00		136 882 00	(13 118 00)
School Board Elections County Clerk	A-8	110 000 00		115 925 50	5 925 50
School Board Elections Election Board	A-8	600 000 00		716 037 48	116 037 48
New Jersey Division of Economic Assistance					
Earned Grant	A-8	27 103 343 00		29 484 137 92	2 380 794 92
Service Fees Courts	A-8	350 000 00		282 060 00	(67 940 00)
Franchise Fee - Jersey Gardens	A-8	560 000 00		560 000 00	
Title IVD Facility Reimbursement	A-8	850 000 00		726 171 95	(123 828 05)
Debt Service - Open Space	A-8	2 023 041 00		2 023 040 79	(0 21)
Reserve to Pay Serial Bonds	A-8	500 000 00		500 000 00	
Leaf Composting	A-8	100 000 00		98 683 90	(1 316 10)
Hospitalization Reimbursement	A-8	600 000 00		800 000 00	
Total Miscellaneous Revenue	A 1	\$ 155 160 951 00	\$ 21 110 167 00	\$ 177 696 052 96	\$ 1 424 934 96
Amount to be Raised by Taxation	A 1 A-6	238 582 767 00		238 582 767 00	
<b>Budget Totals</b>		<b>\$ 414 293 718 00</b>	<b>\$ 21 110 167 00</b>	<b>\$ 436 828 619 96</b>	<b>\$ 1 424 934 96</b>
Non Budget Revenue	A-1 A 2			6 362 084 15	6 362 084 15
		<b>\$ 414 293 718 00</b>	<b>\$ 21 110 167 00</b>	<b>\$ 443 190 904 11</b>	<b>\$ 7 787 019 11</b>

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, 2007

<u>ANALYSIS OF NON-BUDGET REVENUE</u>	<u>REF</u>		
Added County Taxes	A-6	\$	1 057 922 05
Revenue Accounts Receivable			
Medical Examiner	A-8		841 00
Telephone Commissions and Cellular Antenna Rental		\$	554,945 04
Insurance Refunds			58 258 70
Lien Fees			9 407 47
State Treasurer Title IV D Reimbursements			55 193 27
GIS Purchasing Revenue			10,280 00
State Chancery Court			39,906 00
Sale of Scrap and Purchasing Auction			81,748 70
Sale of Maps/Copies			15 182 99
Mental Health Director			21 000 00
Benefits Refund			565 107 18
Employees Contribution Health Benefits			450 000 00
Emergency Management			22 000 00
Site Plan Fees			73 882 50
Welfare SS Refund			8 819 41
Psychiatric Institutions			5 321 88
Natures Choice			119 267 49
WIA Refund Years of Service			81 554 00
Printing and Duplicating			27 352 90
Workers' Compensation			354 366 89
Corrections Processing Fee			120 086 59
Jail Inmate Medical Co - Pays			5 998 75
Jail Restitution			1 282 34
Y M C A Herb's House			46 800 00
Fire Training Academy			10 570 00
Prosecutor			164 379 73
Prosecutor Discovery			50 000 00
Lease Fiber Optic Line			14,896 40
Vacation Purchase			359 167 06
SSA			42 000 00
Probation Fees			147 225 64
Park Police Fines and Reimbursements			75 096 11
Union County Voc Tech -Local Unit Bonds			60 000 00
Child Nutrition			35,959 46
Jobs in Blue			324 697 15
IT Shared Services			4,604 00
Planning Board			20 502 50
Concessions, Vending and ATM Machine			50 429 86
Miscellaneous Receipts Refunds and Cancellations			264 801 79
Grant Reimbursement - Auto Theft Task Force			124,709 00
Energy Reimbursements			62,911 43
NJ DLPS			18,231 61
Motor Vehicles Refunds			110,151 62
Postage Reimbursement			6 778 58
DDD Institutional Develop Disabled			592 757 97
Data Processing Reimbursement			865 00
Construction Board Appeal			3 800 00
Utilities Authority Interlocal Agreement			28,319 39
Jury Duty			479 20
Traffic Safety			2 225 50
	A-4	\$	5,303,321 10
	A-1 A-2	\$	6,362,084 15

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, 2007

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>GENERAL GOVERNMENT</u>						
County Managers Office						
Salaries and Wages	\$ 991,031 00	\$ 991 031 00	\$ 930 278 42		\$ 60 752 58	\$
Other Expenses						
Special Studies and Initiatives	750 000 00	750 000 00	668 568 87	68 808 50	12,622 63	
Miscellaneous	150 000 00	150 000 00	60 376 27	35 266 21	54 357 52	
Board of Chosen Freeholders						
Salaries and Wages	268 500 00	279 500 00	268,500 96		10 999 04	
Other Expenses						
Annual Audit	162 250 00	162 250 00		162 250 00		
Other Accounting and Audit Fees	120 000 00	120 000 00	22 500 00	96 950 00	550 00	
Miscellaneous	90 000 00	90 000 00	49 943 26	25 895 29	14 161 45	
Clerk of the Board						
Salaries and Wages	721 112 00	746 112 00	735 579 58		10 532 42	
Other Expenses						
Miscellaneous	95 000 00	95 000 00	84 086 50	3,479 53	7 433 97	
Advisory Boards, Committees and Commissions	5 500 00	5 500 00			5 500 00	
Status of Women Advisory Board	500 00	500 00			500 00	
County Clerk						
Salaries and Wages	1 873 766 00	1 723 766 00	1 694 134 67		29 631 33	
Other Expenses	160 000 00	160 000 00	124 482 95	9 108 14	26 408 91	
Board of Elections						
Salaries and Wages	1 272,163 00	1 182 163 00	1 163 836 58		18 326 42	
Other Expenses	1 300 000 00	1,330,000 00	1 224 808 24	65 847 41	39 344 35	
Elections (County Clerk)						
Salaries and Wages	162 543 00	163,543 00	162,850 78		692 22	
Other Expenses	528 000 00	528,000 00	474,792 59	10 00	53 197 41	

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, 2007

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Department of Finance						
Office of Director						
Salaries and Wages	\$ 237,795 00	\$ 244,795 00	\$ 241,276 03	\$	\$ 3,518 97	\$
Other Expenses	70,000 00	70,000 00	11,776 67	49,311 15	8,912 18	
Public Obligations Registration Act P L 1983 Ch 243 Financial Administration						
Other Expenses	866,676 00	104,776 00	74,421 27		30,354 73	
Division of Reimbursement						
Salaries and Wages	164,908 00	139,908 00	128,416 31		11,491 69	
Other Expenses	3,000 00	3,000 00	2,651 96	45 04	303 00	
Division of the Treasurer						
Salaries and Wages	296,528 00	301,528 00	301,251 62		276 38	
Other Expenses	2,500 00	2,500 00	523 02	1,834 00	142 98	
Division of the Comptroller						
Salaries and Wages	917,923 00	917,923 00	909,023 77		8,899 23	
Other Expenses	22,000 00	28,000 00	20,640 64	6,164 08	1,195 28	
Division of Internal Audit						
Salaries and Wages	168,195 00	168,195 00	166,555 97		1,639 03	
Other Expenses	2,000 00	2,000 00	1,222 98	22 52	754 50	
Department of Law						
Office of County Counsel						
Salaries and Wages	1,265,914 00	1,165,914 00	1,139,928 84		25,985 16	
Other Expenses	525,860 00	525,860 00	340,822 77	146,129 98	38,907 25	
Division of County Adjuster						
Salaries and Wages	338,241 00	338,241 00	337,718 38		522 62	
Other Expenses	6,000 00	6,000 00	3,128 38	327 79	2,543 83	
Department of Administrative Services						
Office of Director						
Salaries and Wages	275,704 00	284,204 00	279,956 39		4,247 61	
Other Expenses	118,000 00	118,000 00	79,579 33	7,808 51	30,612 16	
Division of Motor Vehicles						
Salaries and Wages	1,935,299 00	1,935,299 00	1,866,258 92		69,040 08	
Other Expenses	2,765,000 00	3,465,000 00	2,903,094 40	275,050 58	286,855 02	

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, 2007

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Division of Personnel Management and Labor Relations						
Salaries and Wages	\$ 958 270 00	\$ 960 270 00	\$ 959 957 58	\$	\$ 312 42	\$
Other Expenses	852 000 00	942 000 00	681 401 22	216 214 01	44 384 77	
Division of Purchasing						
Salaries and Wages	705 896 00	717 896 00	712 653 00		5 243 00	
Other Expenses	300 000 00	345 000 00	285 577 06	16 590 31	42 832 63	
Board of Taxation						
Salaries and Wages	221 854 00	228 854 00	227 360 84		1 493 16	
Other Expenses	4 000 00	4 000 00	3 966 80	33 20	(0 00)	
County Surrogate						
Salaries and Wages	850 181 00	850 181 00	808 363 41		41 817 59	
Other Expenses	39 795 00	39 795 00	13 283 62	593 63	25 917 75	
Division of Engineering, Land and Facilities Planning						
Salaries and Wages	1 388 245 00	788 055 00	747 034 18		41 020 82	
Other Expenses	76 500 00	76 500 00	36,965 67	39 431 79	102 54	
Division of Economic Development						
Office of Director						
Salaries and Wages	223 528 00	230 528 00	219 500 86		11 027 14	
Other Expenses	45 000 00	45 000 00	3 801 49	0 01	41 198 50	
Division of Planning and Community Development						
Salaries and Wages	216 995 00	266 995 00	221 413 35		45 581 65	
Other Expenses	600 000 00	600 000 00	510 039 69	51 778 05	38 182 26	
Division of Cultural and Heritage Affairs						
Salaries and Wages	228,944 00	238 944 00	236 108 45		2 835 55	
Other Expenses	8 000 00	8 000 00	5 286 59	1 880 07	833 34	
Division of Information Technologies						
Salaries & Wages	1,560 730 00	1,510 730 00	1 483 389 71		27 340 29	
Other Expenses	1 625 213 00	1 650 213 00	1 413 907 01	231,139 62	5,166 37	
Printing and Publications	75 000 00	75 000 00	46 718 84	2 281 23	25 999 93	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 28 612 059 00</b>	<b>\$ 27 876 469 00</b>	<b>\$ 25 089 716 69</b>	<b>\$ 1 514 250 65</b>	<b>\$ 1 272 501 66</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, 2007

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>INSURANCE</u>						
Group Insurance Plan for Employees	\$ 30 992 092 00	\$ 30 992 092 00	\$ 28 089 885 41	\$ 2 595 739 56	\$ 306 467 03	\$
Surety Bond Premiums	12 800 00	12 800 00	8 793 00		4 007 00	
Other Insurance Premiums	9 340 000 00	9 340 000 00	7 555 839 72	204 076 05	1 580 084 23	
Medicare for Employees	20 000 00	20 000 00	10 285 00	561 00	9 154 00	
Employees' Prescription Plan	7,724,000 00	7 724 000 00	7 311,870 94	379 964 29	32 164 77	
Dental Plan	1 130 100 00	1 130 100 00	757 743 78		372 356 22	
Disability Insurance	270 000 00	270 000 00	210,000 00		60 000 00	
<u>TOTAL INSURANCE</u>	\$ 49,488 992 00	\$ 49 488 992 00	\$ 43 944 417 85	\$ 3 180 340 90	\$ 2 364 233 25	\$
<u>PUBLIC SAFETY</u>						
Sheriff's Office						
Salaries and Wages	\$ 14 199 391 00	\$ 14 374 391 00	14 370 164 25	\$	4 226 75	\$
Other Expenses	443 843 00	443 843 00	380 558 46	56 809 99	6 474 55	
Department of Public Safety						
Office of Director						
Salaries and Wages	301 089 00	307 089 00	300 808 94		6 280 06	
Other Expenses	5,000 00	5 000 00	2 050 16		2 949 84	
Division of Weights and Measures						
Salaries and Wages	119,637 00	119 637 00	110 308 08		9 328 92	
Division of Corrections						
Salaries and Wages	26 850 025 00	27 150 025 00	27 117 490 25		32 534 75	
Other Expenses	11 939 000 00	11 939 000 00	9 454 513 72	2 002 639 16	481 847 12	
Division of Consumer Affairs						
Salaries and Wages	226 951 00	226 951 00	207 230 73		19 720 27	
Other Expenses	4 265 00	4 265 00	1 292 49	151 50	2 821 01	
Division of Medical Examiner						
Salaries and Wages	593 500 00	693 500 00	643 215 27		50 284 73	
Other Expenses	370 000 00	395 000 00	304 801 79	87 154 04	3 044 17	
Division of Emergency Management						
Salaries and Wages	376 626 00	376 626 00	340 413 92		36 212 08	
Other Expenses	239 574 00	239 574 00	196 317 49	43 256 16	0 35	

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, 2007

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Division of Police						
Salaries and Wages	\$ 6 200 514 00	\$ 6 340 514 00	\$ 6 338 152 28	\$	2 361 72	\$
Other Expenses	193 000 00	223 000 00	157,038 19	29 981 06	35 980 75	
Division of Health						
Salaries and Wages	189 068 00	139 068 00	113 707 56		25 360 44	
Other Expenses	96 000 00	46 000 00	9 766 92	13,732 75	22 500 33	
County Prosecutor's Office						
Salaries and Wages	17 526 054 00	17,476 054 00	17 428 728 72		47 325 28	
Other Expenses	785 000 00	785 000 00	666 590 61	102 719 33	15 690 06	
Contribution to Soil Conservation District (N J S 4 24 22 (i))	21 961 00	21 961 00	21 961 00			
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 80 680 498 00</b>	<b>\$ 81 306 498 00</b>	<b>\$ 78 165 110 83</b>	<b>\$ 2 336 443 99</b>	<b>\$ 804 943 18</b>	<b>\$</b>
<b>OPERATIONAL SERVICES</b>						
Department of Public Works and Engineering						
Office of Director						
Salaries and Wages	54 000 00	69 000 00	61 671 65		7 328 35	
Other Expenses	28 000 00	28 000 00	28 000 00			
Division of Public Works						
Salaries and Wages	783,872 00	908,872 00	895,608 47		13,263 53	
Other Expenses	33 500 00	38 500 00	35 112 20	2 678 60	709 20	
Landfill Closure and Post Closure Costs	30,000 00	30 000 00			30,000 00	
Contribution for Flood Control	22 455 00	22 455 00	22 454 46		0 54	
<b>TOTAL OPERATIONAL SERVICES</b>	<b>\$ 951 827 00</b>	<b>\$ 1 096 827 00</b>	<b>\$ 1 042 846 78</b>	<b>\$ 2 678 60</b>	<b>\$ 51 301 62</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, 2007

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<b>HEALTH AND WELFARE</b>						
Crippled Children	\$ 39 200 00	\$ 39 200 00	\$	\$	39 200 00	\$
Department of Runnells Specialized Hospital of Union County						
Salaries and Wages	30 184 680 00	30,634 680 00	30 343 679 20		291 000 80	
Other Expenses	8 110 690 00	8,110 690 00	7 046 468 28	1,020 188 80	44 032 92	
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)	9 669 289 00	9 669 289 00	9 624,371 32		44 917 68	
Maintenance of Patients in State Institutions for Mentally Retarded (N J S A 30 4-79)	18 432 293 00	18 432 293 00	18 432,293 00			
Maintenance of Patients in State Geriatric Center	48 000 00	48 000 00	48,000 00			
New Jersey Bureau of Children's Services (DYFS)	4 151 330 00	4 151,330 00	4,151 330 00			
Department of Human Services						
Office of Director						
Salaries and Wages	4 562 125 00	4 000 125 00	3 902 029 61		98 095 39	
Other Expenses	1 376 860 00	1 481 860 00	1 254 249 88	107 332 87	120 277 25	
Division on Aging						
Salaries and Wages	221 950 00	221 950 00	201 640 95		20 309 05	
Other Expenses	770 204 00	770 204 00	515 341 19	252 628 66	2 234 15	
Division of Youth Services						
Salaries and Wages	991 431 00	1 041,431 00	1 000 830 44		40 600 56	
Other Expenses	100 000 00	100,000 00	17,334 53	45 808 67	36 856 80	
Relocation of Detention Residents-Contractual	500,000 00	450 000 00	141 557 88	213 442 12	95,000 00	
Division of Social Services						
Salaries and Wages	26 872 985 00	26 872 985 00	25 631 732 53		346 252 47	895 000 00
Other Expenses	7 874 891 00	7,874 891 00	7 178 088 14	436 538 67	260 264 19	

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, 2007

	<u>APPROPRIATIONS</u>		<u>PAID OR CHARGED</u>	<u>EXPENDED</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>		<u>COMMITMENTS PAYABLE</u>	<u>RESERVED</u>	
Division of Planning						
Salaries and Wages	\$ 393 761 00	\$ 393 761 00	\$ 369 386 23		\$ 24 374 77	
Other Expenses	3 500 00	3 500 00	67 75		3 432 25	
Community Social Service-Medical Peer Group	<u>2 033 000 00</u>	<u>2,033 000 00</u>	<u>2,033,000 00</u>			
<u>TOTAL HEALTH AND WELFARE</u>	\$ <u>116 350,189 00</u>	\$ <u>116 343,189 00</u>	\$ <u>111 891 400 93</u>	\$ <u>2 075 939 79</u>	\$ <u>1 480 848 28</u>	\$ <u>895 000 00</u>
<u>RECREATIONAL</u>						
Department of Parks and Recreation						
Division of Recreation and Administrative Support						
Salaries and Wages	\$ 1 389 745 00	\$ 1 394 745 00	\$ 1 380 242 76		\$ 14 502 24	
Other Expenses	1 800 000 00	1 900 000 00	1 502 404 30	291 416 34	106 179 36	
Division of Golf Operations						
Salaries and Wages	2 044 021 00	2 044 021 00	1 976 368 87		67 652 13	
Division of Maintenance and Planning						
Salaries and Wages	4 776 950 00	4 706 950 00	4 687 486 52		19 463 48	
Division of Facilities Management						
Salaries and Wages	5 232 850 00	5,357 850 00	5,337,539 57		20 310 43	
Other Expenses	<u>8 400,000 00</u>	<u>8 400 000 00</u>	<u>5 758 253 96</u>	<u>2 409 975 17</u>	<u>231,770 87</u>	
<u>TOTAL RECREATIONAL</u>	\$ <u>23 643 566 00</u>	\$ <u>23 803 566 00</u>	\$ <u>20 642 295 98</u>	\$ <u>2 701 391 51</u>	\$ <u>459 878 51</u>	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2007

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<b>EDUCATIONAL</b>						
Office of County Superintendent of Schools						
Salaries and Wages	\$ 273,474.00	\$ 278,474.00	\$ 277,685.87	\$ 788.13	\$	
Other Expenses	12,500.00	12,500.00	6,684.59	548.55	5,266.86	
Vocational Schools	4,034,250.00	4,034,250.00	3,969,268.50		64,981.50	
Union County Extension Service in Agriculture Home Economics and 4-H						
Salaries and Wages	243,668.00	243,668.00	243,115.00		553.00	
Other Expenses	89,505.00	89,505.00	78,942.67	3,225.11	7,337.22	
Union County Community College System Scholarship Program	12,217,220.00	12,217,220.00	11,939,299.46		77,920.54	200,000.00
	284,000.00	284,000.00	137,560.00		146,440.00	
Reimbursement for Residents Attending Out-of-County Two- Year Colleges and Vocational Schools (N.J.S. 18A 64A-23) and (N.J.S. 18A 54-23.4)	207,000.00	207,000.00	152,865.75		54,134.25	
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			
<b>TOTAL EDUCATIONAL</b>	<b>\$ 17,431,617.00</b>	<b>\$ 17,436,617.00</b>	<b>\$ 16,875,421.84</b>	<b>\$ 3,773.66</b>	<b>\$ 357,421.50</b>	<b>\$ 200,000.00</b>
<b>UNCLASSIFIED</b>						
Prior Year Bills	\$ 96,250.00	\$ 96,250.00	\$ 93,002.12	\$	\$	\$ 3,247.88
Salary Adjustment	518,410.00					
Sick Leave Payment	1,455,232.00	1,455,232.00	1,455,232.00			
Contractual Retirement benefits	1,600,000.00	1,700,000.00	1,700,000.00			
Utilities	8,300,000.00	8,525,000.00	7,016,094.20	1,219,414.37	289,491.43	
<b>TOTAL UNCLASSIFIED</b>	<b>\$ 11,969,892.00</b>	<b>\$ 11,776,482.00</b>	<b>\$ 10,264,328.32</b>	<b>\$ 1,219,414.37</b>	<b>\$ 289,491.43</b>	<b>\$ 3,247.88</b>
<b>SUBTOTAL OPERATIONS</b>	<b>\$ 329,128,640.00</b>	<b>\$ 329,128,640.00</b>	<b>\$ 307,915,539.22</b>	<b>\$ 13,034,233.47</b>	<b>\$ 7,080,619.43</b>	<b>\$ 1,098,247.88</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, 2007

	<u>APPROPRIATIONS</u>		<u>PAID OR CHARGED</u>	<u>EXPENDED</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>		<u>COMMITMENTS PAYABLE</u>	<u>RESERVED</u>	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>						
Matching Funds for Grants	\$ 541 770 00	\$ 80 934 00	\$	\$	\$ 80 934 00	\$
Office on Aging - State Grant (40A 4 87 \$18,000 00)	40,000 00	58,000 00	58 000 00			
Union County Older American's Act Title III (40A 4-87 \$74,608 00)	3 448 344 00	3 513 644 00	3,513 644 00			
Match	64 853 00	64 853 00	64,853 00			
Paratransit-Elderly and Handicapped Transportation Title XX	139 058 00	139 058 00	139,058 00			
Paratransit-Elderly and Handicapped Transportation Title XX Unappropriated	1,382 00	1 382 00	1 382 00			
Match	30,955 00	30 955 00	30 955 00			
Handicapped Persons Recreational Program	6,840 00	6 840 00	6 840 00			
Match	1,368 00	1,368 00	1 368 00			
Paratransit-Medical Transportation for the Elderly Title XIX	500 000 00	500 000 00	500 000 00			
Home Health Care-Title XX-New Jersey Division of Public Welfare	100 000 00	100 000 00	100,000 00			
Union County Human Services Planning Advisory Council	66 506 00	66 506 00	66 506 00			
Match	15 900 00	15 900 00	15 900 00			
Community Service Block Grant (40A 4-87 \$391 031 00)	395 769 00	786 800 00	786 800 00			
Community Care for the Elderly Title XX	469 725 00	469,725 00	469 725 00			
Match	183 223 00	183 223 00	183 223 00			
Intoxicated Driver Resource Center	178 000 00	178 000 00	178,000 00			
Community Right To Know Project	16,401 00	16 401 00	16 401 00			
Senior Citizen and Disabled Residents Transportation Assistance Program	1 889 142 00	1 889 142 00	1 889 142 00			
Jail Diversion Pilot Program (40A 4-87 \$65,000 00)		65 000 00	65 000 00			
Countywide Comprehensive Alcohol Program	970,700 00	970 700 00	970,700 00			
Match	200 000 00	200 000 00	200 000 00			
S H I P Senior Health Insurance Program (40A 4-87 \$1 000 00)	9,800 00	10 800 00	10 800 00			
Human Services Family Court	246 548 00	246 548 00	246,548 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, 2007

<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>	<u>APPROPRIATIONS</u>		<u>PAID OR CHARGED</u>	<u>EXPENDED</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>		<u>COMMITMENTS PAYABLE</u>	<u>RESERVED</u>	
State/Community Partnership Program	\$ 441 140 00	\$ 441 140 00	\$ 441 140 00	\$	\$	
Sex Offender Registry Program (40A 4-87 \$18,000 00)		18,000 00	18 000 00			
Work First New Jersey (R E A C H ) (40A 4-87 \$5 463 897 00)		5 463 897 00	5 463 897 00			
Work First New Jersey - Smart Steps (40A 4-87 \$18 458 00)		18 458 00	18 458 00			
Senior Farmer's market (40A 4-87 \$3,000 00)		3 000 00	3 000 00			
Personal Attendant Program (40A 4-87 \$88 235 00)	618 556 00	706 791 00	706 791 00			
Ryan White Title I HIV Emergency Funds (40A 4-87 \$620 788 00)	1 483 457 00	2 104 245 00	2,104 245 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			
Child Advocacy Expansion Program	500 000 00	500 000 00	500 000 00			
Community Homeless Assistance	632 722 00	632 722 00	632,722 00			
Supportive Housing Program McKinney Vento Homeless (40A 4-87 \$1 305,964 00)		1 305 964 00	1 305 964 00			
Traffic Signs and Markings	1 006 000 00	1 006 000 00	1 006 000 00			
Multi-Jurisdictional Narcotics Task Force (40A 4-87 \$117 990 00)		117 990 00	117 990 00			
Match		117 990 00	117 990 00			
Veterans Paratransit Program (40A 4-87 \$15 000 00)		15 000 00	15 000 00			
Juvenile Accountability Incentive Block Grant (JAIBG)	52,026 00	52 026 00	52,026 00			
Match	5 781 00	5 781 00	5 781 00			
Council on the Arts(40A 4-87 \$185,268 00)	165 418 00	350 686 00	350 686 00			
Match	41 350 00	87 850 00	87 850 00			
Gang Suppression Initiative (40A 4-87 \$100 800 00)		100 800 00	100 800 00			
Match		33 600 00	33 600 00			
Law Enforcement officers Training and Equipment Fund	44 395 00	44 395 00	44 395 00			
Comprehensive Traffic Safety Program (40A 4-87 \$79 960 00)		79 960 00	79 960 00			
County Environmental Health Act (CEHA)	239 000 00	239 000 00	239 000 00			
Intermodal (40A 4-87 \$2 900 000 00)		2 900 000 00	2 900 000 00			
Safe Haven Infant Protection(40A 4-87 \$20 000 00)		20 000 00	20 000 00			
LIHEAP CWA Administrative Grant(40A 4-87 \$29 687 00)		29 687 00	29 687 00			
Park and 7th Avenues Transportation Grant(40A 4-87 \$215,000 00)		215,000 00	215,000 00			
Help America Vote Act(40A 4-87 \$19 138 00)		19,138 00	19,138 00			
NJ Boat Shrink Wrap Recycling Program (40A 4-87 \$5 000 00)		5 000 00	5 000 00			

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2007

<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>	<u>APPROPRIATIONS</u>		<u>PAID OR CHARGED</u>	<u>EXPENDED COMMITMENTS</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>		<u>PAYABLE</u>	<u>RESERVED</u>	
Solid Waste Services Grant	\$ 320 183 00	\$ 320 183 00	\$ 320 183 00	\$	\$	
Community Care Program for the Elderly and Disabled (40A 4-87 \$30 000 00)	300 000 00	330 000 00	330 000 00			
Body Armor	21 557 00	21 557 00	21 557 00			
Body Armor - Unappropriated	30 858 00	30 858 00	30 858 00			
State Incentive Program	590 761 00	590 761 00	590,761 00			
Paris Grant (40A 4-87 \$739 700 00)		739 700 00	739 700 00			
Hazard Mitigation Grant (40A 4-87 \$325 000 00)		325 000 00	325 000 00			
Match		108 000 00	108 000 00			
Route #22 Corridor (40A 4-87 \$176 000 00)		176 000 00	176 000 00			
Match		44 000 00	44 000 00			
Jobs Access and Reverse Computer Program (JARC)	97 200 00	97 200 00	97 200 00			
Match	64 800 00	64 800 00	64 800 00			
Jersey Assistance Community Caregivers (JACC)	30 000 00	30,000 00	30 000 00			
Assisted Living (AL)	165 000 00	165 000 00	165 000 00			
Caregivers Assistance (CAP)	47 000 00	47,000 00	47 000 00			
Subregional Transportation Program (40A 4-87 \$105 155 00)		105,155 00	105 155 00			
Match		26,289 00	26 289 00			
Road Resurfacing Project	500 000 00	500 000 00	500 000 00			
Workforce Investment Act (WIA) (40A 4-87 \$3 530 884 00)	177 683 00	3 708 567 00	3 708 567 00			
Mental Health Grant (40A 4-87 \$6 000 00)		6 000 00	6 000 00			
Summer Expansion Funding )	18 876 00	18,876 00	18 876 00			
Union County Medical Reserve Corp (40A 4 87 \$10 000 00)		10 000 00	10 000 00			
Rape Prevention Education Crsis (40A 4-87 \$1 500 00)		1,500 00	1 500 00			

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2007

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Sexual Assault Nurse Examiner (SANE) (40A 4-87 \$61 339 00)	\$	\$ 61 339 00	\$ 61 339 00	\$	\$	
Match		15 335 00	15 335 00			
Count/SHARE Grant	300,000 00	300 000 00	300 000 00			
Stop Violence against Women (40A 4-87 \$44 618 00)		44 618 00	44 618 00			
Respite Care(40A 4-87 \$4,022 00)	347 524 00	351 546 00	351 546 00			
Respite Care - Unappropriated	18 606 00	18 606 00	18 606 00			
Respite Care - program Income	25 000 00	25 000 00	25 000 00			
Clean Communities	32 529 00	32 529 00	32 529 00			
Historic Commission Grant (40A 4-87 \$101 000 00)		101 000 00	101 000 00			
Match		40 000 00	40 000 00			
EPA Air Pollution (40A 4-87 \$22 632 00)	45,254 00	67 896 00	67 896 00			
State Facilities Education Act (40A 4-87 \$148 500 00)		148 500 00	148 500 00			
Sexual Assault and Rape Care Program	50,000 00	50 000 00	50,000 00			
Rape Care Services	51 862 00	51 862 00	51 862 00			
Disaster Liaison Grant (40A 4-87 \$2 500 00)		2 500 00	2 500 00			
Rape Sexual Assault	26 379 00	26 379 00	26 379 00			
Route 22 Shuttle (40A 4-87 \$280 000 00)		280 000 00	280 000 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, 2007

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
911 Coordinator (40A 4-87 \$25 000 00)	\$	\$ 25 000 00	\$ 25 000 00	\$	\$	\$
State Home Land Security (40A 4-87 \$937 369 00)		726 638 00	1 664 007 00			
State Home Land Security - Code Orange Fund (40A 4-87 \$117,821 00)			117 821 00			
Justice Assistance Grant (40A 4-87 \$420 578 00)			420 578 00			
Cordell Lab Grant - Prosecutor (40A 4-87 \$18 000 00)		5 350 00	23 350 00			
Insurance Fraud Reimbursement Program		250 000 00	250 000 00			
Community Justice (40A 4-87 \$56 250 00)			56 250 00			
Match			14,062 00			
Project Safe Neighborhood (40A 4-87 \$89 420 00)			89 420 00			
Mercer County Supportive Assistance (40A 4-87 \$78 126 00)			78 126 00			
Local Information Network Communication System (40A 4-87 \$423 291 00)			423 291 00			
Victim Witness Advocacy Program (40A 4-87 \$445 418 00)			445 418 00			
Match			15 060 00			
Urban Area Initiative Program (40A 4-87 \$219,760 00)		268 000 00	487 760 00			
Special Initiative and Transportation (40A 4-87 \$674 291 00)			674 291 00			
Union County Auto Theft Grant (40A 4-87 \$269,477 00)			269 477 00			
<b>TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE</b>	<b>\$</b>	<b>19,840 109 00</b>	<b>\$ 40 950,276 00</b>	<b>\$ 40 869,342 00</b>	<b>\$ 80 934 00</b>	<b>\$</b>
<b>CONTINGENT</b>	<b>\$</b>	<b>50 000 00</b>	<b>\$ 50 000 00</b>	<b>\$ 38 000 00</b>	<b>\$ 12 000 00</b>	<b>\$</b>
<b>TOTAL OPERATIONS INCLUDING CONTINGENT</b>	<b>\$</b>	<b>349,018 749 00</b>	<b>\$ 370 128,916 00</b>	<b>\$ 348 822 881 22</b>	<b>\$ 13,034 233 47</b>	<b>\$ 7 173 553 43</b>
<b>CAPITAL IMPROVEMENTS</b>						
Capital Improvement Fund	\$	1 200 000 00	\$ 1 200 000 00	\$ 1 200 000 00	\$	\$
Road Resurfacing		1,600 000 00	1,600 000 00	1,600 000 00		
<b>TOTAL CAPITAL IMPROVEMENTS</b>	<b>\$</b>	<b>2 800 000 00</b>	<b>\$ 2 800,000 00</b>	<b>\$ 2 800 000 00</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, 2007

	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	\$ 2 403 500 00	\$ 2 403 500 00	\$ 2 403,500 00			\$
State Aid - County College Bonds	672 500 00	672 500 00	672,500 00			
Vocational School Bonds	1 480 000 00	1 480,000 00	1 480 000 00			
Other Bonds	12 220 000 00	12 220 000 00	12 220 000 00			
Interest on Bonds						
County College Bonds	393 511 00	393 511 00	393 510 89			0 11
State Aid - County College Bonds	37 264 00	37 264 00	37 263 12			0 88
Vocational School Bonds	583 760 00	583 760 00	583,760 00			
Other Bonds	8 657 018 00	8 657 018 00	8 388,768 95			268,249 05
Interest on Notes	3 375 000 00	3,375 000 00	3 375 000 00			
Lease to Improvement Authority-Debt Service						
U C I A	10 258 082 00	10 258 082 00	9,870 574 04			387 507 96
U C I A - State Aid - County College Bonds	457,053 00	457 053 00	407 024 38			50 028 62
<b>TOTAL COUNTY DEBT SERVICE</b>	<b>\$ 40,537,688 00</b>	<b>\$ 40,537,688 00</b>	<b>\$ 39 831 901 38</b>	<b>\$</b>	<b>\$</b>	<b>\$ 705 786 62</b>
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>						
Statutory Expenditures						
Contribution To						
Public Employees' Retirement System	\$ 3 875,000 00	\$ 3 875 000 00	\$ 3 859 697 99	\$	15 302 01	\$
Social Security System (O A S I)	11 270 981 00	11 270 981 00	10 946,060 21		124 920 79	200 000 00
Unemployment Compensation Insurance (N J S A. 43 21-3 Et Seq)	168 300 00	168,300 00	50,000 00		118 300 00	
Sheriff Officers' Pension Fund	150,000 00	150,000 00	48,057 58		1 942 42	100,000 00
Police and Firemen's Retirement Fund of NJ	6 473 000 00	6,473,000 00	6,458,424 74		14 575 26	
<b>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>	<b>\$ 21 937 281 00</b>	<b>\$ 21 937,281 00</b>	<b>\$ 21,362,240 52</b>	<b>\$</b>	<b>\$ 275,040 48</b>	<b>\$ 300 000 00</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, 2007

	APPROPRIATIONS		EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
<u>TOTAL BUDGET APPROPRIATIONS</u>	\$ 414 293 718 00	\$ 435 403 885 00	\$ 412 817 023 12	\$ 13 034 233 47	\$ 7 448 593 91	\$ 2 104 034 50
	<u>Ref</u>	<u>A-2</u>	<u>A-1</u>	<u>A A-1</u>	<u>A A-1</u>	
Budget	A-3	\$ 414 293 718 00				
Appropriation by 40A 4-87	A-2	21,110 167 00				
Disbursed	A-4		368 210 468 49			
Matching Funds for Miscellaneous Grants	A-4 A-12		1,069,066 00			
Petty Cash	A-5		4 212 63			
Reserve For						
Medicare Peer Group	A-10		2 033 000 00			
Miscellaneous Grants	A-12		39 800 276 00			
Contractual Retire Benefits	A-15		1 700 000 00			
		\$ 435,403,885 00	\$ 412 817 023 12			

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

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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, 2007</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2006</u>
Trust Other Fund			
Cash	B-2	\$ 21 154 885 06 \$	19 948 486 00
Accounts Receivable			
Community Development Block Grants	B-3	9,577,292 50	10 949 709 55
Home Investment Partnership Program	B-4	4,214,468 92	6 054 719 96
Housing Assistance Voucher Program	B-5	296 543 02	224,230 02
Emergency Shelter Program	B-6	258 556 55	235 570 25
American Dream Down Payment Initiative	B-7	272 487 00	246 528 00
Interim Flood Assistance	B-8	21 841 00	21,366 00
Due Grant Fund	B-2	2 703 291 03	4 303 291 03
		<u>\$ 38 499,365 08 \$</u>	<u>41,983,902 81</u>
Open Space Preservation Trust Fund			
Cash	B-2	\$ 9,534 552 45 \$	3 093 709 63
Taxes Receivable	B-34	32 381 99	39 607 54
Contribution Receivable	B-37	50 000 00	
Due General Capital Fund	B-2		5 659 000 00
		<u>\$ 9,616,934 44 \$</u>	<u>8 992 317 17</u>
		<u>\$ 48,116,299 52 \$</u>	<u>50,976 219 98</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
Trust Other Fund			
Reserve For			
Neighborhood Housing Services	B-9	\$ 60 484 52 \$	59 927 52
Family Self Sufficiency Housing Program	B-10	25 867 67	25 867 67
Home Investment Partnerships Program - Unappropriated	B-11	2 137 624 70	2 506 283 30
Home Investment Partnerships Program - Appropriated	B-12	1,031,076 12	1 040 309 90
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	19 619 42	277 773 15
Home Investment Partnerships Recapture Funds - Appropriated	B-14	20 000 00	170 000 00
Community Development Block Grants - Unappropriated	B-15	36 291 27	36,291 27
Community Development Block Grants - Appropriated	B-16	1 421 605 91	1 194 668 42
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	21,841 00	22 398 00
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	624 398 47	848,374 81
Multi Jurisdictional Rehabilitation Loan Repayments Appropriated	B-21	779,800 00	1 645,059 10
Miscellaneous Deposits	B-22	18 465 382 11	18 183 729 04
Motor Vehicle Fines	B-23	1 099,369 65	835 326 29
Commitments Payable	B-24	10 375,224 01	12 836 025 61
Multi Jurisdictional Housing Revolving Loan Fund	B-25	15,100 40	15 100 40
Rental Assistance - Appropriated	B-26	11 527 60	11 527 60
Housing Assistance Voucher Program - Unappropriated	B-27	292,288 99	292,288 99
Housing Assistance Voucher Program - Appropriated	B-28	421 744 91	255 650 60
Emergency Shelter Program - Appropriated	B-30	57 238 68	121,361 45
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31	15,368 00	13 268 00
American Dream Down Payments Initiative - Unappropriated	B-32	51 918 00	169,987 14
American Dream Down Payments Initiative - Appropriated	B-33	55 028 14	
Due Current Fund	B-2	17,882 96	
Fund Balance	B-1	235,412 48	235 412 48
		<u>\$ 38 499 365 08 \$</u>	<u>41 983 902 81</u>
Open Space Preservation Trust Fund			
Due General Capital Fund	B-2	\$ 1,059 000 00 \$	
Reserve for County Open Space, Recreation Farmland and Historic Preservation	B-35	3 587 570 95	3 468 282 01
Commitments Payable	B-35	4 970 363 49	5 524 035 16
		<u>\$ 9,616 934 44 \$</u>	<u>8 992,317 17</u>
		<u>\$ 48,116,299 52 \$</u>	<u>50,976,219 98</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, 2006 and December 31, 2007	B	\$ <u>235,412 48</u>

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

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GENERAL CAPITAL FUND

"C"

COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - STATUTORY BASIS

	<u>REF</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2007</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2006</u>
<u>ASSETS</u>			
Cash	C-2 C-4	\$ 7,105,484 90	\$ 42,811,468 71
Cash Held by Trustee	C-15		26 12
Deferred Charges to Future Taxation			
Funded	C-5	213,368,890 00	227,701,000 00
Unfunded	C-6	232,706,995 00	188,410,704 00
Due Current Fund	C-3	295 78	
Due Open Space Trust Fund	C-18	1,059,000 00	
Accounts Receivable			
Various Municipalities	C-12	986,161 62	1,151,221 52
State of New Jersey	C-12	2,701,772 91	7,162,272 23
Federal Government	C-12	4,539,706 30	3,139,161 57
New Jersey Dam Restoration Loan Program Receivable	C-16	2,125,073 00	16,000 00
		<u>\$ 464,593,379 51</u>	<u>\$ 470,391,854 15</u>
<u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 199,985,000 00	\$ 216,041,000 00
Local Unit Refunding Bonds	C-11	10,140,000 00	10,860,000 00
Bond Anticipation Notes	C-14	105,000,000 00	75,000,000 00
New Jersey Dam Restoration Loan Program	C-17	3,243,890 00	800,000 00
Due Current Fund	C-3		1 24
Due Open Space Trust Fund	C-18		5,859,000 00
Improvement Authorizations			
Funded	C-8	21,066,859 90	21,059,355 95
Unfunded	C-8	102,480,285 54	100,959,327 39
Commitments Payable	C-9	18,659,366 73	35,879,176 77
Capital Improvement Fund	C-7	1,077,290 52	1,259,543 52
Reserve to Pay Serial Bonds	C-13	1,308,751 94	1,807,942 40
Fund Balance	C-1	1,631,934 88	866,506 88
		<u>\$ 464,593,379 51</u>	<u>\$ 470,391,854 15</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, 2006	C	\$	866,506 88
Increased by			
Premium on Sale of Notes	C-2	\$	374,505 00
Cancellation of Funded Improvement Authorizations	C-8		<u>390,923 00</u>
			<u>765,428 00</u>
Balance, December 31, 2007	C	\$	<u><u>1,631,934 88</u></u>

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

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NOTES TO FINANCIAL STATEMENTS

COUNTY OF UNION

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2007 AND 2006

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 requires 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 issuance 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.

## 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 an 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 are valued at historical cost or estimated if actual historical cost is not available. The General Fixed Assets Ledger has not been updated to reflect the purchase, retirement or sale of general fixed assets that have occurred for the past several years. Accordingly, the amount of general fixed assets to be reported in the financial statements are not known.

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 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, 2007:

<u>Fund</u>	<u>Cash in Bank</u>	<u>Change Fund</u>	<u>Certificate of Deposits</u>	<u>Total</u>
Current Fund	\$ 46,352,134.83	\$ 3,435.00	\$	\$ 46,355,569.83
Grant Fund	1,844,153.28			1,844,153.28
Trust Other Fund	21,129,885.06		25,000.00	21,154,885.06
Open Space Preservation Trust Fund	9,534,552.45			9,534,552.45
General Capital Fund	7,105,484.90			7,105,484.90
	<u>\$ 85,966,210.52</u>	<u>\$ 3,435.00</u>	<u>\$ 25,000.00</u>	<u>\$ 85,994,645.52</u>

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

A Deposits (Continued)

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the deposits, may not be returned. The County does not have a specific deposit policy for custodial credit risk other than those policies that adhere to the requirements of statute. As of December 31, 2007, based upon the coverage provided by FDIC, SIPC and NJGUDPA, no amount of the bank balance was exposed to custodial credit risk. Of the cash on balance in the bank, \$900,000.00 was covered by Federal Depository Insurance, \$26,718.96 was covered by Securities Investor Protection Corporation and \$85,064,491.56 was covered under the provisions of NJGUDPA.

B Investments

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

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

NOTE 2 CASH AND CASH EQUIVALENTS (CONTINUED)

B Investments (Continued)

- 7 Deposits with the State of New Jersey Cash Management Fund established pursuant to section 1 of P L 1977, c 281 (C 52 18A-90 4), or
- 8 Agreements for the repurchase of fully collateralized securities if
  - a the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection,
  - b the custody of collateral is transferred to a third party,
  - c the maturity of the agreement is not more than 30 days,
  - d the underlying securities are purchased through a public depository as defined in section 1 of P L 1970, c 236 (C 17 19-41), and
  - e a master repurchase agreement providing for the custody and security of collateral is executed

The County had no investments outstanding at December 31, 2007. Based upon the limitations set forth by New Jersey Statutes 40A 5-15 1 and existing investment practices of the Investment Council of the New Jersey Cash Management Fund, the County is generally not exposed to credit risks, custodial credit risks, concentration of credit risks and interest rate risks for its investments nor is it exposed to foreign currency risk for its deposits and investments.

NOTE 3 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, 2007 are detailed on Exhibits "C-10", "C-11", and "C-14."

NOTE 3 LONG-TERM DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2007</u>	<u>YEAR 2006</u>	<u>YEAR 2005</u>
Issued			
Bonds and Notes - County	\$315,125,000 00	\$301,901,000 00	\$298,245,000 00
Bonds Guaranteed by County	81,207,990 20	86,162,990 20	91,497,990 20
Loans	3,243,890 00	800,000 00	
	<u>\$399,576,990 20</u>	<u>\$388,863,990 20</u>	<u>\$389,742,990 20</u>
Less			
Cash on Hand to Pay Bonds	\$ 1,308,751 94	\$ 1,807,942 40	\$ 1,950,259 40
Due From State of New Jersey			
Chapter 12, P L 1971	1,030,000 00	1,702,500 00	2,972,000 00
Refunding Bonds	10,140,000 00	10,860,000 00	11,555,000 00
Bonds Issued by Another			
Public Body	81,207,990 20	86,162,990 20	91,497,990 20
	<u>\$93,686,742 14</u>	<u>\$100,533,432 60</u>	<u>\$107,975,249 60</u>
<u>Net Debt Issued</u>	<u>\$305,890,138 06</u>	<u>\$288,330,557 60</u>	<u>\$281,767,740 60</u>
Authorized But Not Issued			
Bonds and Notes	127,706,995 00	113,410,704 00	95,758,845 00
Bonds Guaranteed by County	14,000,000 00	14,000,000 00	14,000,000 00
	<u>\$141,706,995 00</u>	<u>\$127,410,704 00</u>	<u>\$109,758,845 00</u>
Less			
Bonds Authorized by Another			
Public Body	14,000,000 00	14,000,000 00	14,000,000 00
	<u>14,000,000 00</u>	<u>14,000,000 00</u>	<u>14,000,000 00</u>
<u>Net Authorized But Not Issued</u>	<u>\$127,706,995 00</u>	<u>\$113,410,704 00</u>	<u>\$95,758,845 00</u>
Net Bonds and Notes			
Issued and Authorized			
But Not Issued	<u>\$401,741,261 60</u>	<u>\$401,741,261 60</u>	<u>\$348,543 453 60</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 62%

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$399,576,880 20	\$93,686,742 14	\$305,890,1138 06
Authorized but not Issued Bonds and Notes	<u>141,706,995 00</u>	<u>14,000,000 00</u>	<u>127,706,995 00</u>
	<u>\$541,283,875 20</u>	<u>\$114,533,432 60</u>	<u>\$433,597,133 06</u>

NET DEBT \$433,597,133 06 DIVIDED BY EQUALIZED VALUATIONS BASIS PER  
N J S 40A 2-2 \$69,793,678,122 00 EQUALS 62%

BORROWING POWER CALCULATION

Equalized Valuation Basis – December 31, 2007	<u>\$69,793,678,122 00</u>
2% of Equalized Valuation Basis	\$1,395,873,562 44
Net Debt	<u>433,597,133 06</u>
Remaining Borrowing Power	<u>\$ 962,276,429 38</u>

NOTE 3 LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION  
 ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST  
 SERIAL BONDS  
2007

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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>\$ 199,985,000 00</u>	<u>\$ 55,357,109.26</u>	<u>\$ 255,342,109.26</u>

NOTE 3 LONG-TERM DEBT (CONTINUED)

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2007</u>
\$2,537,000 00 County College Bonds, dated October 1, 1993, due in one remaining annual installment of \$227,000 00 on October 1, 2008 with interest at 4 40%	227,000 00
\$19,130,000 00 Refunding Bonds, dated December 1, 1993, due in remaining annual installments ranging between \$2,370,000 00 and \$2,490,000 00 beginning February 1, 2008 and ending February 1, 2011 with interest from 5 05% to 5 20%	9,745,000 00
\$18,700,000 00 General Improvement Bonds, dated December 15, 1997, due in remaining annual installments ranging between \$1,097,000 00 and \$1,101,000 00 beginning December 15, 2008 and ending December 15, 2015 with interest at 4 75%	8,800,000 00
\$5,158,000 00 County Vocational School Bonds, dated December 15, 1997, due in remaining annual installments ranging between \$308,000 00 and \$325,000 00 beginning December 15, 2008 and ending December 15, 2014 with interest at 4 75%	2,258,000 00
\$4,518,000 00 County College Bonds, dated December 15, 1997, due in remaining annual installments ranging between \$393,000 00 and \$400,000 00 beginning December 15, 2008 and ending December 15, 2009 with interest at 4 75%	793,000 00
\$2,514,000 00 County Vocational School Bonds, dated June 15, 1999, due in remaining annual installments ranging between \$224,000 00 and \$230,000 00 beginning February 1, 2008 and ending February 1, 2010 with interest at 5 00%	674,000 00
\$40,920,000 00 General Improvement Bonds, dated June 15, 1999, due in remaining annual installments ranging between \$1,097,000 00 and \$2,400,000 00 beginning February 1, 2008 and ending February 1, 2018 with interest from 5 00% to 5 125%	26,400,000 00
\$7,935,000 00 County College Bonds, dated June 1, 2002, due in remaining annual installments of \$870,000 00 beginning March 1, 2008 and ending March 1, 2014 with interest at 4 00%	6,090,000 00
\$73,663,000 00 General Improvement Bonds, dated June 1, 2002, due in remaining annual installments ranging between \$1,780,000 00 and \$8,998,000 00 beginning March 1, 2008 and ending March 1, 2018 with interest from 4 00% to 5 00%	68,438,000 00
\$2,130,000 00 County Vocational School Bonds, dated June 1, 2002, due in remaining annual installments of \$350,000 00 beginning March 1, 2008 and ending March 1, 2011 with interest at 4 00%	1,400,000 00
\$3,100,000 00 County College Bonds, dated August 15, 2003, due in one remaining annual installment of \$620,000 00 on August 15, 2008 and ending August 15, 2008 with interest at 2 30%	620,000 00
\$70,277,000 00 General Improvement Bonds, dated March 1, 2004, due in remaining annual installments ranging between \$3,950,000 00 and \$4,089,000 00 beginning March 1, 2008 and ending March 1, 2023 with interest from 3 50% to 4 25%	63,382,000 00

NOTE 3 LONG-TERM DEBT (CONTINUED)

\$11,261,000 00 County Vocational School Bonds, dated March 1, 2004 due in remaining annual installments ranging between \$461,000 00 and \$600,000 00 beginning March 1, 2008 and ending March 1, 2023 with interest from 3 50% to 4 25%	9,461,000 00
\$362,000 00 County College Bonds, dated March 1, 2004, due in remaining annual installments ranging between \$35,000 00 and \$40,000 00 beginning March 1, 2008 and ending March 1, 2014 with interest at 3 50%	257,000 00
\$3,615,000 00 County College Bonds, dated August 15, 2004, due in remaining annual installments ranging between \$725,000 00 and \$7,150,000 00 beginning August 15, 2008 and ending August 15, 2009 with interest at 2 125%	<u>1,440,000 00</u>
	<u>\$199,985,000 00</u>



NOTE 3 LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION  
 ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST  
 LOCAL UNIT BONDS  
2007

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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>\$10,140,000.00</u>	<u>\$2,995,452.25</u>	<u>\$13,135,452.25</u>

The Local Unit Refunding Bonds are comprised of the following issue

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2007</u>
\$12,870,000 00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$745,000 00 and \$1,155,000 00 beginning April 1, 2008 and ending April 1, 2018 with interest ranging from 3 66% to 5 29%	<u>\$10,140,000.00</u>

NOTE 3 LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION  
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST  
DAM RESTORATION LOANS  
2007

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$ 128,342 41	\$ 56,328 71	\$ 184,671 12
2009	149,076 29	61,569 28	210,645 57
2010	152,072 70	58,572 86	210,645 56
2011	155,129 38	55,516 17	210,645 55
2012	158,247 48	52,398 10	210,645 58
2013	161,428 25	49,217 32	210,645 57
2014	164,672 95	45,972 61	210,645 56
2015	167,982 88	42,662 67	210,645 55
2016	171,359 34	39,286 22	210,645 56
2017	174,803 67	35,841 90	210,645 57
2018	178,317 22	32,328 34	210,645 56
2019	181,901 39	28,744 18	210,645 57
2020	185,557 61	25,087 95	210,645 56
2021	189,287 33	22,358 23	210,645 56
2022	193,091 99	17,553 57	210,645 56
2023	196,973 14	13,672 43	210,645 57
2024	200,932 30	9,713 26	210,645 56
2025	204,971 04	5,674 50	210,645 54
2026	<u>129,742 63</u>	<u>1,554 60</u>	<u>131,297 23</u>
	<u>\$ 3,243,890 00</u>	<u>\$ 654,052 90</u>	<u>\$ 3,897,942 90</u>

NOTE 4 FUND BALANCES APPROPRIATED

Fund balance at December 31, 2007 which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2008 was as follows

Current Fund	\$18,500,000 00
--------------	-----------------

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 \$67,789.28 for 2006 and \$45,057.58 for 2007.*

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 and projects to the County. The leases require the County to pay to the Authority a "Basic" Annual rent equal to the debt service on the equipment and project Lease Revenue Bonds outstanding. As additional rent the County will pay the Authority administrative fees incurred by the Authority. The Union County Improvement Authority issued Lease Revenue Bonds for the equipment and projects as follows:

<u>PROJECT</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT ISSUED</u>
1 Capital Equipment	August 1, 1999	\$770,000 00
2 Park Madison Redevelopment	March 1, 2003	\$27,800,000 00
3 Juvenile Detention Center	December 15, 2004	\$8,900,000 00
4 Juvenile Detention Center	September 7, 2005	\$38,050,000 00
5 Prosecutor's Office	September 15, 2005	\$3,120,000 00
6 County College Facility	March 8, 2006	\$48,626,000 00

- D Leases the Authority's Linden Theater Redevelopment Projects to the County. The leases require 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 \$2,900,000 00 County Guaranteed Revenue Bonds on March 24, 2004 and \$1,425,000 00 County Guaranteed Revenue Bonds on November 14, 2006. As additional rent the County will pay the Authority administrative fees incurred by the Authority.

NOTE 6 CAPITAL LEASES (CONTINUED)

- E Leases the acquisition of 10 Cherry Street 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 \$1,230,000.00 County Guaranteed Bonds on May 17, 2007. As additional rent, the County will pay the Authority administrative fees incurred by the Authority.

COUNTY OF UNION  
CAPITAL LEASES  
12/31/2007

	TOTAL	CORRECTIONAL FACILITY	PARK MADISON	LINDEN THEATER REDEVELOPMENT	JUVENILE DETENTION CENTER 2004	JUVENILE DETENTION CENTER 2005	CAPITAL EQUIPMENT LEASES	COUNTY PROSECUTOR'S OFFICE PROJECT	UNION COUNTY COLLEGE EXPANSION	LINDEN THEATER REDEVELOPMENT 2006	ACQUISITION 10 CHERRY STREET
2008	\$ 10 830 815 22	\$ 934 540 00	\$ 1 531 682 00	\$ 225 894 50	\$ 952 943 75	\$ 2 047 668 76	\$ 52 619 88	\$ 289 045 00	\$ 4 420 388 83	\$ 230 185 00	\$ 145 847 50
2009	10 958 394 79	934 717 50	1 532 413 25	227 009 75	1 086 012 50	2 044 293 76	49 734 83	288 301 25	4 416 046 95	232 785 00	147 080 00
2010	10 734 171 95	933 135 00	1 532 512 00	227 935 50	929 525 00	2 044 993 76		287 163 75	4 410 534 44	230 085 00	138 287 50
2011	10 890 367 57	934 985 00	1 532 033 25	228 671 75	1 064 209 38	2 044 268 76		285 745 00	4 413 921 93	232 495 00	154 037 50
2012	10 905 814 93	930 547 50	1 531,042 00	229 218 50	1 094,387 50	2 042 068 76		284 010 00	4 410 221 92	230 025 00	154 293 75
2013	11 142 994 05	934 591 25	1 529 654 50	229 575 75	1 333 028 13	2 043 696 88		286 762 50	4 403 825 04	232 285 00	149 575 00
2014	11 025 298 79	931 915 00	1 541 025 25	229 743 50	1 197 700 00	2 044 390 00		284 012 50	4 417 750 04	229 162 50	149,600 00
2015	10 375 428 04	931 850 00	1 963,821 00	223 952 00	366 525 00	2 043 767 50		285 712 50	4 410 500 04		149 300 00
2016	9 999 991 29	927,125 00	1 963 986 25	227 040 00		2 041 515 00		286 900 00	4,404 625 04		148 800 00
2017	10 006 081 04	928 500 00	1 962 324 50	224 744 00		2,042 287 50		287 400 00	4 407 825 04		153 000 00
2018	9 851 820 54	928 125 00	1 963 706 50	227 064 00		2 040 300 00		287 200 00	4 405 425 04		
2019	9 830 950 54	921 125 00	1 963,000 50	224 000 00		2 036,100 00		286 600 00	4 400 125 04		
2020	9 814,836 66	922 375 00	1 960 206 50	225 552 00		2 035,600 00		285 600 00	4 385 503 16		
2021	9,500 827 03	926 500 00	1 951 197 50	226 592 00		2 038 600 00			4 357 937 53		
2022	5 918,186 27	918 625 00	1 946 010 00	227 120 00		2 027 750 00			798 681 27		
2023	5 517 338 51	445 875 00	1 943 677 50	227 136 00		2,105,137 50			795 512 51		
2024	5 053 900 01		1 934 197 50	226 640 00		2 097 300 00			795 762 51		
2025	5 044 117 01		1 932 447 50	225 632 00		2 091 300 00			794 737 51		
2026	5 221 375 63		2 347 422 50			2 082 000 00			791 953 13		
2027	4 417 545 00		2 343 282 50			2 074 262 50					
2028	4 403 180 00		2 340 230 00			2 062 950 00					
2029	4 327 725 00		2 338 012 50			1,989 712 50					
2030	4 554 040 00		2 331 502 50			2 222 537 50					
2031	4 539 675 00		2 330 450 00			2 209 225 00					
2032	4 515 837 50		2 324 600 00			2 191 237 50					
2033	4 482 850 00		2 324 000 00			2 158 850 00					
2034	4 450 937 50		2 318 875 00			2 132 062 50					
Minimum Lease Payments	\$ 208 314 499 87	\$ 14 384 531 25	\$ 53 213 312 50	\$ 4 083 521 25	\$ 8 024 331 26	\$ 56 033,875 68	\$ 102 354 71	\$ 3 724 452 50	\$ 65 641 276 97	\$ 1 617 022 50	\$ 1 489 821 25
Less Amount Representing Interest	76 673 586 07	4 159 531 25	25 873 312 50	1 378 521 25	1 054 331 26	25 948 875 68	7 440 91	784 452 50	17 015 276 97	192 022 50	259 821 25
Present Value of Minimum Lease Payments	\$ 131 640 913 80	\$ 10 225 000 00	\$ 27 340 000 00	\$ 2 705 000 00	\$ 6 970 000 00	\$ 30,085 000 00	\$ 94 913 80	\$ 2 940 000 00	\$ 48 626 000 00	\$ 1 425 000 00	\$ 1 230 000 00

NOTE 7      COMPENSATED ABSENCES

The County has permitted employees to accumulate unused vacation and sick pay, which may be taken as time off or paid under certain circumstances. Management has estimated, at December 31, 2007 that the accumulated cost of such unpaid compensation would approximate \$670,000.00 for unused sick and vacation days. Under existing accounting principles and practices prescribed by the Division of Local Government Services, the amounts required to be paid in any fiscal year for the above mentioned compensation are raised in that year's budget and no liability is required to be accrued or reported in the financial statements at December 31, 2007.

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 \$885,300.00 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, 2007</u>
The County of Union Guaranteed Solid Waste Bonds		
Series 1998A Bonds	July 15, 1998	53,266,161 20
Series 1998B Bonds ( Taxable )	July 15, 1998	2,845,000 00
Series 1998C Bonds	July 15, 1998	10,916,829 00

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, 2007</u>
The County of Union Guaranteed Lease Revenue Bonds Capital Equipment and Facilities Series 1993A	June 1, 1993	1,260,000 00
The County of Union Guaranteed Lease Revenue Refunding Bonds Union County College Lease Project Series 1996	June 15 1996	855,000 00
The County of Union Guaranteed Lease Revenue Bonds Union County Educational Services Commission Project Series 1997	January 1, 1997	3,890,000 00
The County of Union Guaranteed Mortgage Revenue Bonds Sheridan Gardens Project- Roselle Series 2003 (Callable)	July 1, 2003	1,535,000 00
The County of Union Guaranteed Revenue Bonds Linden Theater Redevelopment Project Series 2004 ( Federally Taxable)	March 1, 2004	2,705,000 00
The County of Union Guaranteed Lease Revenue Refunding Bonds Capital Equipment and Facilities Series 2004A	May 21, 2004	1,280,000 00
The County of Union Guaranteed Lease Revenue Bonds Linden Theater Redevelopment Project Series 2006	November 14, 2006	1,425,000 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 2007 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, 2007, the County does not believe that any material liabilities will result from such audit.

NOTE 12 RELATED PARTIES

During 2007, 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, 2007 the custodial fund amounted to \$681,362 04 and the escrow accounts totaled \$273,000 00

NOTE 14 SUBSEQUENT EVENTS

The County issued \$83,726,000 00 of General Improvement Bonds, \$15,699,000 00 of County Vocational-Technical School Bonds and \$5,575,000 00 of County College Bonds dated February 15, 2008 at various interest rates, maturing annually until 2028 The proceeds of the bonds will be used to fund outstanding bond anticipation notes and to fund unfinanced portions of various capital projects

NOTE 15 INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2007

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 17,882 96	\$ 295 78
Grant Fund		2,703,291 03
Trust Other Fund	2,703,291 03	17,882 96
Open Space preservation trust Fund		1,059,000 00
General Capital Fund	<u>1,059,295 78</u>	
	<u>\$ 3,780,469 77</u>	<u>\$ 3,780,469 77</u>

All balances resulted from the time lag between the dates that short-term loans were disbursed and payments between funds were received

NOTE 16 GASB 45 OTHER POST-EMPLOYMENT BENEFITS

Commencing with the fiscal year ending December 31, 2007 the County is required to implement the note disclosure provision of GASB Statement 45, "Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pension" This statement which was adopted during 2004 by the Governmental Accounting Standard Board (GASB) requires the County to disclose in the notes of the financial statements the future cost of the other post employment benefits (OPEB) on a present value basis instead of the present pay as you go method OPEB obligations are non-pension benefits that the County has contractually agreed to provide employees once they have retired and, in most instances, will be for retirement health, prescription or dental insurance coverage The County is currently in the process of obtaining an actuary to calculate its OPEB obligations and the impact on the County's financial position or results of operation, if any, cannot be readily determined at this time, however, under current New Jersey budget and financial reporting requirements, the County will not have to provide any amounts in excess of their current cash costs or recognized any long-term obligations on their balance sheets

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COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2007

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	<u>REF</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2006	A	\$ 43,471,900 46	\$ 4,080,003 41
Increased by Receipts			
Miscellaneous Revenue Not Anticipated	A-2	\$ 5,303,321 10	\$
Imprest and Change Funds Returned	A-5	7,212 37	
Taxes Receivable	A-6	239,640,689 05	
Revenue Accounts Receivable	A-8	137,896,617 96	
Miscellaneous Grants Receivable	A-9		35,440,185 71
Matching funds for Miscellaneous Grants	A-12		1,069,066 00
Miscellaneous Grants Unappropriated	A-13		66,664 58
Interfunds	A-16	<u>1,440 37</u>	
		<u>382,849,280 85</u>	<u>36,575,916 29</u>
		426,321,181 31	\$ 40,655,919 70
Decreased by Disbursements			
Refund Prior Year's Revenue	A-1	\$ 24,812 37	\$
2007 Appropriations	A-3	368,210,468 49	
Matching funds for Miscellaneous Grants	A-3	1,069,066 00	
Imprest and Change Funds Advanced	A-5	11,490 00	
Accounts Payable	A-7	323,093 31	
Reserve for Medicare Peer Group-Appropriated	A-10	1,835,848 81	
2006 Appropriation Reserves	A-11	8,195,200 17	
Reserve for Miscellaneous Grants-Net	A-12		37,210,623 07
Union County Improvement Authority	A-14	281,184 37	
Interfunds	A-16	17,882 96	1,143 35
Due Trust Other Fund	A		<u>1,600,000 00</u>
		<u>379,969,046 48</u>	<u>38,811,766 42</u>
Balance, December 31, 2007	A	\$ <u><u>46,352,134 83</u></u>	\$ <u><u>1,844,153 28</u></u>

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, 2006	A	\$ -0-	\$ 3,370 00
Increased by			
Cash Advanced	A-4	11,425 00	65 00
		\$ <u>11,425 00</u>	\$ <u>3,435 00</u>
Decreased by			
Funds Returned	A-4	\$ 7,212 37	
Charges to 2007 Appropriations	A-3	4,212 63	
		\$ <u>11,425 00</u>	
Balance, December 31, 2007	A	\$ <u><u>-0-</u></u>	\$ <u><u>3,435 00</u></u>

ANALYSIS OF BALANCE, DECEMBER 31, 2007

Runnels Specialized Hospital of Union County	\$ 100 00
Surrogate	250 00
Division of Parks and Recreation	2,835 00
County Clerk	200 00
Clerk of the Board	50 00
	<u>3,435 00</u>
	\$ <u><u>3,435 00</u></u>

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

REF

Amount to be Raised by Taxation	A-2 A-6	\$ 238,582,767 00
Added Taxes Per Chapter 397, P L 1941	A-2	<u>1,057,922 05</u>
		\$ <u>239,640,689 05</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2006</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, 2007</u>
Berkeley Heights	\$	\$ 11,030,925 58	\$ 48,494 91	\$ 11,030,925 58	\$ 48,494 91
Clark		8,417,867 12	72,927 10	8,490,794 22	
Cranford	31,844 63	13,285,751 51	29,835 62	13,317,596 14	29,835 62
Elizabeth	215,999 54	27,482,563 85	287,634 97	27,698,563 39	287,634 97
Fanwood	15,932 47	3,781,928 37	9,728 94	3,797,860 84	9,728 94
Garwood	6,074 68	2,011,902 60	11,188 38	2,017,977 28	11,188 38
Hillside	35,508 25	6,933,141 04	23,077 43	6,968,649 29	23,077 43
Kenilworth	16,327 02	6,101,290 61	11,353 94	6,117,617 63	11,353 94
Linden	44,436 80	19,721,611 86	61,887 21	19,766,048 66	61,887 21
Mountainside	34,308 85	6,245,115 25	28,686 38	6,279,424 10	28,686 38
New Providence	40,361 92	7,993,826 87	23,498 00	8,034,188 79	23,498 00
Plainfield	20,297 27	10,648,492 45	30,947 61	10,668,789 72	30,947 61
Rahway	50,127 10	10,807,050 49	42,140 27	10,857,177 59	42,140 27
Roselle	26,290 17	5,649,285 61	9,365 36	5,675,575 78	9,365 36
Roselle Park	4,784 44	4,135,873 01	2,696 38	4,140,657 45	2,696 38
Scotch Plains		13,720,697 25	63,529 51	13,784,227 01	
Springfield	12,769 33	9,383,078 36	7,473 39	9,395,847 69	7,473 39
Summit	78,035 02	23,761,758 70	36,495 37	23,839,793 72	36,495 37
Union	67,863 43	23,823,241 09	53,252 04	23,891,104 52	53,252 04
Westfield		23,592,002 71	220,504 27	23,812,506 98	
Winfield		55,362 67		55,362 67	
<u>TOTAL</u>	\$ <u>700,960 92</u>	\$ <u>238,582,767 00</u>	\$ <u>1,074,717 08</u>	\$ <u>239,640,689 05</u>	\$ <u>717,756 20</u>
<u>REF</u>	A	A-6		A-4	A



"A-7"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF</u>	
Balance, December 31, 2006	A	\$ 776,321 96
Increased by		
Transferred from 2006 Appropriation Reserves	A-11	<u>305,018 39</u>
		\$ 1,081,340 35
Decreased by		
Payments	A-4	<u>323,093 31</u>
Balance, December 31, 2007	A	\$ <u><u>758,247 04</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF</u>	<u>ACCRUED IN 2007</u>	<u>COLLECTED</u>
Fees			
County Clerk	A-2	\$ 2,786,104.62	\$ 2,786,104.62
Surrogate	A-2	293,918.30	293,918.30
Sheriff	A-2	1,638,169.45	1,638,169.45
Realty Transfer	A-2	5,274,253.11	5,274,253.11
Medical Examiner	A-2	841.00	841.00
Increased Fees			
County Clerk	A-2	2,445,650.00	2,445,650.00
Surrogate	A-2	186,188.53	186,188.53
Sheriff	A-2	100,000.00	100,000.00
Permits			
County Road Department	A-2	155,946.95	155,946.95
Pay Patients-Runnells Specialized Hospital of Union County	A-2	37,474,130.77	37,474,130.77
Maintenance of Patients in State Institutions for Mental Diseases	A-2	8,354,763.00	8,354,763.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	18,432,293.00	18,432,293.00
Social and Welfare Services			
Division of Youth and Family Services	A-2	4,151,330.00	4,151,330.00
Supplemental Social Security Income	A-2	1,073,542.00	1,073,542.00
Interest on Deposits and Investments	A-2	3,664,227.23	3,664,227.23
Reimbursement Plan For State Prisoners	A-2	5,488,935.81	5,488,935.81
Reimbursement From Grant Programs			
1 Fringe Benefit Expenditures	A-2	2,509,336.06	2,509,336.06
2 Indirect Costs	A-2	100,000.00	100,000.00
State Aid-County College Bonds (N.J.S.A. 18A:64A-22 B)	A-2	1,116,787.50	1,116,787.50
Elections- County Clerk	A-2	115,925.50	115,925.50
Election Board	A-2	716,037.48	716,037.48
New Jersey Division of Economic Assistance Earned Grant	A-2	29,484,137.92	29,484,137.92
Department of Parks and Recreation			
Facilities Revenue	A-2	4,513,737.05	4,513,737.05
Service Fees- Courts	A-2	282,060.00	282,060.00
Medicare-Peer Group	A-2	2,237,395.72	2,237,395.72
Educational Building Aid	A-2	136,882.00	136,882.00
Leaf Composting	A-2	98,683.90	98,683.90
Franchise Fee - Jersey Gardens	A-2	560,000.00	560,000.00
Title IVD Facility Reimbursement	A-2	726,171.95	726,171.95
Debt Service - Open Space	A-2	2,023,040.79	2,023,040.79
Bail Forfeitures	A-2	456,128.32	456,128.32
Reserve to Pay Serial Bonds	A-2	500,000.00	500,000.00
Hospitalization Reimbursement	A-2	800,000.00	800,000.00
		<u>\$ 137,896,617.96</u>	<u>\$ 137,896,617.96</u>

REF

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>2007 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2007</u>
Emergency Shelter Program	\$ 222,352 91				\$ 222,352 91
Emergency Homeless	5,637 50			5,637 50	
Community Development Grant - Runnells Hospital	50,163 10				50,163 10
Community Development Grant - Aging Defibrillators	50,494 00				50,494 00
Summer Expansion Program	18,876 00	18,876 00	33,848 76		3,903 24
Co-Payments - Respite	25,000 00	43,606 00	55,952 93		12,653 07
Co-Payments - Paratransit	1,425 00	1,382 00	2,807 00		
Aid to Homeless Program	167,267 00	632,722 00	561,123 00		238,866 00
Supportive Housing Program	9,653,127 43	1,305,964 00	2,943,675 06		8,015,416 37
Welfare to Work Program	167,749 86		9 68		167,740 18
Nutrition Program	270,682 88	135,159 00	133,728 05		272,113 83
U S Department of Agriculture	487,624 16	234,175 00	344,834 00		376,965 16
Office on Aging- State Aid	22,923 00	58,000 00	58,000 00		22,923 00
Older American Act Title III	111,850 00	3,144,310 00	3,202,122 00		54,038 00
Community Care Elderly Title XX	420,014 32	469,725 00	711,702 00		178,037 32
Transportation for Elderly Title XX		139,058 00	139,058 00		
Home Health Aid Title XX	109,323 51	100,000 00	91,849 00	9,323 51	108,151 00
Senior Farmer's Market		3,000 00	3,000 00		
Transportation for Elderly Title XIX	410,946 00	500,000 00	468,875 00	7,916 50	434,154 50
Veterans Paratransit Program	7,000 00	15,000 00	13,000 00		9,000 00
HOPE for Elderly Program	152,239 08				152,239 08
Counseling Health Insurance (CHIME)	12,301 00	10,800 00	22,100 00		1,001 00
Route #27 Corridor Study		176,000 00			176,000 00
2007 Rail Project		2,900,000 00			2,900,000 00
Staten Island Railroad	79,281 92				79,281 92
Route #22 Shuttle		280,000 00			280,000 00
Conrail Project	150,000 00		100,000 00		50,000 00
Kaplowski Road	4,356 17				4,356 17
NACI Project	137,094 73		33,213 91		103,880 82
Scope Morris Ave Route 82	49,904 70				49,904 70
Mattano Park Soccer Plex	12,500 00			12,500 00	
Mass Transit Corridor	2,716 02			2,716 02	
Port Area District Program	494 96				494 96
Community Shuttle Program	24 26			24 26	
South Ave Route 28 Corridor	393 20			393 20	
Rape Counseling Program	52,399 00	51,500 00	69,465 65		34,433 35

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2006</u>	<u>2007</u> <u>BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2007</u>
Sexual Assault, Abuse and Rape Care Capital Rape Crisis Program	\$ 74,002.00	\$ 26,379.00	\$ 23,740.00	\$	\$ 2,639.00
Rape Crisis Program	17,051.00	51,862.00	30,017.15		95,846.85
Megan's Law	7,766.32		12,744.00	4,307.00	
Canine Initiative	487,027.00	445,418.00	477,180.00	7,766.32	455,265.00
Victim Witness Assistance Grant		500,000.00	450,000.00		50,000.00
Child Advocacy Grant	204,822.30	61,339.00	54,657.00	143,688.30	67,816.00
Sexual Assault Nurses Examiner	24,271.21			24,271.21	
Tuberculosis Control Services Program	64.40			64.40	
Homeland Security Grant	237.02			237.02	
Homeland Security Grant II	1,305,259.37	3,514,480.00	2,930,537.70		1,889,201.67
Work Force Investment Program WIA		365,813.00	360,712.00		5,101.00
Learning Link		5,170,143.00	4,627,903.00		542,240.00
Workforce Development		4,795.00	4,795.00		
NJ Build		10,000.00	10,000.00		
WIB Administration		14,172.00	14,171.00		1.00
Disability Navigator		33,705.00	15,247.00		18,458.00
Smart Steps		77,814.00	28,694.00		49,120.00
Tank Vert	566,494.87				566,494.87
Work First New Jersey (Reach)	1,958,029.65				1,958,029.65
JTPA	21,862,147.00	674,291.00	739,190.00		21,797,248.00
DHS Work First NJ	118,110.32	105,155.00	104,897.24	13,213.08	105,155.00
Sub-Regional Transportation Planning	3,769.75	6,840.00	2,394.00		8,215.75
Handicapped Recreation Program	907,754.30		274,983.71		632,770.59
Housing Opportunities for Persons with Aids	1,480,850.91	2,104,245.00	2,229,052.20		1,356,043.71
Ryan White HIV Aids	387,758.74				387,758.74
Masher's Barn	7,396.04		7,384.20	11.84	
Trail Proposal	12,500.00		12,500.00		
START-Building Cultural Participation in NJ	5,695.64				5,695.64
Intermodal 2006	1,320.32			1,320.32	
Transportation Development District Phase II	2,000.00				2,000.00
Forestry Program	72,000.00	148,500.00	146,250.00		74,250.00
State Facility Education Act SFEA	4,100.25	16,401.00	16,401.00		4,100.25
Right To Know Project	47,045.00	250,000.00	161,356.00		135,689.00
Insurance Fraud Program	265,515.90	79,960.00	42,333.50	156,577.10	146,565.30
Comprehensive Traffic & Safety Program	95,424.00	215,000.00			215,000.00
Local Safety Program - 7th Ave , Plainfield					95,424.00
Local Safety Program, Mountain, Glenside					

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>2007 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2007</u>
2007 Road Resurfacing		500,000 00	500,000 00		
Distribution of Transit Information	\$ 9,120 50		\$ 8,297 25		\$ 823 25
Signs and Markings Grant		1,006,000 00	1,006,000 00		
Cultural and Heritage Block grant	48,652 00	350,686 00	172,716 00		226 622 00
EPA 105 Air Pollution	12,288 00	45,264 00	45,264 00	12,288 00	
Bullet Proof Vests	14,000 00			14,000 00	
Body Armor Program	1 61	52,415 00	52,414 51	1 57	0 53
Child Passenger Safety	75,234 26		12,592 60	29 236 75	33,404 91
Homeland Security Code Orange		117,821 00			117,821 00
Community Care Persons Elderly and Disabled CCPED	258,402 34	300,000 00	267 540 00		290,862 34
Jersey Assistance for Community Caregiving JACC	20,010 00	40,000 00	28 150 00		31,860 00
Assisted Living AL	60,013 35	175,000 00	140,965 00		94,048 35
Caregivers Assistance Program CAP	101,356 04	57,000 00	45,900 00		112,456 04
Mental Health Program	14 634 84	6,000 00	5,679 79		14,955 05
Juvenile Accountability Block Grant	355,871 16	52,026 00	146,116 08		261,781 08
Youth Services Program	258,479 45	246,548 00	264,018 87		241,008 58
Comprehensive Alcohol Program	634,341 85	970,700 00	927,437 00	24,392 00	653,212 85
Governor's Alliance for Alcoholism	432,344 05	582,910 00	570,560 17		444,693 88
Intoxicated Dnver Resource Center IDRC	35,995 00	178 000 00	136,095 00		77,900 00
Community Services Block Grant	957,845 95	786,800 00	984,544 00		760,101 95
Deserted Village	15,426 02				15,426 02
Respite Care Program	542 390 25	351,546 00	351,546 00		542 390 25
Local Lead Grant	75,884 57				75,884 57
Historical Commission	19,260 00	101,000 00	19,260 00		101 000 00
Local Staffing - Arts Program	32 300 00				32 300 00
Echo Lake Project	183,725 77		15,954 46		167,771 31
State Partnership Program	422,102 00	441,140 00	320,277 28		542,964 72
CEHA Grant	63 988 25	261,632 00	213 072 26		112 547 99
Personal Attendant Program	39,422 25	706 791 00	618,556 00		127,657 25
Sectorial Employment Grant	18,000 00				18,000 00
Safe Haven Infant Program		20,000 00	10 000 00		10,000 00
Stop Violence Against Women	11,513 00	44 618 00	11 154 00		44,977 00
Economic Development Program	54,436 00				54,436 00
Human Services Advisory HSAC	12,276 02	66,506 00	66,506 00		12,276 02
CWA Hea Grant		29,687 00			29,687 00
Disaster Liaison Grant		2,500 00	2,500 00		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>2007 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2007</u>
State Incentive Program	\$ 821,738 93	\$ 590,761 00	\$ 1,122,280 79	\$	\$ 290 219 14
Special Projects Support Program	10,150 00		10,150 00		
Job Access and Reverse Compute	60,000 00	97,200 00	26 414 74		130 785 26
Senior Citizen Arts	650 00		650 00		
Raritan Water Shed	24,168 73		6 17		24,162 56
Union County Medical Reserves Corp (Links)		10,000 00	10,000 00		
Brownfield Development Project	81,745 41				81,745 41
Homeland Security Phase II	68 63			68 63	
Homeland Security FY 05	643,735 45		476,427 49		167,307 96
County Registry grant	10,000 00				10 000 00
Union County Alliance Grant	150,500 02		62,500 00	0 02	88,000 00
Help Americans Vote Act (HAVA)		19 138 00	16,650 00		2,488 00
Law Enforcement Terrorism Grant	117 423 00		72,608 52		44,814 48
Urban Area Security Initiative - Blackberry	8 000 00		1,980 47		6,019 53
Urban Area Security Initiative - Operation	10,000 00		4,172 18		5,827 82
Attorney ID Program	11 000 00				11,000 00
SHARE/COUNT Grant	104,500 00	300,000 00			404 500 00
NJ Ease Program	39,470 00				39,470 00
Wetlands Mitigation	50,000 00				50 000 00
Sperry Park Easement	30,000 00				30,000 00
Keeping Our Roadways Green	25,000 00				25,000 00
Smart Growth Program	100 000 00		97,667 57		2,332 43
Smart Growth Program (RVL)	100,000 00		100,000 00		
Multi-Junsdictional Narcotics Program	117,990 00	117,990 00	117,990 00		117,990 00
Gang Suppression	100,800 00	100 800 00	60,000 00		141,600 00
Warrinanco Lagoon Restoration	99 000 00				99,000 00
UASI-Urban Area Security Initiative Program	984 97	487,760 00		984 97	487,760 00
FY 2006 Homeland Security Grant Phase II		1,664,007 00	49 147 50		1,614,859 50
Underground Storage Tank Removal Program	88,277 00				88,277 00
State and Local All Hazard Emergency Operations	20,000 47				20,000 47
Kids Scholarship	10 000 00				10,000 00
Mercer County Social Services Management	105 680 45	78 126 00	109 241 59		74,564 86
LINCS Program - Health Services Grant	649,998 00	423,291 00	332,671 00		740,618 00
Archival Visual Preservation Program	3,000 00				3 000 00
Community Justice Program	71 428 00	56,250 00	65,139 00		62,539 00
Law Enforcement Program		44,395 00	44,395 00		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>2007 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2007</u>
Project Safe Neighborhood	\$ 89,420 00	\$ 89,420 00	\$ 89,420 00	\$	\$ 89,420 00
Jail Diversion Program	90,000 00	65,000 00	128,135 78		26,864 22
Sex Offender Registry	13,560 00	18,000 00	13,560 00		18,000 00
Cordell Lab - Prosecutor's Office		23,350 00			23,350 00
Auto Theft Force		269,477 00			269,477 00
Project Vision	43,750 00		20,000 00		23,750 00
Bicycle Master Plan	119,206 03		119,186 05	19 98	
Freight Access to Port Elizabeth/Tremley Point	197,886 99		197,723 50		163 49
Clean Communities	1,000 40	32,529 00	32,529 10	0 30	1,000 00
Solid Waste Program		320,183 00	320,183 00		
Elizabethtown Ferry Project	9,500,000 00				9,500,000 00
Morris and Erie Railroad Project	24,258 71				24,258 71
Boat Shnkk Wrap		5,000 00			5,000 00
EMA Funding	55,000 00				55,000 00
PARIS Grant	1,029,452 00	739,700 00	726,301 55	0 45	1,042,850 00
Municipal Stormwater Grant	5,000 00		2,500 00		2,500 00
Hazard Mitigation		325,000 00			325,000 00
9-1-1 Consolidation Grant		25,000 00	25,000 00		
JAG Grant	303,877 00	420,578 00			724,455 00
Disability Grant	0 50			0 50	
Senior Citizens Disabled Transportation	863,140 10	1,889,142 00	2,347,161 33		405,120 77
	<u>\$ 63,554,750 34</u>	<u>\$ 39,800,276 00</u>	<u>\$ 35,510,412 34</u>	<u>\$ 470,960 75</u>	<u>\$ 67,373,653 25</u>
Ref	A	A-2		A-12	A
Cash Receipts	A-4		\$ 35,440,185 71		
Reserve for Miscellaneous Grants - Unappropriated	A-13		<u>70,226 63</u>		
			<u>\$ 35,510,412 34</u>		

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE  
PEER GROUP-APPROPRIATED

	<u>REF</u>	
Balance, December 31, 2006	A	\$ 1,002,765 94
Increased by		
2007 Budget Appropriation	A-3	2,033,000 00
		\$ <u>3,035 765 94</u>
Decreased by		
Disbursements	A-4	<u>1,835,848 81</u>
Balance, December 31, 2007	A	\$ <u><u>1,199,917 13</u></u>



COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE DECEMBER 31 2006		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
<u>SALARIES AND WAGES</u>							
County Managers Office	\$	\$ 59 979 10	\$ (50 000 00)	\$ 9 979 10	\$	\$	9 979 10
Board of Chosen Freeholders		2 461 43		2 461 43			2 461 43
Clerk of the Board		69 177 71	(50 000 00)	19 177 71			19 177 71
County Clerk		24 146 01		24 146 01			24 146 01
Board of Elections		4 280 43		4 280 43			4 280 43
Elections (County Clerk)		4 146 68		4 146 68			4 146 68
Department of Finance							
Office of Director		3 065 01		3 065 01			3 065 01
Division of Reimbursement		1 273 10		1 273 10			1 273 10
Division of Treasurer		1 912 52		1 912 52			1 912 52
Division of Comptroller		89 988 98	(80 000 00)	9 988 98			9 988 98
Division of Internal Audit		440 81		440 81			440 81
Department of Law							
Office of County Counsel		15 594 42		15 594 42			15 594 42
Division of County Adjuster		1 761 26		1 761 26			1 761 26
Department of Administrative Services							
Office of Director		15 559 91		15 559 91			15 559 91
Division of Motor Vehicles		13 403 92		13 403 92			13 403 92
Relations		2 457 19		2 457 19			2 457 19
Division of Purchasing		20 448 76		20 448 76			20,448 76
Division of Consumer Affairs		184 64		184 64			184 64
Board of Taxation		852 29		852 29			852 29
County Surrogate		12 729 35		12 729 35			12 729 35
Engineering Land and Facilities Planning		29 160 10	(25 000 00)	4,160 10	(348 651 00)		352 811 10
Department of Economic Development							
Office of Director		11 424 12		11 424 12			11 424 12
Division of Planning and Community Development		1 071 17		1 071 17			1 071 17
Division of Cultural and Heritage Affairs		996 01		996 01			996 01
Division of Information Technologies		30 115 62	(25 000 00)	5 115 62			5 115 62
Shenff's Office		44 097 34	(35 000 00)	9 097 34			9 097 34
Department of Public Safety							
Office of Director		512 62		512 62			512 62
Division of Weights and Measurers		4 463 61	2 500 00	6 963 61			6 963 61

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	DECEMBER 31 2006				NET CASH	ACCOUNTS PAYABLE	
	COMMITMENTS PAYABLE	RESERVED					
Division of Corrections	\$	\$ 151 688 70	\$	\$ 151 688 70	\$	\$	151 688 70
Division of Medical Examiner		3 802 67		3 802 67			3 802 67
Division of Emergency Management		47 070 99	(45 000 00)	2 070 99			2 070 99
Division of Police		34 836 36	(25 000 00)	9 836 36			9 836 36
Division of Health		1 523 49		1 523 49			1 523 49
County Prosecutor		61 735 84	150 000 00	211 735 84	158 384 25		53 351 59
Department of Public Works and Engineering							
Office of Director		1 381 04		1 381 04			1 381 04
Division of Public Works		10 286 32		10 286 32			10 286 32
Runnells Specialized Hospital		73 219 74	(68 000 00)	5 219 74			5 219 74
Department of Human Services							
Office of Director		691 78		691 78			691 78
Division of Aging		15 867 34		15 867 34			15 867 34
Division of Youth Services		80 499 93	(75 000 00)	5 499 93			5 499 93
Division of Social Services		127 546 85	350 000 00	477 546 85	150 197 41		327 349 44
Division of Internal Control		81 787 61	(75 000 00)	6 787 61			6 787 61
Division of Planning		19 149 30		19 149 30			19 149 30
Division of Employment and Training		4 666 37		4 666 37			4 666 37
Department of Parks and Recreation							
Division of Recreation and Administrative Support		7,758 49		7 758 49			7 758 49
Division of Golf Operations		42 801 86	(30 000 00)	12 801 86			12 801 86
Division of Maintenance and Planning		32 318 33	(13 500 00)	18,818 33			18 818 33
Division of Facilities Management		15 763 45	450 000 00	465 763 45			465 763 45
Office of County Superintendent of Schools		5 509 08		5 509 08			5 509 08
County Extension Service in Agriculture and Home Economics and 4-H		1 584 36		1 584 36			1 584 36
<b>OTHER EXPENSES</b>							
County Managers Office							
Special Studies and Initiatives	16 944 58	66 936 44		83 881 02	30 770 65		53 110 37
Miscellaneous	1 129 60	44 853 86		45 983 46	4 538 10		41 445 36
Board of Chosen Freeholders							
Annual Audit	155 750 00			155 750 00	155 750 00		
Other Accounting and Audit Fees	92 625 00	575 00		93 200 00	55 000 00	37 625 00	575 00
Miscellaneous	770 62	38 334 09		39 104 71	568 12		38 536 59

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE DECEMBER 31 2006		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS				NET CASH	ACCOUNTS PAYABLE	
	PAYABLE	RESERVED					
Clerk of the Board							
Miscellaneous	\$ 6 119 68	\$ 12 839 41	\$	\$ 18 959 09	\$ 5 760 28	\$	\$ 13 198 81
Advisory Boards Committees and Commissions		5 500 00		5 500 00			5 500 00
Status of Women Advisory Board		500 00		500 00	386 10		113 90
County Clerk	23 315 91	44 187 51		67 503 42	32 850 22	4 871 59	29 781 61
Board of Elections	26 272 11	8 404 66		34 676 77	24 987 12		9 689 65
Elections (County Clerk)	11 302 76	58 565 88	(58,000 00)	11 888 64	1 042 50		10 846 14
Department of Finance							
Office of Director	46 679 97	10 474 73		57 154 70	24 938 63	22 000 00	10 216 07
Public Obligations Registration Act P L 1983 Ch 243	8 717 97	443 907 15	(95 000 00)	357 625 12	307 103 83		50 521 29
Division of Reimbursement		2 884 53		2 884 53			2 884 53
Division of Treasurer		1 098 19		1 098 19			1,098 19
Division of Comptroller	2 620 05	2 957 60		5 577 65	2 195 57		3 382 08
Division of Internal Audit		2 000 00		2 000 00			2 000 00
Department of Law							
Office of County Counsel	183 705 24	60 096 42		243 801 66	140 383 59	58 121 77	45 296 30
Division of County Adjuster	91 16	2 882 63		2 973 79	321 67		2 652 12
Department of Administrative Services							
Office of Director	9 210 85	18 359 90		27 570 75	8 500 00		19 070 75
Division of Motor Vehicles	96 695 03	36 985 68		133 680 71	80 818 62		52 862 09
Division of Personnel Management and Labor Relations	175 512 02	47 203 64		222 715 66	67 232 61		155 483 05
Division of Purchasing	33 572 94	40,950 12	(25 000 00)	49 523 06	18,011 86		31 511 20
Division of Consumer Affairs		2 929 90		2 929 90	11 65		2 918 25
Board of Taxation	405 31	1 044 96		1 450 27			1 450 27
County Surrogate	10 578 85	14 108 55		24 687 40	8 240 47		16 446 93
Engineering Land and Facilities Planning	4 716 66	17 205 69		21 922 35	4 410 09	306 55	17 205 71
Department of Economic Development							
Office of Director		39 979 31		39 979 31			39 979 31
Division of Planning and Community Development	44 927 25	59 370 90		104 298 15	44 927 93		59 370 22
Division of Cultural and Heritage Affairs	1 151 18	608 45		1 759 63	1 213 78		545 85
Division of Information Technologies	227 118 67	51 550 07		278 668 74	204 238 19	2 031 00	72 399 55
Printing and Publications	6 592 27	11 000 00		17 592 27	2 136 53		15 455 74
Insurance							
Group Insurance Plan for Employees	87 081 43	1 623 504 81		1 710 586 24	1 185 316 66	2 765 51	522 504 07

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE DECEMBER 31 2006		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
Surety Bond Premiums	\$	\$ 6 306 00	\$	\$ 6 306 00			\$ 6 306 00
Other Insurance Premiums		410 760 83		412 591 65	216 346 69		196 244 96
Medicare for Employees		18 319 50		30 639 00	19 381 50		11 257 50
Employee's Prescription Plan		280 785 42		312 565 80	280 785 42		31 780 38
Dental Plan		1 00		52 265 34	33 334 02		18 931 32
Disability Insurance				70 000 00			70 000 00
Sheriff's Office		42 395 60		81 752 00	36 685 59		45 066 41
Department of Public Safety							
Office of Director				4 720 81	555 00		4 165 81
Division of Corrections		897 948 01		1 278 716 61	989 969 72	229 23	288 517 66
Division of Medical Examiner		67 270 85		89 129 70	24 283 85		64 845 85
Division of Emergency Management		54 314 87		92 693 57	60 586 16	8 115 36	23 992 05
Division of Police		21 667 13		75 136 15	23 591 93		51 544 22
Division of Health		1 232 27		2 000 00	1 940 07		59 93
County Prosecutor		184,985 43	45 000 00	256 758 80	151 728 72	26 899 71	78 130 37
Department of Public Works and Engineering							
Office of Director		190 00		985 36			985 36
Division of Public Works		1 449 73		13 130 80	135 00		12 995 80
Landfill Closure and Post Closure Costs			(30 000 00)				
Contribution for Flood Control				155 21			155 21
Crippled Children		9 800 00		9 800 00	9 800 00		
Runnells Specialized Hospital		1 189 714 83		1 223 897 48	833 968 90	17 750 00	372 178 58
Adult Diagnostic Center			(9 000 00)				
Psychiatric Treatment			(5 000 00)				
Maintenance of Patients in State Institutions for Mental Diseases (N J S A 30 4-79)				30 820 85			30 820 85
Department of Human Services							
Office of the Director		40 869 58		313 101 41	29 640 84	10 167 42	273 293 15
Division on Aging		159 179 90		159 179 90	159 179 90		
Division of Youth Services		112 448 84	(100 000 00)	237 419 44	136 559 71		100 859 73
Relocation of Detention Residents-Contractual		273 288 63	(379 000 00)	11 488 63	9 310 05		2 178 58
Division of Social Services		298 796 74		1 217 012 45	242 823 67		974 188 78
Division of Planning				2 327 32			2 327 32
Department of Parks and Recreation							
Division of Recreation and Administrative Support		257 426 19	(50 000 00)	279 428 98	80 992 18		198 436 80

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE DECEMBER 31 2006		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS				NET CASH	ACCOUNTS PAYABLE	
	PAYABLE	RESERVED					
Division of Facilities Management	\$ 2 156 243 42	\$ 158 635 98	\$	\$ 2 314 879 40	\$ 1 018 607 15	\$ 114 135 25	\$ 1 182 137 00
Office of County Superintendent of Schools	200 00	6 723 65		6 923 65	200 00		6 723 65
Vocational Schools		65 588 50		65 588 50			65 588 50
Union County Extension Services in Agriculture							
Home Economics and 4-H	432 00	9 726 63		10 158 63			10 158 63
Union County Community College System		172 825 50		172 825 50			172 825 50
Scholarship Program		184 020 00		184 020 00	184 020 00		
Two-Year Colleges and Vocational Technical Schools							
N J S 18A 64A-23 4 and N J S 18A 54-23 4		80 485 16		80 485 16	54 280 76		26 204 40
Prior Year Bills	1 008 63			1 008 63			1 008 63
Contractual Retire Benefits	600 000 00			600 000 00	600 000 00		
Utilities	1 365 162 77	66 523 14	350 000 00	1 781 685 91	1 222 567 86		559 118 05
Matching Funds for Grants		253 771 00		253 771 00			253 771 00
Contingent		50 000 00		50 000 00			50 000 00
Public Employees Retirement System		0 60		0 60			0 60
Social Security System		717 345 18		717 345 18	2 340 05		715 005 13
Unemployment Compensation Insurance		168 300 00		168 300 00			168 300 00
Sheriff Officers' Pension Fund		2 210 72		2 210 72			2 210 72
Police and Firemen's Retirement Fund of New Jersey		0 40		0 40			0 40
<b>TOTAL</b>	<b>\$ 9 719 499 28</b>	<b>\$ 8 464 348 46</b>	<b>\$</b>	<b>\$ 18 183 847 74</b>	<b>\$ 8 795 200 17</b>	<b>\$ 305 018 39</b>	<b>\$ 9 083 629 18</b>

Ref A A A 7 A-1

Cash Disbursement	A-4	\$ 8 195 200 17
Reserve for Contractual Retire Benefits	A-15	600 000 00
		<u>\$ 8 795 200 17</u>

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
One Ease E Link	\$ 2,777 86					\$ 2,777 86
Ryan White HIV-Aids	965,997 02	2,104,245 00	2 452 230 09		438,139 67	179 872 26
Housing Opportunities for People With Aids (HOPWA )	475,569 21		256 041 07		26 409 15	193,118 99
Safe haven Infant Program		20,000 00	8 286 89		15 56	11 697 55
Welfare to Work	169,229 76					169,229 76
Economic Development Grant	26,483 75					26,483 75
Sectional Employment Grant	18,000 00					18,000 00
Merck Summer Intern	798 50		202 79			595 71
Handicapped Recreational Grant	2,142 18	6 840 00	3,014 70		1,689 11	4 278 37
Deserted Village II	189,175 00					189 175 00
Masher's Barn	426,834 00		24 514 59		58 290 04	344,029 37
Tree Planting Grant	10 400 00					10,400 00
Keeping Our Roadways Green	25 000 00		25,000 00			
Echo Lake Grant	139 714 73		24,538 80		40,659 22	74,516 71
Set Aside Grant - Match	6 571 36					6,571 36
Forestry Program - Match	1,000 00					1,000 00
Union County Trail Grant	3,148 04					3 148 04
Archival Collection	1 10					1 10
Archival Collection - Match	529 08				488 49	40 59
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
Archival Program	41 20					41 20
Warrinanco Park Lagoon	16 003 11		2,782 45		3,950 00	9 270 66
Wetlands Mitigation	14,448 45					14 448 45
Parkland Boundanes	88,643 60		59 100 00		2,350 00	27,193 60
Victim Assistance Grant	367 450 18	445,418 00	405,275 62		3 75	407 588 81
Victim Assistance Grant - Match		15 060 00	242 93		547 02	14 270 05
Multi-Jurisdictional Narcotics Grant	39,798 29	117 990 00	151 151 31		206 52	6,430 46
Multi-Jurisdictional Narcotics - Match	96,634 93	117 990 00	209,012 33		10 00	5,602 60
Child Advocacy Expansion		500,000 00				500 000 00
Canine Initiative	92 50			92 50		
Megan's Law	11 259 04		8,500 69			2 758 35
Megan's Law - Match	5,331 83		2,737 45			2 594 38
Insurance Fraud Grant	3 156 14	250 000 00	242,763 79			10 392 35

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Community Justice Grant	\$ 77,432 34	\$ 56,250 00	\$ 77,031 68	\$ 399 66	\$ 140 00	\$ 56,111 00
Community Justice - Match	9,234 30	14,062 00	18,482 10		907 00	3,907 20
Law Enforcement Program	5,587 40	44,395 00	26,325 54		12,049 77	11,607 09
Gun Violence - Match	4,940 95					4,940 95
Jail Diversion Program	90,000 00	65,000 00	57,903 85			97,096 15
Sex Offender Registry	13,560 00	18,000 00	8,684 00			22,876 00
Community Prosecution Grant	6 50			6 50		
Internet Crimes	19 63			19 63		
Sexual Assault - Nurses Examiner (SANE)	204,630 04	61,339 00	56,373 67	145,732 78	4,634 82	59,227 77
Sexual Assault - Nurses Examiner (SANE) - Match	40,839 00	15,335 00	14,555 50		1,036 50	40,582 00
Auto Theft		269,477 00	196,492 00		52,833 00	20,152 00
Gang Suppression	131,705 99	100,800 00	115,254 52		12,677 78	104,573 69
Project Safe Neighborhood	51,424 94	89,420 00	71,253 87			69,591 07
Gang Suppression - Match	49,093 43	33,600 00	41,742 32		11,845 33	29,105 78
Project Vision	37,800 00		37,800 00			
Sign Shop Grant	820,400 91	1,006,000 00	886,424 98		4,025 55	935,950 38
Local Lead Grant	93,689 00					93,689 00
Road Resurfacing		500,000 00	500,000 00			
Traffic Standards Grant	251,732 46		70,469 34		31,917 73	149,345 39
Local Safety Program - Mountain Avenue	95,424 00		95,424 00			
Local Safety Program - 7th Avenue, Plainfield		215,000 00				215,000 00
Distribution of Transit Information	308 60			308 60		
Council on the Arts	40,932 26	350,686 00	168,033 00		38,077 26	185,508 00
Council on the Arts - Match	8,869 28	87,850 00	43,213 73		510 00	52,995 55
Historical Commission Grant	42,342 89	101,000 00	120,878 08		21,395 00	1,069 81
Historical Commission - Match	32,139 50	40,000 00	71,266 95		184 00	688 55
Senior Citizen Art Show	32,300 40				0 40	32,300 00
Coverdell Lab		23,350 00			21,335 88	2,014 12
Elizabeth Ferry Project	9,500,000 00					9,500,000 00
Sub-Regional Transportation Planning	66,867 95	105,155 00	99,003 48		4 00	73,015 47
Sub-Regional Transportation Planning-Match	26,289 00	26,289 00	32,616 95			19,961 05
Local Arts Staffing - Match	39 68					39 68
Special Project for Artists	9,916 00		9,916 00			
Special Project for Artists - Match	12,008 20		12,008 20			

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
START - Building Cultural Participation	\$ 5,415 00		\$ 125 16		\$ 5,000 00	\$ 289 84
START - Building Cultural Participation - Match	9,874 84		9,874 84			
UASI - Urban Area Security Initiative	7,160 57	487,760 00	284,038 74		5 087 53	205 794 30
UASI - Urban Area Security - Mail	15 505 80		15,505 80			
Staten Island/Raritan Valley Railroad	100 00				100 00	
SCOPE Program	49,904 70					49,904 70
Cross Acceptance Grant	21 61			21 61		
Port Area District 151	885 96				885 96	
Community Shuttle	3 00			3 00		
Smart Growth Project	21,001 49		20 931 00		2 15	68 34
Smart Growth (Raritan Valley Line)	86 638 13		86 560 70		77 43	0 00
Route 28 Corridor - Match	33,383 50				33 383 50	
Kaplowski Road Project	4,356 17				4,356 17	
NACI Project	98 471 85		33 213 91		45,119 60	20 138 34
Bicycle Masterplan	73,572 59		73 572 59			
Bicycle Masterplan - Match	5,361 46		5,022 92			338 54
Freight Access to Port Elizabeth/Tremley Point	174,258 17		174,096 68		161 49	0 00
Freight Access - Match	21,963 79		21,496 39			467 40
Senior Arts Contest	10,979 96		4 979 96	6 000 00		
Clean Communities Program	36 176 48	32 529 00	26 142 00	900 00	844 27	40 819 21
Right to Know Project	16,239 09	16,401 00	17 416 45	11,992 52		3 231 12
Environmental Health Grant	990 57			990 57		
Comprehensive Traffic Safety Program	235,572 18	79,960 00	45,461 33	157,492 18	10 00	112 568 67
Response 98	1,604 74			1 604 74		
Body Armor Grant	64,016 01	52 415 00	30,501 50		3,264 00	82 665 51
Recycling Grant	1 434 78					1,434 78
County Environmental Health Act (CEHA)	27,653 91	261,632 00	245,132 03			44 153 88
County Environmental Health Act (CEHA) - Match	1,598 52					1,598 52
Solid Waste Service Grant	416 740 40	320 183 00	263,928 07		229,143 16	243,852 17
County Registry	10,000 00					10,000 00
EPA 105 Pollution Grant	16,408 12	45,264 00	48,122 22	12 288 00		1,261 90
Watershed Program	1 048 26					1,048 26
Case Management - Mercer/Union	193,755 62	78 126 00	137 135 08			134,746 54
Homeland Security FY2005	307 482 55		233 396 10		73 992 50	93 95



COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Hospital Exercise	\$ 590 40	\$	\$	\$ 590 40	\$	\$
Route 27 Corrdor Study		176,000 00	5,575 57			170 424 43
Route 27 Corrdor Study - Match		44,000 00	1,393 92			42,606 08
Homeland Security Phase II	6 184 65			16 03	6,167 92	0 70
Tuberculosis Control Services Grant	68,188 21			23 061 21		45 127 00
NJ Narcotics Officers Association Grant	0 32					0 32
NJ Narcotics Officers Association Grant - Match	1 00				0 56	0 44
Humrcane Relief	10,081 60				1,741 85	8,339 75
Bomb Squad Equipment Grant	0 02			0 02		
Preschool Immunization Program	1,035 18			1,035 18		
Law Enforcement Terrorism	117,423 00		107 502 77		8 474 20	1,446 03
LINCS - State Grant	537,377 90	423 291 00	599,426 52		21,225 88	340 016 50
NAACHO - UC Medical Reserve Corp		10 000 00	1 758 00			8,242 00
Port Authority / Rail Study Program	70,248 81				220 64	70,028 17
Child Passenger Program	141,111 58		1,260 00	75,500 58		64,351 00
PARIS Grant	1,544,499 75	739,700 00	1,154,659 82		629,830 20	499,709 73
Homeland Security Grant Program	271 44			271 44		
Homeland Security FY2006	542,162 99	1 664,007 00	512 435 55		406,668 30	1,287,066 14
Morristown & Ene Railroad	12 732 30	2 900,000 00	864,502 11		2,046,271 55	1,958 64
Underground Storage Tank	109,937 00					109,937 00
Kids Scholarship Fund	10,000 00					10,000 00
State/Local Hazard Emergency (SLAHEOP)	48,936 00					48 936 00
Healthy Heart Program	2,599 35					2,599 35
911 Program	47,166 62	25,000 00	21,741 08		10,296 53	40,129 01
CERT Program	2 636 84		1 774 50		58 00	804 34
DWI Program	3,777 25					3,777 25
Union County Alliance Grant	140 966 73		108,160 00			32 806 73
Scrap Tire	19,960 25		5,172 95		9,709 60	5,077 70
Emergency Management Assistance	55,000 00					55,000 00
Brownfield Development Program	60,638 84		598 65		60 016 86	23 33
Hazard Mitigation		325,000 00				325,000 00
Hazard Mitigation - Match		108 000 00				108 000 00
Justice Assistance Grant JAG	193,429 08	420,578 00	101 329 06		119 299 05	393 378 97
Municipal Stormwater Program	20,000 00					20 000 00
Boat Shrink Wrap Program		5,000 00				5 000 00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Community Care Program for the Elderly Title XX	\$ 113,266 86	\$ 538,971 00	\$ 562,499 48	\$	\$ 54 413 58	\$ 35 324 80
Older Americans Act Title III	1 367 335 69	3,429,972 00	3,421,599 42		395 199 09	980,509 18
Respite Care Program	577,781 37	395 152 00	348,964 30		65,568 09	558,400 98
H O P E Elderly Program	169,471 54					169,471 54
C H I M E Program	3,477 08	25,226 00	14,871 52	0 08	12 830 48	1,001 00
State Aging Program	2 008 38	58,000 00	58,980 31			1,028 07
Farmers Market Grant		3,000 00			3,000 00	
CCPED Program	882,655 89	572,000 00	625 828 05		26,305 91	802,521 93
Home Health Care Program	36,224 51	100 000 00	63 300 50	9 383 51	55 389 50	8,151 00
Department of Labor - Workforce Investment Act	4,428,204 00	3,514,480 00	3 015 155 29		1,089 246 45	3,838 282 26
Department of Labor - Workforce Learning Link	484 371 31	365,813 00	384,373 90		124 400 36	341,410 05
Department of Labor and Workforce Development WFNJ	8,442,275 64	5,170 143 00	4 631,733 76		2,295 363 41	6,685,321 47
Smart Steps		33 705 00	15,247 00			18 458 00
Department of Labor and Workforce Development	111,426 79		93,861 99		2 489 64	15,075 16
Department of Labor - Adult Literacy	86,589 49					86 589 49
Department of Health and Human Services Work First NJ	8 699,743 18	674,291 00	608,409 93		35,687 07	8 729 937 18
Department of Labor Work First NJ	1,450,619 67					1 450,619 67
NJ Build		4,795 00	4,795 00			
WIB Administration		10 000 00	10 000 00			
Disability Navigator		14,172 00	14 171 40			0 60
Career Advancement	34,723 00					34,723 00
Tank Verification		77,814 00	30,943 92			46 870 08
Jobs training Partnership Act	1 992,544 33					1,992,544 33
H O P E IV Program	86,863 00					86 863 00
Human Services Planning Council	16 274 80	66 506 00	64 588 59		7,311 62	10,880 59
Human Services Planning Council - Match	7,244 38	15,900 00	16,236 77		749 70	6,157 91
Aid to Homeless	183,850 41	632,722 00	630,470 98		85 261 42	100,840 01
Intoxicated Driver Resource Center	83,232 12	178,000 00	135,299 54		61 60	125,870 98
Alcohol Program	377,503 80	970 700 00	844,171 67	24,393 36	314,213 25	165,425 52
Alcohol Program - Match	40,906 61	200 000 00	138,004 79		38 308 00	64,593 82
Governor's Alliance to Prevent Alcoholism	381,387 16	582 910 00	613,767 07		312 791 90	37 738 19
Rape Care Program	53,747 31	78 241 00	59,986 88		15,406 69	56 594 74
Rape Counseling Program	15,079 68	51 500 00	58,253 81		3 145 58	5,180 29

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Emergency Shelter Program (HUD)	\$ 7,620 37		\$	\$		7 620 37
Supportive Housing Program	8 259,484 60	1 305 964 00	2 825,937 74		5,979 713 43	759,797 43
Safe Housing Program- Match	77,899 29	47 309 00	39,244 25		23,363 04	62 601 00
Personal Attendant Demonstration Program	146 696 27	706 791 00	657,516 21		58,902 65	137,068 41
Mental Health Program	11,611 33	6,000 00	5,614 74		712 96	11 283 63
Community Service Block Grant	816,494 65	786 800 00	724 636 04		110,196 01	768 462 60
Violence Against Women	11,516 00	44 618 00	7,861 25		979 75	47,293 00
Rape Care - Match	10 850 93		2,882 15			7 968 78
Rape Care - Match	769 00					769 00
Youth Services/ Family Court	175,310 91	246 548 00	273 144 75		77,870 99	70 843 17
Community Partnership Grant	165,346 89	441,140 00	363,841 84		209,312 43	33,332 62
Juvenile Justice Education Program	144,000 00	148 500 00	144 000 00			148,500 00
Juvenile Accountability Incentive Program	216,244 12	52 026 00	100,667 07		78,670 94	88,932 11
Juvenile Accountability Incentive Program - Match	36,120 59	5 781 00	16,718 59			25,183 00
State Incentive Program	368,908 26	590 761 00	687 185 50		206,803 54	65,680 22
Senior Citizen Transportation Program	489 619 66	1,889,142 00	2,053,363 10			325,398 56
Elderly Transportation - Title XX	274,540 47	139,058 00	171,040 80			242,557 67
Elderly Transportation - Title XX - Match	30,955 00	30,955 00				61 910 00
Transportation for Elderly Title XIX	510,521 04	501,382 00	201,996 83		155,994 87	653,911 34
Community Care Elderly Title XX - Match	158,329 38	183,223 00	177 707 94		17 577 88	146,266 56
Veterans Paratransit Program	21 827 49	15,000 00	12,000 00		12 000 00	12,827 49
Disability Grant	7,064 92				3,600 00	3,464 92
Urban Area Security Initiative	8,122 96		7,960 59			162 37
Homeland Security - Code Orange		117,821 00			62,967 99	54,853 01
Union County Auto Theft Task Force	2,500 00					2,500 00
9 1 1 Consolidation	100,000 00		40,000 00			60,000 00
Attorney I D Program	11 000 00					11,000 00
Share/Count Grant	104,500 00	300,000 00	7,349 75		36 595 25	360,555 00
Community Development-Runnells Handrails	189,356 62		139,193 52			50 163 10
Community Development-Defibrillators	50,494 00					50,494 00
Summer Expansion Program	789 24	18,876 00	15 762 28			3,902 96

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Job Access & Reverse Compute Program	\$ 60 000 00	\$ 97,200 00	\$ 62,683 08	\$	\$ 60,896 46	\$ 33 620 46
JAARC - Match	40 000 00	64,800 00	15,651 73		87,190 00	1 958 27
Handicapped Persons Program - Match	776 09	1,368 00	610 22		535 39	998 48
Home Delivered Meals - Match	1 011 91	17 544 00	17 544 00			1,011 91
Help Americans Vote Act		19,138 00				19 138 00
Disaster Liaison		2 500 00	2,500 00			
HEAR CWA Grant		29,687 00				29,687 00
Route 22 Corridor		280,000 00				280 000 00
	<u>\$ 63 261 236 09</u>	<u>\$ 40,869,342 00</u>	<u>\$ 37,210,623 07</u>	<u>472 104 10</u>	<u>\$ 16,628,768 37</u>	<u>\$ 49 819,082 55</u>
	REF		A-4		A	A
Federal and State Grants	A \$ 49,988 435 88					
Commitments Payable	A <u>13,272,800 21</u>					
	<u>\$ 63 261 236 09</u>					
Federal and State Grants	A-3 \$ 39 800,276 00					
Matching Funds for Grants	A-3 A-4 <u>1,069 066 00</u>					
	<u>\$ 40,869,342 00</u>					
Grants Receivable	A-9 \$ 470 960 75					
Due to Current Fund - Cancelled Grant Reserves	A-1,A-15 <u>1,143 35</u>					
				<u>\$ 472 104 10</u>		

"A-13"

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

	BALANCE DECEMBER <u>31, 2006</u>	UTILIZED AS ANTICIPATED <u>REVENUE</u>	<u>RECEIVED</u>	BALANCE DECEMBER <u>31, 2007</u>
Respite Care Program	\$ 37,225 34	\$ 37,225 34	\$ 28,050 00	\$ 28,050 00
Para Transit Program	2,143 25	2,143 25	300 13	300 13
Body Armor	30,858 04	30,858 04	35,165 39	35,165 39
Clean Communities			3,149 06	3,149 06
	<u>\$ 70,226 63</u>	<u>\$ 70,226 63</u>	<u>\$ 66,664 58</u>	<u>\$ 66,664 58</u>
<u>REF</u>	A	A-9	A-4	A

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF.</u>		
Balance, December 31, 2006	A	\$	587,874 51
Increased by			
Disbursements	A-4	\$	<u>281,184 37</u>
Balance, December 31, 2007	A	\$	<u><u>869,058 88</u></u>

"A-15"

SCHEDULE OF RESERVE FOR CONTRACTUAL  
RETIREE BENEFITS

Increased by			
2007 Budget Appropriation	A-3	\$	1,700,000 00
2008 Budget Appropriation Reserve	A-11		<u>600,000 00</u>
Balance, December 31, 2007	A	\$	<u><u>2,300,000 00</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>GENERAL CAPITAL FUND</u>
Balance December 31, 2006					
Due From	A	\$ 1 24	\$	\$	\$ 1 24
Received	A-4	\$ 1,440 37	\$ 1,143 35	\$	\$ 297 02
Cancelled Grant Reserves	A-1	1,143 35	1 143 35		
Disbursed	A-4	\$ 17,882 96	\$	\$ 17,882 96	\$
Balance, December 31, 2007					
Due To	A	\$ 295 78	\$	\$	\$ 295 78
Due From	A	<u>17,882 96</u>	<u></u>	<u>17,882 96</u>	<u></u>

COUNTY OF UNION  
TRUST FUND  
SCHEDULE OF TRUST CASH

	<u>REF</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2006	B	\$ 19,948,488 00	\$ 3,093,709 63
Increased by Receipts			
Due Current Fund	B	\$ 17,882 96	
Due General Capital Fund	B		6,918,000 00
Due Grant Fund	B	1,600,000 00	
Housing and Community Development Act	B-3	6,791,233 05	
Home Investment Partnerships Program	B-4	3,258,404 04	
Housing Assistance Voucher Program	B-5	3,126,105 00	
Emergency Shelter Program	B-6	208,980 70	
Interim Flood Assistance	B-8	125 00	
Home Investment Partnerships Program Recapture Funds	B-13	7,128 97	
Community Development Block Grants - Appropriated	B-16	18,699 56	
Multi - Jurisdictional Rehabilitation Loan Repayments	B-20	285,859 12	
Multi - Jurisdictional Rehabilitation Loan Repayments Interest	B-20	450 91	
Miscellaneous Deposits	B-22	25,020,398 71	
Motor Vehicle Fines	B-23	5,533,271 95	
Housing Assistance Voucher Program - Appropriated	B-28	115,382 09	
Emergency Shelter Program - Appropriated	B-30	2,139 43	
Housing Assistance Payments Program - Unappropriated	B-31	2,100 00	
Open Space Preservation Taxes	B-34		10,811,227 62
Open Space Preservation Interest	B-35		228,414 10
Open Space Preservation Refunds	B-35		164,803 15
		\$ <u>45,988,161 49</u>	\$ <u>18,122,444 87</u>
Decreased by Disbursements			
Interim Flood Assistance	B-8	\$ 600 00	
Commitments Payable	B-24 B-36	44,781,164 43	11,681,602 05
		\$ <u>44,781,764 43</u>	\$ <u>11,681,602 05</u>
Balance, December 31, 2007	B	\$ <u>21,154,885 06</u>	\$ <u>9,534,552 45</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, 2006	B	\$ 10,949,709 55
Increased by Authorized Funding	B-15	<u>5,418,816 00</u>
		\$ 16,368,525 55
Decreased by Receipts	B-2	<u>6,791 233 05</u>
Balance, December 31, 2007	B	\$ <u>9,577 292 50</u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2006	B	\$ 6,054,719 96
Increased by Authorized Funding	B-11	<u>1,418,153 00</u>
		\$ 7,472,872 96
Decreased by Receipts	B-2	<u>3,258,404 04</u>
Balance, December 31, 2007	B	\$ <u>4,214,468 92</u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF</u>	
Balance, December 31, 2006	B	\$ 224,230 02
Increased by Authorized Funding	B-27	<u>3,198,418 00</u> \$ 3,422,648 02
Decreased by Receipts	B-2	<u>3,126,105 00</u>
Balance, December 31, 2007	B	\$ <u><u>296,543 02</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2006	B	\$ 235,570 25
Increased by Authorized Funding	B-29	<u>231,967 00</u> \$ 467,537 25
Decreased by Cash Receipts	B-2	<u>208,980 70</u>
Balance, December 31, 2007	B	\$ <u><u>258,556 55</u></u>

COUNTY OF UNION

TRUST FUND

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

	<u>REF</u>	
Balance, December 31, 2006	B	\$ 246,528 00
Increased by		
Authorized Funding	B-32	\$ <u>25,959 00</u>
Balance, December 31, 2007	B	\$ <u><u>272,487 00</u></u>

"B-8"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
INTERIM FLOOD ASSISTANCE

	<u>REF</u>	
Balance, December 31, 2006	B	\$ 21,366 00
Increased by		
Overpayments Refunded	B-2	600 00
		\$ <u>21,966 00</u>
Decreased by		
Repayments	B-2	<u>125 00</u>
Balance, December 31, 2007	B	\$ <u><u>21,841 00</u></u>

"B-9"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD  
HOUSING SERVICES FUND

	<u>REF</u>	
Balance, December 31, 2006	B	\$ 59,927 52
Increased by		
Repayment of Flood Loans - Prior Year		\$ 1,032 00
Repayment of Flood Loans		<u>125 00</u>
	B-19	<u>1,157 00</u>
		\$ <u>61,084 52</u>
Decreased by		
Overpayment of Flood Loans Refunded	B-8	<u>600 00</u>
Balance, December 31, 2007	B	\$ <u><u>60,484 52</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY  
HOUSING PROGRAM

REF.

Balance, December 31, 2006  
and December 31, 2007

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, 2006	B	\$	2,506,283 30
Increased by Authorized Funding	B-4		1,418,153 00
		\$	<u>3,924,436 30</u>
Decreased by Contract Awards	B-12		1,786,811 60
Balance, December 31, 2007	B	\$	<u><u>2,137,624 70</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT  
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2006	B	\$	1,040,309 90
Increased by Contract Awards-Home Investment Partnership Transfers	B-11 B-14	\$	1,786,811 60 <u>50,000 00</u>
		\$	<u>1,836,811 60</u>
		\$	<u>2,877,121 50</u>
Decreased by Commitments Payable	B-24		<u>1,846,045 38</u>
Balance, December 31, 2007	B	\$	<u><u>1,031,076 12</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, 2006	B	\$	277,773 15 \$	253,304 35 \$	24,468 80
Increased by					
Receipts	B-2		7,128 97	7,072 52	56 45
Transfers				24,525 25	(24,525 25)
		\$	<u>284,902 12 \$</u>	<u>284,902 12 \$</u>	
Decreased by					
Contract Awards	B-14		<u>265,282 70</u>	<u>265,282 70</u>	
Balance, December 31, 2007	B	\$	<u><u>19,619 42 \$</u></u>	<u><u>19,619 42 \$</u></u>	

"B-14"

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

	<u>REF</u>			
Balance, December 31, 2006	B			\$ 170,000 00
Increased by				
Contract Awards	B-13			<u>265,282 70</u>
				\$ <u>435,282 70</u>
Decreased by				
Commitments	B-24	\$	365,282 70	
Transfers	B-12		<u>50,000 00</u>	
				<u>415,282 70</u>
Balance, December 31, 2007	B			<u><u>20,000 00</u></u>

"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY  
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

REF

Balance December 31, 2006	B	\$	36,291 27
Increased by			
Funding Authorized	B-3		<u>5,418,816 00</u>
		\$	<u>5,455,107 27</u>
Decreased by			
Contracts Awarded	B-16	\$	<u>5,418,816 00</u>
Balance, December 31, 2007	B	\$	<u><u>36 291 27</u></u>

"B-16"

RESERVE FOR COMMUNITY  
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2006	B	\$	1,194,668 42
Increased by			
Refunds	B-2	\$	18,699 56
Contracts Awarded	B-15		<u>5,418,816 00</u>
			<u>5,437,515 56</u>
		\$	<u>6,632,183 98</u>
Decreased by			
Commitments	B-24	\$	5,180,806 00
Transfers	B-21		<u>29,772 07</u>
			<u>5,210,578 07</u>
Balance, December 31, 2007	B	\$	<u><u>1,421,605 91</u></u>



"B-17"

COUNTY OF UNION

TRUST FUND

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

REF

Balance, December 31, 2006  
and December 31, 2007

B

\$ 429,162 10

"B-18"

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

Balance, December 31, 2006  
and December 31, 2007

B

\$ 778,109 97

"B-19"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR INTERIM FLOOD ASSISTANCE ACCOUNTS RECEIVABLE

	<u>REF</u>		
Balance December 31 2006	B	\$	22 398 00
Increased by			
Overpayments refunded	B-9		600 00
		\$	<u>22,998 00</u>
Decreased by			
Cash Collections Returned to Neighborhood Housing Services Fund	B-9		<u>1 157 00</u>
Balance, December 31, 2007	B	\$	<u><u>21 841 00</u></u>

"B-20"

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

Balance December 31 2006	B	\$	848 374 81
Increased by			
Receipts	B-2	\$	285,859 12
Interest	B-2		450 91
Contract Awards Cancelled	B-21		<u>100,657 10</u>
		\$	<u>386 967 13</u>
		\$	1,235,341 94
Decreased by			
Contract Awards	B-21		<u>610,943 47</u>
Balance December 31, 2007	B	\$	<u><u>624,398 47</u></u>

"B-21"

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

Balance, December 31, 2006	B	\$	1 645,059 10
Increased by			
Contract Awards	B-20		610,943 47
		\$	<u>2,256,002 57</u>
Decreased by			
Commitments Payable	B-24	\$	1,346 879 00
Transfers	B-28		28,666 47
Contract Awards Cancelled	B-20		<u>100,657 10</u>
			<u>1 476 202 57</u>
Balance, December 31, 2007	B	\$	<u><u>779 800 00</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2006	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2007
United States Savings Bonds	\$ 7 867 89	\$	\$ 70 520 00	\$ 68 400 00	\$ 9 987 89
Public Employees' Retirement System	624 037 44		7 870 415 33	7 765 742 88	728 709 89
Group Insurance	76 151 81		536 593 09	529 654 61	83 090 29
Supplemental Annuity	595 26		43 438 02	40 930 00	3 101 28
Police and Firemen's Retirement System	454 763 64		6 134 228 84	6 083 439 46	505 553 02
Police and Fire SA			2 258 19	822 00	1 436 19
Employee Disability Insurance	121 384 21		351 835 15	398 035 46	75 183 90
Income Protection	2 319 36		852 12	709 74	2 461 74
Maine Mutual Life Insurance			14 197 41	13 718 40	479 01
State Unemployment Tax	226 391 90		417 493 07	437 288 09	206 596 88
Pennsylvania State Tax			33 366 04	33 366 04	
Disability	25 760 07		23 336 47	41 233 87	7 862 67
Provident Life Disability	15 739 06		25 646 12	33 950 54	7 434 64
Flex Benefits- Health	11 878 55		66,739 98	71 401 68	7 216 85
Flex Benefits- Dependent	12,336 72		64 038 60	63 684 79	12 690 53
Sheriff Fees Payroll	13 232 04				13 232 04
County Clerk P/R	46 513 59			36 323 56	10 190 03
Payroll- Police Academy	4 639 83	155 000 00		132 842 77	26 797 06
Prosecutor Fed Forf P/R	10 187 79	200 000 00	6 881 44	178 380 63	38 688 60
Sheriff Federal Forfeiture	1 629 83	35 657 53		37 287 36	
Personal Attendant P/R		1,167 00	249 82	1 416 82	
EQEF- Salaries	37 305 72	30 000 00	38 224 63	93 142 20	12 388 15
Due to Prisoners	90 918 33				90 918 33
Due to Employees	243 020 68		75 934 26	3 841 03	315 113 91
Due C E T A Employees	15 788 50				15 788 50
Road Opening Deposits	467 233 80		159 796 00	246,230 00	380 799 80
Proposal Deposits	466 613 53		49 500 00	337 834 02	178 279 51
Dr. Watson B. Morris Bequest	28 151 62		1 078 82	4 741 68	24 488 76
Sheriff-Fees	28 454 55	(23 914 53)	20 394 97		24 934 99
Sheriff-Special Service	12 893 43	(3 449 00)	167 52		9 611 95
County Clerk	1 354 325 87		324 170 65	149 011 25	1 529 485 27
Confiscated Moneys	940 52				940 52
Prosecutor-Law Enforcement	1 767 553 74		1 194 982 51	836 568 58	2 125 969 67
Prosecutor-Special Law Enforcement	451 304 30		726 849 27	468 486 41	709 667 16
Prosecutor-Police Academy Training	159 345 11	(155 000 00)	129 659 32	59 252 05	74 752 38
Prosecutor-Forensic Lab Fees	42 732 27		139 901 58	56 302 60	126 331 25
Prosecutor-Justice Department	198 032 44		9 387 87		207 420 31
Division of Weights and Measures	257 435 16		55 367 00	77 695 99	235 106 17
Union County Tax Board	29 849 88		22 832 25	16 865 45	35 816 68
Security Deposits			136 382 80		136 382 80
Caddy Cart Commissions			144 929 43		144 929 43
Recreational Activities	37 221 58		61 316 01	50 990 90	47 546 69
Trailside Museum	68 649 82		24 023 29	496 60	92 176 51
Summer Arts Festival	11 924 30		5 800 00	10 100 00	7 624 30
Cultural Heritage Commission Advisory Board	59 784 51		41 135 50	46 280 55	54 639 46
Pollution Control	2 105 85			1 047 95	1 057 70
U C Improvement Authority	2 401 40				2 401 40
Prosecutors Asset Maintenance Account	173 558 68		110 153 85	14 565 00	269 147 53
Prosecutors Federal Forfeited Fund	433 154 54	(200 000 00)	71 214 89	199 174 18	105 195 25
Fire Watch	95 63				95 63
Donations-Child Advocacy	28 215 34		125 00	10 902 48	17 437 86
Park Improvements	90 056 93		8 794 45	3 753 96	95 097 42
Donations-New Canine Police Officer			4 500 00		4 500 00

COUNTY OF UNION  
TRUST FUND  
SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2006	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2007
Self Insurance Liability	\$ 3 126 006 58		\$ 1 601 359 91	\$ 1 192 594 13	\$ 3 534 772 36
Accumulated Absences	453 677 00		1 261 145 00	10 000 00	1 704 822 00
Sheriff-Special Services Lifesaver	3 120 00		1 325 00		4 445 00
Surrogate-Trust	199 439 32		54 809 83	14 100 00	240 149 15
Sheriff-Federal Forfeitures	16 246 31	(8 294 00)	14 357 29	10 133 34	12 176 26
Sanitary Landfill Escrow	5 257 64		197 67	5 455 31	
Security Deposit - Interest			372 06		372 06
Jobs in Blue	260 782 73		726 017 74	973 714 73	13 085 74
Emergency Management 911	147 295 51		9 135 98	98 126 18	58 305 31
Police-Special Enforcement	133 181 03		9 508 01	5 735 30	138 953 74
Rape Crisis Center	12 519 24		1 376 38	2 685 92	11 209 70
Drunk Driving	14 86				14 86
Donations	43 540 77		175 950 00	116 333 24	103,157 53
Jail Commissary	175 441 90		149 006 75	108 126 99	216 321 66
Employee Recreation Program	2 552 84				2 552 84
Secretaries Day	363 24				363 24
Repair Escrow	25 474 64		1 244 32		26 718 96
Hurricane	5 753 33				5 753 33
Correction Law Enforcement	5 014 34		1 243 09		6 257 43
Personal Attendant Program	54 913 33	(1 167 00)	22 561 48	5 872 60	70 435 21
Hazardous Waste	265 270 43	18 185 00	425 807 22	80 849 54	628 413 11
Health Division - Salaries	48 185 00	(48 185 00)			
Self Insurance-Health Benefits (B O S S )	2 260 833 16		1 116 037 40	2 784 835 78	592 034 78
Donation - 150 Anniversary			3 495 00	1 495 00	2 000 00
Waste Flow Enforcement	55 090 49		82 013 32	118 000 00	19 103 81
Donation-Human Relations Pros	100 00		100 00		200 00
Wheeler Park Diversion	500 00				500 00
Donations- 9/11 Memorial	13 530 94			628 01	12 902 93
Kids Recreation- Scholarships	259 252 00		72 046 00	5 220 00	326 078 00
Kids Recreation- Recreation	238 264 00	95 100 00		70 979 99	262 384 01
Kids Recreation- Improvements	2 077 476 67	(95 100 00)		457 950 00	1 524 426 67
V S P - Eye Care	47 804 50		72 579 70		120 384 20
Sheriff - O/S Checks	12 330 42				12 330 42
	<u>\$ 18 163 729 04</u>	<u>\$</u>	<u>\$ 25 020 398 71</u>	<u>\$ 24 718 745 64</u>	<u>\$ 18 465 382 11</u>
<u>REF</u>	B		B 2	B 24	B

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF</u>		
Balance, December 31, 2006	B		\$ 835,326 29
Increased by Receipts			
Municipalities		\$ 3,909,241 93	
General Capital Fund		1,600,000 00	
Miscellaneous		<u>24,030 02</u>	
	B-2		\$ <u>5,533,271 95</u>
			\$ <u>6,368,598 24</u>
Decreased by			
Commitments Payable	B-24		<u>5,269,228 59</u>
Balance, December 31, 2007	B		\$ <u><u>1,099,369 65</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF</u>		
Balance December 31, 2006	B		\$ 12,836,025.61
<b>Increased by Commitments</b>			
Home Investment Partnership Program	B-12	\$ 1,846,045.38	
Home Investment Partnership Program-Recapture Funds	B-14	365,282.70	
Community Development Block Grants	B-16	5,180,806.00	
Rehabilitation Loan Payments	B-21	1,346,879.00	
Miscellaneous Deposits	B-22	24,718,745.64	
Motor Vehicle Fines	B-23	5,269,228.59	
Housing Assistance Voucher Program Appropriated	B-28	3,206,144.32	
Emergency Shelter Program	B-30	298,231.20	
American Dream Down Payment Initiative	B-33	<u>89,000.00</u>	
			<u>42,320,362.83</u>
			\$ 55,156,388.44
<b>Decreased by</b>			
Disbursements	B-2		<u>44,781,164.43</u>
Balance, December 31, 2007	B		\$ <u>10,375,224.01</u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL  
HOUSING REVOLVING LOAN FUND

	<u>REF.</u>	
Balance, December 31, 2006 and December 31, 2007	B	\$ <u>15,100 40</u>

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2006 and December 31, 2007	B	\$ <u>11,527 60</u>
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"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM UNAPPROPRIATED

	<u>REF.</u>		
Balance December 31, 2006	B	\$	292,288 99
Increased by			
Authorized Funding	B-5		3,198,418 00
		\$	<u>3,490,706 99</u>
Decreased by			
Contract Awards	B-28		3,198,418 00
Balance, December 31, 2007	B	\$	<u>292,288 99</u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM APPROPRIATED

Balance December 31, 2006	B	\$	255 650 60
Increased by			
Refunds (Port Ins)	B-2	\$	115,382 09
Transfer from Community Development Block Grant	B-16		29,772 07
Transfer from Multi Jurisdictional Rehabilitation Loan Repayments	B-21		28,666 47
Contract Awards	B-27		<u>3,198,418 00</u>
		\$	<u>3,372,238 63</u>
		\$	<u>3,627,889 23</u>
Decreased by			
Commitments	B-24		<u>3,206,144 32</u>
Balance, December 31, 2007	B	\$	<u>421,744 91</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	\$ 231,967 00
Decreased by Contract Awards	B-30	\$ <u>231,967 00</u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY  
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2006	B	\$ 121,361 45
Increased by Contract Awards	B-29	\$ 231,967 00
Refunds	B-2	<u>2,139 43</u>
		\$ 234,106 43
Decreased by Commitments	B-24	<u>298,231 20</u>
Balance, December 31, 2007	B	\$ <u>57,236 68</u>

"B-31"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

	<u>REF</u>	
Balance, December 31, 2006	B	\$ 13,268 00
Increased by		
Receipts	B-2	<u>2,100 00</u>
Balance, December 31, 2007	B	<u>\$ 15,368 00</u>

"B-32"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR AMERICAN  
DREAM DOWN PAYMENT INITIATIVE UNAPPROPRIATED

	<u>REF</u>	
Balance, December 31, 2006	B	\$ 169,987 14
Increased by		
Authorized Funding	B-7	<u>25,959 00</u>
		\$ 195,946 14
Decreased by		
Contract Awards	B-33	<u>144,028 14</u>
Balance, December 31, 2007	B	\$ <u>51,918 00</u>

"B-33"

SCHEDULE OF RESERVE FOR AMERICAN  
DREAM DOWN PAYMENT INITIATIVE APPROPRIATED

	<u>REF</u>	
Increased by		
Contract Awards	B-32	\$ 144,028 14
Decreased by		
Commitments Payable	B-24	<u>89,000 00</u>
Balance, December 31, 2007	B	\$ <u>55,028 14</u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2007</u>
Berkeley Heights	\$	\$ 495,495 47	\$ 2,160 26	\$ 495,495 47	\$ 2,160 26
Clark		378,018 85	3,295 88	381,314 73	
Cranford	1,382 55	598,246 86	1,330 17	599,629 41	1,330 17
Elizabeth	9,470 21	1,256,752 45	13,090 14	1,266,222 66	13,090 14
Fanwood	694 92	169,807 74	435 18	170,502 66	435 18
Garwood	266 58	90,415 67	505 72	90,682 25	505 72
Hillside	1,505 55	311,916 17	1,026 37	313,421 72	1,026 37
Kenilworth	711 34	274,263 44	507 84	274,974 78	507 84
Linden	1,931 76	885,896 73	2,781 20	887,828 49	2,781 20
Mountainside	1,489 73	281,783 85	1,297 84	283,273 58	1,297 84
New Providence	1,749 98	360,351 61	1,063 37	362,101 59	1,063 37
Plainfield	872 22	480,942 97	1,391 57	481,815 19	1,391 57
Rahway	2,186 30	485,663 16	1,893 58	487,849 46	1,893 58
Roselle	1,158 23	255,262 07	417 05	256,420 30	417 05
Roselle Park	209 97	186,411 22	121 40	186,621 19	121 40
Scotch Plains		616,105 00	2,854 25	618,959 25	
Springfield	557 15	421,598 53	330 24	422,155 68	330 24
Summit	3,444 31	1,068,298 13	1,630 61	1,071,742 44	1,630 61
Union	2,989 18	1,073,214 99	2,399 45	1,076,204 17	2,399 45
Westfield	8,987 56	1,062,619 38	9,919 89	1,081,526 83	
Winfield		2,485 77		2,485 77	
	\$ <u>39,607 54</u>	\$ <u>10,755,550 06</u>	\$ <u>48,452 01</u>	\$ <u>10,811,227 62</u>	\$ <u>32,381 99</u>
<u>REF</u>	B	B-34	B-34	B-2	B

"B-35"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE PRESERVATION EXPENDITURES

	<u>REF</u>		
Balance, December 31, 2006	B		\$ 3,468,282 01
Increased by Receipts			
2007 Tax Levy	B-34	\$ 10,755,550 06	
2007 Added Taxes	B-34	48,452 01	
Contribution	B-37	50,000 00	
Interest on Investments and Deposits	B-2	228,414 10	
Commitments Payable Canceled	B-36	353,800 00	
Refunds	B-2	<u>164,803 15</u>	
			<u>11,601,019 32</u>
			\$ 15,069,301 33
Decreased by			
Commitments	B-36		<u>11,481,730 38</u>
Balance, December 31, 2007	B		\$ <u>3,587,570 95</u>

"B-36"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2006	B		\$ 5,524,035 16
Increased by			
Commitments Payable	B-35		<u>11,481,730 38</u>
			\$ 17,005,765 54
Decreased by			
Disbursements	B-2	\$ 11,681,602 05	
Canceled	B-35	<u>353,800 00</u>	
			<u>12,035,402 05</u>
Balance, December 31, 2007	B		\$ <u>4,970,363 49</u>

"B-37"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF CONTRIBUTION RECEIVABLE

	<u>REF</u>	
Increased by		
Township of Cranford	B-35	\$ <u>50,000 00</u>
Balance December 31, 2007	B	\$ <u><u>50,000 00</u></u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH-TREASURER

	<u>REF</u>		
Balance, December 31, 2006	C	\$	42,811,468 71
Increased by Receipts			
Premium on Sale of Notes	C-1	\$	374,505 00
Transferred from Open Space Preservation Fund	C-7		600,000 00
Budget Appropriations			
Capital Improvement Fund	C-7		1,200,000 00
Refunds	C-8		1,767,680 66
Miscellaneous Receivable - Federal Government	C-12		829,455 27
Miscellaneous Receivable - State of New Jersey	C-12		3,960,499 32
Miscellaneous Receivable - Various Municipalities	C-12		165,059 90
State Aid	C-13		809 54
Bond Anticipation Notes	C-14		105,000,000 00
Cash Held by Trustee	C-15		26 12
New Jersey Dam Restoration Loan Program Receivable	C-16		334,817 00
			<u>114,232,852 81</u>
		\$	<u>157,044,321 52</u>
Decreased by Disbursements			
Due From Current Fund	C-3	\$	297 02
Commitments Payable	C-9		67,520,539 60
Reserve to Pay Serial Bonds to Current Fund	C-13		500,000 00
Bond Anticipation Notes	C-14		75,000,000 00
Due From Open Space Trust Fund	C-18		6,918,000 00
			<u>149,938,836 62</u>
Balance, December 31, 2007	C	\$	<u><u>7,105,484 90</u></u>

"C-3"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO/FROM CURRENT FUND

	<u>REF</u>		
Balance December 31, 2006 (Due to)	C	\$	(1 24)
Increased by			
Disbursed	C-2		<u>297 02</u>
Balance December 31, 2007 (Due from)	C	\$	<u><u>295 78</u></u>



"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE  
DECEMBER  
31, 2007

Fund Balance	\$	1,631,934 88
Capital Improvement Fund		1,077,290 52
Commitments Payable		18,659,366 73
Due From Current Fund		(295 78)
Due From Open Space Preservation Trust Fund		(1,059,000 00)
Reserve to Pay Serial Bonds		1,308,751 94
Due From Municipalities		(986,161 62)
Due From State of New Jersey		(2,701,772 91)
Due From Federal Government		(4,539,706 30)
New Jersey Dam Restoration Loan Program Receivable		(2,125,073 00)
Improvement Authorizations Funded As Set Forth on "C-8"		21,066,859 90
Improvement Authorizations Expended As Set Forth on "C-6"		(35,719,654 06)
Unexpended Proceeds of Bond Anticipation Notes As Set Forth on "C-6"		<u>10,492,944 60</u>
	\$	<u>7,105,484 90</u>

REF

C

"C-5"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO  
FUTURE TAXATION-FUNDED

	<u>REF</u>		
Balance, December 31, 2006	C	\$	227,701,000 00
Increased by			
New Jersey Dam Restoration Loan Program	C-17		<u>2,443,890 00</u>
			230,144,890 00
Decreased by			
2007 Budget Appropriation to Pay Bonds	C-10	\$	16,056,000 00
2007 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11		<u>720,000 00</u>
			<u>16,776,000 00</u>
Balance December 31, 2007	C	\$	<u><u>213,368,890 00</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	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 & Bndge Improvements	2 123 700 00	2 123 000 00		700 00
403	J	8/17/1995 Drainage & Sewer Projects	311 000 00	311 000 00		
408	I	12/14/1995 Correctional Facilities	296 904 00	296 904 00		
455	O	10/16/1997 Design of Building Equipment Sheriff	48 000 00	48 000 00		
465	B	3/12/1998 College - Various Improvements	160 000 00	160 000 00		
480	D	7/23/1998 Oak Ridge Golf Course	1 541 200 00	385 000 00		1 156 200 00
480	F	7/23/1998 Pedestrian Bridges - Rahway River	534 200 00	270 000 00	150 497 28	113 702 72
480	G	7/23/1998 Elizabeth River Flood Control - Hillside	401 100 00		401 100 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	120 000 00	42 529 74	123 170 26
480	O	7/23/1998 Communication & Signal Equipment	773 900 00	300 000 00		473 900 00
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	460 00	40 00	200 000 00
501	M	7/22/1999 Parks and Recreation - Park Improvements	406 500 00	406 000 00	500 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	27 300 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	274 030 00		
518	E	12/14/2000 Design & Engineering - Culverts	787 375 00	787 375 00		
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	1 124 000 00		250 00
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	181 565 00		
518	V	12/14/2000 Equipment & Machinery - Clerk	10 385 00	10 385 00		
518	W	12/14/2000 Equipment & Machinery Surrogate	30 452 00	30 452 00		
533	A	6/28/2001 Replacement of Bndges	1 440 200 00	1 440 200 00		
533	D	6/28/2001 Traffic Signals & Intersections	423 850 00	423 075 00	775 00	
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	806 250 00		803 745 37	2 504 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	195 750 00		
536	J	8/28/2001 Improvements to Buildings	723 900 00	723 900 00		
536	K	8/28/2001 Park Improvements	3 221 500 00	3 221 500 00		
536	M	8/28/2001 Equipment Signal	20 000 00	20 000 00		
536	N	8/28/2001 Communication Signals	358 400 00	358 400 00		
536	P	8/28/2001 College - Improvements	2 739 900 00	2 739 000 00		900 00
540	A	10/25/2001 Loan U C I A	250 000 00		230 000 00	20 000 00
552	A	5/9/2002 Vocational - Construct Building	271 967 00		271 967 00	
554	A	7/25/2002 Engineer - Replace Bndges	1 459 134 00	1 459 000 00		134 00
555	A	8/22/2002 Communication and Signal Equipment	1 553 250 00	1 553 250 00		
555	B	8/22/2002 Replacement Equipment and Machinery	515 200 00	515 200 00		
555	C	8/22/2002 Printing Equipment and Machinery	159 599 00	159 599 00		
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 Bndge	617 500 00	617 500 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, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
555 G	8/22/2002	Replace Culverts	\$ 415 125 00	\$ 258 000 00		\$ 157 125 00
555 H	8/22/2002	Environmental Monitoring	461 550 00	461 550 00		
555 K	8/22/2002	Sewer Projects	49 400 00		15 401 50	33 998 50
555 M	8/22/2002	Various Engineering Services	227 500 00	227 500 00		
555 O	8/22/2002	Improvement to Building	6 137 100 00	6 137 100 00		
555 P	8/22/2002	Improvement to Building	1 695 750 00	756 000 00		939 750 00
555 Q	8/22/2002	Furniture and Carpets	151 750 00	151 750 00		
555 U	8/22/2002	Security and Facility Infrastructure	200 000 00	200 000 00		
555 V	8/22/2002	Prosecutor - Equipment and Machinery	154 025 00	154 025 00		
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	107 000 00		43 000 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	1 154 000 00		
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	630 000 00		55 555 67	574 444 33
576 A	5/29/2003	Bridge and Culvert Improvements	1 633 000 00	305 000 00	519 616 16	808 383 84
578 A	8/21/2003	Data Processing Equipment and Machinery	857 645 00	857 645 00		
578 B	8/21/2003	Communication and Signal Equipment	2 491 374 00	2 491 374 00		
578 C	8/21/2003	Runnels - Renovate Long-Term Care Units	306 402 00	306 402 00		
578 D	8/21/2003	Human Services - Equipment and Machinery	24 667 00	24 667 00		
578 E	8/21/2003	Operational Services - Engineering Services	627 000 00	400 000 00	198 939 98	28 060 02
578 F	8/21/2003	Operational Services - Environmental Monitoring	142 500 00	142 000 00	500 00	
578 G	8/21/2003	Operational Services - Traffic Studies	665 000 00	665 000 00		
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	1 197 773 00		
578 L	8/21/2003	Operational Services - Improvement to Buildings	4 773 750 00	3 471 000 00		
578 M	8/21/2003	Improvement to Buildings - Fire Alarms	1 733 750 00		481 474 05	821 275 95
578 N	8/21/2003	Operational Services - Furniture Carpet	475 000 00	200 000 00	1 437 949 83	295 800 17
578 O	8/21/2003	Equipment - Machinery and Vehicles	663 687 00	663 687 00	6 080 59	268 919 41
578 P	8/21/2003	Parks and Recreation Improvements	1 324 870 00	145 000 00	100 726 53	1 079 143 47
578 Q	8/21/2003	Alarm Systems at Parks and Recreation	280 962 00	280 000 00		962 00
578 R	8/21/2003	Parks Equipment - Machinery and Vehicles	1 455 128 00	1 455 128 00		
578 S	8/21/2003	Public Safety - Security and Facility Infrastructure	882 549 00	700 000 00		182 549 00
578 T	8/21/2003	Public Safety - Police Equipment and Machinery	94 525 00	8 000 00	24 660 93	61 864 07
578 U	8/21/2003	Medical Examiner - Equipment and Machinery	21 850 00	14 000 00		7 850 00
578 V	8/21/2003	Sheriff - Equipment and Machinery	73 625 00	73 625 00		
578 W	8/21/2003	Prosecutor - Equipment and Machinery	661 753 00	661 753 00		
578 X	8/21/2003	County Clerk Offices - Renovations and Improvements	267 662 00	267 662 00		
578 Y	8/21/2003	Surrogate Offices - Renovations and Improvements	35 387 00		2 663 16	32 723 84
578 Z	8/21/2003	Union County College - Various Improvements	175 601 00			175 601 00
578 BB	8/21/2003	Vocational - Equipment and Various Improvements	1 197 000 00	1 072 000 00	67 845 80	57 154 14
578 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	60 000 00		35 617 33	24 382 67
601 A	8/19/2004	Acquisition of Property - Union County Arts Center	5 871 000 00	514 000 00	5 177 000 00	180 000 00
601 B	8/19/2004	Economic Development - Equipment and Machinery	870 864 00	792 000 00	40 075 12	38 788 88
601 C	8/19/2004	Communication and Signal Equipment	117 420 00		88 233 58	29 186 42
601 D	8/19/2004	Runnels - Renovate Long-Term Care Units	1 269 355 00	410 000 00	2 344 56	857 010 44
601 E	8/19/2004	Human Services - Equipment and Machinery	329 464 00	290 000 00	448 00	39 016 00
601 F	8/19/2004	Human Services - Furnishings	587 100 00	587 100 00		
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	501 000 00		1 456 000 00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	1 657 275 00	1 344 000 00	172 97	313 102 03

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
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	85 000 00	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	170 000 00	197 878 33	145 833 67
601 O	8/19/2004	Various Improvements to Public Buildings	10 689 400 00	3 083 000 00	2 078 337 81	5 528 062 19
601 P	8/19/2004	Various Improvements to Public Buildings	992 750 00	167 000 00	124 190 00	701,560 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	977 000 00	115 628 84	432 865 16
601 T	8/19/2004	Various Improvements - Parks and Recreation	220 162 00	30 000 00	37 153 17	153 008 83
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	1 200 840 00	907 000 00	987 28	292 852 72
601 V	8/19/2004	Parks and Recreation - Furniture and Fixtures	574 550 00		106 790 72	467 759 28
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	37 000 00	311 399 00	360 310 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		61 260 90	56 159 10
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	300 000 00		271 944 00
601 CC	8/19/2004	Sheriff - Firearms Range Machinery and Equipment	649 034 00	32 000 00	196 905 50	420 128 50
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	1 945 000 00	5 738 13	82 824 87
601 HH	8/19/2004	County Voc Tech Schools - Various Improvements and Equipment	849 750 00	245 000 00	580 000 00	24 750 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		1 700 488 99	99 511 01
608 A	2/10/2005	Acquisition of Property - Open Space Conservation	7 690 000 00	4 690 000 00	3 000 000 00	
610 A	3/10/2005	Renovation of Baxel and West Halls at Union County Vocational/Technical Schools	20 000 000 00	14 335 000 00	4 941 862 77	723 137 23
616 A	8/18/2005	Communication and Information Systems Equipment	888 908 00	603 000 00	210 305 11	75 602 89
616 B	8/18/2005	Radio Equipment - Division of Information Technologies	68 494 00		1 809 70	66 684 30
616 C	8/18/2005	Runnels - Renovate Long-Term Care Units	899 043 00	208 000 00	461 734 42	229 308 58
616 D	8/18/2005	Human Services - Equipment and Machinery	811 176 00	533 000 00	223 108 05	55 067 95
616 E	8/18/2005	Human Services - Equipment and Machinery	156 915 00	2 000 00	661 00	154 254 00
616 F	8/18/2005	Engineer - Replace Bridges	604 200 00			604 200 00
616 G	8/18/2005	Engineer - Culver Repair	1 467 750 00		246 200 00	1 221 550 00
616 H	8/18/2005	Engineer - Inspection and Rehabilitation of Various Dams	97 850 00	19 000 00	78 850 00	
616 I	8/18/2005	Engineer - Traffic Signals	1 402 960 00	267 000 00	245 683 17	890 276 83
616 J	8/18/2005	Engineer - Street Resurfacing	574 750 00	527 000 00	33 529 99	14 220 01
616 K	8/18/2005	Engineer - Environmental Monitoring	1 125 275 00	560 000 00	92 055 74	473 219 26
616 L	8/18/2005	Engineer - Equipment and Machinery	249 555 00	204 000 00	321 00	45 234 00
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1 531 352 00		742 402 00	788 950 00
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1 247 587 00		84 337 00	1 163 250 00
616 O	8/18/2005	New Automotive Vehicles and Communication Equipment	1 156 944 00	765 000 00	77 640 95	314 303 05
616 P	8/18/2005	Park and Recreation Improvements	1 311 189 00	289 000 00	421 146 30	601 042 70
616 Q	8/18/2005	Parks - Equipment and Machinery	269 087 00		77 071 00	192 016 00
616 R	8/18/2005	Parks - New Automotive Vehicles	269 087 00	150 000 00	481 00	118 606 00
616 S	8/18/2005	Public Safety - Equipment and Machinery	156 560 00	60 000 00	91 226 40	5 333 60
616 T	8/18/2005	Sheriff - Equipment and Machinery	114 484 00		41 174 00	73 310 00
616 U	8/18/2005	Sheriff - Equipment and Machinery	73 387 00	71 000 00		2 387 00
616 V	8/18/2005	Prosecutor - Equipment and Machinery	262 347 00	85 000 00	162 769 52	14 577 48

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2006	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
616 W	8/18/2005	Prosecutor Equipment and Machinery	\$ 17 124 00	\$ 17 000 00	\$	124 00
616 X	8/18/2005	Surrogate s Office - Furnishings	32 289 00			32 289 00
616 Y	8/18/2005	Clerk s Office Furnishings	88 065 00			88 065 00
616 Z	8/18/2005	Union County Vocational/Technical Schools - Instructional Equipment	772 500 00	624 000 00	87 505 35	60 994 65
616 AA	8/18/2005	Union County College - Equipment and Machinery	772 500 00		630 829 09	141 670 91
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	746 750 00	47 000 00	578 000 00	121 750 00
616 CC	8/18/2005	Union County Vocational/Technical Schools - Equipment and Machinery	25 750 00		10 547 00	15 203 00
624 A	3/30/2006	Acq Property-Hazelwood Cemetery	6 175 000 00	6 175 000 00		
632 A	8/1/2006	Economic Development Equip & Machinery	424 839 00		235 872 70	188 966 30
632 B	8/1/2006	Economic Development-Professional Services	166 345 00		41 245 00	125 100 00
632 C	8/1/2006	Runnells-Renovate Long Term Units	637 980 00		37 881 38	600 098 62
632 D	8/1/2006	Engineering Replace Bndges	1 810 225 00		123 346 11	1 686 878 89
632 E	8/1/2006	Engineering Culvert repairs	1 223 125 00		254 431 00	968 694 00
632 F	8/1/2006	Engineering-Traffic Signals	2 389 249 00			2 389 249 00
632 G	8/1/2006	Engineering Environmental Monitoring	2 248 512 00		740 862 61	1 505 649 39
632 H	8/1/2006	Engineering-West Brook Flood Control	978 500 00		948 500 00	30 000 00
632 I	8/1/2006	Engineering Resurface County Roads	1 064 000 00			1 064 000 00
632 J	8/1/2006	Engineering Equip & Machinery	48 925 00			48 925 00
632 K	8/1/2006	Park Improvements	1 272 050 00		124 760 00	1 147 290 00
632 L	8/1/2006	Park Improvements	322 905 00		263 005 00	59 900 00
632 M	8/1/2006	Parks Equip & Machinery	1 457 955 00		361 464 00	1 096 491 00
632 N	8/1/2006	Parks Vehicles	811 176 00		47 276 00	763 900 00
632 O	8/1/2006	Parks -Facilities-Improvement to Buildings	2 593 025 00			2 593 025 00
632 P	8/1/2006	Parks Facilities Improvement to Buildings	1 027 425 00			1 027 425 00
632 Q	8/1/2006	Parks Facilities Construct New Building	7 828 000 00			7 828 000 00
632 R	8/1/2006	Parks-Facilities Furniture Carpets	293 550 00			293 550 00
632 S	8/1/2006	Engineering Public Works-Equip Machinery Vehicles	675 163 00		761 00	674 402 00
632 T	8/1/2006	Human Services Vehicles Equipment	257 835 00		14 768 00	243 067 00
632 U	8/1/2006	Various Departments-Vehicles	577 802 00		69 993 50	507 808 50
632 V	8/1/2006	Public Safety Equipment and Machinery	885 540 00		341 349 21	544 190 79
632 W	8/1/2006	Sheniff Firearms Range	308 227 00		84 075 24	224 151 76
632 X	8/1/2006	Prosecutor Equipment and Machinery	243 909 00		117 521 63	126 387 37
632 Y	8/1/2006	County Clerk Computer Equipment	197 644 00		186 584 00	11 060 00
632 Z	8/1/2006	Surrogate Furnishings Equip	16 953 00			16 953 00
632 AA	8/1/2006	College Equipment & Machinery	772 500 00		550 030 51	222,469 49
632 BB	8/1/2006	Vocational Renovations and Improvements	1 210 250 00		1 034 684 32	175 565 68
632 CC	8/1/2006	Vocational Equipment and Machinery	128 750 00			128 750 00
648 A	5/10/2007	Restoration of Lakes	2 585 719 00			2 585 719 00
650 A	6/21/2007	Acquisition of Property - Open Space Conservation	7 885 000 00	7 885 000 00		
651 A	6/21/2007	Acquisition of Property - Open Space Conservation	3 515 000 00	3 515 000 00		
653 A	8/23/2007	Info Tech IT and Tele Equipment	720 176 00			720 176 00
653 B	8/23/2007	Info Tech Communication Equipment	278 872 00		10 322 00	268 550 00
653 C	8/23/2007	Runnells Call System Wall Guards and Equipment	629 382 00			629 382 00
653 D	8/23/2007	Engineering-Repair or Replace Bndges	2 280 000 00			2 280 000 00
653 E	8/23/2007	Engineering-Culvert Repairs	950 000 00			950 000 00
653 F	8/23/2007	Engineering-Traffic Signals	2 707 500 00			2 707 500 00
653 G	8/23/2007	Engineering-Environmental Monitoring	1 993 100 00		243 751 00	1 749 349 00
653 H	8/23/2007	Engineering Inspect Dams	551 000 00			551 000 00
653 I	8/23/2007	Park and Recreation Improvements	792 584 00			792 584 00
653 J	8/23/2007	Park and Recreation Improvements	1 179 092 00			1 179 092 00
653 K	8/23/2007	Parks-Equipment	58 710 00			58 710 00
653 L	8/23/2007	Parks-Equipment & Machinery	215 270 00			215 270 00
653 M	8/23/2007	Parks-Vehicles	1 429 212 00			1 429 212 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, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007			
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS	
653 N	8/23/2007	Facilities Management-Improvements to Buildings	\$ 3 962 925 00	\$	\$	\$ 3 962 925 00	
653 O	8/23/2007	Facilities Management Improvements to Buildings	636 025 00			636 025 00	
653 P	8/23/2007	Facilities Management-Furniture Carpets	293 550 00			293 550 00	
653 Q	8/23/2007	Public Works - Equipment and Machinery	543 066 00			543 066 00	
653 R	8/23/2007	Human Services - Equipment and Machinery	397 778 00			397 778 00	
653 S	8/23/2007	Various Equipment Machinery and Vehicles	668 315 00			668 315 00	
653 T	8/23/2007	Public Safety Equipment and Machinery	373 470 00		19 877 00	353 593 00	
653 U	8/23/2007	Public Safety - Equipment and Machinery	97 850 00			97 850 00	
653 V	8/23/2007	Emergency Management - Equipment and Machinery	252 367 00			252 367 00	
653 W	8/23/2007	Emergency Management - Equipment and Machinery	68 495 00		17 656 00	50 839 00	
653 X	8/23/2007	Sheriff - Firearms Range Equipment and Machinery	244 624 00			244 624 00	
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	151 209 00		47 053 77	104 155 23	
653 Z	8/23/2007	College - Equipment and Machinery	250 000 00			250 000 00	
653 AA	8/23/2007	Vocational - Renovations and Improvements	1 050 000 00		122 821 82	927 178 18	
653 BB	8/23/2007	Vocational Equipment and Furnishings	300 000 00			300 000 00	
653 CC	8/23/2007	Vocational - Construction and Renovations	1 000 000 00		741 791 82	258 208 18	
661 A	8/23/2007	Refunding Bond Ordinance	6 412 000 00			6 412 000 00	
			\$ 232 706,995 00	\$ 105 000 000 00	\$ 35 719 654 06	\$ 91 987 340 94	
			REI	C	C-14	C-4	C 6

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
		Improvement Authorizations - Unfunded				\$ 102 480 285 54
		Less Unexpended Proceeds of				
		Bond Anticipation Notes				
		Ordinance Number	REF			
			C-8			
			325 C	\$	269 910 00	
			348 H		1 225 923 76	
			403 J		1 529 44	
			408 I		296 904 00	
			455 O		13 343 48	
			465 B		50 849 66	
			480 D		385 000 00	
			480 Q		67 622 96	
			501 N		58 186 00	
			501 V		32 769 70	
			501 W		4 330 00	
			518 A		172 13	
			518 E		277 97	
			518 Q		43 882 41	
			518 U		4 329 10	
			518 W		4 562 30	
			533 A		1 440 200 00	
			536 J		2 401 80	
			536 N		1 00	
			536 P		1 520 908 61	
			554 A		80 626 76	
			555 A		70 349 67	
			555 B		5 162 25	
			555 C		6 25	
			555 E		21 100 00	
			555 G		178 999 00	
			555 O		1 777 969 00	
			555 P		144 139 42	
			555 Q		15 168 48	
			555 U		59 812 20	
			555 V		3 000 00	
			555 Y		100 895 56	
			560 A		9 904 28	
			578A		40 852 00	
			578 B		146 041 15	
			578 C		13 750 00	
			578F		7 975 80	
			578 G		27 464 00	
			578 O		23 268 00	
			578 Q		15 161 54	
			578 R		90 004 24	
			578 S		28 646 98	
			578 U		7 724 44	
			578 V		51 680 00	
			578 W		26 646 90	
			578 X		6 750 00	
			601 E		6 525 41	
			601 F		18 000 00	
			601 H		52 983 68	



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
			<u>REF</u>			
			601J		\$ 655 037 76	
			601 K		168 832 77	
			601 M		261 436 10	
			601 U		880 65	
			601 BB		31 897 75	
			601 DD		317 103 59	
			616 U		3 055 93	
			616 W		401 00	
			624 A		233 614 70	
			650 A		279 956 11	
			651 A		87 016 91	
			C-4			<u>10 492 944 60</u>
			C-6			\$ <u>91 987,340 94</u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF</u>		
Balance, December 31, 2006	C	\$	1,259,543 52
Increased by			
2007 Budget Appropriation	C-2	\$	1,200,000 00
Transferred from Open Space Preservation Fund	C-2		<u>600,000 00</u>
			1,800,000 00
		\$	<u>3,059,543 52</u>
Decreased by			
Appropriation to Finance Improvement Authorizations	C-8		<u>1,982,253 00</u>
Balance, December 31, 2007	C	\$	<u><u>1,077,290 52</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Construction of a Police Academy and Crime Laboratory	12/10/1987	\$ 6 000 000 00	\$ 68 204 06			\$ 38 251 24		\$ 31 952 82	
Public Safety - Corrections	8/3/1989	3 000 000 00				(988 41)		988 41	
Improvements to Bridges	6/21/1990	4 290 000 00	354 961 04	269 910 00		(2 030 18)		356 991 22	269 910 00
Flood Control Projects	6/21/1990	5 490 000 00	404 970 21			107 517 05		297 453 16	
Correctional Facilities	6/28/1990 10/24/1991	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		1 226 623 76					1 226 623 76
Architectural and Engineering-Police Headquarters	9/10/1992	200 000 00	51 148 20			51 148 20			
Resurface of County Roads and Construction of Storm Water Sewers	6/17/1993	2 275 000 00	131 949 18					131 949 18	
West Brook Construction Phase III and Dams Rehabilitation	6/17/1993	2 600 000 00				(24 373 75)		24 373 75	
Correctional Facilities	6/17/1993	6 000 000 00	949 909 14			(202 393 35)		1 152 302 49	
Architectural and Engineering for the Improvement of Galloping Hill Service Yard	6/17/1993	200 000 00	167 480 22					167 480 22	
Acquisition and Installation of an Optical ITV System	6/17/1993	950 000 00	339 66					339 66	
Automation of Correction Facility	6/17/1993	625 000 00	34 196 49					34 196 49	
EDP Prosecutor	8/18/1994	520 000 00	101 28			101 28			
Renovation of Buildings	8/18/1994	1 050 000 00	1 017 50			(19 05)		1 036 55	
Improvements to Galloping Hills Golf Course	12/15/1994	6 000 000 00	176 982 80			103 538 00		73 444 80	
Drainage and Sewers	8/17/1995	761 250 00				(1 529 44)			1 529 44
Preliminary Engineering	8/17/1995	367 500 00				(64 55)		64 55	
Inmate Property System	8/17/1995	666 750 00	37 302 05					37 302 05	
Correctional Facilities	12/14/1995	5 000 000 00	2 526 947 46	296 904 00		(16 737 20)		2 543 684 66	296 904 00
Various Public Acquisitions	5/16/1996	285 000 00	5 389 00					5 389 00	
Improvements to Roads and Bridges	12/12/1996	5 624 000 00	216 683 40					216 683 40	
Improvements to Ice Skating Facility	12/12/1996	612 000 00				(618 00)		618 00	
Various Public Improvements and Acquisitions County College	2/20/1997	2 432 400 00	1 711 93					1 711 93	
Acquisition of Furnishing and Replacement of Sidewalks	10/16/1997	255 000 00				(0 01)		0 01	
Design of Building and Equipment for Sheriff's Office	10/16/1997	242 760 00		13 343 48					13 343 48
1804 Section 20 Expense Ordinance 455	10/16/1997	257 322 00	152 243 53			400 00		151 843 53	
Various Improvements and Acquisitions	3/12/1998	1 560 000 00		50 649 66					50 649 66
Acquisition of Voting Equipment	3/26/1998	2 850 000 00	8 000 00					8 000 00	
Elizabeth River Parkway	7/23/1998	3 250 000 00	96 980 05					96 980 05	
Oak Ridge Golf Course	7/23/1998	3 060 000 00	816 111 41	1 541 200 00				816 111 41	1 541 200 00
Replacement of Sidewalks	7/23/1998	612 000 00				12 222 00			
Study Phase of the Improvement of Various Intersections	7/23/1998	200 000 00	200 000 00			150 024 28		49 975 72	
Replacement of Pedestrian Bridge	7/23/1998	561 000 00		263 702 72		150 000 00			113 702 72
Elizabeth River Flood Control Project	7/23/1998	2 376 000 00	1 366 900 00	577 100 00			1 946 000 00		
Cranford Flood Control Project	7/23/1998	810 000 00	38 600 00	771 400 00				38 600 00	771 400 00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Various Improvements	7/23/1998	\$ 5,956,800.00	\$ 90,021.86	\$	\$	(196,211)	\$	\$ 90,218.07	\$
Various Building Improvements	7/23/1998	510,000.00		193,520.28		70,350.00			123,170.26
Acquisition of New Communication and Signal Systems	7/23/1998	968,000.00		682,476.16		150,953.20			541,522.96
Acquisition of Equipment and Machinery - administrative Services	7/23/1998	2,001,000.00				(23,049.47)		23,049.47	
Acquisition of Equipment and Machinery Sheriff's Office	7/23/1998	112,200.00	3,461.64					3,461.64	
Access 2000 School Computer Program	8/10/1998	3,000,000.00	13,728.10					13,728.10	
Project Pocket Parks	7/22/1999	1,650,000.00	20,800.00					20,800.00	
Project Downtown Union County	7/22/1999	5,500,000.00	20,000.00					20,000.00	
Energy Conservation Improvements - Building Services	7/22/1999	1,750,000.00	108,724.42			7,198.99		101,525.43	
Improvements of County Police and Forensic Laboratory Complex	7/22/1999	16,000,000.00	1,667,849.60					1,667,849.60	
Acquisition of a Sign Plotter Machine and Various Public Improvements Engineering	7/22/1999	608,300.00	50,001.36			50,001.36			
Elizabeth River Flood Control Project Engineering	7/22/1999	220,000.00		200,000.00					200,000.00
Acquisition of Automotive Vehicles - Various Departments	7/22/1999	1,005,950.00	95,262.00			(53,292.00)		148,554.00	
Various Improvements to Public Buildings Buildings Services	7/22/1999	2,745,600.00	35,842.83			(7,157.65)		43,000.48	
Acquisition of New Furniture and Carpet - Building Services	7/22/1999	93,500.00	7,755.14			800.00		6,955.14	
Replacement of Sidewalks and Acquisition of Equipment and Machinery Public Works	7/22/1999	825,000.00	461,921.43			98,413.80		363,507.63	
Acquisition of New Automotive Vehicles - Public Works	7/22/1999	646,800.00	51,269.96					51,269.96	
Various Park and Recreation Improvements - Park and Recreation and Machinery Parks and Recreation	7/22/1999	2,616,504.00		532.00		532.00			
Acquisition of Communication Equipment and Additional Equipment and Machinery Public Safety	7/22/1999	644,447.00		58,586.00		400.00			58,186.00
Acquisition of Communication Equipment and Additional Equipment and Machinery Public Safety	7/22/1999	181,500.00	16,500.00			9,883.63		6,616.37	
Acquisition of Equipment and Machinery and Communication and Signal System Sheriff's Offices	7/22/1999	77,000.00	24,864.22					24,864.22	
Signal System Prosecutor's Offices	7/22/1999	549,067.00		32,789.70					32,789.70
Acquisition of New or Replacement Equipment and Machinery County Clerk's Office	7/22/1999	47,630.00		4,330.00					4,330.00
Acquisition of Instructional Equipment and Various Improvements Vocational Technical Schools	7/22/1999	1,160,500.00	92,000.00					92,000.00	
Computer Equipment Surrogate's Office	7/22/1999	55,550.00	5,710.00	23,900.00		5,006.36		703.64	23,900.00
Computer Equipment College	7/22/1999	1,870,000.00	1,223.05					1,223.05	
Automotive Vehicle College	7/22/1999	82,500.00	938.00					938.00	
Senior Focus	10/11/2000	3,150,000.00	500.00	147,745.00				500.00	147,745.00
Replace Bridges	10/11/2000	4,053,520.00	675.02			(223,729.03)		224,404.05	
Seniors in Motion	10/11/2000	400,000.00	814.00	116,200.00				814.00	116,200.00
Communications and Signal Equipment	12/14/2000	1,629,505.00		172.13					172.13
Design & Engineering Culverts	12/14/2000	1,302,500.00		277.97					277.97
Replacement of Bridges	12/14/2000	4,871,288.00	33,009.03			33,009.03			

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Traffic Signals and Improvements	12/14/2000	\$ 420 000 00	\$ 27 259 84	\$	\$	\$	\$	27 259 84	\$
Rehabilitation of Dams	12/14/2000	700 000 00	47 000 00			11 500 00		35 500 00	
Equipment & Machinery - Engineering	12/14/2000	412 531 00	629 50					629 50	
Improvement to Buildings	12/14/2000	2 730 000 00	27 576 78			(3 330 12)		30 906 90	
Replacement of Sidewalks	12/14/2000	250 000 00	12 500 00	237 500 00				12 500 00	237 500 00
New Automotive Vehicles	12/14/2000	1 108 000 00	6 082 00			6 082 00			
Landscaping and Grounds Maintenance Equipment	12/14/2000	445 875 00		12 663 58		(31 468 83)			44 132 41
Reolace Vehcular Gate - Jail	12/14/2000	180 000 00	9 000 00	171 000 00				9 000 00	171 000 00
Equipment and Machinery Prosecutor	12/14/2000	302 700 00		4 329 10					4 329 10
Equipment and Machinery Surrogate	12/14/2000	97 318 00		4 562 30					4 562 30
Equipment and Machinery College	12/14/2000	4 377 500 00	16 477 72					16 477 72	
Loan - U C I A College - Land	12/14/2000	520 000 00	520 000 00					520 000 00	
Replacement of Bridges and Culverts	6/28/2001	7 535 000 00	344 881 91	1 440 200 00		178 621 98		166 259 93	1 440 200 00
Traffic Signal and Intersection Improvements - Rahway	6/28/2001	800 000 00	2 512 64					2 512 64	
Resurface Roads	6/28/2001	2 900 000 00	50 000 00					50 000 00	
Loan - U C I A	7/26/2001	200 000 00	0 000 00	40 000 00		50 000 00			
Rehabilitation of Dams	8/28/2001	1 775 000 00	72 358 50	2 504 63				72 358 50	2 504 63
Various Improvements to Public Buildings	8/28/2001	3 295 000 00	111 645 68			(7 201 57)		118 847 25	
New Furniture Carpets and Window Treatments	8/28/2001	650 000 00	8 690 00			5 390 60		3 299 40	
Vanous Improvements to Public Buildings and Property	8/28/2001	762 000 00		336 530 15		334 128 35			2 401 80
Vanous Park and Recreation Improvements	8/28/2001	3 490 000 00		12 220 00		12 220 00			
Upgraded Signage at County Golf Courses	8/28/2001	60 000 00		19 924 50					
Communication Equipment and Security Check Point System	8/28/2001	472 000 00				(1 00)			1 00
Office Renovations - Surrogate s Office	8/28/2001	25 000 00	266 97					266 97	
Vanous Improvements Union County College	8/28/2001	3 000 000 00		1 521 808 61					1 521 808 61
Loan U C I A	10/25/2001	1 000 000 00	100 000 00	250 000 00		330 000 00			20 000 00
Replace Vauxhall Road Bndge	2/13/2002	2 400 000 00				(90 052 65)		90 052 65	
Parks and Recreation Improvements	2/28/2002	350 000 00	37 817 37			5 317 37		32 500 00	
Acquis ton of Land Summit	4/11/2002	9 150 000 00	126 900 00					126 900 00	
Engineer Replace Bndges	4/25/2002	4 152 405 30		12 894 99		(67 865 77)			80 760 76
Traffic Signals and Intersection Improvement	8/22/2002	1 560 000 00	26 580 62			(53 294 20)		79 854 82	
Communication and Signal Equipment	8/22/2002	1 635 000 00		77 683 77		7 334 10			70 349 67
Replacement Equipment and Machinery	8/22/2002	716 000 00		22 734 88		17 572 63			5 162 25
Printing Equipment and Machinery	8/22/2002	168 000 00		8 006 25		8 000 00			6 25
Runnells Hospital Renovation Long term Care Unit	8/22/2002	409 045 00	15 000 00			8 201 40		6 798 60	
Human Services Communication and Signal System	8/22/2002	106 100 00		4 000 00		(17 100 00)			21 100 00
Replace Milltown Road Bndge	8/22/2002	650 000 00		2 835 05		2 835 05			
Replacement of Culverts	8/22/2002	647 500 00		336 124 00					336 124 00
2002 Road Resurfacing Program	8/22/2002	749 000 00	31 813 69			31 813 69			
2003 Road Resurfacing Program	8/22/2002	1 900 000 00	41 681 61			41 681 61			
Sewer Projects	8/22/2002	52 000 00		34 598 50		600 00			33 998 50
Improvement to Building	8/22/2002	6 616 000 00		2 861 326 98		1 083 357 98			1 777 969 00



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Vocational Equipment and Various Improvements	8/21/2003	\$ 1 197 000 00	\$	\$ 124 202 33	\$	\$ 67 048 19	\$	\$ 57 154 14	
Vocational Vehicle and Equipment and Machinery	8/21/2003	60 000 00		60 000 00		35 617 33		24 382 67	
Acquisition of Property - Scotch Plains	10/09/2003	10 500 000 00	474 375 10				474 375 10		
Acquisition of Property - Union County Arts Center Center	8/19/2004	6 180 000 00		180 000 00				180 000 00	
Economic Development Equipment and Machinery	8/19/2004	916 700 00		77 914 83		39 125 95		38 788 88	
Communication and Signal Equipment	8/19/2004	123 600 00		51 443 04		22 256 62		29 186 42	
Runnells Renovate Long-Term Care Units	8/19/2004	1 336 165 00		859 348 44		2 338 00		857 010 44	
Human Services Equipment and Machinery	8/19/2004	346 804 00		39 016 00		(6 525 41)		45 541 41	
Human Services Furnishings	8/19/2004	618 000 00		18 000 00				18 000 00	
Repair of Various Bridges	8/19/2004	4 679 336 00	591 850 00	3 020 369 00		147 854 00	443 996 00	3 020 369 00	
Engineering Services and Culvert Repairs	8/19/2004	2 060 000 00		1 508 983 69		0 01		1 508 983 68	
Engineering Design - Gordon Street Bridge	8/19/2004	339 900 00	31 060 00				31 060 00		
Traffic Signal Rehabilitation Program	8/19/2004	3 244 500 00		313 102 03		(655 037 76)		968 139 79	
Various Traffic Signal Improvements in Rahway	8/19/2004	927 000 00		168 832 77				168 832 77	
Construction of Building Engineering and Public Works	8/19/2004	1 236 000 00		756 935 57		495 499 47		261 436 10	
Environmental Monitoring - Underground Tanks	8/19/2004	540 750 00		255 483 23		109 649 56		145 833 67	
Various Improvements to Public Buildings	8/19/2004	11 252 000 00		7 605 426 89		2 077 364 70		5 528 062 19	
Various Improvements to Public Buildings	8/19/2004	1 045 000 00		825 000 00		123 440 00		701 560 00	
Furniture - Carpet and Window Treatments	8/19/2004	515 000 00	25 750 00	489 250 00			25 750 00	489 250 00	
Various Departments Equipment and Machinery	8/19/2004	1 605 785 00		469 577 22		36 712 06		432 865 16	
Acquisition of Real Property for Park Purposes	8/19/2004	203 100 00	203 100 00				203 100 00		
Various Improvements - Parks and Recreation	8/19/2004	231 750 00		190 055 94		37 047 11		153 008 83	
Parks and Recreation Equipment and Machinery	8/19/2004	1 284 043 00		292 852 72		(880 65)		293 733 37	
Parks and Recreation Furniture and Fixtures	8/19/2004	604 790 00		478 989 85		9 240 57		467 759 28	
Parks and Recreation Upgrade Alarms and Sprinklers	8/19/2004	262 650 00	12 715 60	249 517 00			12 715 60	249 517 00	
Public Safety Equipment and Machinery	8/19/2004	746 010 00		573 510 00		213 200 00		360 310 00	
Public Safety Specialized Weapons	8/19/2004	15 450 00	773 00	14 677 00			773 00	14 677 00	
Public Safety - Equipment	8/19/2004	123 600 00		56 159 10				58 159 10	
Public Safety Medical Examiner Equipment	8/19/2004	15 450 00	773 00	14 677 00			773 00	14 677 00	
Public Safety - Floor Radio System	8/19/2004	602 048 00		303 841 75				303 841 75	
Shenff - Firearms Range Machinery and Equipment	8/19/2004	683 194 00		532 628 50		112 500 00		420 128 50	
Prosecutor Equipment and Machinery	8/19/2004	749 918 00		388 592 76		71 489 17		317 103 59	
Clerk - Renovation of Records Room Equipment	8/19/2004	175 100 00	3 519 00	166 344 00			3 519 00	166 344 00	
Surrogate - Furniture Computers and Office Equipment	8/19/2004	28 840 00	383 75	27 397 00			383 75	27 397 00	
Union County College Various Improvements and Equipment	8/19/2004	2 033 563 00		88 379 27		5 554 40		82 824 87	
County Voc Tech Schools Various Improvements and Equipment	8/19/2004	849 750 00		604 621 43		579 871 43		24 750 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	1 900 000 00		99 511 01				99 511 01	
Acquisition of Property - Open Space Conservation	2/10/2005	13 075 000 00		74 547 61		74 547 61			
Renovation of Baxel and West Halls at Union County Vocational/Technical Schools	3/10/2005	20 000 000 00		8 545 108 95		7 821 971 72		723 137 23	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Communication and Information Systems Equipment	8/18/2005	\$ 935 897 00	\$	\$ 285 495 54	\$	\$ 209 892 65	\$	\$	75 602 89
Radio Equipment - Division of Information Technologies	8/18/2005	72 100 00		66 684 30					66 684 30
Runnels Renovate Long-Term Care Units	8/18/2005	946 364 00		690 994 85		461 686 27			229 308 58
Human Services Equipment and Machinery	8/18/2005	853 870 00		277 962 37		222 894 42			55 067 95
Human Services Equipment and Machinery	8/18/2005	165 174 00		154 254 00					154 254 00
Engineer Replace Bridges	8/18/2005	1 236 000 00	38 550 94	604 200 00				38 550 94	604 200 00
Engineer Culver Repair	8/18/2005	1 545 000 00		1 545 000 00		323 450 00			1 221 550 00
Engineer Inspection and Rehabilitation of Various Dams	8/18/2005	103 000 00		83 800 00		83 800 00			
Engineer Traffic Signals	8/18/2005	1 476 800 00		1 135 823 41		245 546 58			890 276 83
Engineer Street Resurfacing	8/18/2005	3 605 000 00		47 088 62		32 868 61			14 220 01
Engineer Environmental Monitoring	8/18/2005	1 164 500 00		565 000 00		91 780 74			473 219 26
Engineer Equipment and Machinery	8/18/2005	262 690 00		45 234 00					45 234 00
Operations and Facilities Improvement to Public Buildings	8/18/2005	1 611 950 00	80 598 00	1 531 352 00		823 000 00			788 950 00
Operations and Facilities Improvement to Public Buildings	8/18/2005	1 313 250 00		1 163 250 00					1 163 250 00
New Automotive Vehicles and Communication Equipment	8/18/2005	1 217 838 00		391 111 30		76 808 25			314 303 05
Park and Recreation Improvements	8/18/2005	1 380 200 00		1 021 788 56		420 745 85			601 042 70
Parks Equipment and Machinery	8/18/2005	283 250 00		228 132 00		36 116 00			192 016 00
Parks New Automotive Vehicles	8/18/2005	283 250 00		118 606 00					118 606 00
Public Safety Equipment and Machinery	8/18/2005	164 800 00		18 618 35		13 284 75			5 333 60
Sheriff Equipment and Machinery	8/18/2005	120 510 00		73 310 00					73 310 00
Sheriff Equipment and Machinery	8/18/2005	77 250 00		5 442 93					5 442 93
Prosecutor Equipment and Machinery	8/18/2005	276 155 00		79 777 33		65 199 85			14 577 48
Prosecutor Equipment and Machinery	8/18/2005	18 025 00		536 68		11 08			525 00
Surrogate's Office Furnishings	8/18/2005	33 990 00	1 701 00	32 289 00				1 701 00	32 289 00
Clerk's Office Furnishings	8/18/2005	92 700 00	4 635 00	88 065 00				4 635 00	88 065 00
Union County Vocational/Technical Schools Instructional Equipment	8/18/2005	772 500 00		147 528 99		86 534 34			60 994 65
Union County College Equipment and Machinery	8/18/2005	772 500 00		772 500 00		630 829 09			141 670 91
Union County Vocational/Technical Schools Facility Improvements	8/18/2005	746 750 00		246 750 00		125 000 00			121 750 00
Union County Vocational/Technical Schools Equipment and Machinery	8/18/2005	25 750 00		25 750 00		10 547 00			15 203 00
Acq Property Hazelwood Cemetery	3/30/2006	6 500 000 00	325 000 00	6 175 000 00		6 266 385 30			233 614 70
Equipment Computers Communications	8/17/2006	447 200 00	22 361 00	424 839 00		258 233 70			188 966 30
College-Equipment	8/17/2006	772 500 00		754 807 17		532 337 68			222 469 49
Communications and Signal Equip	8/17/2006	175 100 00	8 755 00	166 345 00		50 000 00			125 100 00
Vocational-Renovate and improve Buildings	8/17/2006	1 210 250 00		1 210 250 00		1 034 654 32		30 00	175 565 68
Runnels Long Term Care	8/17/2006	671 560 00	33 580 00	637 980 00		71 461 38			600 098 62
Vocational-Equipment and Vehicles	8/17/2006	128 750 00		128 750 00					128 750 00
Engineering-Bridges	8/17/2006	1 905 500 00	95 275 00	1 810 225 00		218 621 11			1 686 876 89
Engineering-Culverts	8/17/2006	1 287 500 00	64 375 00	1 223 125 00		318 806 00			968 694 00
Traffic Signals	8/17/2006	3 584 400 00	1 195 151 00	2 389 249 00		264 368 00		930 783 00	2 389 249 00
Underground Storage Tanks	8/17/2006	2 364 750 00		2 152 786 71		647 137 32			1 505 649 39



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE	
			DECEMBER 31, 2006					DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
West Brook Flood Control Phase 4	8/17/2006	\$ 1 030 000 00	\$ 51 500 00	\$ 978 500 00		\$ 1 000 000 00		\$ 30 000 00	
Resurface Roads	8/17/2006	4 120 000 00	3 056 000 00	1 064 000 00		2 967 271 04	68 728 96	1 064 000 00	
Replace Computer Equipment	8/17/2006	51 500 00	2 575 00	48 925 00			2 575 00	48 925 00	
Ash Brook and Galloping Hill	8/17/2006	1 339 000 00	66 950 00	1 272 050 00		191 710 00		1 147 290 00	
Ash Brook Club House Stables	8/17/2006	339 900 00	16 995 00	322 905 00		280 000 00		59 900 00	
Parks Equipment and Machinery	8/17/2006	1 534 689 00	76 734 00	1 457 955 00		438 198 00		1 096 491 00	
Parks-Vehicles	8/17/2006	853 870 00	42 694 00	811 176 00		89 970 00		763 900 00	
Improvements to Various Buildings	8/17/2006	2 729 500 00	136 475 00	2 593 025 00			136 475 00	2 593 025 00	
Upgrade Fire Detection System	8/17/2006	1 081 500 00	54 075 00	1 027 425 00			54 075 00	1 027 425 00	
Construction New Building Westfield	8/17/2006	8 240 000 00	412 000 00	7 828 000 00			412 000 00	7 828 000 00	
Furniture Carpets	8/17/2006	309 000 00	15 450 00	293 550 00			15 450 00	293 550 00	
Equipment and Vehicles	8/17/2006	710 700 00	35 537 00	675 163 00		36 298 00		674 402 00	
New Vehicles	8/17/2006	271 405 00		243 067 00				243 067 00	
New Vehicles	8/17/2006	608 215 00	30 413 00	577 802 00		100 406 50		507 808 50	
Public Safety-New Equipment	8/17/2006	932 150 00	22 653 38	885 540 00		364 002 59		544 190 79	
Sheriff Fire arm Range Equipment	8/17/2006	324 450 00		288 882 08		64 730 32		224 151 76	
Prosecutor Equipment	8/17/2006	258 746 00		196 746 00		70 358 63		126 387 37	
Clerk Equipment	8/17/2006	208 047 00		11 060 00				11 060 00	
Surrogate-Equipment	8/17/2006	17 845 00	892 00	16 953 00			892 00	16 953 00	
Restoration of Lakes	5/10/2007	5 281 809 00			5 281 609 00	452 200 00		2 243 690 00	
Acquisition of Property - Open Space Conservation	6/2/2007	8 300 000 00			8 300 000 00	8 020 043 89		279 956 11	
Acquisition of Property - Open Space Conservation	6/21/2007	3 700 000 00			3 700 000 00	3 612 983 09		87 016 91	
Info Tech IT and Tele Equipment	9/6/2007	758 080 00			758 080 00		37 904 00	720 176 00	
Info Tech Communication Equipment	9/6/2007	293 550 00			293 550 00	25 000 00		268 550 00	
Runnels-Call System Wall Guards and Equipment	9/6/2007	662 510 00			662 510 00	16 974 00		629 382 00	
Engineering Repair or Replace Bndges	9/8/2007	6 400 000 00			6 400 000 00		4 120 000 00	2 280 000 00	
Engineering Culvert Repairs	9/8/2007	1 000 000 00			1 000 000 00		50,000 00	950 000 00	
Engineering Traffic Signals	9/8/2007	2 850 000 00			2 850 000 00		142 500 00	2 707 500 00	
Engineering-Environmental Monitoring	9/6/2007	2 098 000 00			2 098 000 00	348 651 00		1 748 349 00	



COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF</u>		
Balance, December 31, 2006	C	\$	35,879,176 77
Increased by			
Expenditures	C-8	\$	<u>50,300,729 56</u>
		\$	<u>86,179,906 33</u>
Decreased by			
Disbursed	C-2		<u>67,520,539 60</u>
Balance, December 31, 2007	C	\$	<u><u>18 659,366 73</u></u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF SERIAL BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2007</u>			<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2007</u>
			<u>DATE</u>	<u>AMOUNT</u>					
County College	6/1/92	\$ 2,841,000 00		\$		\$ 201,000 00	\$ 201,000 00		
County College	10/1/93	2,537,000 00	10/1/2008	227,000 00	4 40%	452,000 00	225,000 00	227,000 00	
Refunding Bonds	12/1/93	19,130 000 00	2/1/2008	2 490 000 00	5 05%	12 260 000 00	2,515,000 00	9 745,000 00	
			2/1/2009	2,460,000 00	5 00%				
			2/1/2010	2,425,000 00	5 00%				
			2/1/2011	2 370,000 00	5 20%				
General Improvement	12/15/97	18,700,000 00	12/15/2008	1,100,000 00	4 75%	9,900,000 00	1 100,000 00	8,800,000 00	
			12/15/2009	1,097,000 00	4 75%				
			12/15/2010-2013	1,100,000 00	4 75%				
			12/15/2014	1,102,000 00	4 75%				
			12/15/2015	1 101,000 00	4 75%				
County Vocational School	12/15/97	5,158,000 00	12/15/2008-2013	325 000 00	4 75%	2 558,000 00	300,000 00	2 258 000 00	
			12/15/2014	308 000 00	4 75%				
County College	12/15/97	4,518,000 00	12/15/2008	400 000 00	4 75%	1,193,000 00	400,000 00	793,000 00	
			12/15/2009	393,000 00	4 75%				
County Vocational School	6/15/99	2 514 000 00	2/1/2008 -2009	225,000 00	5 00%	904,000 00	230,000 00	674 000 00	
			2/1/2010	224,000 00	5 00%				
General Improvement	6/15/99	40 920 000 00	2/1/2008 -2015	2,400 000 00	5 00%	28 800 000 00	2,400,000 00	26 400,000 00	
			2/1/2016 -2018	1,097,000 00	5 125%				
County College	6/01/02	7,935,000 00	3/1/2008-2014	870 000 00	4 00%	6,960,000 00	870,000 00	6,090,000 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>BALANCE DECEMBER 31, 2006</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2007</u>	
			<u>DATE</u>	<u>AMOUNT</u>	<u>INTEREST RATE</u>				
General Improvement	6/01/02	\$ 73,663,000 00	3/1/2008	\$ 1,780,000 00	4 00%	\$	\$	\$	
			3/1/2009	2,780,000 00	4 00%				
			3/1/2010	3,780,000 00	4 00%				
			3/1/2011	4,780,000 00	4 00%				
			3/1/2012	7,130,000 00	4 00%				
			3/1/2013	7,130,000 00	4 125%				
			3/1/2014	7,130,000 00	4 25%				
			3/1/2015	8,000,000 00	4 50%				
			3/1/2016	8,000,000 00	5 00%				
			3/1/2017	8,930,000 00	5 00%				
			3/1/2018	8,998,000 00	5 00%		71,218,000 00	2,780,000 00	68,438,000 00
County Vocational School	6/01/02	2,130,000 00	3/1/2008-2011	350,000 00	4 00%		1,750 000 00	350,000 00	1,400,000 00
County College	8/15/03	3,100,000 00	08/15/2008	620,000 00	2 30%		1,240,000 00	620 000 00	620,000 00
General Improvement	3/1/04	70,277,000 00	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%		66 087,000 00	2 705 000 00	63,382 000 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>BALANCE DECEMBER 31, 2006</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2007</u>	
			<u>DATE</u>	<u>AMOUNT</u>	<u>INTEREST RATE</u>				
County Vocational School	3/1/04	\$ 11,261,000.00	3/1/2008-2015	\$ 600,000.00	3.50%	\$ 10,061,000.00	\$ 600,000.00	\$ 9,461,000.00	
			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	461,000.00	4.25%				
County College	3/1/04	362,000.00	3/1/2008-2011	35,000.00	3.50%	292,000.00	35,000.00	257,000.00	
			3/1/2012-13	40,000.00	3.50%				
			3/1/2014	37,000.00	3.50%				
County College	8/15/04	3,615,000.00	8/15/2008	725,000.00	2.125%	2,165,000.00	725,000.00	1,440,000.00	
			8/15/2009	7,150,000.00	2.125%				
						\$ 216,041,000.00	\$ 16,056,000.00	\$ 199,985,000.00	
						REF	C	C-5	C

SUMMARY

County College	\$ 12,503,000.00	\$ 3,076,000.00	\$ 9,427,000.00
County Vocational School	15,273,000.00	1,480,000.00	13,793,000.00
General County Improvements	176,005,000.00	8,985,000.00	167,020,000.00
Refunding Bonds	12,260,000.00	2,515,000.00	9,745,000.00
	\$ 216,041,000.00	\$ 16,056,000.00	\$ 199,985,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

PURPOSE	DATE OF ISSUE	AMOUNT OF ORIGINAL ISSUE	MATURITIES OF BONDS OUTSTANDING			BALANCE DECEMBER 31, 2006	DECREASED	BALANCE DECEMBER 31, 2007
			DATE	AMOUNT	INTEREST RATE			
Unfunded ERI Liability	4/1/03	\$ 12,870,000 00	4/1/2008	\$ 745,000 00	3 66%	\$	\$	\$
			4/1/2009	775,000 00	3 66%			
			4/1/2010	805 000 00	3 66%			
			4/1/2011	835,000 00	3 66%			
			4/1/2012	865,000 00	3 66%			
			4/1/2013	895 000 00	4 89%			
			4/1/2014	940,000 00	5 29%			
			4/1/2015	990,000 00	5 29%			
			4/1/2016	1 040,000 00	5 29%			
			4/1/2017	1,095,000 00	5 29%			
			4/1/2018	1,155 000 00	5 29%			
					<u>\$ 10,860,000 00</u>	<u>\$ 720,000 00</u>	<u>\$ 10,140,000 00</u>	
					REF	C	C-5	C

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 2006	C	\$ 3 139 161 57	\$ 7 162,272 23	\$ 1 151 221 52
Increased by				
Improvement Authorizations	C-8	4,000,000 00		
		\$ 7,139 161 57	\$ 7 162 272 23	\$ 1 151,221 52
Decreased by				
Cash Receipts	C-2	829,455 27	3,960 499 32	165 059 90
Cancelled	C-8	1,770,000 00	500,000 00	
Balance, December 31 2007	C	\$ <u>4,539 706 30</u>	\$ <u>2,701 772 91</u>	\$ <u>986,161 62</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2007

<u>Description</u>	<u>Ordinance Number</u>			
U S Marshals Service	347	\$ 406,665 12		\$
Department of Transportation	616-F	133 041 18		
Department of Transportation	653	4,000 000 00		
Department of Transportation	348-H		1,526 371 91	
Department of Transportation	480-M		106 000 00	
Department of Transportation	632-F		1,069 401 00	
City of Linden	223			986,161 62
		\$ <u>4,539 706 30</u>	\$ <u>2,701,772 91</u>	\$ <u>986,161 62</u>



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVES TO PAY SERIAL BONDS

	<u>REF</u>	
Balance, December 31, 2006	C	\$ 1,807,942 40
Increased by		
State Aid on Funded Ordinances	C-2	<u>809 54</u>
		1,808,751 94
Decreased by		
Utilized as Anticipated Revenue	C-2	<u>500,000 00</u>
Balance, December 31, 2007	C	<u>\$ 1,308,751 94</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, 2006	INCREASED	DECREASED	BALANCE DECEMBER 31, 2007
324C	908-494	06/21/1990	Improvement of Bndges	08/01/2005	03/01/2007	02/28/2008	4.00%	\$ 269 910 00	\$ 269 910 00	\$ 269 910 00	\$ 269 910 00
348 H	908-302	10/24/1991	Roads and Bridges	08/01/2005	03/01/2007	02/28/2008	4.00%	2 123 000 00	2 123 000 00	2 123 000 00	2 123 000 00
403 Z	908-498	08/17/1995	Drainage and Sewer Projects	08/01/2005	03/01/2007	02/28/2008	4.00%	311 000 00	311 000 00	311 000 00	311 000 00
408 1	917-716	12/14/1995	Renovate Old Jail Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	296 904 00	296 904 00	296 904 00	296 904 00
455 O	916-603	10/16/1997	Design of Building, Equipment Sheriff	08/01/2005	03/01/2007	02/28/2008	4.00%	48 000 00	48 000 00	48 000 00	48 000 00
465 B	922-117	03/12/1998	College - Vanous Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	160 000 00	160 000 00	160 000 00	160 000 00
480 F	908-806	07/23/1998	Pedestrian Bndges	08/01/2005	03/01/2007	02/28/2008	4.00%	270 000 00	270 000 00	270 000 00	270 000 00
480D	912-282	07/23/1998	Oak Ridge Golf Course	03/01/2006	03/01/2007	02/28/2008	4.00%	385 000 00	385 000 00	385 000 00	385 000 00
480 N	913-607	07/23/1998	Vanous Building Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	120 000 00	120 000 00	120 000 00	120 000 00
480 O	913-608	07/23/1998	Communication and Signal System Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	300 000 00	300 000 00	300 000 00	300 000 00
501 E	908 800	07/22/1999	Traffic Signals and Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	565 900 00	565 900 00	565 900 00	565 900 00
501 G	908-802	07/22/1999	Engineering - Flood Control	08/01/2005	03/01/2007	02/28/2008	4.00%	460 00	460 00	460 00	460 00
501 N	912-201	07/22/1999	Parks - Landscaping and Maintenance Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	58 600 00	58 600 00	58 600 00	58 600 00
501 V	917-700	07/22/1999	Equipment and Machinery - Prosecutor	08/01/2005	03/01/2007	02/28/2008	4.00%	35 700 00	35 700 00	35 700 00	35 700 00
501 W	918-800	07/22/1999	Equipment and Machinery - Clerk	08/01/2005	03/01/2007	02/28/2008	4.00%	27 300 00	27 300 00	27 300 00	27 300 00
518 A	903-305	12/14/2000	Communication and Signal Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	274 030 00	274 030 00	274 030 00	274 030 00
518 E	908-311	12/14/2000	Design and Engineering - Culverts	08/01/2005	03/01/2007	02/28/2008	4.00%	787 375 00	787 375 00	787 375 00	787 375 00
518 J	908-316	12/14/2000	Construction of Building	08/01/2005	03/01/2007	02/28/2008	4.00%	2 185 000 00	2 185 000 00	2 185 000 00	2 185 000 00
518 Q	912-205	12/14/2000	Parks and Recreation Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	1 124 000 00	1 124 000 00	1 124 000 00	1 124 000 00
518 U	917-606	12/14/2000	Equipment and Machinery - Prosecutor	08/01/2005	03/01/2007	02/28/2008	4.00%	181 565 00	181 565 00	181 565 00	181 565 00
518 V	918 801	12/14/2000	Equipment and Machinery - Clerk	08/01/2005	03/01/2007	02/28/2008	4.00%	10 385 00	10 385 00	10 385 00	10 385 00
518 W	919 901	12/14/2000	Equipment and Machinery Surrogate	08/01/2005	03/01/2007	02/28/2008	4.00%	30 452 00	30 452 00	30 452 00	30 452 00
533 A	908-318	06/28/2001	Replacement of Bridges	08/01/2005	03/01/2007	02/28/2008	4.00%	1 440 200 00	1 440 200 00	1 440 200 00	1 440 200 00
533 D	908-321	06/28/2001	Traffic Signals and Intersection Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	423 075 00	423 075 00	423 075 00	423 075 00
536 A	902-605	08/28/2001	Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	190 000 00	190 000 00	190 000 00	190 000 00
536 G	908-328	08/28/2001	Sidewalks and Compulenzed Asset Management	08/01/2005	03/01/2007	02/28/2008	4.00%	195 750 00	195 750 00	195 750 00	195 750 00
536 J	909-709	08/28/2001	Improvements to Public Buildings	08/01/2005	03/01/2007	02/28/2008	4.00%	723 900 00	723 900 00	723 900 00	723 900 00
536 K	912 207	08/28/2001	Parks and Recreation Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	3 221 500 00	3 221 500 00	3 221 500 00	3 221 500 00
536 M	912-209	08/28/2001	Communication and Signal Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	20 000 00	20 000 00	20 000 00	20 000 00
536 N	914-604	08/28/2001	Communications Equipment and Security Check	08/01/2005	03/01/2007	02/28/2008	4.00%	358 400 00	358 400 00	358 400 00	358 400 00
536 P	922-205	08/28/2001	College - Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	2 739 000 00	2 739 000 00	2 739 000 00	2 739 000 00
554 A	908 333	07/25/2002	Engineer Replace Bndges	08/01/2005	03/01/2007	02/28/2008	4.00%	1 459 000 00	1 459 000 00	1 459 000 00	1 459 000 00
555 A	902-606	08/22/2002	Communications and Signal Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	1 553 250 00	1 553 250 00	1 553 250 00	1 553 250 00
555 B	902-607	08/22/2002	Replacement Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	515 200 00	515 200 00	515 200 00	515 200 00
555 C	903 306	08/22/2002	Printing Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	159 599 00	159 599 00	159 599 00	159 599 00
555 E	906-602	08/22/2002	Human Services - Communication and Signal System	08/01/2005	03/01/2007	02/28/2008	4.00%	50 795 00	50 795 00	50 795 00	50 795 00
555 F	908-335	08/22/2002	Replace Milltown Road Bndge	08/01/2005	03/01/2007	02/28/2008	4.00%	617 500 00	617 500 00	617 500 00	617 500 00
555 G	906-336	08/22/2002	Replace Culverts	08/01/2005	03/01/2007	02/28/2008	4.00%	258 000 00	258 000 00	258 000 00	258 000 00
555 H	908-343	08/22/2002	Environmental Monitorng	08/01/2005	03/01/2007	02/28/2008	4.00%	461 550 00	461 550 00	461 550 00	461 550 00
555 M	908-341	08/22/2002	Vanous Engineering Services	08/01/2005	03/01/2007	02/28/2008	4.00%	227 500 00	227 500 00	227 500 00	227 500 00
555 O	909-710	08/22/2002	Improvement to Building	08/01/2005	03/01/2007	02/28/2008	4.00%	6 137 100 00	6 137 100 00	6 137 100 00	6 137 100 00
555 P	909-711	08/22/2002	Improvement to Building	08/01/2005	03/01/2007	02/28/2008	4.00%	756 000 00	756 000 00	756 000 00	756 000 00
555 Q	909-712	08/22/2002	Furniture and Carpets	08/01/2005	03/01/2007	02/28/2008	4.00%	151 750 00	151 750 00	151 750 00	151 750 00
555 U	913 303	08/22/2002	Security and Facility Infrastructure	08/01/2005	03/01/2007	02/28/2008	4.00%	200 000 00	200 000 00	200 000 00	200 000 00
555 V	617 607	08/22/2002	Prosecutor - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	154 025 00	154 025 00	154 025 00	154 025 00
555 Y	922-206	08/22/2002	College - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	107 000 00	107 000 00	107 000 00	107 000 00
560 A	908-344	12/19/2002	Engineering Services	08/01/2005	03/01/2007	02/28/2008	4.00%	1 154 000 00	1 154 000 00	1 154 000 00	1 154 000 00
576 A	908-345	05/29/2003	Bndge and Culvert Improvement	08/01/2007	08/01/2007	05/01/2008	4.25%	305 000 00	305 000 00	305 000 00	305 000 00
578 A	902-610	08/21/2003	Data Processing Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	857 645 00	857 645 00	857 645 00	857 645 00
578 B	903-307	08/21/2003	Communication and Signal Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	2 491 374 00	2 491 374 00	2 491 374 00	2 491 374 00
578 C	905-508	08/21/2003	Runnels Renovate Long-Term Care Units	08/01/2005	03/01/2007	02/28/2008	4.00%	306 402 00	306 402 00	306 402 00	306 402 00
578 D	906-603	08/21/2003	Human Services - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	24 667 00	24 667 00	24 667 00	24 667 00
578 E	908-346	08/21/2003	Operational Services - Engineering Services	08/01/2005	03/01/2007	02/28/2008	4.00%	400 000 00	400 000 00	400 000 00	400 000 00
578 F	908-347	08/21/2003	Operational Services - Environmental Monitorng	08/01/2005	03/01/2007	02/28/2008	4.00%	142 000 00	142 000 00	142 000 00	142 000 00
578 G	908-348	08/21/2003	Operational Services - Traffic Studies	08/01/2005	03/01/2007	02/28/2008	4.00%	665 000 00	665 000 00	665 000 00	665 000 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, 2006	INCREASED	DECREASED	BALANCE DECEMBER 31, 2007
578 K	908-352	08/21/2003	Construction of New Building - Scotch Plains	08/01/2005	03/01/2007	02/28/2008	4.00%	\$ 1,197,773.00	\$ 1,197,773.00	\$ 1,197,773.00	\$ 1,197,773.00
578 L	909-714	08/21/2003	Operational Services - Improvement to Buildings	08/01/2005	03/01/2007	02/28/2008	4.00%	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00
578 M	909-714	08/21/2003	Operational Services - Improvement to Buildings	08/01/2007	08/01/2007	05/01/2008	4.25%		571,000.00		571,000.00
578 N	909-716	08/21/2003	Operational Services - Furniture Carpet	03/01/2006	03/01/2007	02/28/2008	4.00%	200,000.00	200,000.00	200,000.00	200,000.00
578 O	910-104	08/21/2003	Equipment - Machinery and Vehicles	08/01/2005	03/01/2007	02/28/2008	4.00%	663,687.00	663,687.00	663,687.00	663,687.00
578 P	912-216	08/21/2003	Parks and Recreation Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	145,000.00	145,000.00	145,000.00	145,000.00
578 Q	912-217	08/21/2003	Parks - Alarms - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	280,000.00	280,000.00	280,000.00	280,000.00
578 R	912-218	08/21/2003	Parks - Equipment - Machinery and Vehicles	08/01/2005	03/01/2007	02/28/2008	4.00%	1,455,128.00	1,455,128.00	1,455,128.00	1,455,128.00
578 S	914-605	08/21/2003	Public Safety - Security and Facility Infrastructure	08/01/2005	03/01/2007	02/28/2008	4.00%	700,000.00	700,000.00	700,000.00	700,000.00
578 T	914-606	08/21/2003	Public Safety - Police Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	8,000.00	8,000.00	8,000.00	8,000.00
578 U	913-304	08/21/2003	Medical Examiner - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	14,000.00	14,000.00	14,000.00	14,000.00
578 V	916-604	08/21/2003	Sheniff - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	73,625.00	73,625.00	73,625.00	73,625.00
578 W	917-608	08/21/2003	Prosecutor - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	661,753.00	661,753.00	661,753.00	661,753.00
578 X	918-803	08/21/2003	Clerk - Renovations and Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	267,662.00	267,662.00	267,662.00	267,662.00
578 BB	921-110	08/21/2003	Vocational - Equipment and Various Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	397,000.00	397,000.00	397,000.00	397,000.00
578 BB	921-110	08/21/2003	Vocational - Equipment and Various Improvements	08/01/2007	08/01/2007	05/01/2008	4.25%		675,000.00		675,000.00
601A	900-014	08/19/2004	Union County Arts Center	08/01/2007	08/01/2007	05/01/2008	4.25%		514,000.00		514,000.00
601 B	902-611	08/19/2004	Economic Development - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	655,000.00	655,000.00	655,000.00	655,000.00
601 B	902-611	08/19/2004	Economic Development - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		137,000.00		137,000.00
601 D	905-509	08/19/2004	Runnells - Renovate Long Term Care Units	03/01/2006	03/01/2007	02/28/2008	4.00%	303,000.00	303,000.00	303,000.00	303,000.00
601 D	905-509	08/19/2004	Runnells - Renovate Long-Term Care Units	08/01/2007	08/01/2007	05/01/2008	4.25%		107,000.00		107,000.00
601 E	905-604	08/19/2004	Human Services - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	52,000.00	52,000.00	52,000.00	52,000.00
601 E	905-604	08/19/2004	Human Services - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		238,000.00		238,000.00
601 F	905-605	08/19/2004	Human Services - Furnishings	08/01/2005	03/01/2007	02/28/2008	4.00%	587,100.00	587,100.00	587,100.00	587,100.00
601 H	908-354	08/19/2004	Engineering - Engineering Services	03/01/2006	03/01/2007	02/28/2008	4.00%	501,000.00	501,000.00	501,000.00	501,000.00
601 J	908-356	08/19/2004	Engineering - Traffic Signals	08/01/2007	08/01/2007	05/01/2008	4.25%		1,344,000.00		1,344,000.00
601 K	908-357	08/19/2004	Various Traffic Signal Improvements in Rahway	08/01/2005	03/01/2007	02/28/2008	4.00%	419,887.00	419,887.00	419,887.00	419,887.00
601 L	908-358	08/19/2004	Engineering - Resurface Roads	03/01/2006	03/01/2007	02/28/2008	4.00%	85,000.00	85,000.00	85,000.00	85,000.00
601 M	908-359	08/19/2004	Construction of Building-Engineering and Public Works	08/01/2005	03/01/2007	02/28/2008	4.00%	1,174,200.00	1,174,200.00	1,174,200.00	1,174,200.00
601 N	908-360	08/19/2004	Engineering - Environmental Monitoring	03/01/2006	03/01/2007	02/28/2008	4.00%	170,000.00	170,000.00	170,000.00	170,000.00
601 O	909-717	08/19/2004	Building Services - Improvement to Buildings	03/01/2006	03/01/2007	02/28/2008	4.00%	129,000.00	129,000.00	129,000.00	129,000.00
601 O	909-717	08/19/2004	Building Services - Improvement to Buildings	08/01/2007	08/01/2007	05/01/2008	4.25%		2,954,000.00		2,954,000.00
601 P	909-718	08/19/2004	Building Services - Improvement to Buildings	08/01/2007	08/01/2007	05/01/2008	4.25%		167,000.00		167,000.00
601 R	910-105	08/19/2004	Various - Equipment, Machinery Vehicles	03/01/2006	03/01/2007	02/28/2008	4.00%	977,000.00	977,000.00	977,000.00	977,000.00
601 T	912-220	08/19/2004	Parks and Recreation - Park Improvements	03/01/2006	03/01/2007	02/28/2008	4.00%	30,000.00	30,000.00	30,000.00	30,000.00
601 U	912-221	08/19/2004	Parks and Recreation - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	405,000.00	405,000.00	405,000.00	405,000.00
601 U	912-221	08/19/2004	Parks and Recreation - Equipment and Machinery						502,000.00		502,000.00
601 X	914-607	08/19/2004	Police - Phase V Automated Security	03/01/2006	03/01/2007	02/28/2008	4.00%	37,000.00	37,000.00	37,000.00	37,000.00
601 BB	905-504	08/19/2004	Public Safety - Floor Radio System	08/01/2005	03/01/2007	02/28/2008	4.00%	300,000.00	300,000.00	300,000.00	300,000.00
601 CC	916-605	08/19/2004	Sheniff - Reconstruct Firearms Range Security Equipment	03/01/2006	03/01/2007	02/28/2008	4.00%	32,000.00	32,000.00	32,000.00	32,000.00
601 DD	917-609	08/19/2004	Prosecutor - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	712,422.00	712,422.00	712,422.00	712,422.00
601 HH	921-112	08/19/2004	Vocational - Computers - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	245,000.00	245,000.00	245,000.00	245,000.00
601 GG	922-120	08/19/2004	Union County College - Various Improvements and Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	1,825,000.00	1,825,000.00	1,825,000.00	1,825,000.00
601 GG	922-120	08/19/2004	Union County College - Various Improvements and Equipment	08/01/2007	08/01/2007	05/01/2008	4.25%		120,000.00		120,000.00
608 A	900-016	02/10/2005	Acquisition of Property - Open Space Conservation	08/01/2005	03/01/2007	02/28/2008	4.00%	4,690,000.00	4,690,000.00	4,690,000.00	4,690,000.00
610 A	921-115	03/10/2005	Renovation of Baxel and West Halls at Union County Vocational/Technical Schools	08/01/2005	03/01/2007	02/28/2008	4.00%	14,335,000.00	14,335,000.00	14,335,000.00	14,335,000.00
616 A	902-612	08/18/2005	Information Technology- Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	35,000.00	35,000.00	35,000.00	35,000.00
616 A	902-612	08/18/2005	Information Technology- Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		568,000.00		568,000.00
616 C	905-510	08/18/2005	Runnells - Renovate Long Term Care Units	03/01/2006	03/01/2007	02/28/2008	4.00%	37,000.00	37,000.00	37,000.00	37,000.00
616 C	905-510	08/18/2005	Runnells - Renovate Long Term Care Units	08/01/2007	08/01/2007	05/01/2008	4.25%		171,000.00		171,000.00
616 D	909-606	08/18/2005	Human Services - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		533,000.00		533,000.00
616 E	908-919	08/18/2005	Human Services - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	2,000.00	2,000.00	2,000.00	2,000.00
616 H	908-363	08/18/2005	Engineering and Public Works - Dams	03/01/2006	03/01/2007	02/28/2008	4.00%	19,000.00	19,000.00	19,000.00	19,000.00
616 I	908-364	08/18/2005	Engineering and Public Works - Traffic Signals	08/01/2007	08/01/2007	05/01/2008	4.25%		267,000.00		267,000.00

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, 2006	INCREASED	DECREASED	BALANCE DECEMBER 31, 2007
616 J	965-919	08/18/2005	Engineering and Public Works - Resurface Roads	08/01/2007	08/01/2007	05/01/2008	4.25%	\$	\$	527 000 00	\$ 527 000 00
616 K	908-366	08/18/2005	Engineering and Public Works - Environmental Monitoring	08/01/2007	08/01/2007	05/01/2008	4.25%		560 000 00		560 000 00
616 L	908-367	08/18/2005	Engineering and Public Works - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	17 000 00	17 000 00	17 000 00	17 000 00
616 L	908-367	08/18/2005	Engineering and Public Works - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		187 000 00		187 000 00
616 O	910-106	08/18/2005	Various - New Automobiles	03/01/2006	03/01/2007	02/28/2008	4.00%	59 000 00	59 000 00	59 000 00	59 000 00
616 O	910-106	08/18/2005	Various - New Automobiles	08/01/2007	08/01/2007	05/01/2008	4.25%		706 000 00		706 000 00
616 P	919-224	08/18/2005	Parks and Recreation Improvements	08/01/2007	08/01/2007	05/01/2008	4.25%		289 000 00		289 000 00
606 R	912-226	08/18/2005	Parks and Recreation - Automobiles	08/01/2007	08/01/2007	05/01/2008	4.25%		150 000 00		150 000 00
616 S	914-609	08/18/2005	Public Safety - Police Equipment	03/01/2006	03/01/2007	02/28/2008	4.00%	60 000 00	60 000 00	60 000 00	60 000 00
616 U	916-607	08/18/2005	Sheriff - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	71 000 00	71 000 00	71 000 00	71 000 00
616 V	917-611	08/18/2005	Prosecutor - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	85 000 00	85 000 00	85 000 00	85 000 00
616 W	917-612	08/18/2005	Prosecutor - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	17 000 00	17 000 00	17 000 00	17 000 00
616 Z	922-121	08/18/2005	College - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	197 000 00	197 000 00	197 000 00	197 000 00
616 Z	922-121	08/18/2005	College - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		427 000 00		427 000 00
616 BB	921-117	08/18/2005	Vocational - Improvements	03/01/2006	03/01/2007	02/28/2008	4.00%	47 000 00	47 000 00	47 000 00	47 000 00
624 A	900-017	03/30/2006	Acquisition of Property - Hazelwood Cemetery	08/01/2007	08/01/2007	05/01/2008	4.25%		6 175 000 00		6 175 000 00
631 A	912-200	07/20/2006	Parks and Recreation Improvements	08/01/2007	08/01/2007	05/01/2008	4.25%		406 000 00		406 000 00
650 A	900-018	06/21/2007	Acquisition of Property - Clark	08/01/2007	08/01/2007	05/01/2008	4.25%		7 885 000 00		7 885 000 00
651	900-019	06/21/2007	Acquisition of Property - Clark and Westfield	08/01/2007	08/01/2007	05/01/2008	4.25%		3 515 000 00		3 515 000 00
								<u>\$ 75 000 000 00</u>	<u>\$ 105 000 000 00</u>	<u>75 000 000 00</u>	<u>\$ 105 000 000 00</u>

REF

C

C-2 C-6

C-2

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH HELD BY TRUSTEE

	<u>REF</u>		
Balance, December 31, 2006	C	\$	26 12
Decreased By, Disbursements	C-2	\$	<u>26 12</u>

"C-16"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM RECEIVABLE

	<u>REF</u>		
Balance, December 31, 2006	<u>C</u>	\$	16,000 00
Increased By, Loans Processed	C-17		<u>2,443,890 00</u>
			2,459,890 00
Decreased By, Receipts	C-2		<u>334,817 00</u>
Balance, December 31, 2007	C	\$	<u>2,125,073 00</u>

"C-17"

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

	<u>REF</u>		
Balance, December 31, 2006	<u>C</u>	\$	800,000 00
Increased By, Loans Processed	C-16	\$	<u>2,443,890 00</u>
Balance, December 31, 2007	C	\$	<u>3,243,890 00</u>

"C-18"

GENERAL CAPITAL FUND

SCHEDULE OF DUE OPEN SPACE PRESERVATION TRUST FUND

	<u>REF</u>		
Balance, December 31, 2006 (Due to)	C	\$	5,859,000 00
Decreased By, Disbursements	C-2		<u>6,918,000 00</u>
Balance, December 31, 2007 (due from)	C	\$	<u>1,059,000 00</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007
348 H	10/24/1991	Road and Bridge Improvements	\$ 700 00
480 D	7/23/1998	Oak Ridge Golf Course	1,156,200 00
480 F	7/23/1998	Pedestrian Bridges - Rahway River	264,200 00
480 G	7/23/1998	Elizabeth River Flood Control - Hillside	401,100 00
480 H	7/23/1998	Garwood Branch Flood Control	771,400 00
480 N	7/23/1998	Various Building Improvements	165,700 00
480 O	7/23/1998	Communication & Signal Equipment	473 900 00
501 G	7/22/1999	Engineering - Flood Control	200,040 00
501 M	7/22/1999	Parks and Recreation - Park Improvements	500 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 N	12/14/2000	Replace of Sidewalks	237,500 00
518 Q	12/14/2000	Parks & Recreation -Improvements	250 00
518 T	12/14/2000	Vehicular Gate - Jail	171,000 00
533 D	6/28/2001	Traffic Signals & Intersections	775 00
535 A	7/26/2001	Loan to U C I A	40,000 00
536 D	8/28/2001	Rehabilitation of Dams	806,250 00
536 E	8/28/2001	Rahway River Flood Control	658,000 00
536 P	8/28/2001	College - Improvements	900 00
540 A	10/25/2001	Loan U C I A	250,000 00
552 A	5/9/2002	Vocational - Construct Building	271,967 00
554 A	7/25/2002	Engineer - Replace Bridges	134 00
555 G	8/22/2002	Replace Culverts	157,125 00
555 K	8/22/2002	Sewer Projects	49,400 00
555 P	8/22/2002	Improvement to Building	939 750 00
555 X	8/22/2002	Surrogate - Furnishings and Equipment	20,900 00
555 Y	8/22/2002	College - Equipment and Machinery	43,000 00
555 AA	8/22/2002	Vocational - Vehicle	25,000 00
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	630,000 00
576 A	5/29/2003	Bridge and Culvert Improvements	1 328,000 00
578 E	8/21/2003	Operational Services - Engineering Services	227,000 00
578 F	8/21/2003	Operational Services - Environmental Monitoring	500 00
578 I	8/21/2003	Operational Services - Sewer Projects	47,500 00
578 L	8/21/2003	Operational Services - Improvement to Buildings	1,302,750 00
578 M	8/21/2003	Operational Services - Improvement to Buildings	1,733,750 00
578 N	8/21/2003	Operational Services - Furniture, Carpet	275,000 00
578 P	8/21/2003	Parks and Recreation Improvements	1,179,870 00
578 Q	8/21/2003	Alarm Systems at Parks and Recreation	962 00
578 S	8/21/2003	Public Safety - Security and Facility Infrastructure	182 549 00
578 T	8/21/2003	Public Safety - Police Equipment and Machinery	86,525 00
578 U	8/21/2003	Medical Examiner - Equipment and Machinery	7,850 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
578 BB	8/21/2003	Vocational - Equipment and Various Improvements	125,000 00
578 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	60,000 00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2007</u>
601 A	8/19/2004	Acquisition of Property - Union County Arts Center	\$ 5,357,000 00
601 B	8/19/2004	Economic Development - Equipment and Machinery	78,864 00
601 C	8/19/2004	Communication and Signal Equipment	117,420 00
601 D	8/19/2004	Runnells - Renovate Long-Term Care Units	859,355 00
601 E	8/19/2004	Human Services - Equipment and Machinery	39,464 00
601 G	8/19/2004	Repair of Various Bridges	3,020,369 00
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,456,000 00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	313,275 00
601 L	8/19/2004	2005 Road Resurfacing Program	500 00
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	343,712 00
601 O	8/19/2004	Various Improvements to Public Buildings	7,606,400 00
601 P	8/19/2004	Various Improvements to Public Buildings	825,750 00
601 Q	8/19/2004	Furniture, Carpet and Window Treatments	489,250 00
601 R	8/19/2004	Various Departments - Equipment and Machinery	548,494 00
601 T	8/19/2004	Various Improvements - Parks and Recreation	190,162 00
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	293,840 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	671,709 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	271,944 00
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	617,034 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	88,563 00
601 HH	8/19/2004	County Voc Tech Schools - Various Improvements and Equipment	604,750 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
608 A	2/10/2005	Acquisition of Property - Snyder Avenue	3,000,000 00
610 A	3/10/2005	Renovation of Baxel and West Halls at Union County	5,665,000 00
616 A	8/18/2005	Communication and Information Systems Equipment	285,908 00
616 B	8/18/2005	Radio Equipment - Division of Information Technologies	68,494 00
616 C	8/18/2005	Runnells - Renovate Long-Term Care Units	691,043 00
616 D	8/18/2005	Human Services - Equipment and Machinery	278,176 00
616 E	8/18/2005	Human Services - Equipment and Machinery	154,915 00
616 F	8/18/2005	Engineer - Replace Bridges	604,200 00
616 G	8/18/2005	Engineer - Culver Repair	1,467,750 00
616 H	8/18/2005	Engineer - Inspection and Rehabilitation of Various Dams	78,850 00
616 I	8/18/2005	Engineer - Traffic Signals	1,135,960 00
616 J	8/18/2005	Engineer - Street Resurfacing	47,750 00
616 K	8/18/2005	Engineer - Environmental Monitoring	565,275 00
616 L	8/18/2005	Engineer - Equipment and Machinery	45,555 00
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1,531,352 00



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	\$ 1,247,587 00
616 O	8/18/2005	New Automotive Vehicles and Communication Equipment	391,944 00
616 P	8/18/2005	Park and Recreation Improvements	1,022,189 00
616 Q	8/18/2005	Parks - Equipment and Machinery	269,087 00
616 R	8/18/2005	Parks - New Automotive Vehicles	119,087 00
616 S	8/18/2005	Public Safety - Equipment and Machinery	96,560 00
616 T	8/18/2005	Sheriff - Equipment and Machinery	114,484 00
616 U	8/18/2005	Sheriff - Equipment and Machinery	2,387 00
616 V	8/18/2005	Prosecutor - Equipment and Machinery	177,347 00
616 W	8/18/2005	Prosecutor - Equipment and Machinery	124 00
616 X	8/18/2005	Surrogate's Office - Furnishings	32 289 00
616 Y	8/18/2005	Clerk's Office - Furnishings	88,065 00
616 Z	8/18/2005	Union County Vocational/Technical Schools - Instructional Equipment	148 500 00
616 AA	8/18/2005	Union County College - Equipment and Machinery	772,500 00
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	699,750 00
616 CC	8/18/2005	Union County Vocational/Technical Schools - Equipment and Machinery	25,750 00
632 A	8/1/2006	Economic Development-Equip & Machinery	424,839 00
632 AA	8/1/2006	College-Equipment & Machinery	772,500 00
632 B	8/1/2006	Economic Development-Professional Services	166,345 00
632 BB	8/1/2006	Vocational-Renovations and Improvements	1 210,250 00
632 C	8/1/2006	Runnells-Renovate Long Term Units	637,980 00
632 CC	8/1/2006	Vocational-Equipment and Machinery	128,750 00
632 D	8/1/2006	Engineering -Replace Bridges	1,810,225 00
632 E	8/1/2006	Engineering-Culvert repairs	1 223,125 00
632 F	8/1/2006	Engineering-Traffic Signals	2,389,249 00
632 G	8/1/2006	Engineering-Environmental Monitoring	2,246,512 00
632 H	8/1/2006	Engineering-West Brook Flood Control	978 500 00
632 I	8/1/2006	Engineering-Resurface County Roads	1,064,000 00
632 J	8/1/2006	Engineering-Equip & Machinery	48,925 00
632 K	8/1/2006	Park Improvements	1,272,050 00
632 L	8/1/2006	Park Improvements	322,905 00
632 M	8/1/2006	Parks-Equip & Machinery	1,457,955 00
632 N	8/1/2006	Parks-Vehicles	811,176 00
632 O	8/1/2006	Parks -Facilities-Improvement to Buildings	2,593,025 00
632 P	8/1/2006	Parks-Facilities-Improvement to Buildings	1,027,425 00
632 Q	8/1/2006	Parks-Facilities-Construct New Building	7,828,000 00
632 R	8/1/2006	Parks-Facilities-Furniture, Carpets	293,550 00
632 S	8/1/2006	Engineering-Public Works-Equip, Machinery, Vehicles	675,163 00
632 T	8/1/2006	Human Services-Vehicles, Equipment	257,835 00
632 U	8/1/2006	Various departments-Vehicles	577,802 00
632 V	8/1/2006	Public Safety-Equipment and Machinery	885,540 00
632 W	8/1/2006	Sheriff-Firearms Range	308 227 00
632 X	8/1/2006	Prosecutor-Equipment and Machinery	243,909 00
632 Y	8/1/2006	County Clerk-Computer Equipment	197,644 00
632 Z	8/1/2006	Surrogate-Furnishings, Equipment	16,953 00
648 A	5/10/2007	Restoration of Lakes	2,585,719 00
653 A	8/23/2007	Info Tech IT and Tele Equipment	720,176 00
653 B	8/23/2007	Info Tech Communication Equipment	278,872 00
653 C	8/23/2007	Runnells-Call System, Wall Guards and Equipment	629,382 00
653 D	8/23/2007	Engineering-Repair or Replace Bridges	2 280 000 00
653 E	8/23/2007	Engineering-Culvert Repairs	950 000 00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2007</u>
653 F	8/23/2007	Engineering-Traffic Signals	\$ 2,707,500 00
653 G	8/23/2007	Engineering-Environmental Monitoring	1,993,100 00
653 H	8/23/2007	Engineering-Inspect Dams	551 000 00
653 I	8/23/2007	Park and Recreation Improvements	792 584 00
653 J	8/23/2007	Park and Recreation Improvements	1,179,092 00
653 K	8/23/2007	Parks-Equipment	58,710 00
653 L	8/23/2007	Parks-Equipment & Machinery	215,270 00
653 M	8/23/2007	Parks-Vehicles	1 429 212 00
653 N	8/23/2007	Facilities Management-Improvements to Buildings	3,962,925 00
653 O	8/23/2007	Facilities Management-Improvements to Buildings	636 025 00
653 P	8/23/2007	Facilities Management-Furniture Carpets	293 550 00
653 Q	8/23/2007	Public Works - Equipment and Machinery	543,066 00
653 R	8/23/2007	Human Services - Equipment and Machinery	397,778 00
653 S	8/23/2007	Various - Equipment, Machinery and Vehicles	668 315 00
653 T	8/23/2007	Public Safety - Equipment and Machinery	373 470 00
653 U	8/23/2007	Public Safety - Equipment and Machinery	97 850 00
653 V	8/23/2007	Emergency Management - Equipment and Machinery	252,367 00
653 W	8/23/2007	Emergency Management - Equipment and Machinery	68,495 00
653 X	8/23/2007	Sheriff - Firearms Range, Equipment and Machinery	244,624 00
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	151,209 00
653 Z	8/23/2007	College - Equipment and Machinery	250,000 00
653 AA	8/23/2007	Vocational - Renovations and Improvements	1,050,000 00
653 BB	8/23/2007	Vocational - Equipment and Furnishings	300,000 00
653 CC	8/23/2007	Vocational - Construction and Renovations	1,000,000 00
661 A	8/23/2007	Refunding Bond Ordinance	6,412,000 00
			<hr/>
			\$ 127,706 995 00
			REF C

COUNTY OF UNION

PART II

SINGLE AUDIT SECTION

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

REPORTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO MAJOR FEDERAL AND STATE FINANCIAL  
PROGRAMS AND INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH 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, 2007 and have issued our report thereon dated July 16, 2008. 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, our report was qualified for the omission of a Statement of General Fixed Assets and 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 as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County of Union's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Union's internal control over financial reporting.

## SUPLEE, CLOONEY & COMPANY

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County of Union's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the statutory basis of accounting prescribed by the Division of Local Government Services, Department of Local Government Services, Department of Community Affairs, State of New Jersey such that there is more than a remote likelihood that a misstatement of the County of Union's financial statements that is more than inconsequential will not be prevented or detected by the County of Union's internal control. We consider the deficiency in internal control described in the accompanying Schedule of Findings and Questioned Costs to be a significant deficiency in the internal control over financial reporting #07-01.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County of Union's internal control.


Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that the significant deficiency above is a material weakness.

### 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 instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs which are described in the accompanying Schedule of Findings and Questioned Costs as item #07-2.

The County of Union's response to the findings identified in our audit will be described in the County's Corrective Plan on file in the County Clerk's Office. We did not audit the County's response and, accordingly, we express no opinion on it.

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.

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO 50

July 16, 2008



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Westfield 908-789-9300

Somerville 908-725-6688

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH REQUIREMENTS APPLICABLE TO MAJOR FEDERAL  
AND STATE FINANCIAL ASSISTANCE PROGRAMS AND  
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH 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, 2007. 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 for the County of Union's management. Our responsibility is to express an opinion on the County of Union's compliance based on our audit.

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.

## SUPLEE, CLOONEY & COMPANY

In our opinion, the County of Union 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, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item #07-3.

### Internal Control Over Compliance

The management of the County of Union is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.


A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal and state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal and state program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item #07-4 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented or detected by the entity's internal control. We do not consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness.

The County of Union's response to the findings identified in our audit will be described in the County's Corrective Plan on file in the County Clerk's Office. We did not audit the County's response and, accordingly, we express no opinion on it.

**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

July 16, 2008



COUNTY OF UNION  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2007

SCHEDULE 1\*  
 SHEET #1

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
				FROM	TO				
<u>Direct Programs</u>									
United States Department of Housing and Urban Development									
Community Development Block Grant	14 218		B-07 UC-34 0106	8/1/07	7/31/08	\$ 5 418 816 00	\$	\$ 393,064 64	\$ 393 064 64
Community Development Block Grant	14 218		B-06-UC-34-0106	8/1/06	7/31/07	5 378 614 00		3 383 298 12	3 813 264 83
Community Development Block Grant	14 218		B-05-UC-34-0106	8/1/05	7/31/06	5 999 071 00		2 031 447 55	5 727 910 82
Community Development Block Grant	14 218		B 04 UC-34 0106	8/1/04	7/31/05	6 316 000 00		390 978 84	6 247 632 78
Community Development Block Grant	14 218		B 03 UC-34 0106	8/1/03	7/31/04	6 433 000 00		100 058 00	6 129 979 19
Community Development Block Grant	14 218		B 02 UC-34-0106	8/1/02	7/31/03	6 393 000 00			6 063 656 59
Community Development Block Grant	14 218		B 01-UC 34 0106	8/1/01	7/31/02	6 473 000 00			6 357 878 87
							\$ 6 791 233 05	\$ 6 298 847 15	\$ 34 733 387 52
<u>Title II National Affordable Housing Act</u>									
Home Investment Partnership Program	14 239		M-07 DC 34-0222	9/20/07	9/20/08	1 418 153 00	\$	\$ 60 835 64	\$ 60 835 64
Home Investment Partnership Program	14 239		M 06 DC 34-0222	9/20/06	9/20/07	1 420 008 00		252 827 85	305 896 87
Home Investment Partnership Program	14 239		M-05-DC 34-0222	9/20/05	9/20/06	1 506 302 00		170 606 38	657 456 24
Home Investment Partnership Program	14 239		M-04-DC-34-0222	9/20/04	9/20/05	1 546 290 00		1 162 261 67	2 726 904 96
Home Investment Partnership Program	14 239		M-03-DC 34-0222	9/20/03	9/20/04	1 552 638 00		140 205 40	1 095 802 91
Home Investment Partnership Program	14 239		M 02-DC 34-0222	9/20/02	9/20/03	1 467 311 55		1 150 000 00	2 912 023 37
Home Investment Partnership Program	14 239		M 01-DC 34-0222	9/20/01	9/20/02	1 836 537 73			1 696 533 30
Home Investment Partnership Program	14 239		M 00-DC-34 0222	9/20/00	9/20/01	1 880 871 35			1 049 821 35
							\$ 3 258 404 04	\$ 2 936 736 94	\$ 10 505 274 64
<u>Emergency Food and Shelter</u>									
Emergency Food and Shelter	14 231		S 07-UC-34-0021	8/1/07	7/31/08	231 967 00	\$	\$ 1 168 86	\$ 1 168 86
Emergency Food and Shelter	14 231		S 06-UC-34 0021	8/1/06	7/31/07	230 754 00	228 156 70	224 323 18	228 156 70
Emergency Food and Shelter	14 231		S 05-UC-34 0021	8/1/05	7/31/06	231 014 00		(89 27)	230 593 38
Emergency Food and Shelter	14 231		S-04-UC-34-0021	8/1/04	7/31/05	235 316 00			232 498 33
Emergency Food and Shelter	14 231		S 03-UC-34-0021	8/1/03	7/31/04	219 000 00			218 230 85
Emergency Food and Shelter	14 231		S-02-UC 34 0021	8/1/02	7/31/03	220 000 00			219 124 10
							\$ 228 156 70	\$ 225 402 77	\$ 1 129 772 22
<u>Supportive Housing Program</u>									
Supportive Housing Program	14 235			5/1/07	4/30/08	1 305 964 00	\$	\$	\$
Supportive Housing Program	14 235			5/1/06	4/30/08	3 876 466 00	501 224 00	1 073 574 23	1 175 555 11
Supportive Housing Program	14 235			5/1/05	4/30/08	3 792 411 00	1 250 799 00	1 042 522 05	2 009 007 05
Supportive Housing Program	14 235			5/1/04	4/30/08	2 454 595 00	1 133 140 00	580 393 18	1 625 329 14
Supportive Housing Program	14 235			5/1/03	4/30/07	1 307 511 00		114 071 10	1 243 522 51
Supportive Housing Program	14 235			5/1/02	4/30/05	254 471 00	31 548 00	4 017 00	254 471 00
Supportive Housing Program	14 235			5/1/00	4/30/03	488 941 00			477 488 34
Supportive Housing Program	14 235			5/1/98	4/30/01	2 033 537 00	26 964 06	11 360 18	1 940 681 43
							\$ 2 943 675 06	\$ 2 825 937 74	\$ 8 726 054 58
<u>Pass-Through City of Newark</u>									
Housing Opportunities for People With Aids (HOPWA I)	14 241			10/1/06	9/30/07	275 000 00	\$ 274 983 71	240 306 07	242 853 85
(HOPWA I)	14 241			10/1/05	9/30/06	275 000 00	-	15 735 00	274 983 71
(HOPWA I)	14 241			10/1/04	9/30/05	260 000 00			247 905 38
(HOPWA I)	14 241			10/1/03	9/30/04	304 360 00			201 626 00
(HOPWA I)	14 241			10/1/02	9/30/03	350 000 00			349 049 42
(HOPWA I)	14 241			10/1/01	9/30/02	370 000 00			378 937 67
(HOPWA I)	14 241			10/1/99	9/30/00	587 900 00			555 579 68
							\$ 274 983 71	\$ 256 041 07	\$ 2 250 935 71
<u>Section 8 Housing Choice Voucher Program</u>									
Section 8 Housing Choice Voucher Program	14 871			1/1/07	12/31/07	3 198 418 00	\$	\$ 3 060 708 54	\$ 3 060 708 54
Section 8 Housing Choice Voucher Program	14 871			1/1/06	12/31/06	3 249 363 00		18 153 69	3 099 837 73
Section 8 Housing Choice Voucher Program	14 871			1/1/05	12/31/05	3 122 110 00		11 300 00	2 963 357 32
Section 8 Housing Choice Voucher Program	15 871			1/1/04	12/31/04	2 877 476 72			2 819 014 76
							\$ 3 126 105 00	\$ 3 090 162 23	\$ 11 942 918 35
<u>Total Department of Housing and Urban Development</u>							\$ 16 622 557 56	\$ 15 633 127 90	\$ 69 288 343 02

COUNTY OF UNION

SCHEDULE "1"  
SHEET #2

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2007

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
				FROM	TO				
United States Department of Transportation Pass-Through State of New Jersey Department of Transportation Highway Planning and Construction	20 205					\$ 1 677 000 00	\$	\$	1 583 311 00
Highway Planning and Construction	20 205	6300-480-078-6320- AWX-TCAP-7310				434 000 00		246 139 01	246 139 01
Highway Planning and Construction	20 205	6320-480-078 6320- AJC-TCAP-7310				485 014 00	161 601 43	260 938 45	485 014 00
Highway Planning and Construction	20 205	6300-480-078-6300- CZZ TCAP-7310				600 000 00	466 958 82	241 496 16	341 243 03
Highway Planning and Construction	20 205					4 000 000 00	0 00	0 00	0 00
Transportation, Engineering and Sub Regional Transportation Planning Work Program	20 505	6200-218-022361-36		07/01/06	6/30/07	105 155 00	0 00	34 050 51	34 050 51
Transportation Engineering and Sub-Regional Transportation Planning Work Program	20 505	6200-218-022361-36		07/01/06	6/30/07	105 155 00	104 897 34	64 938 43	105 155 00
Transportation Engineering and Sub-Regional Transportation Planning Work Program	20 505	6200-218-022361-36		07/01/05	6/30/06	84 124 00		15 34	82 179 14
Transportation Engineering and Sub-Regional									
Pass Through North Jersey Transportation Planning Authority Port Area District 151 Parking and Intermodal Facility Study	20 505			7/01/03	6/30/04	80 008 80			79 123 04
Garden Street Bridge	20 505					330 000 00	26 922 00	43 553 72	198 747 74
Bicycle Master Plan	20 505			1/01/06	12/31/06	120 000 00	119 186 05	73 572 59	120 000 00
Freight Access	20 505			1/01/06	12/31/06	200 000 00	197,723 50	174 096 68	199 838 51
<u>Total Department of Transportation</u>						\$ 1 077,289 14	\$	\$ 1,138,800 89	\$ 3 474,800 98
United States Department of Labor Pass-Through State of New Jersey Department of Labor Workforce Investment Act	17 258			7/1/07	6/30/08	1 102 372 00	\$ 560 226 02	\$ 233,862 66	\$ 233 862 66
Workforce Investment Act	17 258			7/1/06	6/30/07	1 171 979 30	286 941 52	718 800 14	986 206 96
Workforce Investment Act	17 258			7/1/05	6/30/06	1 383,915 00		56 306 38	1 383 914 61
Workforce Investment Act	17 258			7/1/04	6/30/05	1 427 333 15			1 427 332 62
Workforce Investment Act	17 258			7/1/03	6/30/04	1 313 288 00			1 313 238 16
						\$ 847,167 54	\$	\$ 1 008 969 18	\$ 5 344 555 01
Workforce Investment Act	17 259			7/1/07	6/30/08	1 060 307 00	\$ 723 884 49	\$ 390 301 40	\$ 390 301 40
Workforce Investment Act	17 259			7/1/06	6/30/07	1 122 337 80	\$ 200 006 80	572 493 39	1 053 586 28
Workforce Investment Act	17 259			7/1/05	6/30/06	1 336 217 00		71 933 34	1 336 217 00
Workforce Investment Act	17 259			7/1/04	6/30/05	1 386 896 00			1 386,896 00
						\$ 923,891 29	\$	\$ 1,034,728 13	\$ 4 167 000 68
Workforce Investment Act	17 260			7/1/07	6/30/08	1 342 642 00	\$ 648 547 49	\$ 155 657 70	\$ 155 657 70
Workforce Investment Act	17 260			7/1/06	6/30/07	905 888 90	490 201 69	716 614 82	791 077 01
Workforce Investment Act	17 260			7/1/05	6/30/06	1 450 648 00		90 038 30	1 450 648 00
Workforce Investment Act	17 260			7/1/04	6/30/05	1 667 010 00			1 667 010 00
Workforce Investment Act	17 260			7/1/05	6/30/06	12 857 00	8 094 00	8 093 43	12 857 00
Workforce Investment Act	17 260			7/1/04	6/30/05	33 927 00			33 927 00
Workforce Investment Act	17 260			7/1/03	6/30/04	1 500 000 00			
						\$ 1,146,843 18	\$	\$ 970 404 25	\$ 4 111,176 71

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COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2007

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
				FROM	TO				
United States Department of Labor - Direct Program Sectoral Employment Demonstration	17 260			7/1/01	6/30/02	\$ 75 000 00	\$ 0	\$ 0	57 000 00
Welfare to Work	17 253		Y67828008160	1/1/98	12/31/98	5 000 000 00	9 68	0	4 830 770 24
<u>Total Department of Labor</u>							\$ 2,917 911 69	\$ 3,014,101 56	\$ 18 510 502 64
<u>United States Department of Justice</u>									
Pass-Through From State of New Jersey Department of Law and Public Safety									
Multi-Jurisdictional Narcotics Task Force	16 579	1020 100-066-1020- 157-40PR 6010	DE 2 37-04	1/1/07	12/31/07	117 990 00	\$ 0	\$ 111 389 03	111 389 03
Multi-Jurisdictional Narcotics Task Force	16 579	1020-100-066-1020- 157-40PR-6010	DE 2-37-04	1/1/06	12/31/06	117 990 00	117 990 00	39 762 28	117 953 99
Justice Assistance Program	16 579			1/1/07	12/31/07	257 081 00		0 00	0 00
Justice Assistance Program	16 579			1/1/06	12/31/06	163 497 00		27 383 36	27 383 36
Justice Assistance Program	16 579			1/1/05	12/31/05	303 877 00		73 945 70	184 393 62
						\$ 117,990 00	\$ 252 480 37	\$ 441 120 00	
Gang Suppression Program	16 544			10/1/06	9/30/07	100 800 00	0		
Gang Suppression Program	16 544			10/1/06	9/30/07	100 800 00	60 000	84 578 71	87 803 61
Gang Suppression Program	16 544			10/1/05	9/30/06	180 000 00		30 675 81	179 999 72
Gang Suppression Program	16 544		DE 24-3-00	10/1/02	9/30/03	180 000 00	0		176 545 20
						\$ 60 000 00	\$ 115 254 52	\$ 444 348 53	
Victim Assistance Program	16 575	1020 100-066 1020- 143-YCJS-6010	V 2 99	10/1/06	9/30/07	445 418 00	\$ 91 651 00	\$ 144 734 98	\$ 144 734 98
Victim Assistance Program	16 575	1020-100-066 1020- 143 YCJS-6010	V-2 99	10/1/05	9/30/06	450 819 00	385 529 00	260 540 64	385 527 77
Victim Assistance Program	16 575	1020-100-066-1020- 143 YCJS-6010	V-2-99	10/1/04	9/30/05	450 819 00		\$	411 193 87
Victim Assistance Program	16 575	1020-100 066 1020 143-YCJS-6010	V 2-99	10/1/03	9/30/04	317 705 00			317 700 82
Victim Assistance Program	16 575	1020-100-066 1020- 143 YCJS 6010	V 2 99	10/1/02	9/30/03	597 158 00			595 169 00
						\$ 477 180 00	\$ 405 275 62	\$ 1 854 326 44	
<u>Total Department of Justice</u>							\$ 655 170 00	\$ 773 010 51	\$ 2 739 794 97
<u>United States Department of Health and Human Services</u>									
Pass Through State of New Jersey Department of Community Affairs									
Older Americans Act Title III	93 044	8060-491 022-8060 029-F36-6110		1/1/07	12/31/08	3 490 148 00	\$ 3 352 906 30	\$ 3 063 493 64	\$ 3 063 493 64
Older Americans Act Title III	93 044	8060-491-022-8060- 029-F36 6110		1/1/06	12/31/06	3 415 180 00	327 778 00	358 011 20	3 430 026 70
Older Americans Act Title III	93 044	8060-491-022 8060- 029-F36-6110		1/1/05	12/31/05	3 208 294 00			3 525 811 01
Older Americans Act Title III	93 044	8060-491-022 8060- 029-F36-6110		1/1/04	12/31/04	3 183 502 00			3 524 592 78
Older Americans Act Title III	93 044	8060-491-022-8060- 029 F36 6110		1/1/03	12/31/03	3 537 865 00		94 58	3 634 802 75
Older Americans Act Title III	93 044	8060-491 022-8060- 029-F36-6110		1/1/02	12/31/02	3 965 840 00	0		3 417 918 65
Older Americans Act Title III	93 044	8060-491-022 8060- 029-F36 6110		1/1/01	12/31/01	2 696 872 00	0	0	2 656 371 29
Older Americans Act Title III	93 044	8060-491-022 8060 029-F36-6110		1/1/99	12/31/99	2 459 712 00	0	0	2 446 976 28
						\$ 3 680 684 30	\$ 3 421 599 42	\$ 25,699 993 10	

COUNTY OF UNION

SCHEDULE 1  
SHEET #4

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2006

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F O A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
				FROM	TO				
Pass-Through State of New Jersey Department of Human Services									
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048 LLLL-6130		1/1/07	12/31/07	\$ 500 000 00	\$ 385 087 50	\$ 303 099 91	\$ 303 099 91
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048 LLLL 6130		1/1/06	12/31/06	302 994 10	83 787 50	(101 103 08)	281 632 10
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048 LLLL-6130		1/1/05	12/31/05	562 049 00			451 054 12
Transportation of Elderly Title XIX	93 667	7570-100-054 7570-048 LLLL-6130		1/1/04	12/31/04	755 438 00			684 488 32
Transportation of Elderly Title XIX	93 667	7570-100-054 7570-048 LLLL 6130		1/1/03	12/31/03	829,876 81			806 520 66
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048 LLLL-6130		1/1/01	12/31/01	239 156 71	0	0	230 971 26
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131 H370-6130		1/1/07	12/31/07	139 058 00	139 058 00	139 058 00	139 058 00
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131-H370-6130		1/1/06	12/31/06	138 015 00		31 982 80	31 982 80
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131-H370-6130		1/1/05	12/31/05	137 935 00			137 260 00
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131-H370-6130		1/1/02	12/31/02	131 553 47	0	0	127 857 00
Community Care for the Elderly Title XX	93 667	7570-100-054-7570-048 LLLL-6130		1/1/07	12/31/07	538 972 00	469 725 00	483 833 31	483 833 31
Community Care for the Elderly - Title XX	93 667	7570-100-054-7570-048 LLLL-6130		1/1/06	12/31/06	478 225 00	241 977 00	78 666 17	478 225 00
Community Care for the Elderly Title XX	93 667	7570-100-054-7570-048 LLLL-6130		1/1/05	12/31/05	469 726 00			468 209 28
Community Care for the Elderly Title XX	93 667	7570-100-054-7570-048 LLLL-6130		1/1/02	12/31/02	488 298 00	0	0	465 610 16
Community Care for the Elderly - Title XX	93 667	7570-100-054 7570-048 LLLL-6130		1/1/01	12/31/01	464 753 00	0	0	464 100 76
Home Health Care Title XX	93 667			1/1/07	12/31/07	100 000 00		44 610 50	44 610 50
Home Health Care - Title XX	93 667			1/1/06	12/31/06	100 000 00	91 849 00	18 690 00	91 849 00
Home Health Care - Title XX	93 667			1/1/05	12/31/05	100 000 00			99 970 06
Home Health Care - Title XX	93 667			1/1/04	12/31/04	100 000 00			99 872 25
Home Health Care - Title XX	93 667			1/1/03	12/31/03	100 000 00			99 896 00
Home Health Care - Title XX	93 667			1/1/02	12/31/02	100 000 00	0 00	0	99 773 38
							\$ 1 411 484 00	\$ 998 837 61	\$ 6,089,873 87
Community Service Block Grant	93 569	8050 100 022-8050-184-F235-6130	01-1981-00	1/1/06	12/31/06	786,800 00		142 503 35	338 493 04
Community Service Block Grant	93 569	8050-100 022-8050-184-F235-6130	01-1981 00	1/1/05	12/31/05	791 537 00	788 554 00	578 277 41	1 365 958 21
Community Service Block Grant	93 569	8050-100-022 8050-184-F235-6130	01-1981-00	1/1/03	12/31/04	963 074 00	195 990 00	3 855 28	801 869 28
Community Service Block Grant	93 569	8050-100-022-8050-184-F235-6130	01-1981-00	1/1/02	12/31/02	742 880 00			742 615 85
Community Service Block Grant	93 569	8050-100-022-8050-184 F235-6130	01 1981-00	1/1/01	12/31/01	669 113 00	0		634 793 46
							\$ 984 544 00	\$ 724,536 04	\$ 3 883 729 84

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

COUNTY OF UNION

SCHEDULE 1'  
SHEET #5

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2007

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
				FROM	TO				
Pass-Through City of Newark									
Ryan White Title I HIV	93 915			1/1/07	12/31/07	\$ 2 104 245 00	\$ 717 910 12	\$ 1 651 281 89	\$ 1 651 281 89
Ryan White Title I HIV	93 915			1/1/06	12/31/06	2 535 676 00	1 511 142 08	800 947 40	2 535 676 00
Ryan White Title I HIV	93 915			1/1/05	12/31/05	2 657 306 00			2 657 306 00
Ryan White Title I HIV	93 915			1/1/04	12/31/04	2 630 751 00			2 630 750 99
Ryan White Title I HIV	93 915			1/1/03	12/31/03	2 952 719 00			2 952 587 78
Ryan White Title I HIV	93 915			1/1/02	12/31/02	2 864 440 00			2 864 440 00
Ryan White Title I HIV	93 915			1/1/01	12/31/01	2 645 046 00		0	2 640 111 06
							\$ 2,229,052 20	\$ 2 452 229 29	\$ 17,932,153 72
<u>Total Department of Health and Human Services</u>							\$ 8,305,764 50	\$ 7 597 302 36	\$ 53 605,750 53
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>							\$ 29,578 692 89	\$ 28 156 343 22	\$ 147 619,192 14

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2007

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Community Affairs							
Handicapped Person s Recreational Program	8050-100-022-8050-035-F157-6130	1/1/07	12/31/07	\$ 6 840 00	\$ 2 394 00	\$ 2 492 20	2 492 20
Handicapped Person s Recreational Program	8050-100-022-8050-035 F157-6130	1/1/06	12/31/06	7 010 00		479 30	7 004 94
Handicapped Person s Recreational Program	8050-100-022-8050-035-F157-6130	1/1/05	12/31/05	10 000 00			9 516 30
Handicapped Person s Recreational Program	8050-100-022-8050-035-F157-6130	1/1/03	12/31/03	10 000 00			10 000 00
Handicapped Person s Recreational Program	8050-100-022-8050-035-F157-6130	1/1/02	12/31/02	10,000 00		43 20	9 990 67
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	1/1/07	12/31/07	58,000 00	58 000 00	57 201 86	57 201 86
Office on Aging	4275-100 046-4110-227 J004 6010	1/1/06	12/31/06	58 000 00		1 778 86	58 000 00
Office on Aging	4275-100 046-4110-227-J004-6010	1/1/05	12/31/05	58 000 00			58 000 00
Hope for Elderly Independence	8020-100-22-8020-99 F150-6130	10/1/02	9/30/03	286 106 00			143 588 00
Hope for Elderly Independence	8020-100-22-8020-99 F150-6130	10/1/01	9/30/02	250 917 00			250 916 46
Hope for Elderly Independence	8020 100-22 8020-99-F150-6130	10/1/99	9/30/00	474 072 00			447 119 00
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/07	12/31/07	25 226 00	10 800 00	12 395 52	12 395 52
Senior Health Insurance Program	8060-100 022-8060-056-F239	1/1/06	12/31/06	27 301 00	11 300 00	2 476 00	26 300 00
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/04	12/31/04	11 500 00			11 499 92
Environmental Health		1/1/98	12/31/98	41 509 43			41 509 43
Smart Future Planning Grant	8070-100-022-8070-039	7/1/04	6/30/05	150 000 00	97 667 57	20 931 00	149 922 57
Smart Future Planning Grant	8070-100 022-8070-039	7/1/03	6/30/04	150 000 00	100 000 00	86 560 70	149 929 51
HEA CWA	LIHEAP CWA 07-1699	06/01/07	09/30/07	29 687 00			
Farmers Market		06/01/07	09/30/07	3 000 00	3 000 00		
Child Advocacy Expansion		1/1/07	12/31/07	500 000 00	450 000 00		
Economic Development		6/01	10/01	64 995 00			38,511 25
				\$	733,161 57	\$ 184,356 64	\$ 1,492,776 04
Department of State							
New Jersey State Council on the Arts							
Cultural Projects Block Grants	2530-100-074-2530-032 S003 6130	7/1/08	6/30/09	\$ 185 268 00	\$	\$	
Cultural Projects Block Grants	2530-100-074-2530-032 S003 6130	7/1/07	6/30/08	165 418 00	124 064 00	143 073 00	143 073 00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/06	6/30/07	194 609 00	48 652 00	24,212 50	194 609 00
Cultural Projects Block Grants	2530-100-074 2530-032-S003-6130	7/1/05	6/30/06	235 717 00		747 50	235 127 00
Cultural Projects Block Grants	2530-100-074 2530 032-S003-6130	7/1/04	6/30/05	119 630 00			119 630 00
Cultural Projects Block Grants	2530-100-074-2530-032 S003-6130	1/1/03	12/31/03	170 778 00			156 050 74
Cultural Projects Block Grants	2530-100-074-2530-032-S003 6130	1/1/02	12/31/02	175 778 00			175 123 00
Local Arts Staffing Initiative		1/1/06	12/31/06	32 300 00			-
Senior Arts Contest		1/1/06	12/31/06	6 500 00	650 00	4 979 96	6 500 00
Senior Arts Contest		1/1/05	12/31/05	6 500 00			6 500 00
Senior Arts Contest		1/1/04	12/31/04	6 500 00			6 499 60
Department of State (continued)							
Archival Collection		1/1/05	12/31/05	15 000 00			14 958 80
Archival Collection		1/1/03	12/31/03	10 000 00			9 998 90
Special Projects Artists		1/1/06	12/31/06	10 150 00	10 150 00	4 050 00	10 150 00
Special Projects Artists		1/1/05	12/31/05	11 475 00		5 866 00	11 475 00
START Program		1/1/04	12/31/04	50 000 00	12 500 00	125 16	44 710 16
Public Archive Records Infrastructure Support	2545-100-074-2545 033	1/1/07	12/31/07	739 700 00		29 479 25	29 479 25
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/06	12/31/06	1 346 000 00	369 850 00	897 953 57	1 009 225 21
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/05	12/31/05	1 010 639 00	356,451 55	227,227 00	928,094 61
				\$	922,317 55	\$ 1,337,713 94	\$ 3,101,204 27

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2007

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Health							
Coordinated Rape Care	1020-100-066-1020-143 YCJS 6010	1/1/07	12/31/07	\$ 51 862 00	\$ 789 67	\$ 7 754 91	7 754 91
Coordinated Rape Care	1020-100-066-1020-143 YCJS-6010	7/1/05	6/30/06	79 070 00	29 227 48	52 231 97	78 849 40
Sexual Assault Abuse and Rape Care Capital E	100-022-8051-085 F554-6130	11/1/06	06/30/08	26 379 00	23 740 00		-
Community Care Program for Elderly and Disabled	4275 100-046-4M16 297-J004 6110	1/1/07	12/31/07	572 000 00	482 555 00	542 610 42	542 610 42
Community Care Program for Elderly and Disabled	4275-100 046-4M16 297-J004-6110	1/1/06	12/31/06	651 817 43		83 217 63	629 212 43
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/05	12/31/05	401 999 96			361 075 77
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/04	12/31/04	455 150 00			402 294 45
Community Care Program for Elderly and Disabled	4275 100-046-4M16-297-J004-6110	9/1/02	8/31/03	370 027 06			244 705 02
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	9/1/01	8/31/02	445 832 96			220 743 06
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/07	12/31/07	970 700 00	629 600 00	718 061 12	718 061 12
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/06	12/31/06	968 966 00	297 837 00	126 110 55	931 986 91
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/05	12/31/05	941 601 00			822 802 85
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/04	12/31/04	948 492 00			877 269 35
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/03	12/31/03	941 418 00			917 024 64
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/07	12/31/07	16 401 00	12 300 75	13 169 88	13 169 88
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/06	12/31/06	16 401 00	4 100 25	4 246 57	16 401 00
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/05	12/31/05	16 401 00			16 401 00
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/01	12/31/01	16 091 00			15 914 34
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/00	12/31/00	16 449 00			4 820 04
Respite Care Program	4275-4910-6411 082-J004-6140	1/1/07	12/31/07	351,546 00	351 546 00	296 665 26	296 665 26
Respite Care Program	4275-4910-6411 082-J004-6140	1/1/06	12/31/06	410 933 00		52 299 04	384 902 84
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/05	12/31/05	397 123 00			368 032 48
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/04	12/31/04	422 112 00			320 228 98
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/03	12/31/03	433 236 00			399 351 62
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/02	12/31/02	512 652 55			358 126 93
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/01	12/31/01	382 860 45			274 350 08
Tuberculosis Services	4230-100-046 4709-080-J002-6110	7/1/04	12/31/04	24 002 00			
Tuberculosis Services	4230-100 046 4709-080-J002-6110	7/1/03	6/30/04	66 252 00			45 127 00
Tuberculosis Services	4230-100-046 4709-080-J002 6110	7/1/02	6/30/03	75 183 00			73 246 79
Tuberculosis Services	4230-100-046-4709 080-J002 6110	7/1/01	6/30/02	43 460 00			22 335 00
Union Emergency Exercise	3-1229-EPR-C-0	1/1/03	12/31/03	25 000 00			24 409 60
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/07	8/31/08	423 291 00		86 209 12	86 209 12
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/06	8/31/07	604 701 00	301 284 00	513 017 41	593 747 40
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/05	8/31/06	662 645 00	31 387 00	199 99	659 636 56
LINCS - Health Service Grant	4230 100-046-4798 315-6120	9/1/04	8/31/05	586 165 00			575 966 54
Healthy Heart		1/1/04	12/31/04	10 000 00			7,400 65
				\$	2,164,367 15	\$ 2,495,793 87	\$ 11,310,833 44

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, 2007

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Human Services							
Governor's Alliance on Drugs	2000-100-082 C001 044 U999-6010	1/1/07	12/31/07	\$ 619,379.68	\$ 208,358.17	\$ 299,426.02	299,426.02
Governor's Alliance on Drugs	2000-100-082-C001 044 U999-6010	1/1/06	12/31/06	617,616.46	362,202.00	314,341.05	590,868.55
Governor's Alliance on Drugs	2000-100-082-C001 044-U999 6010	1/1/05	12/31/05	585,583.34			585,583.34
Governor's Alliance on Drugs	2000-100 082 C001 044-U999 6010	1/1/04	12/31/04	600,115.95			600,115.84
Governor's Alliance on Drugs	2000-100 082-C001-044-U999-6010	1/1/01	12/31/01	527,729.32			523,900.91
Mental Health Program II	7700-100-083010-60	7/1/07	6/30/08	6,000.00		703.71	703.71
Mental Health Program II	7700 100-083010-60	7/1/06	6/30/07	6,000.00	5,679.79	4,911.03	5,679.79
Mental Health Program II	7700-100-083010-60	7/1/05	6/30/06	6,000.00			5,649.10
Mental Health Program II	7700-100-083010-60	7/1/04	6/30/05	6,000.00			5,757.49
Mental Health Program II	7700-100 083010-60	7/1/03	6/30/04	7,500.00			6,000.00
Mental Health Program II	7700-100-083010-60	7/1/02	6/30/03	6,000.00			6,000.00
Mental Health Program II	7700-100-083010-60	7/1/01	6/30/02	12,000.00			11,816.68
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/06	12/31/06	77,000.00	30,467.84	56,330.34	69,580.34
Rape Crisis Counseling	8051-100-022 8051-048-FFFF-6130	1/1/05	12/31/05	51,000.00	11,219.81	650.52	50,999.81
Rape Crisis Counseling	8051 100-022-8051-048-FFFF-6130	1/1/04	12/31/04	100,047.00	27,778.00	1,262.95	100,043.60
Local Share Count Program		1/1/06	12/31/07	404,500.00		7,349.75	7,349.75
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/07	12/31/07	246,548.00	105,133.68	165,965.81	165,965.81
Family Court Services	7570 100 054-7570-064-LLLL-6130	1/1/06	12/31/06	244,107.00	121,802.07	53,811.53	191,885.01
Family Court Services	7570 100-054-7570-064-LLLL-6130	1/1/05	12/31/05	241,696.00	37,083.12	53,367.41	241,696.00
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/04	12/31/04	236,957.00			236,957.00
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/03	12/31/03	236,957.00			236,957.00
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/07	12/31/07	66,506.00	66,506.00	57,421.87	57,421.87
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/06	12/31/06	66,008.00		7,166.72	64,258.95
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/05	12/31/05	65,646.00			65,646.00
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/02	12/31/02	161,632.00			158,001.33
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/01	12/31/01	60,759.00			57,030.64
Safe Haven Infant Program		1/1/07	12/31/07	20,000.00	10,000.00	8,286.89	8,286.89
Disaster Liaison		1/1/07	12/31/07	2,500.00		2,500.00	2,500.00
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/07	12/31/07	706,791.00	618,556.00	558,734.50	558,734.50
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/06	12/31/06	633,203.00		98,781.71	611,545.69
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/05	12/31/05	606,369.00			606,369.00
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/02	12/31/02	508,029.00			497,749.36
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/01	12/31/01	480,982.00			451,840.39
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/07	12/31/07	632,722.00	474,541.00	540,581.84	540,581.84
Social Services for the Homeless	7550-100-054 7550-072 LLLL 6030	1/1/06	12/31/06	676,511.00	86,582.00	89,889.14	654,416.74
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/05	12/31/05	619,932.00			619,277.03
Social Services for the Homeless	7550-100-054-7550-072 LLLL-6030	1/1/04	12/31/04	589,008.00			587,809.63
Social Services for the Homeless	7550-100-054 7550-072-LLLL-6030	1/1/03	12/31/03	594,783.00			592,235.95
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/02	12/31/02	587,492.00			582,945.10
Social Services for the Homeless	7550 100-054 7550-072-LLLL 6030	1/1/01	12/31/01	567,077.00			552,404.87
Social Services for the Homeless	7550-100-054 7550-072-LLLL-6030	1/1/00	12/31/00	538,024.00			506,557.54
Work First New Jersey	7550-100-054 7550-121-158010-63	7/1/07	6/30/08	674,291.00	408,882.00	213,004.41	213,004.41
Work First New Jersey	7550-100 054-7550-121 158010-63	7/1/06	6/30/07	674,291.00	298,815.00	395,405.52	652,714.20
Work First New Jersey	7550-100 054-7550-121 158010-63	7/1/05	6/30/06	895,271.00	31,493.00		640,026.10
Work First New Jersey	7550-100 054-7550-121-158010-63	7/1/04	6/30/05	2,682,576.00			1,926,275.87
				\$	2,907,589.46	\$ 2,929,902.72	\$ 15,170,569.65

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, 2007

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Law and Public Safety							
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/07	9/30/08	\$ 79,960 00	\$	\$	
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS 6010	10/1/06	9/30/07	79 960 00	42 333 50	45 461 33	47 351 33
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/05	9/30/06	80 960 00			56 794 24
Comprehensive Traffic Safety Program	1160 100-066-1160-047-YHTS-6010	10/1/04	9/30/05	81 120 00			63 290 87
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/03	9/30/04	96 960 00			46 450 55
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS 6010	10/1/02	9/30/03	75 000 00			45 157 97
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS 6010	10/1/01	9/30/02	79 818 00			79 808 00
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/00	9/30/01	80 818 00			46 524 09
Emergency Disaster Relief	00-100-022-8020-157-FFFF-6120	12/1/99	11/30/00	951 745 00			941 663 40
Law Enforcement Training	1020-100-066-1020-314-YCJS 6120	7/1/07	6/30/08	44 395 00	44 395 00	20 738 14	20 738 14
Law Enforcement Training	1020-100-066-1020-314 YCJS-6120	7/1/06	6/30/07	28 940 00		5 587 40	28 940 00
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/05	6/30/06	29 225 00			29 225 00
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/07	12/31/07	56 250 00			
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/06	12/31/06	71 428 00	65 139 00	71 223 60	71 427 00
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/05	12/31/05	71 428 00		5 808 08	71 428 00
Justice Program	1020-100-066-1020-157-YOPC 6010	1/1/02	12/31/02	88 355 00			88 080 34
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/00	12/31/00	110 642 00			110 517 00
SANE	1020-100-066-1020-142-YCJC-6010	11/1/06	10/31/07	61,339 00		4 114 93	4 114 93
SANE	1020-100-066-1020-142-YCJC-6010	11/1/05	10/31/06	61 134 00	54 657 00	50 180 18	54 495 48
SANE	1020 100-066-1020-142 YCJC-6010	11/1/04	10/31/05	66 378 00		2 078 56	54 403 83
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/06	12/31/06	12 744 00	12 744 00	8 373 47	9 985 65
Megan's Law	1020-100-066-1020-261 YOPR-6010	1/1/05	12/31/05	8,496 00		127 22	8,496 00
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/04	12/31/04	29 869 00			29 869 00
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/07	12/31/07	52 415 00	52 414 51		
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/06	12/31/06	49 522 00		22 347 50	28 422 50
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/05	12/31/05	50 896 00		6 835 00	45 061 75
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/04	12/31/04	50 462 00		1 319 00	46 331 36
Body Armor Replacement Fund	1020-718 066-1020-001-YCJS-6120	1/1/03	12/31/03	51 858 00			49 565 88
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/00	12/31/00	52 767 00			52 609 00
Insurance Fraud	1020-100-066-1020-305-YINV 6110	1/1/07	12/31/07	250 000 00	114 311 00	239 607 65	239 607 65
Insurance Fraud	1020-100-066-1020-305-YINV 6110	1/1/06	12/31/06	250 000 00	47 045 00	3 156 14	250 000 00
Insurance Fraud	1020-100-066-1020-305-YINV 6110	1/1/05	12/31/05	238 098 00			238 098 00
Auto Theft Grant	1020-100-066-1020 216-YCJD-6110	1/1/07	12/31/07	269 477 00		196 492 00	196 492 00
Coverdell Lab Grant		1/1/07	12/31/07	23 350 00			
Driving While Under the Influence DWI		1/1/03	12/31/03	20 000 00			15 100 96
Child Passenger Program	1160 100-066-1160-113-YHTS-6120	10/1/06	9/30/07	37 250 00	12 592 60	1 260 00	3 260 00
Child Passenger Program	1160-100-066-1160-113-YHTS 6120	10/1/05	9/30/06	37 250 00			6 889 00
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/04	9/30/05	61,190 00			28 714 45
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/01	9/30/02	21 720 00			5 066 75
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/07	12/31/07	441 140 00	35 230 64	261,193 23	261 193 23
Youth Service Community Partnership	1500-100-066-1500-007-YYYY 6010	1/1/06	12/31/06	437 306 00	285 046 64	84 785 51	381 144 17
Youth Service Community Partnership	1500-100-066-1500-007-YYYY 6010	1/1/05	12/31/05	433 401 00		17 863 10	426 864 55
Youth Service Community Partnership	1500-100-066-1500-007-YYYY 6010	1/1/04	12/31/04	425 850 00			425 850 00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/02	12/31/02	425 105 00			425 105 00

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2007

STATE GRANT OR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Law and Public Safety (continued)							
Project Safe Neighborhoods	9039 1304 822360	1/1/07	12/31/07	\$ 89,420.00	\$	\$ 36,253.84	\$ 36,253.84
Project Safe Neighborhoods	9039 1304 822360	1/1/06	12/31/06	89,420.00	89,420.00	35,000.03	86,789.45
Project Safe Neighborhoods	9039-1304-822360	1/1/05	12/31/05	94,420.00			94,420.00
Project Safe Neighborhoods	9039-1304 822360	1/1/03	12/31/03	25,513.00			11,718.64
State Incentive Program	1500 100-066-1500-168-YSAC-6010	1/1/07	12/31/07	590,761.00	350,284.93	449,747.46	449,747.46
State Incentive Program	1500 100 066 1500-168-YSAC 6010	1/1/06	12/31/06	584,913.00	553,641.18	89,210.88	557,442.03
State Incentive Program	1500-100 066-1500-168-YSAC-6010	1/1/05	12/31/05	579,122.00	218,354.68	40,531.93	568,657.75
State Incentive Program	1500-100-066-1500 168 YSAC-6010	1/1/04	12/31/04	567,767.00			567,767.00
State Incentive Program	1500 100-066-1500 168-YSAC-6010	1/1/03	12/31/03	567,767.00		107,695.23	474,232.00
State Facilities Education Act	1500-100 066-1500-007-YYYY-6010	1/1/07	12/31/07	148,500.00	74,250.00		
State Facilities Education Act	1500 100-066 1500-007 YYYY-6010	1/1/06	12/31/06	144,000.00	72,000.00	144,000.00	144,000.00
State Facilities Education Act	1500 100-066-1500-007 YYYY-6010	1/1/05	12/31/05	90,000.00			90,000.00
Juvenile Accountability Incentive Program	1500-100-066-1500 007-YSAC-6010	1/1/07	12/31/07	52,026.00			
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC 6010	1/1/06	12/31/06	56,453.00	26,718.22	26,718.22	26,718.22
Juvenile Accountability Incentive Program	1500 100-066-1500-007-YSAC-6010	1/1/05	12/31/05	69,670.00	38,518.28	59,433.84	59,433.84
Juvenile Accountability Incentive Program	1500 100-066-1500 007 YSAC-6010	1/1/04	12/31/04	118,364.00	80,879.58	14,515.01	118,364.00
Juvenile Accountability Incentive Program	1500 100-066-1500-007-YSAC 6010	1/1/03	12/31/03	400,675.00			400,675.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC 6010	1/1/02	12/31/02	220,404.00			201,779.31
Juvenile Accountability Incentive Program	1500 100-066 1500-007-YSAC-6010	1/1/01	12/31/01	283,120.00			259,178.97
Juvenile Accountability Incentive Program	1500-100-066-1500 007 YSAC-6010	1/1/00	12/31/00	283,126.00			250,087.61
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/07	6/30/08	44,618.00		7,861.25	7,861.25
Violence Against Women	1020-100 066-1020 246 YCJS 6010	7/1/06	6/30/07	15,196.00	11,154.00		15,196.00
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/05	6/30/06	30,389.00			18,876.00
Violence Against Women	1020-100-066-1020-246 YCJS-6010	7/1/04	6/30/05	10,772.00			10,769.00
Attorney ID		1/1/06	12/31/06	11,000.00			0.00
Sex Offender Registry		1/1/07	12/31/07	18,000.00			0.00
Sex Offender Registry		1/1/06	12/31/06	13,560.00	13,560.00	8,684.00	8,684.00
Community Emergency Response Team		1/1/04	12/31/04	6,939.00		1,500.00	6,509.20
Community Emergency Response Team		1/1/03	12/31/03	4,000.00		274.50	3,567.46
Homeland Security FY 07	1200-100-066-1020-726-YOAG-6110	1/1/07	12/31/07	937,369.00			
Homeland Security FY 06	1200-100-066-1020-726-YOAG-6110	1/1/06	12/31/06	726,638.00	49,147.50	79,330.91	79,330.91
Homeland Security FY 05	1200-100-066-1020-726-YOAG-6110	1/1/05	12/31/05	1,272,710.00	476,427.49	433,104.64	1,163,651.65
Homeland Security FY 04	1200 100-066-1020-726-YOAG-6110	1/1/04	12/31/04	2,089,545.00		233,396.10	1,995,458.55
Homeland Security Phase II	1200-100-066-1020-726-YOAG-6110	1/1/03	12/31/03	1,201,073.00			1,193,770.73
Canine Initiative	1200 100-066-1200-833 YEMR-6131	1/1/03	12/31/03	57,143.00			57,050.50
Summer Expansion Program		1/1/07	12/31/07	18,876.00	15,762.00	15,762.28	15,762.28
Summer Expansion Program		1/1/06	12/31/06	18,876.00	18,086.76		18,086.76
JAARC Program		1/1/07	12/31/07	97,200.00	5,544.90	39,205.50	39,205.50
JAARC Program		1/1/06	12/31/06	60,000.00	20,869.84	23,477.58	23,477.58
Urban Area Security Initiative	1200 100-066-1200-879 AAAC-6110	1/1/07	12/31/07	219,760.00		45,486.72	45,486.72
Urban Area Security Initiative	1200-100-066-1200-879-AAAC-6110	1/1/06	12/31/06	268,000.00		235,272.37	235,272.37
Urban Area Security Initiative	1200 100-066-1200-879-AAAC-6110	1/1/04	12/31/04	170,500.00		333.86	170,460.62
Urban Area Security Initiative - Blackberry		1/1/06	12/31/06	8,000.00	1,980.47	2,945.79	4,158.26
Urban Area Security Initiative - Operations		1/1/06	12/31/06	10,000.00	4,172.18	7,960.50	9,837.63
Hazard Mitigation		1/1/07	12/31/07	325,000.00			
Help Americans Vote Act (HAVA)		1/1/07	12/31/07	19,138.00	16,650.00		
Law Enforcement Terrorism		1/1/06	12/31/06	117,423.00	72,608.52	107,502.77	107,502.77
Urban Area Security Initiative - Mall		1/1/06	12/31/06	53,100.00		15,505.80	53,100.00
State / Local All Hazard Emergency Op (SLAHE)	1200-100-066-1200-821 YEMR 6120	1/1/04	12/31/04	48,936.00			0.00
Project Vision	1300-100-066-13LP-041 YPRV-6010	1/1/06	12/31/06	43,750.00			
					\$ 20,000.00	\$ 37,800.00	\$ 43,750.00
					\$ 2,995,939.42	\$ 3,347,063.14	\$ 14,758,226.13

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, 2007

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Labor							
Smart Steps		7/1/07	6/30/08	\$ 18 458 00	\$	\$	0 00
Smart Steps		7/1/06	6/30/07	15 247 00	15 247 00	15 247 00	15 247 00
Disability Navigator		7/1/06	6/30/07	14 172 00	14 171 00	14 171 40	14 171 40
NJ Build		7/1/06	6/30/07	4 795 00		4 795 00	4 795 00
WIB Administration	4545-607-0644 06-33	7/1/07	6/30/08	10 000 00			
WIB Administration		7/1/06	6/30/07	10 000 00	10 000 00	10 000 00	10,000 00
WIB Administration		7/1/01	6/30/02	39 436 00			30 000 00
TANF Work Verification		7/1/07	6/30/08	62 251 00	13 131 00	15 380 92	15 380 92
TANF Work Verification		7/1/06	6/30/07	15 563 00	15 563 00	15 563 00	15,563 00
Workforce Development Program - WDP	4545-780-062-4545-002-N729 6140	7/1/07	6/30/08	73 312 00			
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/06	6/30/07	111 426 00	91 099 00	93 861 99	93 861 99
Workforce Development Program WDP	4545-780-062-4545-002-N729 6140	7/1/05	6/30/06	93 309 00			93 308 57
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	231 503 00	6 549 00	45 075 92	45 075 92
Workforce Learning Link	4545-767-062-4545-003-N751 6140	7/1/06	6/30/07	369 153 00	242 470 00	227 210 21	228 627 61
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	203 699 00	111 693 00	112 087 77	203 699 00
Workforce Learning Link	4545-767-062-4545-003-N751 6140	7/1/04	6/30/05	356 854 84			222 996 90
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/07	6/30/08	5 170 143 00	526 749 00	589 701 18	589 701 18
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/06	6/30/07	5 142 728 00	3 634 831 00	3 676 516 36	3 986 990 24
Work First New Jersey	7550-100-054-7550 291-LLLL-6110	7/1/05	6/30/06	4 255 937 00	375,224 00	365,516 22	2,896,816 66
				\$	5,061,522 00	5,185,126 97	8,466,235 39
Other State Agencies							
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/07	12/31/07	\$ 1 889 142 00	\$ 1 659 284 68	\$ 1 755 861 35	\$ 1 755 861.35
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/06	12/31/06	1 886 287 67	687 876 65	297 501 75	1 824 388 58
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/05	12/31/05	1 336 930 33			1 310 398 97
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/04	12/31/04	1 374 569 00			1 352 334 17
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/03	12/31/03	1 599 967 97			1 594 979 40
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/02	12/31/02	1 382 868 95			1 377 313 07
Conrail Project				150 000 00	100,000 00		150 000 00
Newark-Elizabeth Light Rail Line Study				1 000,000 00			929 751 19
Veterans-Paratransit	3610-100-067-3610-058-PVET 6130	7/1/07	6/30/08	15 000 00	6 000 00	6 000 00	6 000 00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/06	6/30/07	12 000 00	7 000 00	6 000 00	6 000 00
Veterans-Paratransit	3610-100-067-3610-058-PVET 6130	7/1/05	6/30/06	12 000 00			8 852 81
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/03	6/30/04	12,000 00			10 000 00
Veterans-Paratransit	3610-100-067-3610-058-PVET 6130	7/1/02	6/30/03	15 000 00			10 668 00
Distribution of Transit Information	Not Available	7/1/05	6/30/06	11 100 00	8 297 25		10,841 37
Distribution of Transit Information	Not Available	7/1/04	6/30/05	11 100 00			11,050 03
				\$	2,468,458 58	2,065,363 10	10,358,438 94

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2007

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
New Jersey Historical Commission							
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/07	12/31/07	\$ 101,000.00	\$	\$ 85,651.06	\$ 85,651.06
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/06	12/31/06	96,300.00	19,260.00	30,952.02	92,929.13
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/05	12/31/05	107,000.00		4,275.00	106,090.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/04	12/31/04	95,000.00			93,125.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/03	12/31/03	67,000.00			66,040.00
					\$ 19,260.00	\$ 120,878.08	\$ 443,835.19
Office of Information Technology							
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/07	6/30/08	\$ 25,000.00	\$ 25,000.00	\$	\$
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/06	6/30/07	100,000.00		40,000.00	40,000.00
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/06	6/30/07	25,000.00		13,021.92	13,021.92
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/05	6/30/06	25,000.00			24,100.88
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/01	6/30/02	25,000.00		8,719.16	12,451.66
					\$ 25,000.00	\$ 61,741.08	\$ 89,574.46
Department of Environmental Protection							
Nonpoint Source Management - Echo Lake		1/1/05	12/31/05	\$ 206,000.00	\$ 15,954.16	\$ 24,538.80	\$ 90,824.07
Wannanco Park Lake and Lagoon Restoration		7/1/01	6/30/02	99,000.00		2,782.45	85,779.34
Wet Lands Mitigation		1/1/02	12/31/02	50,000.00			35,551.55
Boat Shrink Wrap Program		1/1/07	12/31/07	5,000.00			
Water Supply Flood Plain Management West Br	4840-100-042-4840-132-V42A-7110			1,000,000.00			584,291.97
County Environmental Health Act	4800-150-083130-60	1/1/07	12/31/07	\$ 306,896.00	193,242.26	288,797.00	288,797.00
County Environmental Health Act	4800-150-083130-60	1/1/06	12/31/06	256,316.00	65,094.00	4,457.25	254,347.30
County Environmental Health Act	4800-150-083130-60	1/1/05	12/31/05	245,000.00			232,249.97
County Environmental Health Act	4800-150-083130-60	1/1/02	12/31/02	151,130.00			149,577.23
County Environmental Health Act	4800-150-083130-60	1/1/01	12/31/01	144,080.00			133,034.72
Solid Waste Services	4900-758-042-4900	1/1/08	12/31/08	335,310.00			
Solid Waste Services	4910-515-239100-60	1/1/07	12/31/07	320,183.00	320,183.00	9,916.06	9,916.06
Solid Waste Services	4910-515-239100-60	1/1/06	12/31/06	349,978.00		205,474.26	271,337.40
Solid Waste Services	4910-515-239100-60	1/1/05	12/31/05	307,667.00		48,537.75	267,491.61
Solid Waste Services	4910-515-239100-60	1/1/04	12/31/04	298,350.00			291,927.24
Solid Waste Services	4910-515-239100-60	1/1/03	12/31/03	304,712.00			302,680.72
Solid Waste Services	4910-515-239100-60	1/1/02	12/31/02	305,269.00			269,875.88
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/07	12/31/07	32,529.00	32,529.00	10,393.25	10,393.25
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/06	12/31/06	25,836.00		15,748.75	20,293.55
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/05	12/31/05	27,612.00	0.10		14,430.19
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/04	12/31/04	25,782.00			25,278.73
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/03	12/31/03	24,888.00			24,587.80
Rantan Watershed Program		1/1/01	12/31/01	410,000.00	6.17		408,951.74
Brownfield Development Program	2530-100-074-2530-032-S003-6130	1/1/01	12/31/01	200,000.00		598.65	139,959.81
Municipal Stormwater Program	1200-100-066-1200-875-AAAC-6110	1/1/05	12/31/05	20,000.00	2,500.00		0.00
Tree Planting Program		1/1/00	12/31/00	10,400.00			
Parkland Boundaries		1/1/05	12/31/05	90,000.00		59,100.00	60,456.40
Underground Storage Tanks		1/1/04	12/31/04	109,937.00			0.00
Scrap Tire		1/1/01	12/31/01	58,920.00		5,172.95	44,132.70
Trait Project		1/1/03	12/31/03	12,760.00	7,384.20		9,611.96
Keeping Our Roadways Green		1/1/06	12/31/06	25,000.00		25,000.00	25,000.00
					\$ 636,892.89	\$ 700,517.17	\$ 4,050,778.19

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2007

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Transportation							
State Aid Highway Projects							
Various Intersections with Route 22	6320-480-078-6320-AHC TCAP-6110			\$ 200 000 00	\$	\$ 143 948 28	\$ 143 948 28
Traffic Signals and Intersections	6320-480-078-6320-AHC TCAP-6110			800 000 00			733 101 36
Traffic Signals and Intersections	6320-480-078-6320-AGD TCAP-6110			3 150 000 00	960 499 32	76 419 32	3 150 000 00
Traffic Signals and Intersections	6320-480-078-6320-AGD TCAP-6110			1 069 401 00			
County Road Resurfacing Program	6320-480-078-6320-AJW TCAP-6010			500 000 00	500 000 00	500 000 00	500 000 00
County Road Resurfacing Program	6320-480-078-6320-AHC TCAP-6110			1 900 000 00		31 813 69	1 870 000 00
County Road Resurfacing Program	6320-480-078-6320-AFS TCAP 6110			2 700 000 00		41 681 61	2 700 000 00
County Road Resurfacing Program	6320-480-078-6320-AJW TCAP-6010			3 000 000 00	3,000 000 00	2 513 560 14	2 513 560 14
Upgrade of Signs and Markers	6320-480-078-6320-AJW TCAP-6010	2007		1 006 000 00	1 006 000 00	72 722 58	72 722 58
Upgrade of Signs and Markers	6320-480-078-6320-AG4 TCAP-6010	2006		1 014 000 00		703 405 33	1 014 000 00
Upgrade of Signs and Markers	6320-480-078-6320-AG4 TCAP-6010	2005		929 040 00		110 297 07	927 999 44
Upgrade of Signs and Markers	6320-480-078-6320-AG4 TCAP-6010	2004		634 963 58			632 831 60
Local Safety - 7th Avenue Plainfield				215 000 00			
Local Safety - Mountain Ave./Glenside				95 424 00		95 424 00	95 424 00
Intermodal 2006		1/1/06	12/31/06	1 129 568 00			1 129 568 00
M&E Railway	6300-480-078-6300-DGO TCAP-7310	1/1/07	12/31/07	2 900 000 00		801 718 31	801 718 31
M&E Railway		1/1/05	12/31/05	3 100 000 00		62 783 80	3 150 051 50
Staten Island/Rahway Valley Project	6320-480-078-6320-AVD TCAP-6110	1/1/03	12/31/03	5 500 000 00			5 499 900 00
Traffic Standards	6320-480-078-6320-AG4 TCAP 6010	1/1/05	12/31/05	84 960 00		6 655 00	6 655 00
Traffic Standards	6320-480-078-6320-AG4 TCAP 6010	1/1/04	12/31/04	82 617 00			46 588 25
Traffic Standards	6320-480-078-6320-AG4 TCAP-6010	1/1/03	12/31/03	82 617 00			38 700 40
Traffic Standards	6320-480-078-6320-AA7 TCAP 6010	1/1/02	12/31/02	81 708 00		54 314 63	71 880 23
Traffic Standards	6320-480-078-6320-AA7 TCAP-6010	1/1/01	12/31/01	90 000 00			89 943 91
Traffic Standards	6320-480-078-6320-AA7 TCAP 6010	1/1/00	12/31/00	85 000 00		8 543 91	76 249 19
Traffic Standards	6320-480-078-6320-AA7 TCAP-6010	1/1/99	12/31/99	82 603 00		955 80	78 224 90
Rt 22 Corridor Shuttle Program				280 000 00			
Cross Acceptance	8020-100-022-8020-090-FCRS-6120	1/1/04	12/31/04	50 000 00			49 978 83
Cross Acceptance	8020-100-022-8020-090-FCRS-6120	1/1/97	12/31/97	50 000 00			49 999 56
Moms Avenue Route 82 Bndge Scope				200 000 00			150 095 30
South Avenue/Route 28 Comdor				134 400 00	0 00		134 400 00
NACI Project	6320-480-078-6320 AUD TCAP-6110	1/1/03	12/31/03	15 000 000 00	33 213 91	33 213 91	14 934 742 06
Kapkowski Road Project		1/1/00	12/31/00	2 052 669 00			2,048,312.83
				\$	5,499,713.23	\$ 5,257,457.38	\$ 42,710,595.67
				GRAND TOTAL	\$ 23,434,231.87	\$ 23,685,916.08	\$ 111,953,067.37

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2007

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, Grant 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, 2007

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

**Financial Statements**

(1) Type of Auditor Report Issued	Qualified
(2) Internal Control Over Financial Reporting	
(a) Significant deficiencies identified during the audit of the financial statements?	Yes
(b) Significant deficiencies identified as material weaknesses?	Yes
(3) Noncompliance material to the financial statements noted during the audit?	Yes

**Federal Program(s)**

(1) Internal Control Over Major Federal Program(s)	
(a) Significant deficiencies identified during the audit of major federal programs?	Yes
(b) Significant deficiencies identified as material weaknesses?	No
(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?	Yes

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

**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>
Home Investment Partnership Program	14 239	9/20/02-9/20/08	A	\$ 8,910,702 55	\$ 2,936,736 94
Supporting Housing Program	14 235	5/01/98-4/30/08	A	15,513,896 00	2,825,937 74
Housing Opportunities for People with Aids	14 241	10/01/05-9/30/07	B	2,422,260 00	256,041 07
Section 8 Housing Choice Voucher Program	14 871	1/01/05-12/31/07	A	12,447,367 22	3,090,162 23
Workforce Investment Act	17 258	7/01/05-6/30/08	A	5,085,599 45	1,008,969 18
Workforce Investment Act	17 259	7/01/05-6/30/08	A	4,905,757 80	1,034,728 13
Workforce Investment Act	17 260	7/01/05-6/30/08	A	6,879,045 90	970,404 25
Social Service Block Grants	93 667	1/01/06-12/31/07	A	2 297,264 10	998,837 61
Community Service Block Grant	93 567	1/01/03-12/31/06	B	2,541,411 00	724,636 04
Ryan White Title I HIV	93 915	1/01/06-12/31/07	A	4,639,921 00	2,452,229 29

(5) Program Threshold Determination

Type A Federal Program Threshold > \$844,690 30  
Type B Federal Program Threshold <=\$844,690 30

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

**State Program(s)**

(1) Internal Control Over Major State Programs

(a) Significant deficiencies identified during the audit of major state program(s)? Yes

(b) Significant deficiencies identified as material weaknesses? No

(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? Yes



COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

**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>
Public Archive Record Infrastructure Support	1/01/05-12/31/07	A	\$ 3,096,339 00	\$ 1,154,659 82
Governor's Alliance on Drugs	1/01/06-12/31/07	B	1,236,996 14	613,767 07
Personal Attendant Services Program	1/01/06-12/31/07	B	1,339,994 00	657,516 21
Social Services Homeless	1/01/06-12/31/07	B	1,309,233 00	630,470 98
Work First New Jersey – Dept of Labor Sr Citizens and Disabled Residents	7/01/05-6/30/08	A	14,568,808 00	4,631,733 76
Trans Assistance Program	1/01/06-12/31/07	A	3,775,429 67	2,053,363 10
County Road Resurfacing Program	N/A	A	8,100,000 00	3,087,055 44

(5) Program Threshold Determination

Type A State Program Threshold > \$710,577 48  
Type B State Program Threshold <= \$710,577 48

(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**

**#07-01 General Fixed Assets**

The General Fixed Assets Ledger has not been updated to reflect the purchase, retirement or sale of general fixed assets that have occurred for the past several years. Accordingly, we are unable to satisfy ourselves as to the amount of General Fixed Assets to be reported in the Financial Statements. In addition, a physical inspection of fixed assets and a reconciliation with the property records has not been performed. Any difference between quantities determined by the physical inspection and the accounting records should be investigated and fully documented.

We recommend that a complete record of general fixed assets be maintained.

**Compliance Findings**

**#07-02**

As discussed in detail in #07-01 the County of Union has not maintained an adequate record of the General Fixed Assets in accordance with Technical Accounting Directive No. 85-2.

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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

**Federal and State Programs – All Major Programs**

**#07-03 Monitoring**

Under the requirements of Federal and State regulations, the County of Union is responsible for determining that the expenditures of federal and state monies passed through to subrecipients are utilized in accordance with applicable laws and regulations. This can be accomplished by reviewing the subrecipients' audit reports or through periodic site visits by responsible County staff. Our audit disclosed that for several subrecipients the required audit reports were not on file and available for audit and any site visits were not documented.

It was also noted that the activities of the consultant hired by the County of Union to administer the Housing Choice Voucher Program were not monitored.

We recommend that the County of Union monitor and document the submission of all audit reports of subrecipients and the financial activities of the consultant of the Housing Choice Voucher Program.

**#07-04 Expenditure Reports**

Various expenditure reports filed with federal or state grantor agencies were not always in agreement with the official accounting records maintained by the County Comptroller's Office. It appears the routine reconciliation of the expenditure reports before submission to the grantor agency were not performed.

We recommend that all expenditure reports be accurately prepared and reconciled with the accounting records prior to their submission with grantor agencies.

**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

State Programs - Not Applicable

Federal Programs - Not Applicable

PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2007

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

	YEAR 2007		YEAR 2006	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 20,550,000.00	4.54%	\$ 22,000,000.00	5.05%
Miscellaneous From Other Than Current Tax Levy	193,142,910.88	42.70%	187,244,179.64	42.96%
Collection of Current Tax Levy	238,582,767.00	52.75%	226,632,767.00	51.99%
<u>TOTAL INCOME</u>	<u>\$ 452,275,677.88</u>	<u>100.00%</u>	<u>\$ 435,876,946.64</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures				
County Purposes	\$ 433,299,850.50	99.93%	\$ 414,836,161.26	99.81%
Other Expenditures	323,879.70	0.07%	\$ 771,074.53	0.19%
<u>TOTAL EXPENDITURES</u>	<u>\$ 433,623,730.20</u>	<u>100.00%</u>	<u>\$ 415,607,235.79</u>	<u>100.00%</u>
Excess in Revenue	\$ 18,651,947.68		\$ 20,269,710.85	
<u>Fund Balance</u>				
Balance, January 1	\$ 23,512,334.82		\$ 25,242,623.97	
Decreased by				
Utilization as Anticipated Revenue	20,550,000.00		\$ 22,000,000.00	
Balance December 31	<u>\$ 21,614,282.50</u>		<u>\$ 23,512,334.82</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>
2007	\$238,582,767 00	\$10,755,550 06	\$249,338,317 06	100%
2006	\$226,632,767 00	\$10,058,068 38	\$236,690,835 38	100%
2005	\$216,332,767 00	\$8,912,192 65	\$225,244,959 65	100%
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%

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>
2007	\$71,703,667,012 00	334077391773	015
2006	\$67,053,789,221 00	33982201405	015
2005	\$59,414,617,644 00	36495426467	015
2004	\$52,534,009,443 00	38868641233	015
2003	\$46,394,374,039 00	4136223174	015

YEAR'S OPERATION

The operation of the County for the year 2007 produced a surplus of \$21,614,282 50 compared with a surplus of \$23,512,334 82 in 2006, a decrease of \$1,890,052 32 A comparison of the results of operations for the past three years is set forth below

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2007	\$21,614,282 50
2006	\$23,512,334 82
2005	\$22,036,040 91

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2005 to 2007 is as follows

	<u>YEAR 2007</u>	<u>YEAR 2006</u>	<u>YEAR 2005</u>
Excess Receipts from Miscellaneous Revenue Anticipated	\$ 1,424,934 96	\$ 5,313,090 78	\$8,413,614 77
Miscellaneous Revenue - Not Anticipated	5,304,162 10	3,707,600 05	4,343 377 70
Added Taxes Collected - Chapter 197, P L 1941	1,540,995 73	1,540,995 73	727,386 59
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	9,083,629 18	5,933,965 50	6,147,227 46
Other Credits to Income	1,144 59	2 391,616 58	742,929 67
Unexpended Balances of Appropriations Canceled	2,104,034 50	2,153,516 74	2,299,348 84
Non-Budget Expenditures	<u>323,879 70*</u>	<u>771,074 53*</u>	<u>637,843 92*</u>
 <u>STATUTORY EXCESS TO FUND BALANCE</u>	 <u>\$18,651,947 87</u>	 <u>\$20,269,710 85</u>	 <u>\$ 22,036,040.91</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>
2007	\$21,612,282 50	\$18,500,000 00
2006	\$23,512,334 82	\$20,550,000 00
2005	\$25,242,623 97	\$22,000,000 00
2004	\$22,206,583 06	\$19,000,000 00
2003	\$18,958,204 99	\$16,280,000 00

COMPARISON OF BUDGET AND EMERGENCY  
EXPENDITURES - CURRENT FUND

	<u>YEAR 2007</u>	<u>YEAR 2006</u>
<u>Operating</u>		
General Government	\$ 27,876,469 00	\$ 28,128,446 00
Insurance	49,488,992 00	46,658,175 00
Public Safety	81,306,498 00	80,525,776 00
Operational Services	1,096,827 00	7,218,226 00
Health and Welfare	115,118,189 00	109,921,141 00
Recreation	23,806,566 00	23,224,999 00
Education	17,236,617 00	16,937,671 00
Unclassified	11,773,234 12	9,428,294 06
State and Federal Programs - Offset by Revenues	40,950,276 00	39,432,895 00
Contingent	<u>50,000 00</u>	<u>50,000 00</u>
<u>Total Operating Costs</u>	\$369,030,668 12	\$346,976,728 80
<u>Capital Improvements</u>	2,800,000 00	2,800,000 00
<u>Debt Service</u>	39,831,901 38	36,783 770 20
Deferred Charges and <u>Statutory Expenditures</u>	<u>21,637,281 00</u>	<u>19,684,290 00</u>
<u>Total General Appropriations</u>	<u>\$433,299,850 50</u>	<u>\$414,836,161.26</u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2007

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Bette Jane Kowalski	Chairwoman		
Angel G Estrada	Vice Chairman		
Chester Holmes	Freeholder		
Adrian O Mapp	Freeholder		
Alexander Mirabella	Freeholder		
Rick Proctor	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
Nicole L DiRado	Clerk of the Board		
Lawrence M Caroselli	Director, Department of Finance	\$ 500,000 00	Hartford Accident and Indemnity Company
Frank W Padiusniak, 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
Alan L Falcone	Deputy County Clerk	\$ 500,000 00	Hartford Accident and Indemnity Company
David Wright	Deputy 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	\$ 25,000 00	Hartford Accident and Indemnity Company
Steven H Merman	Director, Division of Planning and Community Development	\$ 100,000 00	Hartford Accident and Indemnity Company
Soman Sivasankaran	Accountant	\$ 100,000 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)	
Joseph Graziano, Sr	Director, Department of Engineering and Public Works	(A)	
Alfred J Faella	Director, Department of Economic Development	(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)	
M Elizabeth Genievich	Director, Department of Administrative Services	(A)	
Joseph W Sharp	Administrator, Department of Runnells Specialized Hospital	(A)	
Zhongxue Hau, 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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COMMENTS AND RECOMMENDATIONS

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 July 1, 2005, the bid threshold in accordance with N J S A 40A 11-4 is \$21,000 00 Effective May 9, 2002, the bid threshold in accordance with N J S A 40A 11-3 was increased to \$29,000 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 \$29,000 00 within the fiscal year Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made

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

- Various Parts, Materials and Supplies
- Road 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

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 2007 is as follows:

Balance, December 31, 2006	\$ 835,326 26
Received	<u>5,533,271 95</u>
	\$ 6,368,598 24
Expended	<u>5,269,228 59</u>
Balance, December 31, 2007	<u>\$ 1,099,369 65</u>

OTHER COMMENTS

INTERFUNDS

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

RECOMMENDATIONS

That a complete record of general fixed assets be maintained as required by Technical Accounting Directive No 85-2

Federal and State Programs

We recommend that the County of Union monitor and document the submission of all audit reports of subrecipients and the financial activities of the consultant of the Housing Choice Voucher Program

We recommend that all expenditure reports be accurately prepared and reconciled with the accounting records prior to their submission with grantor agencies