

*Report of Audit*  
*on the*  
*Financial Statements*  
*of the*  
*County of Union*  
*for the*  
*Year Ended*  
*December 31, 2006*

COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON  
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FINANCIAL STATEMENTS – STATUTORY BASIS – ALL FUNDS

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YEAR ENDED DECEMBER 31, 2006



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements - statutory basis of the various individual funds and the account group of the County of Union, New Jersey as of and for the years ended December 31, 2006 and 2005, and for the year ended December 31, 2006 as listed as financial statements - statutory basis in the foregoing table of contents. These financial statements - statutory basis are the responsibility of the management of the County of Union. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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

## SUPLEE, CLOONEY & COMPANY

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

In our opinion, because the County of Union prepares its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with U.S. generally accepted accounting principles, the financial position of the various individual funds of the County of Union, as of December 31, 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 paragraph, if any, that might have been determined to be necessary had we been able to audit the financial activities of the Division of Social Services, the financial statements - statutory basis present fairly, in all material respects, the financial position - statutory basis of the various individual funds and the account group of the County of Union, as of December 31, 2006 and 2005, 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, 2006, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated November 20, 2007 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

November 20, 2007

CURRENT FUND

COUNTY OF UNION

"A"

CURRENT FUND

BALANCE SHEETS - STATUTORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>BALANCE DECEMBER 31, 2005</u>
Cash - Treasurer	A-4	\$ 43,471,900.46	\$ 52,521,029.10
Cash - Change Funds	A-5	3,370.00	3,370.00
		<u>\$ 43,475,270.46</u>	<u>\$ 52,524,399.10</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 700,960.92	\$ 1,084,108.71
Union County Improvement Authority	A-14	587,874.51	275,326.04
Interfunds Receivable	A-15	1.24	2,020,173.37
	A	<u>\$ 1,288,836.67</u>	<u>\$ 3,379,608.12</u>
		\$ 44,764,107.13	\$ 55,904,007.22
Grant Fund:			
Cash	A-4	\$ 4,080,003.41	\$ 1,424.99
Grants Receivable	A-9	63,554,750.34	66,299,538.66
		<u>\$ 67,634,753.75</u>	<u>\$ 66,300,963.65</u>
		<u>\$ 112,398,860.88</u>	<u>\$ 122,204,970.87</u>
 <u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 8,464,348.46	\$ 6,132,480.12
Commitments Payable	A-3:A-11	9,719,499.28	9,900,095.86
Accounts Payable	A-7	776,321.96	957,842.90
Reserve for:			
Medicare Peer Group - Appropriated	A-10	1,002,765.94	651,298.53
Interfunds Payable	A-15		9,640,057.72
		<u>\$ 19,962,935.64</u>	<u>\$ 27,281,775.13</u>
Reserve for Receivable	A	1,288,836.67	3,379,608.12
Fund Balance	A-1	23,512,334.82	25,242,623.97
		<u>\$ 44,764,107.13</u>	<u>\$ 55,904,007.22</u>
Grant Fund:			
Due Current Fund	A-15	\$	\$ 2,020,173.37
Due Trust Other Fund	A-4	4,303,291.03	3,081,206.57
Grants - Appropriated	A-12	49,988,435.88	49,000,583.08
Commitments Payable	A-12	13,272,800.21	12,149,300.96
Grants - Unappropriated	A-13	70,226.63	49,699.67
		<u>\$ 67,634,753.75</u>	<u>\$ 66,300,963.65</u>
		<u>\$ 112,398,860.88</u>	<u>\$ 122,204,970.87</u>

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

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

	<u>REF.</u>	<u>YEAR ENDED DECEMBER 31, 2006</u>	<u>YEAR ENDED DECEMBER 31, 2005</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 22,000,000.00	\$ 19,000,000.00
Miscellaneous Revenue Anticipated	A-2	173,670,001.78	177,646,648.77
Receipts From Current Taxes	A-2	226,632,767.00	216,332,767.00
Non-Budget Revenue	A-2	5,248,595.78	5,070,764.29
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-11	5,933,965.50	6,147,227.46
Accounts Payable Canceled	A-7	81,832.57	392,929.67
Union County Improvement Authority Receivable	A-14	289,611.88	350,000.00
Interfunds Returned (Net)	A-15	2,020,172.13	
		<u>\$ 435,876,946.64</u>	<u>\$ 424,940,337.19</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 355,568,101.06	\$ 346,976,728.80
Capital Improvements	A-3	2,800,000.00	3,840,000.00
Debt Service	A-3	36,783,770.20	36,231,651.56
Deferred Charges and Statutory Expenditures	A-3	19,684,290.00	15,218,072.00
Union County Improvement Authority Receivable	A-14	602,160.35	486,660.69
Interfunds Advanced (Net)			7,860.13
Cancel Grants Receivable	A-9	3.02	1,434.60
Refund of Prior Year's Revenue	A-4	168,911.16	141,888.50
		<u>\$ 415,607,235.79</u>	<u>\$ 402,904,296.28</u>
Excess in Revenue		\$ 20,269,710.85	\$ 22,036,040.91
<u>Fund Balance</u>			
Balance, January 1	A	25,242,623.97	22,206,583.06
		<u>\$ 45,512,334.82</u>	<u>\$ 44,242,623.97</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1 A-2	22,000,000.00	19,000,000.00
Balance, December 31	A	<u>\$ 23,512,334.82</u>	<u>\$ 25,242,623.97</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, 2006

	REF	BUDGET	SPECIAL N J S 40A 4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	\$ 22,000,000.00		\$ 22,000,000.00	
Miscellaneous Revenues					
Fees					
County Clerk	A-8	\$ 2,952,699.00		\$ 3,251,255.26	\$ 298,556.26
Surrogate	A-8	229,000.00		211,577.00	(17,423.00)
Sheriff	A-8	1,714,000.00		1,758,686.90	44,686.90
Interest on Investments and Deposits	A-8	2,275,002.31		2,275,002.31	
County Hospital Board of Pay Patients	A-8	38,535,922.46		38,088,560.75	(447,361.71)
Register - Realty Transfer Fees	A-8	5,000,000.00		6,239,208.56	1,239,208.56
Parks and Recreation Facilities Revenue	A-8	4,433,178.93		4,433,178.93	
State Aid County College Bonds (N J S A 18A 64A-22 6)	A-8	1,617,160.00		1,486,550.65	(130,609.35)
Division of Youth and Family Services	A-8	3,532,682.00		3,532,682.00	
Supplemental Social Security Income	A-8	1,022,254.00		1,070,452.00	48,198.00
Maintenance of Patients in State Institutions for Mental Diseases	A-8	6,895,429.00		6,895,430.00	1.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	18,183,451.00		18,183,451.00	
Older Americans Act Title III	A-9	3,034,499.00		3,034,499.00	
Office on Aging - State Grant	A-9	40,000.00		40,000.00	
Community Homeless Assistance	A-9	623,340.00		623,340.00	
State/Community Partnership	A-9	437,306.00		437,306.00	
Program Income - Nutrition	A-9	135,609.00		135,609.00	
U S Department of Agriculture	A-9	232,943.00		232,943.00	
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	1,857,882.00		1,857,882.00	
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	125,000.00		125,000.00	
Human Services Family Court	A-9	244,107.00		244,107.00	
Paratransit Elderly and Handicapped Transportation Title xx	A-9	138,015.00		138,015.00	
Paratransit Elderly and Handicapped Transportation Title xx - Unappropriated	A-9	762.00		762.00	
Handicapped Persons Recreational Program	A-9	7,010.00		7,010.00	
Work First NJ REACH	A-9	193,017.00		193,017.00	
Respite Care	A-9	362,030.00		362,030.00	
Respite Care - Unappropriated	A-9	18,620.00		18,620.00	
Respite Care - Program Income	A-9	27,377.00		27,377.00	
Rape Crisis Program	A-9	15,000.00		15,000.00	
Paratransit Medical Transportation Title XIX	A-9	500,000.00		500,000.00	
County Wide Comprehensive Alcohol Program	A-9	964,188.00		964,188.00	
Personal Attendant Program	A-9	612,433.00		612,433.00	
Alliance to Prevent Alcoholism & Drug Abuse	A-9	582,910.00		582,910.00	
Human Services Planning Advisory Council	A-9	66,008.00		66,008.00	
Ryan White I HIV Emergency Relief Grant	A-9	2,535,676.00		2,535,676.00	
County Environmental Health Act CEHA	A-9	245,000.00		245,000.00	
Solid Waste Services Grant	A-9	349,978.00		349,978.00	
Community Care for the Elderly and Disabled	A-9	300,000.00		300,000.00	
Council on the Arts	A-9	194,609.00		194,609.00	
EPA Pollution Control	A-9	45,264.00		45,264.00	
Urban Area Security Initiative	A-9	7,500.00		7,500.00	
Job Access	A-9	60,000.00		60,000.00	
Juvenile Accountability Incentive Block Grant (JAIB)	A-9	56,453.00		56,453.00	
Senior Health Insurance Program - S H I P	A-9	24,000.00		24,000.00	
Senior Health Insurance Program - S H I P - Unappropriated	A-9	1,001.00		1,001.00	
Local Arts Staffing Initiative	A-9	32,300.00		32,300.00	
Body Armor	A-9	20,203.00		20,203.00	
Body Armor - Unappropriated	A-9	29,319.00		29,319.00	
Municipal Stormwater	A-9	10,000.00		10,000.00	
Union County Theft Grant	A-9	2,500.00		2,500.00	
NJ Senior Citizen Arts Show	A-9	6,500.00		6,500.00	
Countywide Comprehensive Bicycle Master Plan	A-9	120,000.00		120,000.00	
Enhanced 911 Consolidation Grant	A-9	100,000.00		100,000.00	
Child Passenger Safety Program	A-9	37,250.00		37,250.00	
Sheriff Booking Department	A-9	16,500.00		16,500.00	
Freight Access Study	A-9	200,000.00		200,000.00	
Community Service Block Grant	A-9	395,769.00		395,769.00	
Supportive Housing program	A-9	3,876,466.00		3,876,466.00	
Jersey Assistance Community Caregivers (JACC)	A-9	40,000.00		40,000.00	
Assisted Living (AL)	A-9	100,000.00		100,000.00	
Caregivers Assistance Program CAP	A-9	35,000.00		35,000.00	
Workforce Investment Act (WIA)	A-9	174,163.00		174,163.00	
Law Enforcement Officers Training and Equipment	A-9	28,940.00		28,940.00	
Traffic Signs and Markings	A-9	1,014,000.00		1,014,000.00	
State Incentive Program	A-9	584,913.00		584,913.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

	REF	BUDGET	SPECIAL N.J.S 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Insurance Fraud Reimbursement	A-9	\$ 242,417 00	\$	242,417 00	\$
Project Safe Neighborhood	A-9	89,420 00		89,420 00	
Mercer County - Supportive Assistance S A I F	A-9	234,336 00		234,336 00	
Local Information Network Communication System	A-9	89,532 00		89,532 00	
Summer Expansion Program	A-9		18,876 00	18,876 00	
Special Initiative & Transportation Program	A-9		674,291 00	674,291 00	
Respite Care Program	A-9		10,159 00	10,159 00	
Workforce Investment	A-9		3,267,797 00	3,267,797 00	
PARIS	A-9		1,346,000 00	1,346,000 00	
Intoxicated Drivers Resource Center	A-9		53,325 00	53,325 00	
Community Care Program	A-9		82,115 00	82,115 00	
Community Service Block Grant	A-9		190,000 00	190,000 00	
Clean Communities Program	A-9		27,838 00	27,838 00	
Attorney ID Program	A-9		11,000 00	11,000 00	
Victim Witness Assistance Program	A-9		450,819 00	450,819 00	
Workforce Investment Act	A-9		53,785 00	53,785 00	
Local Care Capacity (LINCS)	A-9		35,000 00	35,000 00	
State Facilities Education Act	A-9		144,000 00	144,000 00	
Older Americans Act Title III	A-9		50,507 00	50,507 00	
Summer Intern Program (Merck)	A-9		5,000 00	5,000 00	
Personal Attendant Services Program	A-9		20,770 00	20,770 00	
Community Development - Runnells Handrails	A-9		250,000 00	250,000 00	
Community Development - Defibrillators	A-9		100,000 00	100,000 00	
Countywide Special Needs Registry	A-9		10,000 00	10,000 00	
Workfirst NJ	A-9		4,088,605 00	4,088,605 00	
Mental Health	A-9		6,000 00	6,000 00	
Clean Air Act	A-9		11,316 00	11,316 00	
Community Justice	A-9		71,428 00	71,428 00	
SANE	A-9		61,134 00	61,134 00	
Social Services for Homeless	A-9		53,171 00	53,171 00	
Megan's Law	A-9		12,744 00	12,744 00	
Keeping Our Roadways Green	A-9		25,000 00	25,000 00	
Urban Areas Security Initiative	A-9		8,000 00	8,000 00	
Law Enforcement Terrorism Prevention Program	A-9		117,423 00	117,423 00	
Operation Urban Area Security Initiative (UASI)	A-9		10,000 00	10,000 00	
Rape Prevention Education	A-9		25,500 00	25,500 00	
Intermodal	A-9		508,568 00	508,568 00	
911 Program	A-9		25,000 00	25,000 00	
Historical Commission	A-9		96,300 00	96,300 00	
LINCS	A-9		604,701 00	604,701 00	
Special Projects Support	A-9		10,150 00	10,150 00	
Office on Aging	A-9		18,000 00	18,000 00	
Gang Suppression	A-9		100,800 00	100,800 00	
Child Safety	A-9		37,250 00	37,250 00	
Veterans ParaTransit	A-9		12,000 00	12,000 00	
SHARE Grant	A-9		104,500 00	104,500 00	
Sex Offender Registry Program	A-9		13,560 00	13,560 00	
Project Vision	A-9		43,750 00	43,750 00	
Multi Juis Narc Task Force	A-9		117,990 00	117,990 00	
Comprehensive Traffic Safety Program	A-9		79,960 00	79,960 00	
Co Prosecutor Insurance Fraud	A-9		7,583 00	7,583 00	
Subregional Trans Planning Program	A-9		105,155 00	105,155 00	
Work First NJ	A-9		750,000 00	750,000 00	
Older Americans	A-9		24,101 00	24,101 00	
Union County Alliance	A-9		125,000 00	125,000 00	
Community Service Block Grant	A-9		201,031 00	201,031 00	
Jail Diversion PILOT Program	A-9		90,000 00	90,000 00	
Local Safety Program	A-9		95,424 00	95,424 00	
Work First NJ	A-9		304,123 00	304,123 00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

	REF	BUDGET	SPECIAL N J S 40A 4-87	REALIZED	EXCESS OR (DEFICIT)
Comprehensive Alcohol & Drug Abuse Education	A-9	\$	\$ 4,778 00	\$ 4,778 00	
Assisted Living Program	A-9		25,000 00	25,000 00	
Caregivers Assist	A-9		5,000 00	5,000 00	
HOPSA	A-9		275,000 00	275,000 00	
Intermodal 2006	A-9		621,000 00	621,000 00	
Workforce Investment Act (WIA)	A-9		482,377 00	482,377 00	
Constitutional Officers - Increased Fees (P L 2001, c 370)					
County Clerk	A-8	3,047,301 00		2,821,382 00	(225,919 00)
Surrogate	A-8	296,000 00		285,525 00	(10,475 00)
Sherrif	A-8	136,000 00		120,000 00	(16,000 00)
Reimbursement from Grant Programs					
1 Frnge Benefits Expenditures	A-8	1,900,000 00		2,554,968 63	654,968 63
2 Indirect Costs	A-8	400,000 00		227,823 19	(172,176 81)
Medicare - Peer Group	A-8	2,250,000 00		2,021,537 09	(228,462 91)
Bail Forfeitures	A-8	550,000 00		306,890 00	(243,110 00)
New Jersey Reimbursement - State Prisoners	A-8	2,500,000 00		3,912,104 98	1,412,104 98
Educational Building Aid	A-8	122,000 00		158,325 00	36,325 00
School Board Elections - County Clerk	A-8	110,000 00		148,052 73	38,052 73
School Board Elections - Election Board	A-8	725,000 00		628,523 84	(96,476 16)
Department of Parks and recreation Facilities Revenue Additional	A-8	196,821 07		15,438 83	(181,382 24)
New Jersey-Division of Economic Assistance					
Eamed Grant	A-8	25,490,851 00		28,084,017 44	2,593,166 44
Service Fees - Courts	A-8	350,000 00		373,044 50	23,044 50
County Board of Pay Patients - Additional	A-8	1,214,077 54			(1,214,077 54)
Interest on Investments - Additional	A-8	209,753 69		2,064,467 84	1,854,714 15
Capital Fund Balance	A-8	300,000 00		300,000 00	
Franchise Fee - Jersey Gardens	A-8	560,000 00		560,000 00	
Title IVD - Facility Reimbursement	A-8	850,000 00		926,809 12	76,809 12
Permits Road Department		120,000 00		96,728 09	(23,271 91)
Debt Service - Open Space	A-8	2,187,913 00		2,187,913 14	0 14
Reserve to Pay Senal Bonds	A-8	167,520 00		167,520 00	
Total Miscellaneous Revenue	A-1	\$ 152,177,207 00	\$ 16,179,704 00	\$ 173,670,001 78	\$ 5,313,090 78
Amount to be Raised by Taxation	A-1 A-6	226,632,767 00		226,632,767 00	
<b>Budget Totals</b>		\$ 400,809,974 00	\$ 16,179,704 00	\$ 422,302,768 78	\$ 5,313,090 78
Non-Budget Revenue	A-1 A-2			5,248,595 78	5,248,595 78
		\$ 400,809,974 00	\$ 16,179,704 00	\$ 427,551,364 56	\$ 10,561,686 56
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, 2006

	<u>REF.</u>		
<u>ANALYSIS OF NON-BUDGET REVENUE</u>			
Added County Taxes	A-6	\$	1,540,995 73
Revenue Accounts Receivable:			
Medical Examiner	A-8		924.03
Work Release- Jail		\$	390.00
Telephone Commissions and Cellular Antenna Rental			267,694 53
Insurance Refunds			45,956 67
Lien Fees			10,576.68
State Treasurer Title IV D Reimbursements			87,840.50
GIS Purchasing Revenue			2,230.00
State Chancery Court			39,906 00
Sale of Scrap and Purchasing Auction			56,973.59
Sale of Maps/Copies			15,425.61
Medicare Part D			40,373.46
Medco Refund			60,674.55
Emergency Management			10,000.00
Site Plan Fees			82,977.75
Welfare SS Refund			4,123.42
Psychiatric Institutions			5,474.65
Natures Choice			119,612 28
Refund Grant Match			149,126.88
Printing and Duplicating			34,602.88
Workers' Compensation			344,408.71
Corrections Processing Fee			134,490.78
Jail Inmate Medical Co - Pays			6,640.09
Jail Restitution			758.55
Y.M.C.A. Herb's House			39,600 00
Fire Training Academy			32,378.05
Prosecutor			150,847.63
Rent Reimbursement			172,059.84
Vacation Purchase			374,976.61
SSA			39,800.00
Probation Fees			123,239 50
Park Police Fines			4,424.17
Union County Voc. Tech. -Local Unit Bonds			60,000.00
Child Nutrition			36,653.24
Jobs in Blue			51,533.14
Sheriff Overtime			48,208.57
Planning Board			11,170.00
Court House Concession Vending			11,530.64
Miscellaneous Receipts ,Refunds and Cancellations			169,640.05
Prison Health Services Refund			51,131.96
Motor Vehicles Refunds			90,549.04
Postage Reimbursement			10,870.23
DDD Institutional Develop Disabled			576,233.18
Data Processing Reimbursement			255 00
Construction Board Appeal			1,800.00
Utilities Authority Interlocal Agreement			91,552.83
Solid Waste Flow Enforcement Fines			37,039.04
Jury Duty			210 72
Traffic Safety			616.50
Replace ID Badge			98.50
	A-4		3,706,676 02
	A-1:A-2	\$	5,248,595 78

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, 2006

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<b>GENERAL GOVERNMENT</b>						
County Managers Office						
Salaries and Wages						
Other Expenses	\$ 992,984.00	\$ 942,984.00	\$ 883,004.90		\$ 59,979.10	\$
Special Studies and Initiatives						
Miscellaneous	559,000.00	559,000.00	475,118.98	16,944.58	66,936.44	
Board of Chosen Freeholders	150,000.00	150,000.00	104,016.54	1,129.60	44,853.86	
Salaries and Wages						
Other Expenses	268,500.00	268,500.00	266,038.57		2,461.43	
Annual Audit						
Other Accounting and Audit Fees	155,750.00	155,750.00		155,750.00		
Miscellaneous	115,000.00	115,000.00	21,800.00	92,625.00	575.00	
Clerk of the Board	90,000.00	90,000.00	50,895.29	770.62	38,334.09	
Salaries and Wages						
Other Expenses	741,687.00	741,687.00	672,509.29		69,177.71	
Miscellaneous						
Advisory Boards, Committees and Commissions	95,000.00	95,000.00	76,040.91	6,119.68	12,839.41	
Status of Women Advisory Board	5,500.00	5,500.00			5,500.00	
County Clerk	500.00	500.00			500.00	
Salaries and Wages						
Other Expenses	1,834,163.00	1,744,163.00	1,720,016.99		24,146.01	
Board of Elections	180,000.00	180,000.00	112,496.58	23,315.91	44,187.51	
Salaries and Wages						
Other Expenses	1,377,314.00	1,312,314.00	1,308,033.57		4,280.43	
Elections (County Clerk)	1,210,000.00	1,305,000.00	1,270,323.23	26,272.11	8,404.66	
Salaries and Wages						
Other Expenses	156,292.00	161,292.00	157,145.32		4,146.68	
	550,000.00	558,000.00	488,111.36	11,302.76	58,585.88	

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, 2006

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Department of Finance						
Office of Director						
Salaries and Wages	\$ 229,166.00	\$ 234,166.00	\$ 231,100.99	\$	\$ 3,065.01	\$
Other Expenses	70,000.00	70,000.00	12,845.30	46,679.97	10,474.73	
Public Obligations Registration Act P L 1983 Ch 243 Financial Administration.						
Other Expenses	866,676.00	777,676.00	325,050.88	8,717.97	443,907.15	
Division of Reimbursement						
Salaries and Wages	175,196.00	175,196.00	173,922.90		1,273.10	
Other Expenses	3,000.00	3,000.00	115.47		2,884.53	
Division of the Treasurer						
Salaries and Wages	285,418.00	290,418.00	288,505.48		1,912.52	
Other Expenses	2,500.00	2,500.00	1,401.81		1,098.19	
Division of the Comptroller:						
Salaries and Wages	812,704.00	948,930.00	858,941.02		89,988.98	
Other Expenses	22,000.00	22,000.00	16,422.35	2,620.05	2,957.60	
Division of Internal Audit						
Salaries and Wages	162,217.00	162,217.00	161,776.19		440.81	
Other Expenses	2,000.00	2,000.00			2,000.00	
Department of Law						
Office of County Counsel						
Salaries and Wages	1,189,309.00	1,139,309.00	1,123,714.58		15,594.42	
Other Expenses	525,860.00	675,860.00	432,058.34	183,705.24	60,096.42	
Division of County Adjuster						
Salaries and Wages	321,079.00	331,079.00	329,317.74		1,761.26	
Other Expenses	6,000.00	6,000.00	3,026.21	91.16	2,882.63	
Department of Administrative Services						
Office of Director						
Salaries and Wages	404,762.00	379,539.00	363,979.09		15,559.91	
Other Expenses	83,000.00	83,000.00	55,429.25	9,210.85	18,359.90	
Division of Motor Vehicles						
Salaries and Wages	2,007,277.00	2,017,277.00	2,003,873.08		13,403.92	
Other Expenses	2,533,923.00	2,763,923.00	2,630,242.29	96,695.03	36,985.68	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

	APPROPRIATIONS		EXPENDED			UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
Division of Personnel Management and Labor Relations						
Salaries and Wages	\$ 915,911 00	\$ 921,911.00	\$ 919,453 81	\$	\$ 2,457.19	\$
Other Expenses	922,000.00	822,000 00	599,284 34	175,512 02	47,203 64	
Division of Purchasing						
Salaries and Wages	703,067.00	646,067.00	625,618 24		20,448.76	
Other Expenses	575,000 00	300,000 00	225,476 94	33,572 94	40,950 12	
Division of Consumer Affairs						
Salaries and Wages	218,351.00	219,351 00	219,166 36		184 64	
Other Expenses	4,265 00	4,265.00	1,335 10		2,929 90	
Board of Taxation:						
Salaries and Wages	209,354 00	211,354 00	210,501 71		852 29	
Other Expenses	4,000.00	4,000 00	2,549 73	405.31	1,044.96	
County Surrogate.						
Salaries and Wages	856,353 00	836,353 00	823,623.65		12,729 35	
Other Expenses	39,795 00	39,795.00	15,107 60	10,578 85	14,108 55	
Division of Engineering, Land and Facilities Planning						
Salaries and Wages	1,437,207 00	1,008,322 00	979,161 90		29,160.10	
Other Expenses	76,500 00	76,500.00	54,577 65	4,716 66	17,205 69	
Division of Economic Development						
Office of Director						
Salaries and Wages	366,173.00	366,173.00	354,748 88		11,424 12	
Other Expenses	45,000 00	45,000 00	5,020 69		39,979 31	
Division of Planning and Community Development						
Salaries and Wages	198,096 00	223,096.00	222,024 83		1,071 17	
Other Expenses	600,000.00	500,000.00	395,701 85	44,927.25	59,370 90	
Division of Cultural and Heritage Affairs						
Salaries and Wages	286,585 00	295,585 00	294,588.99		996 01	
Other Expenses	8,000 00	8,000.00	6,240 37	1,151 18	608 45	
Division of Information Technologies						
Salaries & Wages	1,769,741.00	1,619,741.00	1,589,625 38		30,115 62	
Other Expenses	1,427,153.00	1,427,153 00	1,148,484 26	227,118 67	51,550 07	
Printing and Publications	75,000 00	85,000 00	67,407 73	6,592 27	11,000 00	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 28,921,328 00</b>	<b>\$ 28,128,446 00</b>	<b>\$ 25,376,974.51</b>	<b>\$ 1,186,525 68</b>	<b>\$ 1,564,945 81</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, 2006

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>INSURANCE</u>						
Group Insurance Plan for Employees	\$ 30,963,275 00	\$ 30,963,275.00	\$ 29,252,688 76	\$ 87,081 43	\$ 1,623,504.81	\$
Surety Bond Premiums	12,800 00	12,800.00	6,494 00		6,306.00	
Other Insurance Premiums	7,500,000 00	7,600,000 00	7,187,408.35	410,760 83	1,830 82	
Medicare for Employees	47,100.00	47,100 00	16,461 00	18,319 50	12,319 50	
Employees' Prescription Plan	6,570,000 00	6,830,000 00	6,517,434 20	280,785 42	31,780 38	
Dental Plan	850,000 00	935,000 00	882,734 66	1 00	52,264.34	
Disability Insurance	270,000 00	270,000.00	200,000 00		70,000.00	
<u>TOTAL INSURANCE</u>	<u>\$ 46,213,175 00</u>	<u>\$ 46,658,175 00</u>	<u>\$ 44,063,220.97</u>	<u>\$ 796,948.18</u>	<u>\$ 1,798,005 85</u>	<u>\$</u>
<u>PUBLIC SAFETY</u>						
Sheriff's Office						
Salaries and Wages	\$ 13,761,104 00	\$ 14,336,104.00	\$ 14,292,006 66	\$	\$ 44,097.34	\$
Other Expenses	443,843.00	443,843 00	362,091 00	42,395 60	39,356 40	
Department of Public Safety						
Office of Director						
Salaries and Wages	289,808 00	291,808 00	291,295 38		512 62	
Other Expenses	5,000.00	5,000.00	279.19		4,720 81	
Division of Weights and Measures:						
Salaries and Wages	113,984.00	113,984 00	109,520.39		4,463 61	
Division of Corrections:						
Salaries and Wages	25,404,340 00	27,136,340 00	26,984,651 30		151,688.70	
Other Expenses	11,639,000 00	11,689,000 00	10,410,283.39	897,948 01	380,768 60	
Division of Medical Examiner:						
Salaries and Wages	572,588.00	572,588 00	568,785 33		3,802 67	
Other Expenses	370,000 00	370,000.00	280,870 30	67,270 85	21,858 85	
Division of Emergency Management:						
Salaries and Wages	600,900 00	567,545.00	520,474 01		47,070 99	
Other Expenses	276,574 00	239,574 00	146,880 43	54,314 87	38,378 70	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
Division of Police						
Salaries and Wages	\$ 5,879,675 00	\$ 6,229,675 00	\$ 6,194,838 64	\$	\$ 34,836 36	\$
Other Expenses	153,000 00	193,000 00	117,863 85	21,667 13	53,469 02	
Division of Health						
Salaries and Wages		35,355 00	33,831 51		1,523.49	
Other Expenses		2,000 00		1,232 27	767.73	
County Prosecutor's Office						
Salaries and Wages	17,194,995 00	17,494,995 00	17,433,259 16		61,735 84	
Other Expenses	735,000.00	785,000.00	573,241 20	184,985.43	26,773 37	
Contribution to Soil Conservation District (N.J.S. 4:24-22 (i))	19,965 00	19,965 00	19,965 00			
<b><u>TOTAL PUBLIC SAFETY</u></b>	<b>\$ 77,459,776 00</b>	<b>\$ 80,525,776.00</b>	<b>\$ 78,340,136 74</b>	<b>\$ 1,269,814 16</b>	<b>\$ 915,825 10</b>	<b>\$</b>
<b><u>OPERATIONAL SERVICES</u></b>						
Department of Public Works and Engineering						
Office of Director						
Salaries and Wages	\$ 116,357.00	\$ 123,357.00	\$ 121,975.96	\$	\$ 1,381 04	\$
Other Expenses	28,000.00	28,000 00	27,014 64	190 00	795 36	
Division of Public Works						
Salaries and Wages	973,847 00	1,018,847 00	1,008,560 68		10,286 32	
Other Expenses	33,500.00	33,500.00	20,369.20	1,449 73	11,681.07	
Landfill Closure and Post Closure Costs	30,000 00	30,000 00			30,000 00	
Contribution for Flood Control	27,000 00	27,000 00	26,844 79		155 21	
<b><u>TOTAL OPERATIONAL SERVICES</u></b>	<b>\$ 1,208,704.00</b>	<b>\$ 1,260,704 00</b>	<b>\$ 1,204,765 27</b>	<b>\$ 1,639 73</b>	<b>\$ 54,299 00</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, 2006

	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	\$ 29,400.00	\$ 9,800 00	\$	
Department of Runnells Specialized Hospital of Union County						
Salaries and Wages	28,811,970 00	29,386,970 00	29,313,750.26		73,219 74	
Other Expenses	7,354,427 00	7,434,427.00	6,210,529 52	1,189,714.83	34,182 65	
Aid to Union County Unit of New Jersey -						
Adult Diagnostic Center						
Other Expenses	9,000 00	9,000 00			9,000 00	
Psychiatric Treatment						
Other Expenses	5,000 00	5,000.00			5,000 00	
Maintenance of Patients in State Institutions for Mental Diseases (N J S.A.30-4-79)	8,328,626 00	8,328,626 00	8,297,805 15		30,820.85	
Maintenance of Patients in State Institutions for Mentally Retarded (N J S.A. 30 4-79)	18,183,451 00	18,183,451 00	18,183,451.00			
Maintenance of Patients in State Geriatric Center	48,000 00	48,000 00	48,000 00			
New Jersey Bureau of Children's Services (DYFS)	3,532,682 00	3,532,682 00	3,532,682 00			
Department of Human Services						
Office of Director						
Salaries and Wages	582,459.00	655,335 00	654,643 22		691 78	
Other Expenses	1,114,358 00	1,064,358 00	751,256 59	40,869.58	272,231 83	
Division on Aging						
Salaries and Wages	215,126 00	215,126 00	199,258.66		15,867.34	
Other Expenses	570,204 00	570,204 00	411,024.10	159,179 90		
Division of Youth Services						
Salaries and Wages	4,706,876 00	4,356,876.00	4,276,376 07		80,499 93	
Other Expenses	1,066,860.00	1,066,860.00	729,440 56	112,448 84	224,970 60	
Relocation of Detention Residents-Contractual	1,408,200.00	568,200 00	177,711 37	273,288.63	117,200 00	
Division of Social Services						
Salaries and Wages	26,778,486 00	26,778,486 00	25,650,939.15		127,546 85	1,000,000 00
Other Expenses	5,874,049 00	5,874,049 00	4,657,036 55	298,796.74	918,215 71	
Division of Internal Control						
Salaries and Wages	366,136 00	349,910 00	268,122 39		81,787 61	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
Division of Planning						
Salaries and Wages	\$ 343,740.00	\$ 343,740.00	\$ 324,590.70		\$ 19,149.30	\$
Other Expenses	3,500.00	3,500.00	1,172.68		2,327.32	
Division of Employment and Training						
Salaries and Wages	91,794.00	74,141.00	69,474.63		4,666.37	
Community Social Service-Medical Peer Group	2,033,000.00	2,033,000.00	2,033,000.00			
<b><u>TOTAL HEALTH AND WELFARE</u></b>	<b>\$ 111,467,144.00</b>	<b>\$ 110,921,141.00</b>	<b>\$ 105,819,664.60</b>	<b>\$ 2,084,098.52</b>	<b>\$ 2,017,377.88</b>	<b>\$ 1,000,000.00</b>
<b><u>RECREATIONAL</u></b>						
Department of Parks and Recreation						
Division of Recreation and Administrative Support						
Salaries and Wages	\$ 1,330,000.00	\$ 1,366,000.00	\$ 1,358,241.51		\$ 7,758.49	\$
Other Expenses	1,692,290.00	1,827,290.00	1,497,861.02	257,426.19	72,002.79	
Division of Golf Operations						
Salaries and Wages	1,978,381.00	1,968,381.00	1,925,579.14		42,801.86	
Division of Maintenance and Planning						
Salaries and Wages	4,608,066.00	4,663,066.00	4,630,747.67		32,318.33	
Division of Facilities Management						
Salaries and Wages	5,050,262.00	5,200,262.00	5,184,498.55		15,763.45	
Other Expenses	8,500,000.00	8,200,000.00	5,885,120.60	2,156,243.42	158,635.98	
<b><u>TOTAL RECREATIONAL</u></b>	<b>\$ 23,158,999.00</b>	<b>\$ 23,224,999.00</b>	<b>\$ 20,482,048.49</b>	<b>\$ 2,413,669.61</b>	<b>\$ 329,280.90</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, 2006

	<u>APPROPRIATIONS</u>		<u>EXPENDED</u>			<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>	<u>PAID OR CHARGED</u>	<u>COMMITMENTS PAYABLE</u>	<u>RESERVED</u>	
<u>EDUCATIONAL</u>						
Office of County Superintendent of Schools						
Salaries and Wages	\$ 296,201.00	\$ 296,201.00	\$ 290,691.92	\$	\$ 5,509.08	\$
Other Expenses	12,500.00	12,500.00	5,576.35	200.00	6,723.65	
Vocational Schools	3,879,087.00	3,879,087.00	3,813,498.50		65,588.50	
Union County Extension Service in Agriculture, Home Economics and 4-H.						
Salaries and Wages	231,912.00	237,912.00	236,327.64		1,584.36	
Other Expenses	89,505.00	89,505.00	79,346.37	432.00	9,726.63	
Union County Community College System	11,861,466.00	11,861,466.00	11,688,640.50		172,825.50	
Scholarship Program	284,000.00	284,000.00	99,980.00		184,020.00	
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	126,514.84		80,485.16	
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><u>TOTAL EDUCATIONAL</u></b>	<b>\$ 16,931,671.00</b>	<b>\$ 16,937,671.00</b>	<b>\$ 16,410,576.12</b>	<b>\$ 632.00</b>	<b>\$ 526,462.88</b>	<b>\$</b>
<u>UNCLASSIFIED</u>						
Prior Year Bills	\$ 104,091.00	\$ 104,091.00	\$ 103,070.43	\$ 1,008.63	\$ 0.00	\$ 11.94
Salary Adjustment	3,246,115.00					
Sick Leave Payment	406,177.00	406,177.00	406,177.00			
Contractual Retire Benefits	600,000.00	600,000.00		600,000.00		
Utilities	7,368,038.00	8,318,038.00	6,886,352.09	1,365,162.77	66,523.14	
<b><u>TOTAL UNCLASSIFIED</u></b>	<b>\$ 11,724,421.00</b>	<b>\$ 9,428,306.00</b>	<b>\$ 7,395,599.52</b>	<b>\$ 1,966,171.40</b>	<b>\$ 66,523.14</b>	<b>\$ 11.94</b>
<b><u>SUBTOTAL OPERATIONS</u></b>	<b>\$ 317,085,218.00</b>	<b>\$ 317,085,218.00</b>	<b>\$ 299,092,986.22</b>	<b>\$ 9,719,499.28</b>	<b>\$ 7,272,720.56</b>	<b>\$ 1,000,011.94</b>



COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
<b><u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u></b>						
Matching Funds for Grants	\$ 512,891 00	\$ 253,771 00	\$		\$ 253,771 00	\$
Office on Aging - State Grant (40A 4-87 \$18,000.00)	40,000 00	58,000 00	58,000 00			
Union County Older Amencan's Act Title III (40A 4-87 \$74,608.00)	3,403,051.00	3,477,659.00	3,477,659.00			
Match	56,778 00	56,778 00	56,778 00			
Paratransit-Elderly and Handicapped Transportation Title XX	138,015.00	138,015.00	138,015.00			
Unappropriated	762.00	762.00	762.00			
Match	30,955 00	30,955 00	30,955 00			
Handicapped Persons Recreational Program	7,010.00	7,010 00	7,010 00			
Match	1,402.00	1,402.00	1,402 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	66,008.00	66,008 00	66,008 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	157,151 00	157,151 00	157,151 00			
Intoxicated Driver Resource Center (40A.4-87 \$53,325 00)	125,000 00	178,325 00	178,325 00			
Community Right To Know Project	16,401.00	16,401 00	16,401 00			
Senior Citizen and Disabled Residents Transportation Assistance Program	1,857,882 00	1,857,882 00	1,857,882 00			
Jail Diversion Pilot Program (40A 4-87 \$90,000 00)		90,000.00	90,000 00			
Keeping Our Roadways Green (40A 4-87 \$25,000 00)		25,000 00	25,000 00			
Countywide Comprehensive Alcohol Program	964,188 00	968,966 00	968,966 00			
Match	200,000.00	200,000 00	200,000 00			
S H I P Senior Health Insurance Program	24,000 00	24,000 00	24,000 00			
S H I.P Senior Health Insurance Program - Unappropriated	1,001 00	1,001.00	1,001 00			
Human Services Family Court	244,107 00	244,107 00	244,107 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, 2006

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
State/Community Partnership Program	\$ 437,306 00	\$ 437,306 00	\$ 437,306 00	\$	\$	
Sex Offender Registry Program (40A 4-87 \$13,560 00)		13,560 00	13,560 00			
Work First New Jersey (R.E A C H ) (40A 4-87 \$4,088,605 00)	193,017.00	4,281,622 00	4,281,622 00			
Local Safety Program (40A 4-87 \$95,424 00)		95,424.00	95,424.00			
Personal Attendant Program (40A 4-87 \$20,770 00)	612,433 00	633,203.00	633,203 00			
Ryan White Title I HIV Emergency Funds	2,535,676 00	2,535,676 00	2,535,676 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			
Enhanced 911 Consolidation Grant	100,000.00	100,000.00	100,000 00			
Community Homeless Assistance	623,340 00	623,340.00	623,340 00			
Supportive Housing Program	3,876,466.00	3,876,466.00	3,876,466.00			
Traffic Signs and Markings	1,014,000 00	1,014,000 00	1,014,000 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 \$12,000 00)		12,000 00	12,000 00			
Juvenile Accountability Incentive Block Grant (JAIBG)	56,453 00	56,453 00	56,453 00			
Match	6,273 00	6,273.00	6,273.00			
Council on the Arts	194,609 00	194,609.00	194,609 00			
Match	48,650 00	48,650 00	48,650 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	28,940 00	28,940 00	28,940 00			
Comprehensive Traffic Safety Program (40A 4-87 \$79,960.00)		79,960 00	79,960 00			
County Environmental Health Act (CEHA)	245,000 00	245,000.00	245,000.00			
Intermodal (40A 4-87 \$1,129,568 00)		1,129,568 00	1,129,568 00			
Countywide Special Needs Registry (40A 4-87 \$10,000 00)		10,000.00	10,000 00			
Social Services for the Homeless (40A 4-87 \$53,171 00)		53,171.00	53,171.00			
Clean Air Act (40A 4-87 \$11,316.00)		11,316 00	11,316 00			
New Jersey Project Vision Grant (40A 4-87 \$43,750 00)		43,750 00	43,750 00			
Law Enforcement Terrorism Prevention (40A.4-87 \$117,423.00)		117,423 00	117,423 00			

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

<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	\$ 349,978.00	\$ 349,978.00	\$ 349,978.00	\$	\$	\$
Community Care Program for the Elderly and Disabled (40A 4-87 \$82,115 00)						
Body Armor	300,000.00	382,115.00	382,115.00			
Body Armor - Unappropriated	20,203.00	20,203.00	20,203.00			
State Incentive Program	29,319.00	29,319.00	29,319.00			
Pans Grant (40A: 4-87 \$1,346,000.00)	584,913.00	584,913.00	584,913.00			
Merck - summer Intern (40A: 4-87 \$5,000 00)		1,346,000.00	1,346,000.00			
Union County Alliance (40A 4-87 \$125,000.00)		5,000.00	5,000.00			
Special Support Funding (40A.4-87 \$10,150.00)		125,000.00	125,000.00			
Match		10,150.00	10,150.00			
Jobs Access and Reverse Computer Program (JARC)		5,800.00	5,800.00			
Match	60,000.00	60,000.00	60,000.00			
Jersey Assistance Community Caregivers (JACC)	40,000.00	40,000.00	40,000.00			
Assisted Living (AL)	40,000.00	40,000.00	40,000.00			
Caregivers Assistance (CAP)	100,000.00	125,000.00	125,000.00			
Subregional Transportation Program (40A:4-87 \$105,155.00)	35,000.00	40,000.00	40,000.00			
Match		105,155.00	105,155.00			
Workforce Investment Act (WIA) (40A 4-87 \$3,803,959 00)		26,289.00	26,289.00			
Housing Opportunities for People with Aids (HOPWA) (40A 4-87 \$275,000 00)	174,163.00	3,978,122.00	3,978,122.00			
Mental Health Grant (40A 4-87 \$6,000 00)		275,000.00	275,000.00			
Summer Expansion Funding (40A 4-87 \$18,876 00)		6,000.00	6,000.00			
		18,876.00	18,876.00			

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, 2006

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Megan's Law (40A 4-87 \$12,744.00)	\$	\$	12,744 00	\$	\$	\$
Match			4,248 00			
Municipal Stormwater Regulation Program )	10,000.00	10,000 00	10,000 00			
Attorney Identification Program (40A: 4-87 \$11,000 00)		11,000 00	11,000 00			
Sexual Assault Nurse Examiner (SANE) (40A 4-87 \$61,134 00)		61,134 00	61,134 00			
Match		15,284 00	15,284 00			
Count Grant (40A. 4-87 \$104,500.00)		104,500.00	104,500 00			
Community Development - Runnells Handrails (40A. 4-87 \$250,000 00)		250,000 00	250,000 00			
Respite Care	362,030 00	372,189.00	372,189.00			
Respite Care - Unappropriated	18,620 00	18,620.00	18,620.00			
Respite Care - Program Income	27,377.00	27,377 00	27,377 00			
Clean Communities (40A. 4-87 \$27,838 00)		27,838 00	27,838 00			
Community Development - Aging Defibrillation (40A. 4-87 \$100,000 00)		100,000 00	100,000 00			
Historic Commission Grant (40A. 4-87 \$96,300 00)		96,300.00	96,300.00			
Match		32,100 00	32,100 00			
EPA Air Pollution	45,264 00	45,264 00	45,264.00			
State Facilities Education Act (40A 4-87 \$144,000.00)		144,000.00	144,000 00			
Rape Care Services	15,000 00	15,000.00	15,000.00			
Work First N J Project Learn (40A: 4-87 \$1,054,123 00)		1,054,123.00	1,054,123.00			
Rape Sexual Assault (40A 4-87 \$25,500.00)		25,500 00	25,500 00			
Local Arts Staffing Initiative	32,300.00	32,300 00	32,300 00			

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)	APPROPRIATIONS		PAID OR CHARGED	EXPENDED COMMITMENTS		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		PAYABLE	RESERVED	
911 Coordinator (40A 4-87 \$25,000 00)	\$	\$ 25,000 00	\$ 25,000 00	\$	\$	\$
Child Passenger Safety Program (40A 4-87 \$37,250 00)	37,250 00	74,500.00	74,500 00			
Freight Access Study	200,000 00	200,000 00	200,000 00			
Match	50,000 00	50,000 00	50,000 00			
Senior Citizen Art Show	6,500 00	6,500 00	6,500 00			
Countrywide Comprehensive Bicycle Master Plan	120,000 00	120,000 00	120,000 00			
Match	30,000 00	30,000 00	30,000 00			
Insurance Fraud Reimbursement Program (40A 4-87 \$7,583 00)	242,417 00	250,000 00	250,000 00			
Community Justice (40A 4-87 \$71,428 00)		71,428 00	71,428 00			
Match		23,809 00	23,809 00			
Project Safe Neighborhood	89,420 00	89,420 00	89,420 00			
Mercer County Supportive Assistance	234,336 00	234,336 00	234,336 00			
Sheriff Booking Department	16,500 00	16,500 00	16,500 00			
Local Information Network Communication System (40A 4-87 \$639,701 00)	89,532 00	729,233 00	729,233 00			
Victim Witness Advocacy Program (40A 4-87 \$450,819 00)		450,819 00	450,819 00			
Urban Area Initiative Program (40A 4-87 \$18,000 00)	7,500 00	25,500 00	25,500 00			
Special Initiative and Transportation (40A 4-87 \$674,291 00)		674,291 00	674,291 00			
Union County Auto Theft Grant	2,500 00	2,500 00	2,500 00			
<b>TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE</b>	<b>\$ 23,253,191 00</b>	<b>\$ 39,432,895 00</b>	<b>\$ 39,179,124 00</b>	<b>\$</b>	<b>253,771 00</b>	<b>\$</b>
<b>CONTINGENT</b>	<b>\$ 50,000 00</b>	<b>\$ 50,000.00</b>	<b>\$</b>	<b>\$</b>	<b>50,000 00</b>	<b>\$</b>
<b>TOTAL OPERATIONS INCLUDING CONTINGENT</b>	<b>\$ 340,388,409 00</b>	<b>\$ 356,568,113 00</b>	<b>\$ 338,272,110 22</b>	<b>\$ 9,719,499 28</b>	<b>\$ 7,576,491 56</b>	<b>\$ 1,000,011 94</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>\$ 2,800,000 00</b>	<b>\$ 2,800,000 00</b>	<b>\$ 2,800,000 00</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<b>COUNTY DEBT SERVICE</b>						
Payment of Bond Principal						
County College Bonds	\$ 2,979,500 00	\$ 2,979,500 00	\$ 2,979,500.00			\$
State Aid - County College Bonds	1,269,500 00	1,269,500.00	1,269,500.00			
Vocational School Bonds	1,480,000 00	1,480,000 00	1,480,000 00			
Other Bonds	10,615,000.00	10,615,000 00	10,615,000.00			
Interest on Bonds:						
County College Bonds	502,946 00	502,946 00	502,945 50			0 50
State Aid - County College Bonds	71,201 00	71,201.00	71,200.24			0 76
Vocational School Bonds	643,935.00	643,935 00	643,935 00			
Other Bonds	8,999,589 00	8,999,589.00	8,856,196 00			143,393 00
Interest on Notes	1,043,000.00	1,043,000.00	1,042,708.31			291 69
Lease to Improvement Authority-Debt Service:						
U C I A	9,976,145.00	9,976,145.00	9,176,934.74			799,210.26
U C I A - State Aid - County College Bonds	276,459 00	276,459 00	145,850 41			130,608 59
<b>TOTAL COUNTY DEBT SERVICE</b>	<b>\$ 37,857,275 00</b>	<b>\$ 37,857,275.00</b>	<b>\$ 36,783,770 20</b>	<b>\$</b>	<b>\$</b>	<b>\$ 1,073,504.80</b>
<b>DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>						
Statutory Expenditures						
Contribution To						
Public Employees' Retirement System	\$ 2,036,142 00	\$ 2,036,142 00	2,036,141 40		\$ 0 60	\$
Social Security System (O.A.S.I.)	13,743,514 00	13,743,514.00	13,026,168 82		717,345.18	
Unemployment Compensation Insurance (N J S A 43 21-3 Et Seq.)	168,300 00	168,300 00			168,300 00	
Sheriff Officers' Pension Fund	150,000.00	150,000.00	67,789.28		2,210 72	80,000 00
Police and Firemen's Retirement Fund of NJ	3,666,334 00	3,666,334 00	3,666,333.60		0 40	
<b>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</b>	<b>\$ 19,764,290 00</b>	<b>\$ 19,764,290 00</b>	<b>\$ 18,796,433 10</b>	<b>\$</b>	<b>\$ 887,856 90</b>	<b>\$ 80,000 00</b>

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - STATUTORY BASIS  
YEAR ENDED DECEMBER 31, 2006

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>TOTAL BUDGET APPROPRIATIONS</u>	\$ 400,809,974 00	\$ 416,989,678 00	\$ 396,652,313 52	\$ 9,719,499 28	\$ 8,464,348 46	\$ 2,153,516 74
	Ref	A-2	A-1	A:A-1	A A-1	
Budget	A-3	\$ 400,809,974 00				
Appropriation by 40A 4-87	A-2	16,179,704 00				
Disbursed	A-4		355,435,531 59			
Matching Funds for Miscellaneous Grants	A-4:A-12		896,229 00			
Petty Cash	A-5		4,657 93			
Reserve For.						
Medicare Peer Group	A-10		2,033,000 00			
Miscellaneous Grants	A-12		38,282,895 00			
		\$ 404,565,801 00	\$ 396,652,313 52			

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

TRUST FUND



"B"

## COUNTY OF UNION

## TRUST FUND

## BALANCE SHEETS - STATUTORY BASIS

<u>A S S E T S</u>	<u>REF</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>BALANCE DECEMBER 31, 2005</u>
<b>Trust Other Fund</b>			
Cash			
Accounts Receivable - Community Development Block Grants	B-2	\$ 19,948,488 00	\$ 14,108,546 48
Accounts Receivable - Home Investment Partnership Program	B-3	10,949,709 55	11,039,167 09
Accounts Receivable - Housing Assistance Voucher Program	B-4	6,054,719 96	7,007,968 34
Accounts Receivable - Emergency Shelter Program	B-5	224,230 02	2,064,865 00
Accounts Receivable - American Dream Down Payment Initiative	B-6	235,570 25	303,682 13
Accounts Receivable - Interim Flood Assistance	B-7	246,528 00	220,569 00
Due From Current Fund	B-8	21,366 00	22,398 00
Due From Grant Fund	B-2		5,421,591 29
	B-2	4,303,291 03	3,081,206 57
		<u>\$ 41,983,902.81</u>	<u>\$ 43,269,993 90</u>
<b>Open Space Preservation Trust Fund</b>			
Cash	B-2	\$ 3,093,709 63	\$ 9,748,615 02
Taxes Receivable	B-34	39,607 54	44,340 32
Green Acres Development Grant	B-37		1,100,000 00
Due General Capital Fund	B-2	5,859,000 00	
Due Current Fund	B-2		620,517 40
		<u>\$ 8,992,317 17</u>	<u>\$ 11,513,472 74</u>
		<u>\$ 50,976,219 98</u>	<u>\$ 54,783,466 64</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>			
<b>Trust Other Fund</b>			
Reserve For			
Neighborhood Housing Services	B-9	\$ 59,927 52	\$ 59,927 52
Family Self Sufficiency Housing Program	B-10	25,867 67	25,867 67
Home Investment Partnerships Program - Unappropriated	B-11	2,506,283 30	1,928,753 90
Home Investment Partnerships Program - Appropriated	B-12	1,040,309 90	1,060,975 90
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	277,773 15	497,381 79
Home Investment Partnerships Recapture Funds - Appropriated	B-14	170,000 00	150,000 00
Community Development Block Grants - Unappropriated	B-15	36,291 27	36,291 27
Community Development Block Grants - Appropriated	B-16	1,194,668 42	2,018,652 66
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	22,398 00	22,398 00
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	848,374 81	205,674 31
Multi Jurisdictional Rehabilitation Loan Repayments Appropriated	B-21	1,645,059 10	1,383,868 60
Miscellaneous Deposits	B-22	18,163,729 04	17,129,033 59
Motor Vehicle Fines	B-23	835,326 29	577,031 99
Commitments Payable	B-24	12,836,025 61	14,431,729 55
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	279,246 99
Housing Assistance Voucher Program - Appropriated	B-28	255,650 60	2,005,122 98
Emergency Shelter Program - Appropriated	B-30	121,361 45	18,364 49
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31	13,268 00	22,493 00
American Dream Down Payments Initiative - Unappropriated	B-33	169,987 14	144,028 14
Fund Balance	B-1	235,412 48	39,251 48
		<u>\$ 41,983,902.81</u>	<u>\$ 43,269,993 90</u>
<b>Open Space Preservation Trust Fund</b>			
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-35	\$ 3,468,282.01	\$ 4,855,169 43
Commitments Payable	B-36	5,524,035 16	6,658,303 31
		<u>\$ 8,992,317 17</u>	<u>\$ 11,513,472 74</u>
		<u>\$ 50,976,219 98</u>	<u>\$ 54,783,466 64</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, 2005	B	\$	39,251 48
Increased by:			
Cancelled by Resolution	B-22		<u>196,161.00</u>
Balance, December 31, 2006	B	\$	<u><u>235,412.48</u></u>

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

GENERAL CAPITAL FUND

"C"

COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - STATUTORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>BALANCE DECEMBER 31, 2005</u>
Cash			
Cash Held by Trustee	C-2:C-4	\$ 42,811,468.71	\$ 34,616,088.60
Deferred Charges to Future Taxation:	C-15:C-4	26.12	24.88
Funded	C-5	227,701,000.00	243,245,000.00
Unfunded	C-6	188,410,704.00	150,758,845.00
Due Current Fund	C-3		3,597,949.03
Accounts Receivable:			
Various Municipalities	C-12	1,151,221.52	6,185,774.26
State of New Jersey	C-12	7,162,272.23	15,309,491.79
Federal Government	C-12	3,139,161.57	6,971,237.59
New Jersey Dam Restoration Loan Program Receivable	C-16	16,000.00	
		<u>\$ 470,391,854.15</u>	<u>\$ 460,684,411.15</u>
 <u>LIABILITIES, RESERVES, AND FUND BALANCE</u>			
Serial Bonds	C-10	\$ 216,041,000.00	\$ 231,690,000.00
Local Unit Refunding Bonds	C-11	10,860,000.00	11,555,000.00
Bond Anticipation Notes	C-14	75,000,000.00	55,000,000.00
New Jersey Dam Restoration Loan Program	C-17	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	21,059,355.95	30,117,132.46
Unfunded	C-8	100,959,327.39	104,848,351.51
Commitments Payable	C-9	35,879,176.77	23,482,016.38
Capital Improvement Fund	C-7	1,259,543.52	1,646,144.52
Reserve to Pay Serial Bonds	C-13	1,807,942.40	1,950,259.40
Fund Balance	C-1	866,506.88	395,506.88
		<u>\$ 470,391,854.15</u>	<u>\$ 460,684,411.15</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, 2005	C	\$	395,506.88
Increased by:			
Premium on Sale of Notes	C-2		<u>771,000.00</u>
			1,166,506.88
Decreased by:			
Payment to Current Fund As Anticipated Revenue	C-2		<u>300,000.00</u>
Balance, December 31, 2006	C	\$	<u><u>866,506.88</u></u>

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

GENERAL FIXED ASSETS ACCOUNT GROUP

COUNTY OF UNION  
GENERAL FIXED ASSETS ACCOUNT GROUP  
BALANCE SHEETS - STATUTORY BASIS

	BALANCE DECEMBER <u>31, 2006</u>	BALANCE DECEMBER <u>31, 2005</u>
<u>FIXED ASSETS</u>		
Land - Assessed Value	\$ 266,915,508.00	\$ 266,915,508.00
Buildings	56,271,520.00	83,635,364.87
Improvements Other Than Buildings - Cost	38,204,752.87	9,385,623.00
Equipment	68,949,275.00	65,067,545.00
Capital Lease	<u>146,078,519.00</u>	<u>81,581,544.00</u>
<u>TOTAL FIXED ASSETS</u>	\$ <u>576,419,574.87</u>	\$ <u>506,585,584.87</u>
<u>INVESTMENT IN FIXED ASSETS</u>	\$ <u>576,419,574.87</u>	\$ <u>506,585,584.87</u>

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

NOTES TO FINANCIAL STATEMENTS



COUNTY OF UNION

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2006 AND 2005

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

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

B. Description of Funds

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB codification establishes three fund types and two account groups to be used by general purpose governmental units when reporting financial position and results of operations in accordance with Generally Accepted Accounting Principles (GAAP).

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

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

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

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

C. Basis of Accounting

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

General Fixed Assets - Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. General fixed assets are defined as nonexpendable personal and real property having a physical existence, a useful life of more than one year and as acquisition cost of \$1,000.00 or more per unit. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. General Fixed Assets that have been acquired and are utilized in a governmental fund operation are accounted for in the General Fixed Assets Account Group rather than in a governmental fund. No depreciation has been provided on general fixed assets or reported in the financial statements.

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

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

NOTE 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, 2006:

<u>Fund</u>	<u>Cash in Bank</u>	<u>Change Fund</u>	<u>Certificate of Deposits</u>	<u>Cash Held by Trustee</u>	<u>Total</u>
Current Fund	\$ 43,471,900.46	\$ 3,370.00		\$	\$ 43,475,270.46
Grant Fund	4,080,003.41				4,080,003.41
Trust Other Fund	19,923,476.86		25,011.14		19,948,488.00
Open Space Preservation Trust Fund	3,093,709.63				3,093,709.63
General Capital Fund	42,811,468.71			26.12	42,811,494.83
	<u>\$ 113,380,559.07</u>	<u>\$ 3,370.00</u>	<u>\$ 25,011.14</u>	<u>\$ 26.12</u>	<u>\$ 113,408,966.33</u>

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments

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

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

**NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)**

**B. Investments (Continued)**

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

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

**NOTE 3: LONG-TERM DEBT**

The Local Bond Law, Chapter 40A:2, governs the issuance of bonds to finance general municipal capital expenditures. All bonds are retired in annual installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond Anticipation Notes, which are issued to temporarily finance capital projects, shall mature and be paid off within ten years or financed by the issuance of bonds. A summary of bond and note transactions for the year ended December 31, 2006 are detailed on Exhibits "C-10", "C-11", and "C-14."

NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2006</u>	<u>YEAR 2005</u>	<u>YEAR 2004</u>
Issued:			
Bonds and Notes - County	\$301,901,000.00	\$298,245,000.00	\$261,236,000.00
Bonds Guaranteed by County	86,162,990.20	<u>91,497,990.20</u>	<u>98,712,990.20</u>
Loans	<u>800,000.00</u>		
	<u>\$388,863,990.20</u>	<u>\$389,742,990.20</u>	<u>\$359,948,990.20</u>
Less:			
Cash on Hand to Pay Bonds Due From State of New Jersey: Chapter 12, P.L. 1971	\$ 1,807,942.40	\$ 1,950,259.40	\$ 3,073,259.40
Refunding Bonds	1,702,500.00	2,972,000.00	4,099,500.00
Bonds Issued by Another Public Body	10,860,000.00	11,555,000.00	12,225,000.00
	<u>86,162,990.20</u>	<u>91,497,990.20</u>	<u>98,712,990.20</u>
<u>Total Deductions</u>	<u>\$100,533,432.60</u>	<u>\$107,975,249.60</u>	<u>\$118,110,749.60</u>
<u>Net Debt Issued</u>	<u>\$288,330,557.60</u>	<u>\$281,767,740.60</u>	<u>\$241,838,240.60</u>
Authorized But Not Issued:			
Bonds and Notes	113,410,704.00	95,758,845.00	106,750,213.00
Bonds Guaranteed by County	<u>14,000,000.00</u>	<u>14,000,000.00</u>	<u>14,000,000.00</u>
	<u>\$127,410,704.00</u>	<u>\$109,758,845.00</u>	<u>\$120,705,213.00</u>
Less:			
Bonds Authorized by Another Public Body	<u>14,000,000.00</u>	<u>14,000,000.00</u>	<u>14,000,000.00</u>
Net Authorized But <u>Not Issued</u>	<u>\$113,410,704.00</u>	<u>\$95,758,845.00</u>	<u>\$106,705,213.00</u>
Net Bonds and Notes Issued and Authorized But Not Issued	<u>\$401,741,261.60</u>	<u>\$348,543,453.60</u>	<u>\$324,688,093.29</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION  
(ANNUAL DEBT STATEMENT)

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .64%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$388,863,990.20	\$100,533,432.60	\$288,330,557.60
Authorized but not Issued: Bonds and Notes	<u>127,410,704.00</u>	<u>14,000,000.00</u>	<u>113,410,704.00</u>
	<u>\$516,274,694.20</u>	<u>\$114,533,432.60</u>	<u>\$401,741,261.60</u>

NET DEBT \$401,741,261.60 DIVIDED BY EQUALIZED VALUATIONS BASIS PER N.J.S.40A:2-2 \$62,470,142,385.00 EQUALS .64%.

BORROWING POWER CALCULATION

Equalized Valuation Basis – December 31, 2006	<u>\$62,470,142,385.00</u>
2% of Equalized Valuation Basis	1,249,402,847.70
Net Debt	<u>401,741,261.60</u>
Remaining Borrowing Power	<u>\$ 847,661,586.10</u>



NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION  
 ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST  
 SERIAL BONDS  
2006

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	\$ 16,056,000.00	\$ 8,941,113.01	\$ 24,997,113.01
2008	16,102,000.00	8,277,658.00	24,379,658.00
2009	16,205,000.00	7,595,043.76	23,800,043.76
2010	16,064,000.00	6,899,637.50	22,963,637.50
2011	16,785,000.00	6,203,455.00	22,988,455.00
2012	16,415,000.00	5,513,497.50	21,928,497.50
2013	16,420,000.00	4,840,072.50	21,260,072.50
2014	16,405,000.00	4,156,560.00	20,561,560.00
2015	16,061,000.00	3,459,372.50	19,520,372.50
2016	14,950,000.00	2,743,306.25	17,693,306.25
2017	15,880,000.00	2,032,118.75	17,912,118.75
2018	15,948,000.00	1,293,137.50	17,241,137.50
2019	4,550,000.00	833,218.75	5,383,218.75
2020	4,550,000.00	654,062.50	5,204,062.50
2021	4,550,000.00	472,062.50	5,022,062.50
2022	4,550,000.00	287,218.75	4,837,218.75
2023	<u>4,550,000.00</u>	<u>96,887.50</u>	<u>4,646,687.50</u>
	<u>\$ 216,041,000.00</u>	<u>\$ 64,298,222.27</u>	<u>\$ 280,339,222.27</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, 2006</u>
\$2,841,000.00 County College Bonds, dated June 1, 1992, due in one remaining annual installment of \$201,000 00 with interest at 5.75%.	\$201,000 00
\$2,537,000.00 County College Bonds, dated October 1, 1993, due in remaining annual installments ranging between \$2,000.00 and \$227,000.00 beginning October 1, 2007 and ending October 1, 2008 with interest at 4.40%	452,000 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, 2007 and ending February 1, 2011 with interest from 4.90% to 5.20%.	12,260,000.00
\$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, 2007 and ending December 15, 2015 with interest at 4.75%	9,900,000.00
\$5,158,000.00 County Vocational School Bonds, dated December 15, 1997, due in remaining annual installments ranging between \$300,000 00 and \$325,000 00 beginning December 15, 2007 and ending December 15, 2014 with interest at 4.75%.	2,558,000 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, 2007 and ending December 15, 2009 with interest at 4.75%	1,193,000 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, 2007 and ending February 1, 2010 with interest from 4.75% to 5.00%.	904,000.00
\$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, 2007 and ending February 1, 2018 with interest from 4.75% to 5.125%	28,800,000.00
\$7,935,000 00 County College Bonds, dated June 1, 2002, due in remaining annual installments of \$870,000.00 beginning March 1, 2007 and ending March 1, 2014 with interest at 4.00%.	6,960,000.00
\$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, 2007 and ending March 1, 2018 with interest from 4.00% to 5.00%.	71,218,000 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, 2007 and ending March 1, 2011 with interest at 4.00%.	1,750,000 00
\$3,100,000.00 County College Bonds, dated August 15, 2003, due in remaining annual installments of \$620,000.00 beginning August 15, 2007 and ending August 15, 2008 with interest at 2.30%	1,240,000.00
\$70,277,000 00 General Improvement Bonds, dated March 1, 2004, due in remaining annual installments ranging between \$2,705,000 00 and \$4,089,000 00 beginning March 1, 2007 and ending March 1, 2023 with interest from 3.50% to 4.25%.	66,087,000.00

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, 2007 and ending March 1, 2023 with interest from 3 50% to 4.25%	10,061,000 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, 2007 and ending March 1, 2014 with interest at 3.50%	292,000 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, 2007 and ending August 15, 2009 with interest at 2 125%	<u>2,165,000 00</u>
	<u>\$216,041,000.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION  
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST  
LOCAL UNIT BONDS  
2006

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007	\$ 720,000.00	\$ 480,394.50	\$ 1,200,394.50
2008	745,000.00	453,585.00	1,198,585.00
2009	775,000.00	425,769.00	1,200,769.00
2010	805,000.00	396,855.00	1,201,855.00
2011	835,000.00	366,843.00	1,201,843.00
2012	865,000.00	335,733.00	1,200,733.00
2013	895,000.00	298,020.75	1,193,020.75
2014	940,000.00	251,275.00	1,191,275.00
2015	990,000.00	200,226.50	1,190,226.50
2016	1,040,000.00	146,533.00	1,186,533.00
2017	1,095,000.00	90,062.25	1,185,062.25
2018	<u>1,155,000.00</u>	<u>30,549.75</u>	<u>1,185,549.75</u>
	<u>\$10,860,000.00</u>	<u>\$3,475,846.75</u>	<u>\$14,335,846.75</u>

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2006</u>
\$12,870,000.00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$720,000.00 and \$1,155,000.00 beginning April 1, 2007 and ending April 1, 2018 with interest ranging from 3.66% to 5.29%.	<u>\$10,860,000.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION  
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST  
DAM RESTORATION LOAN  
2006

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$ 19,202.95	\$ 8,000.00	\$ 27,202.95
2009	38,983.89	15,421.99	54,405.88
2010	39,767.47	14,638.41	54,405.88
2011	40,566.80	13,839.09	54,405.89
2012	41,382.20	13,023.70	54,405.90
2013	42,213.98	12,191.92	54,405.90
2014	43,062.48	11,343.42	54,405.90
2015	43,928.03	10,477.85	54,405.88
2016	44,810.98	9,594.90	54,405.88
2017	45,711.68	8,694.20	54,405.88
2018	46,630.49	7,775.40	54,405.89
2019	47,567.77	6,838.12	54,405.89
2020	48,523.88	5,882.01	54,405.89
2021	49,499.21	4,906.68	54,405.89
2022	50,494.14	3,911.75	54,405.89
2023	51,509.08	2,896.82	54,405.90
2024	52,544.41	1,861.48	54,405.89
2025	<u>53,600.56</u>	<u>805.35</u>	<u>54,405.91</u>
	<u>\$ 800,000.00</u>	<u>\$ 152,103.09</u>	<u>\$ 952,103.09</u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2006 which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2007 was as follows:

Current Fund	\$20,550,000.00
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NOTE 5: PENSION PLANS

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

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

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

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

The Sheriff's employees and Park Police Pension Funds are on a noncontributory basis with the expenses funded by the County. These expenses amounted to \$67,789.28 for 2006 and \$71,134.70 for 2005.

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 requires the County to pay to the Authority a "Basic" Annual rent equal to the debt service on the equipment and project Lease Revenue Bonds outstanding. As additional rent the County will pay the Authority administrative fees incurred by the Authority. The Union County Improvement Authority issued Lease Revenue Bonds 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)

COUNTY OF UNION  
CAPITAL LEASES  
12/31/2006

	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
2007	\$ 12,324,670 74 \$	5,686,487 50 \$	1,530,229 50 \$	229,684 50 \$	1,113,375 00 \$	1,451,743 76 \$	54,802 90 \$	289,520 00 \$	1,968,827.58 \$	40,488 15
2008	5,745,348 89	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
2009	5,874,181 59	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
2010	5,668,101 26	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
2011	5,804,168 14	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
2012	5,827,264 26	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
2013	6,070,546 51	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
2014	5,944,773 75	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
2015	5,529,915 50	931,850 00	1,963,821 00	223,952 00	366,525 00	2,043,767 50		285,712 50	4,410,500 04	
2016	5,159,666 25	927,125 00	1,963,986 25	227,040 00		2,041,515 00		286,900 00	4,404,625 04	
2017	5,157,856 00	928,500 00	1,962,324 50	224,744 00		2,042,287 50		287,400 00	4,407,825 04	
2018	5,159,195 50	928,125 00	1,963,706 50	227,064 00		2,040,300 00		287,200 00	4,405,425 04	
2019	5,144,225 50	921,125 00	1,963,000 50	224,000 00		2,036,100 00		286,600 00	4,400,125 04	
2020	5,143,733 50	922,375 00	1,960,206 50	225,552 00		2,035,600 00		285,600 00	4,385,503 16	
2021	5,142,889 50	926,500 00	1,951,197 50	226,592 00		2,038,600 00			4,357,937 53	
2022	5,119,505 00	918,625 00	1,946,010 00	227,120 00		2,027,750.00			798,681 27	
2023	4,721,826 00	445,875 00	1,943,677 50	227,136 00		2,105,137 50			795,512 51	
2024	4,258,137 50		1,934,197 50	226,640 00		2,097,300 00			795,762 51	
2025	4,249,379 50		1,932,447 50	225,632 00		2,091,300 00			794,737 51	
2026	4,429,422 50		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	\$ 148,166,597 39 \$	20,071,018 75 \$	54,743,542 00 \$	4,313,205 75 \$	9,137,706 26 \$	57,485,619 44 \$	157,157 61 \$	4,013,972 50 \$	67,610,104 55 \$	1,657,510 65
Less Amount Representing Interest	64,928,281 75	7,856,495 55	26,831,777 00	1,508,205 75	1,317,706 26	27,400,619 44	13,477 75	893,972 50	18,984,104 55	232,510 65
Present Value of Minimum Lease Payments	\$ 83,238,315 64 \$	12,214,523 20 \$	27,911,765 00 \$	2,805,000 00 \$	7,820,000 00 \$	30,085,000 00 \$	143,679 86 \$	3,120,000 00 \$	48,626,000 00 \$	1,425,000 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, 2006 that the accumulated cost of such unpaid compensation would approximate \$752,000.00 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, 2006.

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 \$1,295,000.00 in damages against the County. These potential liabilities under New Jersey reporting requirements will be reflected in the financial statements when paid. In addition, there are other pending lawsuits in which the County is involved. Many of these lawsuits are presently in the preliminary or discovery stages, with the probability of a successful defense unknown at this time and the amounts of eventual settlements cannot be accurately determined.

NOTE 9:      DEFICIENCY AND GUARANTEE AGREEMENTS

The County has an agreement with the Union County Utilities Authority providing for the payment by the County for deficiencies in funds of the Authority, which are needed to pay for, among other things, principal and interest on Long-Term Bonds issued by the Authority:

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2006</u>
Solid Waste Bonds	1998	\$72,217,990.20

NOTE 9 DEFICIENCY AND GUARANTEE AGREEMENTS (CONTINUED)

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, 2006</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	5,520,000.00
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, 2006</u>
The County of Union Guaranteed Lease Revenue Bonds:		
Capital Equipment and Facilities		
Series 1993A	June 1, 1993	2,440,000.00
The County of Union Guaranteed Lease Revenue Refunding Bonds.		
Union County College Lease Project		
Series 1996	June 15, 1996	1,660,000.00
The County of Union Guaranteed Lease Revenue Bonds		
Union County Educational Services Commission Project		
Series 1997	January 1, 1997	4,055,000 00
The County of Union Guaranteed Mortgage Revenue Bonds.		
Sheridan Gardens Project- Roselle		
Series 2003 (Callable)	July 1, 2003	1,570,000.00
The County of Union Guaranteed Revenue Bonds		
Linden Theater Redevelopment Project		
Series 2004 ( Federally Taxable)	March 1, 2004	2,805,000.00
The County of Union Guaranteed Lease Revenue Refunding Bonds.		
Capital Equipment and Facilities		
Series 2004A	May 21, 2004	2,505,000 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 2006 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, 2006, the County does not believe that any material liabilities will result from such audit.

**NOTE 12: RELATED PARTIES**

During 2006, 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, 2006 the custodial fund amounted to \$688,095.47 and the escrow accounts totaled \$273,000.00.

**NOTE 14: SUBSEQUENT EVENTS**

The Union County Improvement Authority issued \$1,230,000.00 of County Guaranteed Revenue Bonds, Series 2007 (Federally Taxable) dated May 1, 2007. The Authority and the County have entered into a Deficiency Agreement as security for the Bonds. Pursuant to the Deficiency Agreement, to the extent that the revenues of the Authority are not sufficient for the payment due on the Bonds, the County has agreed to make payment on the Bonds.

COUNTY OF UNION

SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2006

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	<u>REF.</u>		<u>CURRENT FUND</u>		<u>GRANT FUND</u>
Balance, December 31, 2005	A		\$ 52,521,029.10		\$ 1,424.99
Increased by Receipts.					
Miscellaneous Revenue Not Anticipated	A-2	\$	3,706,676.02	\$	
Imprest and Change Funds Returned	A-5		6,767.07		
Taxes Receivable	A-6		228,173,762.73		
Revenue Accounts Receivable	A-8		135,388,030.81		
Miscellaneous Grants Receivable	A-9			40,375,428.17	
Matching funds for Miscellaneous Grants	A-12			896,229.00	
Miscellaneous Grants Unappropriated	A-13			50,845.35	
Union County Improvement Authority	A-14		289,611.88		
Interfunds	A-15		2,020,170.35		
Due Trust Other Fund	A				
			<u>369,585,018.86</u>	<u>1,222,084.46</u>	<u>42,544,586.98</u>
			422,106,047.96		\$ 42,546,011.97
Decreased by Disbursements:					
Refund Prior Year's Revenue	A-1	\$	168,911.16	\$	
2006 Appropriations	A-3		355,435,531.59		
Matching funds for Miscellaneous Grants	A-3		896,229.00		
Imprest and Change Funds Advanced	A-5		11,425.00		
Accounts Payable	A-7		428,221.28		
Reserve for Medicare Peer Group-Appropriated	A-10		1,681,532.59		
2005 Appropriation Reserves	A-11		9,770,077.57		
Reserve for Miscellaneous Grants-Net	A-12			36,445,838.21	
Union County Improvement Authority	A-14		602,160.35		
Interfunds	A-15		9,640,058.96		
			<u>378,634,147.50</u>	<u>2,020,170.35</u>	<u>38,466,008.56</u>
Balance, December 31, 2006	A		\$ <u>43,471,900.46</u>		\$ <u>4,080,003.41</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, 2005	A	\$ -0-	\$ 3,370.00
Increased by:			
Cash Advanced	A-4	11,425.00	
		\$ <u>11,425.00</u>	\$ <u>3,370.00</u>
Decreased by:			
Funds Returned	A-4	\$ 6,767.07	
Charges to 2006 Appropriations	A-3	4,657.93	
		\$ <u>11,425.00</u>	
Balance, December 31, 2006	A	\$ <u>-0-</u>	\$ <u>3,370.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2006

Runnells Specialized Hospital of Union County	\$ 100.00
Surrogate	250.00
Division of Parks and Recreation	2,770.00
County Clerk	200.00
Clerk of the Board	50.00
	<u>50.00</u>
	\$ <u>3,370.00</u>

COUNTY OF UNION  
CURRENT FUND  
ANALYSIS OF TAX YIELD

REF.

Amount to be Raised by Taxation	A-2:A-6		\$	226,632,767.00
Added Taxes Per Chapter 397, P.L. 1941	A-2			1,540,995.73
				228,173,762.73
			\$	228,173,762.73

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2005</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, 2006</u>
Berkeley Heights	\$ 22,406.80	\$ 10,903,452.80	\$ 86,072.47	\$ 11,011,932.07	
Clark		7,789,903.80	89,158.75	7,879,062.55	
Cranford	64,111.81	12,748,353.23	31,844.63	12,812,465.04	31,844.63
Elizabeth	398,166.78	25,145,096.55	215,999.54	25,543,263.33	215,999.54
Fanwood	14,673.21	3,598,157.92	15,932.47	3,612,831.13	15,932.47
Garwood	4,053.72	2,113,756.34	6,074.68	2,117,810.06	6,074.68
Hillside	45,830.73	6,197,199.14	35,508.25	6,243,029.87	35,508.25
Kenilworth	20,582.62	5,841,416.30	16,327.02	5,861,998.92	16,327.02
Linden	47,558.95	18,597,662.83	44,436.80	18,645,221.78	44,436.80
Mountainside	53,337.58	6,089,767.82	34,308.85	6,143,105.40	34,308.85
New Providence	21,290.69	7,793,562.82	40,361.92	7,814,853.51	40,361.92
Plainfield	24,431.23	9,692,077.09	20,297.27	9,716,508.32	20,297.27
Rahway	57,738.36	10,011,995.13	50,127.10	10,069,733.49	50,127.10
Roselle	49,630.38	5,348,250.41	26,290.17	5,397,880.79	26,290.17
Roselle Park	5,434.91	3,837,598.54	4,784.44	3,843,033.45	4,784.44
Scotch Plains		12,929,093.37	75,968.12	13,005,061.49	
Springfield	7,007.15	9,218,435.09	12,769.33	9,225,442.24	12,769.33
Summit	54,728.99	22,422,311.49	78,035.02	22,477,040.48	78,035.02
Union	71,021.82	23,889,835.28	67,863.43	23,960,857.10	67,863.43
Westfield	122,102.98	22,404,101.84	205,687.68	22,731,892.50	
Winfield		60,739.21		60,739.21	
<b>TOTAL</b>	<b>\$ 1,084,108.71</b>	<b>\$ 226,632,767.00</b>	<b>\$ 1,157,847.94</b>	<b>\$ 228,173,762.73</b>	<b>\$ 700,960.92</b>

<u>REF.</u>	A	A-6		A-4	A
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COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2005	A		\$ 957,842.90
Increased by:			
Transferred From 2005 Appropriation Reserves	A-11		<u>328,532.91</u>
			\$ 1,286,375.81
Decreased by:			
Cancelled	A-1	\$ 81,832.57	
Payments	A-4	<u>428,221.28</u>	
			<u>510,053.85</u>
Balance, December 31, 2006	A		\$ <u><u>776,321.96</u></u>

COUNTY OF UNIONCURRENT FUNDSCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>ACCRUED IN 2006</u>	<u>COLLECTED</u>
Fees			
County Clerk	A-2	\$ 3,251,255.26	\$ 3,251,255.26
Surrogate	A-2	211,577.00	211,577.00
Sheriff	A-2	1,758,686.90	1,758,686.90
Realty Transfer	A-2	6,239,208.56	6,239,208.56
Medical Examiner	A-2	924.03	924.03
Increased Fees.			
County Clerk	A-2	2,821,382.00	2,821,382.00
Surrogate	A-2	285,525.00	285,525.00
Sheriff	A-2	120,000.00	120,000.00
Permits.			
County Road Department	A-2	96,728.09	96,728.09
Pay Patients-Runnells Specialized Hospital of Union County	A-2	38,088,560.75	38,088,560.75
Maintenance of Patients in State Institutions for Mental Diseases	A-2	6,895,430.00	6,895,430.00
Maintenance of Patients in State Institutions for Mentally Retarded Social and Welfare Services.	A-2	18,183,451.00	18,183,451.00
Division of Youth and Family Services	A-2	3,532,682.00	3,532,682.00
Supplemental Social Security Income	A-2	1,070,452.00	1,070,452.00
Interest on Deposits and Investments	A-2	4,339,470.15	4,339,470.15
Reimbursement Plan For State Prisoners	A-2	3,912,104.98	3,912,104.98
Reimbursement From Grant Programs.			
1. Fringe Benefit Expenditures	A-2	2,554,968.63	2,554,968.63
2 Indirect Costs	A-2	227,823.19	227,823.19
State Aid-County College Bonds (N.J.S.A 18A 64A-22 6)	A-2	1,486,550.65	1,486,550.65
State Aid Emergency Management	A-2		
Elections- County Clerk	A-2	148,052.73	148,052.73
Election Board	A-2	628,523.84	628,523.84
New Jersey Division of Economic Assistance Earned Grant	A-2	28,084,017.44	28,084,017.44
Department of Parks and Recreation			
Facilities Revenue	A-2	4,448,617.76	4,448,617.76
Service Fees- Courts	A-2	373,044.50	373,044.50
Medicare-Peer Group	A-2	2,021,537.09	2,021,537.09
Educational Building Aid	A-2	158,325.00	158,325.00
Capital Fund Balance	A-2	300,000.00	300,000.00
Franchise Fee - Jersey Gardens	A-2	560,000.00	560,000.00
Title IVD Facility Reimbursement	A-2	926,809.12	926,809.12
Debt Service - Open Space	A-2	2,187,913.14	2,187,913.14
Bail Forfeitures	A-2	306,890.00	306,890.00
Reserve to Pay Serial Bonds	A-2	167,520.00	167,520.00
		<u>\$ 135,388,030.81</u>	<u>\$ 135,388,030.81</u>

REF

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2005</u>	<u>2006 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2006</u>
Emergency Shelter Program	\$ 222,352.91	\$	\$	\$	222,352.91
Emergency Homeless	5,637.50				5,637.50
Community Development Grant - Runnells Hospital		250,000.00	199,836.90		50,163.10
Community Development Grant - Aging Defibrillators		100,000.00	49,506.00		50,494.00
Summer Expansion Program		18,876.00			18,876.00
Aid to Homeless Program	105,382.00	676,511.00	614,626.00		167,267.00
Supportive Housing Program	7,744,283.53	3,876,466.00	1,967,622.10		9,653,127.43
Welfare to Work Program	167,764.10		14.24		167,749.86
Nutrition Program	265,637.77	135,609.00	130,563.89		270,682.88
U.S. Department of Agriculture	338,984.70	247,470.00	98,830.54		487,624.16
Office on Aging- State Aid	22,923.00	58,000.00	58,000.00		22,923.00
Older American Act Title III	30,764.00	3,092,280.00	3,011,194.00		111,850.00
Community Care Elderly Title XX	234,112.32	469,725.00	283,823.00		420,014.32
Transportation for Elderly Title XX	163,810.50	138,015.00	300,400.50		1,425.00
Home Health Aid Title XX	109,293.57	100,000.00	99,970.06		109,323.51
Transportation for Elderly Title XIX	209,661.00	500,762.00	299,477.00		410,946.00
Veterans Paratransit Program	7,000.00	12,000.00	12,000.00		7,000.00
HOPE for Elderly Program	152,239.08				152,239.08
Counseling health Insurance (CHIME)		27,301.00	15,000.00		12,301.00
Staten Island Railroad	534,461.11		455,179.19		79,281.92
Conrail Project	150,000.00				150,000.00
Vauxhall Road Bridge	175,000.00		175,000.00		
Kaplowski Road	4,356.17				4,356.17
NACI Project	2,243,884.14		2,106,789.41		137,094.73
DNA Capacity Enhancement program	157,451.00		157,413.72	37.28	(0.00)
Scope Morris Ave Route 82	200,000.00		150,095.30		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	57,391.00	25,500.00	30,492.00		52,399.00
Rape Crisis Program	59,002.00	15,000.00			74,002.00
Megan's Law	12,803.00	12,744.00	8,496.00		17,051.00
Canine Initiative	7,766.32				7,766.32
Victim Witness Assistance Grant	450,819.00	450,819.00	414,611.00		487,027.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2005</u>	<u>2006 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2006</u>
Sexual Assault Nurses Examiner	\$ 223,247.30	\$ 61,134.00	\$ 79,559.00	\$	\$ 204,822.30
Tuberculosis Control Services Program	24,271.21				24,271.21
Homeland Security Grant	64.40				64.40
Homeland Security Grant II	1,500,414.90		1,435,768.88	64,409.00	237.02
Work Force Investment Program WIA	6,978,285.02	3,978,122.00	7,524,419.00	168,699.00	3,263,289.02
Work First NJ	17,628,561.87	6,010,036.00	1,209,956.00		22,428,641.87
Sub-Regional Transportation Planning	96,502.52	105,155.00	83,547.20		118,110.32
Handicapped Recreation Program	2,955.75	7,010.00	6,196.00		3,769.75
Housing Opportunities for Persons with Aids	880,659.68	275,000.00	247,905.38		907,754.30
Ryan White HIV Aids	1,480,832.41	2,535,676.00	2,535,657.50		1,480,850.91
Masher's Barn	422,120.58		34,361.84		387,758.74
Trail Proposal	7,396.04				7,396.04
START-Building Cultural Participation in NJ	12,500.00				12,500.00
Intermodal 2006		1,129,568.00	1,123,872.36		5,695.64
Transportation Development District Phase II	1,320.32				1,320.32
Forestry Program	2,000.00				2,000.00
State Facility Education Act SFEA	45,000.00	144,000.00	117,000.00		72,000.00
Right To Know Project	4,100.75	16,401.00	16,401.00		4,100.25
Insurance Fraud Program	53,223.00	250,000.00	256,178.00	0.50	47,045.00
Comprehensive Traffic & Safety Program	245,393.34	79,960.00	59,837.44		265,515.90
Traffic Standards Control Grant	82,603.00		82,603.00		
Local Safety Program, Mountain, Glenside		95,424.00			95,424.00
Distribution of Transit Information	9,120.50				9,120.50
Signs and Markings Grant	0.60	1,014,000.00	1,014,000.00	0.60	(0.00)
Pedestrian Crosswalk	0.01			0.01	(0.00)
Cultural and Heritage Block Grant	48,960.00	194,609.00	194,917.00		48,652.00
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	1.40	49,522.00	49,521.79		1.61
Child Passenger Safety	29,236.75	74,500.00	28,502.49		75,234.26
Community Care Persons Elderly and Disabled CCPED	171,107.34	382,115.00	294,820.00		258,402.34
Jersey Assistance for Community Caregiving JACC	5,185.00	40,000.00	25,175.00		20,010.00
Assisted Living AL	83,533.35	125,000.00	148,520.00		60,013.35

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2005</u>	<u>2006 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2006</u>
Caregivers Assistance Program CAP	\$ 107,236.04	\$ 40,000.00	\$ 45,880.00	\$	\$ 101,356.04
Mental Health Program	14,283.94	6,000.00	5,649.10		14,634.84
Juvenile Accountability Block Grant	512,972.22	56,453.00	213,554.06		355,871.16
Youth Services Program	368,702.00	244,107.00	354,329.55		258,479.45
Comprehensive Alcohol Program	1,077,786.85	968,966.00	1,412,411.00		634,341.85
Governor's Alliance for Alcoholism	424,016.05	582,910.00	574,582.00		432,344.05
Intoxicated Driver Resource Center IDRC	18,890.00	178,325.00	161,220.00		35,995.00
Community Services Block Grant	761,460.95	786,800.00	590,415.00		957,845.95
Deserted Village	15,426.02				15,426.02
Respite Care Program	521,393.25	418,186.00	364,936.00	7,253.00	567,390.25
Local Lead Grant	75,884.57				75,884.57
Historical Commission	21,400.00	96,300.00	98,440.00		19,260.00
Local Staffing - Arts Program		32,300.00			32,300.00
Echo Lake Project	183,725.77				183,725.77
State Partnership Program	323,825.00	437,306.00	339,029.00		422,102.00
CEHA Grant	52,208.25	256,316.00	244,536.00		63,988.25
DWI Grant	2,583.09			2,583.09	
Dom Prep UC Hazmat-Equipment (Environment)	186.07			186.07	0.00
Dom Prep UC Police Bomb Squad	276.08			276.08	(0.00)
Personal Attendant Program	39,421.25	633,203.00	633,202.00		39,422.25
Sectorial Employment Grant	18,000.00				18,000.00
Stop Violence Against Women	12,134.00		621.00		11,513.00
Economic Development Program	54,436.00				54,436.00
Human Services Advisory HSAC	7,360.03	66,008.00	61,092.01		12,276.02
State Incentive Program	608,800.36	584,913.00	371,974.43		821,738.93
Special Projects Support Program	11,475.00	10,150.00	11,475.00		10,150.00
Job Access and Reverse Compute		60,000.00			60,000.00
Senior Citizen Arts	1,625.00	6,500.00	7,475.00		650.00
Raritan Water Shed	24,174.83		6.10		24,168.73
Brownfield Development Project	81,745.41				81,745.41
COPS Homeland Security Grant	50,182.00			50,182.00	
Homeland Security Phase II	68.63				68.63
Homeland Security FY 05	1,218,710.00		574,974.55		643,735.45
County Registry Grant		10,000.00			10,000.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2005</u>	<u>2006 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2006</u>
Union County Alliance Grant	\$ 130,000.02	\$ 125,000.00	\$ 104,500.00	\$	\$ 150,500.02
Community Emergency Response Team	0.74				
Auto Theft Task Force				0.74	
Law Enforcement Terrorism Grant		2,500.00	2,500.00		
Urban Area Security Initiative - Blackberry		117,423.00			117,423.00
Urban Area Security Initiative - Operation		8,000.00			8,000.00
Attorney ID Program		10,000.00			10,000.00
SHARE/COUNT Grant		11,000.00			11,000.00
NJ Ease Program		104,500.00			104,500.00
Wetlands Mitigation	39,470.00				39,470.00
Sperry Park Easement	50,000.00				50,000.00
Keeping Our Roadways Green	30,000.00				30,000.00
Smart Growth Program		25,000.00			25,000.00
Smart Growth Program (RVL)	100,000.00				100,000.00
Multi-Jurisdictional Narcotics Program	100,000.00				100,000.00
Gang Suppression	117,990.00	117,990.00	117,990.00		117,990.00
Warinanco Lagoon Restoration	180,000.00	100,800.00	180,000.00		100,800.00
UASI-Urban Area Security Initiative Program	99,000.00				99,000.00
Underground Storage Tank Removal Program	82,922.65	7,500.00	89,437.68		984.97
State and Local All Hazard Emergency Operations	88,277.00				88,277.00
Click it or Ticket	20,000.47				20,000.47
Sheriff Booking Department	1,110.24			1,110.24	
Engineering Intern Grant		16,500.00	16,500.00		
Kids Scholarship	5,654.00			5,654.00	
Mercer County Social Services Management	10,000.00				10,000.00
LINCS Program - Health Services Grant	21,435.00	234,336.00	150,090.55		105,680.45
Merck Summer Intern Program	516,941.00	729,233.00	596,176.00		649,998.00
Archival Visual Preservation Program		5,000.00	5,000.00		
Community Justice Program	3,000.00				3,000.00
Law Enforcement Program	21,428.00	71,428.00	21,428.00		71,428.00
Project Safe Neighborhood		28,940.00	28,940.00		
Jail Diversion Program	61,098.00	89,420.00	61,098.00		89,420.00
Sex Offender Registry		90,000.00			90,000.00
Project Vision		13,560.00			13,560.00
Theatre Alliance	43,750.00	43,750.00	43,750.00		43,750.00
Bicycle Master Plan	1,000.00		1,000.00		
	120,000.00	120,000.00	793.97	120,000.00	119,206.03

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2005</u>	<u>2006 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2006</u>
Freight Access to Port Elizabeth/Tremley Point	\$ 200,000.00	\$ 200,000.00	\$ 2,113.01	\$ 200,000.00	\$ 197,886.99
Clean Communities	1,000.46	27,838.00	26,836.70	1,001.36	1,000.40
Solid Waste Program		349,978.00	349,978.00		
Urban Area Mall	53,100.00		53,100.00		
Elizabethtown Ferry Project	9,500,000.00				9,500,000.00
Morris and Erie Railroad Project	3,100,000.00		3,075,741.29		24,258.71
EMA Funding	55,000.00				55,000.00
PARIS Grant	635,319.00	1,346,000.00	951,867.00		1,029,452.00
Municipal Stormwater Grant	2,500.00	10,000.00	7,500.00		5,000.00
You Drink you Drive You Lose	543.79			543.79	
9-1-1 Coordinator		25,000.00	25,000.00		
9-1-1 Consolidation Grant		100,000.00	100,000.00		
JAG Grant	303,877.00				303,877.00
Disability Grant	0.50				0.50
Senior Citizens Disabled Transportation	80,938.93	1,857,882.00	1,075,680.83		863,140.10
	<u>\$ 66,299,538.66</u>	<u>\$ 38,282,895.00</u>	<u>\$ 40,405,746.56</u>	<u>\$ 621,936.76</u>	<u>\$ 63,554,750.34</u>
Ref	A	A-2			A
Cash Receipts	A-4		\$ 40,375,428.17		
Reserve for Miscellaneous Grants - Unappropriated	A-13		<u>30,318.39</u>		
			<u>\$ 40,405,746.56</u>		
Reserve for Miscellaneous Grants - Appropriated	A-12			\$ 621,933.74	
Due from Current Fund - Cancelled Grant Receivables	A-1;A-15			<u>3.02</u>	
				<u>\$ 621,936.76</u>	

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE  
PEER GROUP-APPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2005	A	\$ 651,298 53
Increased by: 2006 Budget Appropriation	A-3	\$ <u>2,033,000 00</u> 2,684,298.53
Decreased by: Disbursements	A-4	<u>1,681,532 59</u>
Balance, December 31, 2006	A	\$ <u><u>1,002,765.94</u></u>



COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2005 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2005			BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS		NET CASH	ACCOUNTS PAYABLE	
<b>SALARIES AND WAGES</b>							
County Managers Office	\$	\$ 3,394 29	\$	\$ 3,394 29	\$	\$	\$ 3,394 29
Board of Chosen Freeholders		16,077 94		16,077 94			16,077 94
Clerk of the Board		44,552 42	(44,000 00)	552 42			552 42
County Clerk		51,428 10	(6,000 00)	45,428 10	45,200 69		227 41
Board of Elections		24,113 70	(15,000 00)	9,113 70			9,113 70
Elections (County Clerk)		7,609 37		7,609 37	2,686 55		4,922 82
Department of Finance							
Office of Director		6,531 19		6,531 19			6,531 19
Division of Reimbursement		949 63		949 63			949 63
Division of Treasurer		5,632 22		5,632 22	2,919 15		2,713 07
Division of Comptroller		12,956 48		12,956 48	3,673 86		9,282 62
Division of Internal Audit		509 95		509 95			509 95
Department of Law							
Office of County Counsel		15,259 97		15,259 97			15,259 97
Division of County Adjuster		10,229 89		10,229 89	4,602 78		5,627 11
Department of Administrative Services							
Office of Director		15,465 95	(10,000 00)	5,465 95			5,465 95
Division of Motor Vehicles		56,634 59		56,634 59	39,048 92		17,585 67
Division of Personnel Management and Labor Relations		12,106 35	(10,000 00)	2,106 35			2,106 35
Division of Purchasing		26,795 11	(15,000 00)	11,795 11	3,942 19		7,852 92
Division of Consumer Affairs		8,866 18		8,866 18	1,094 09		7,772 09
Board of Taxation		11,100 03		11,100 03	3,349 89		7,750 14
County Surrogate		23,450 28		23,450 28	14,981 99		8,468 29
Engineering, Land and Facilities Planning		5,140 91	7,000 00	12,140 91	(489,319 09)		501,460 00
Department of Economic Development							
Office of Director		10,314 05		10,314 05			10,314 05
Division of Planning and Community Development		36,125 99	(20,000 00)	16,125 99			16,125 99
Division of Cultural and Heritage Affairs		9,281 00	(5,000 00)	4,281 00	1,392 94		2,888 06
Division of Information Technologies		58,072 05	(40,000 00)	18,072 05	11,896 69		6,175 36
Sheriff's Office		509,646 37	100,000 00	609,646 37	487,941 21		121,705 16
Department of Public Safety							
Office of Director		3,977 22		3,977 22			3,977 22
Division of Weights and Measurers		9,799 13		9,799 13	976 17		8,822 96
Division of Corrections		501,426 10	700,000 00	1,201,426 10	905,968 53		295,457 57
Division of Medical Examiner		15,413 66		15,413 66	10,688 08		4,725 58
Division of Emergency Management		25,958 33	(20,000 00)	5,958 33	1,163 22		4,795 11

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2005 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2005		TRANSFERS	BALANCE	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED		AFTER TRANSFERS	NET CASH	ACCOUNTS PAYABLE	
Division of Police	\$	\$ 237,394 55	\$ 20,000 00	\$ 257,394 55	\$ 210,746 12	\$	\$ 46,648 43
County Prosecutor		373,230 34	250,000 00	623,230 34	333,123 01		290,107 33
Department of Operations and Facilities							
Office of Director		238 43		238 43			238 43
Division of Building Services		1,451 67		1,451.67	(1,628 18)		3,079 85
Department of Public Works and Engineering							
Office of Director		5,429 04		5,429 04			5,429 04
Division of Public Works		23,035 82		23,035 82	18,729 26		4,306 56
Runnells Specialized Hospital		633,399 13	60,000 00	693,399 13	597,766 78		95,632 35
Department of Human Services							
Office of Director		13,832 50		13,832 50			13,832 50
Division of Aging		21,798 88	(15,000 00)	6,798 88	234 89		6,563 99
Division of Youth Services		128,734 02	(30,000 00)	98,734 02	93,614 46		5,119 56
Division of Social Services		145,968 26		145,968 26	37,285 48		108,682 78
Division of Internal Control		14,325 86	(10,000 00)	4,325 86	2,954 41		1,371 45
Division of Planning		21,040 56	(15,000 00)	6,040 56	2,493 28		3,547 28
Division of Employment and Training		13,902 36		13,902 36			13,902 36
Department of Parks and Recreation							
Division of Recreation and Administrative Support		70,223 28	(60,000 00)	10,223 28	3,387 56		6,835 72
Division of Golf Operations		32,107 66	(30,000 00)	2,107 66			2,107 66
Division of Maintenance and Planning		45,019 40	(40,000 00)	5,019 40	2,292 99		2,726 41
Division of Facilities Management		73,226 54	17,000 00	90,226 54	88,398 01		1,828 53
Office of County Superintendent of Schools		6,088 60	1,000 00	7,088 60	6,528 35		560 25
County Extension Service in Agriculture and Home Economics and 4-H		4,888 94		4,888 94	3,679 63		1,209 31
<b>OTHER EXPENSES</b>							
County Managers Office							
Special Studies and Initiatives	80,437 65	37,832 23		118,269 88	93,932 21	18,962 04	5,375 63
Miscellaneous	1,689 21	7,820 75		9,509 96	1,186 30		8,323 66
Board of Chosen Freeholders							
Annual Audit	148,950 00			148,950 00		148,950 00	
Other Accounting and Audit Fees	77,775 00			77,775 00	20,450 00	57,325 00	
Miscellaneous	3,210 93	9,905 24		13,116 17	1,851 23		11,264 94
Clerk of the Board							
Miscellaneous	7,163 59	22,640 32	(15,000 00)	14,803 91	5,099 60		9,704 31
Advisory Boards, Committees and Commissions		4,972 00		4,972 00			4,972 00
Status of Women Advisory Board		224 40		224 40			224 40

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2005 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2005			BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS		TRANSFERS		NET CASH	ACCOUNTS PAYABLE	
	PAYABLE	RESERVED					
County Clerk	\$ 21,080 84	\$ 41,527 12	\$ (20,000 00)	\$ 42,607 96	\$ 7,628 98	\$	34,978 98
Board of Elections	26,389 46	55,815 28	(25,000 00)	57,204 74	48,668 31		8,536 43
Elections (County Clerk)	30,054 75	11,543 82		41,598 57	27,458 59		14,139 98
Department of Finance							
Office of Director	45,500 20	3,733 48		49,233 68		45,500 00	3,733 68
Public Obligations Registration Act P L 1983 Ch 243		32,922 09		32,922 09			32,922 09
Division of Reimbursement		1 00		1 00			1 00
Division of Treasurer		2,381 00		2,381 00			2,381 00
Division of Comptroller	1,076 25	5,206 76		6,283 01	777.16		5,505 85
Department of Law							
Office of County Counsel	192,212 06	16,273 16		208,485 22	128,539 10	38,208 86	41,737 26
Division of County Adjuster	433 68	950 18		1,383 86	383 98		999 88
Department of Administrative Services							
Office of Director	1,945 00	11,592 95		13,537 95	937 92		12,600 03
Division of Motor Vehicles	253,031 89	83,833 90	(70,000 00)	266,865 79	229,464 30		37,401 49
Division of Personnel Management and Labor Relations	198,811 09	14,160 70		212,971 79	91,362 20		121,609 59
Division of Purchasing	44,155 15	27,745 56	(15,000 00)	56,900 71	24,318 58		32,582 13
Division of Consumer Affairs		1,403 81		1,403 81			1,403 81
Board of Taxation	524 75	733 86		1,258 61			1,258 61
County Surrogate	13,522 14	7,028 85		20,550 99	12,864 11	155 64	7,531 24
Engineering, Land and Facilities Planning	11,062 85	16,193 17	(10,000 00)	17,256 02	6,384 77		10,871 25
Department of Economic Development							
Office of Director	778 90	21,445 99	(15,000 00)	7,224 89	992 20		6,232 69
Division of Policy and Planning	102,115 92	32,120 00	(20,000 00)	114,235 92	101,798 26		12,437 66
Division of Cultural and Heritage Affairs	739 02	193 54		932 56	538 22		394 34
Division of Information Technologies	181,638 45	89,986 36	(25,000 00)	246,624 81	176,005 79	866 50	69,752 52
Printing and Publications	16,575 37	4,969 30		21,544 67	13,210 05		8,334 62
Insurance							
Group Insurance Plan for Employees	16,200 00	4,805 70	94,000 00	115,005 70	93,951 00		21,054 70
Surety Bond Premiums		2,274 00		2,274 00			2,274 00
Other Insurance Premiums	399,597 28	132,605 88		532,203 16	244,537 34		287,665 82
Medicare for Employees	15,249 00	16,914 80		32,163 80	16,187 40		15,976 40
Employee's Prescription Plan	328,705 51	3,245 66		331,951 17	226,998 46		104,952 71
Dental Plan		66,407 01		66,407 01			66,407 01
Sheriff's Office	51,761 65	58,301 14	(25,000 00)	85,062 79	33,007 71		52,055 08

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2005 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2005			BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS		NET CASH	ACCOUNTS PAYABLE	
Department of Public Safety							
Office of Director	\$	\$	3,894 80	\$			\$ 3,894 80
Division of Corrections		1,793,286 88	130,465 50		1,434,477 23	16,986 87	472,288 28
Division of Medical Examiner		68,536 95	16,268 12		84,805 07	25,779 65	59,025 42
Division of Emergency Management		85,020 99	5,320 46		90,341.45	76,519 67	13,821 78
Division of Police		19,165 00	1,896 52		21,061 52	15,826 27	5,235 25
County Prosecutor		104,283 38	96,654 33		200,937 71	103,383 87	97,553 84
Department of Operational Services							
Office of Director		253,431 58	19,375 37	(29,000 00)	243,806 95	190,017.22	53,789 73
Department of Public Works and Engineering							
Office of Director		17,375 20	0 03		17,375 23	16,928 50	446 73
Division of Public Works		9,548 42	2,220 54		11,768 96	6,109.33	5,659 63
Contribution for Flood Control			155 21		155 21		155 21
Crippled Children		9,800 00			9,800 00	9,800 00	
Runnells Specialized Hospital		1,022,674 07	107,377 56	(250,000 00)	880,051 63	731,831 57	146,677 06
Adult Diagnostic Center			9,000 00		9,000 00		9,000 00
Psychiatric Treatment			5,000 00		5,000 00		5,000 00
Maintenance of Patients in State Institutions for Mental Diseases (N J S A 30 4-79)			46,202 98	(40,000 00)	6,202 98	4,119 51	2,083 47
Department of Human Services							
Office of the Director		142,553 38	108,179 86	(75,000 00)	175,733 24	164,248 82	11,484 42
Division on Aging		162,275 25			162,275 25	155,045 60	7,229 65
Division of Youth Services		344,859 51	85,396 27	(35,000 00)	395,255 78	324,672 98	70,582 80
Relocation of Detention Residents-Contractual		973,917 22		(314,000 00)	659,917 22	187,421 38	472,495 84
Division of Social Services		626,769 69	48,834 58		675,604 27	379,715 38	295,853 89
Division of Planning			1,930 41		1,930 41		1,930 41
Department of Parks and Recreation							
Division of Recreation and Administrative Support		290,716 92	8,284 34		299,001 26	187,975 22	111,026 04
Division of Facilities Management		673,426 94	406,775 63	(50,000 00)	1,030,202 57	429,519 87	600,682 70
Office of County Superintendent of Schools		306 98	1,748 99	(1,000 00)	1,055 97	306 98	748 99
Vocational Schools		45,955 00			45,955 00		45,955 00
Union County Extension Services in Agriculture, Home Economics and 4-H		407 70	19,568 14	(15,000 00)	4,975 84		4,975 84
Union County Community College System		112,984 98			112,984 98		112,984 98
Scholarship Program		100,000 00	77,000 00		177,000 00	39,913 08	137,086 92
Two-year Colleges and Vocational Technical Schools N J S 18A.84A-23 4			69,283 40		69,283 40	45,927 47	23,355 93
Prior Year Bills		1,351 55			1,351 55	594 70	756 85
Sick Leave Payment			6,177 00		6,177 00		6,177 00

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2005 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2005			BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS		TRANSFERS		NET CASH	ACCOUNTS PAYABLE	
	PAYABLE	RESERVED					
Utilities	\$ 769,060 68	\$ 310,053 62	\$ 400,000 00	\$ 1,479,114 30	\$ 1,165,131 45	\$	313,982 85
Matching Funds for Grants		7,196 00		7,196 00			7,196 00
Contingent		49,750 00		49,750 00			49,750 00
Social Security System		230,439 46	(215,000 00)	15,439 46	14,464 14		975 32
Unemployment Compensation Insurance		300 00		300 00			300 00
Sheriff Officers' Pension Fund		3,865 30		3,865 30			3,865 30
Police and Firemen's Retirement Fund of New Jersey		0 40		0 40			0 40
<b>TOTAL</b>	<b>\$ 9,900,095 86</b>	<b>\$ 6,132,480 12</b>	<b>\$</b>	<b>\$ 16,032,575 98</b>	<b>\$ 9,770,077 57</b>	<b>\$ 328,532 91</b>	<b>\$ 5,933,965 50</b>
	A	A			A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2005	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2006
One Ease E Link	\$ 2,777.86					\$ 2,777.86
Ryan White HIV-Aids	893,256.52	2,535,676.00	2,462,935.50		723,899.72	242,097.30
Housing Opportunities for People With Aids (HOPWA)	454,452.70	275,000.00	253,883.49		15,748.00	459,821.21
Welfare to Work	169,229.76					169,229.76
Economic Development Grant	26,483.75					26,483.75
Sectoral Employment Grant	18,000.00					18,000.00
Merck Summer Intern	595.71	5,000.00	4,797.21			798.50
Handicapped Recreational Grant	4,560.37	7,010.00	9,428.19		1,399.30	742.88
Deserted Village II	189,175.00					189,175.00
Masher's Barn	426,834.00					426,834.00
Tree Planting Grant	10,400.00					10,400.00
Keeping Our Roadways Green		25,000.00			25,000.00	
Echo Lake Grant	149,390.21		9,675.48		15,500.71	124,214.02
Set Aside Grant - Match	6,571.36					6,571.36
Forestry Program - Match	1,000.00					1,000.00
Union County Trail Grant	10,532.24		7,384.20			3,148.04
Archival Collection	1.10					1.10
Archival Collection - Match	2,983.00		2,453.92		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	4,000.00		3,958.80			41.20
DNA Capacity Enhancement Program	157,451.00		157,413.72	37.28		
Wannanco Park Lagoon	99,000.00		82,996.89		3,950.00	12,053.11
Wetlands Mitigation	26,997.70		12,549.25			14,448.45
Parkland Boundaries	90,000.00		1,356.40		61,450.00	27,193.60
Theatre Alliance	1,000.00		1,000.00			
Theatre Alliance - Match	1,000.00		1,000.00			
Victim Assistance Grant	296,220.68	450,819.00	379,589.50		2,286.68	365,163.50
Victim Assistance Program - Match	71,883.00		71,883.00			
Multi-Jurisdictional Narcotics Grant	101,083.98	117,990.00	179,275.69			39,798.29
Multi-Jurisdictional Narcotics -Match	156,370.64	117,990.00	177,725.71		18,000.00	78,634.93
Stamler Police Academy	128,250.00		128,250.00			
Canine Initiative	92.50				92.50	

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2005	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2006
Megan's Law	\$ 8,454.06	\$ 12,744.00	\$ 9,939.02			\$ 11,259.04
Megan's Law - Match	1,598.32	4,248.00	514.49			5,331.83
Insurance Fraud Grant	7,502.13	250,000.00	254,345.99			3,156.14
Community Justice Grant	33,485.06	71,428.00	27,480.72		89.50	77,342.84
Community Justice - Match	19,719.59	23,809.00	34,294.29		168.57	9,065.73
Law Enforcement Program	14,078.62	28,940.00	37,431.22		4,432.00	1,155.40
Gun Violence - Match	4,940.95					4,940.95
Jail Diversion Program		90,000.00				90,000.00
Sex Offender Registry		13,560.00				13,560.00
Community Prosecution Grant	6.50					6.50
Internet Crimes	19.63					19.63
Sexual Assault- Nurses Examiner (SANE)	194,842.67	61,134.00	51,346.63		6,628.51	198,001.53
Sexual Assault- Nurses Examiner (SANE)- Match	33,812.50	15,284.00	8,257.50		1,516.50	39,322.50
Gang Suppression	182,535.32	100,800.00	151,629.33		32,952.70	98,753.29
Project Safe Neighborhood	51,854.30	89,420.00	89,849.36			51,424.94
Gang Suppression - Match	58,488.67	33,600.00	42,995.24		15,487.65	33,605.78
Project Vision	37,245.00	43,750.00	43,195.00		1,420.00	36,380.00
Sign Shop Grant	666,928.46	1,014,000.00	860,527.55		4,025.55	816,375.36
Local Lead Grant	93,689.00					93,689.00
Traffic Standards Grant	316,689.77		64,957.31		19,510.22	232,222.24
Local Safety Program		95,424.00				95,424.00
Distribution of Transit Information	4,559.75		4,251.15			308.60
Council on the Arts	45,272.82	194,609.00	198,949.56		40,792.26	140.00
Council on the Arts - Match	8,614.47	48,650.00	48,395.19		7,035.00	1,834.28
Historical Commission Grant	112,017.84	96,300.00	165,974.95		22,755.00	19,587.89
Historical Commission -Match	69,306.89	32,100.00	69,267.39		39.00	32,100.50
Senior Citizen Art show	0.40	32,300.00				32,300.40
Elizabeth Ferry Project	9,500,000.00					9,500,000.00
Sub-Regional Transportation Planning	40,379.56	105,155.00	78,666.61		19.34	66,848.61
Sub-Regional Transportation Planning-Match	6,674.24	26,289.00	6,674.24			26,289.00
Projects Serving Artists	653.00		653.00			
Projects Serving Artists - Match	2,970.00		2,970.00			
Local Arts Staffing - Match	39.68					39.68

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2005	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2006
Special Project for Artists	\$ 11,475.00	\$ 10,150.00	\$ 11,709.00		\$ 2,250.60	\$ 7,665.40
Special Project for Artists - Match	8,514.75	5,800.00	2,306.55		2,615.00	9,393.20
START - Building Cultural Participation	9,480.00		4,065.00			5,415.00
START - Building Cultural Participation - Match	10,000.00		125.16			9,874.84
UASI - Urban Area Security Initiative	45,273.11	15,500.00	53,612.54		7,153.35	7.22
UASI - Urban Area Security - Mall	53,100.00		37,594.20		15,505.80	
Staten Island/Raritan Valley Railroad	47,080.46		46,980.46		100.00	
SCOPE Program	52,847.75		2,943.05			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	50,889.64		29,888.15		20,933.15	68.34
Smart Growth (Rantan Valley line)	127,634.66		40,996.53		86,638.13	
Route 28 Corridor - Match	33,383.50				33,383.50	
Kaplowski Road Project	4,356.17				4,356.17	
NACI Project	2,205,261.26		2,106,789.41		98,471.85	
Bicycle Masterplan	120,000.00	120,000.00	46,427.41	120,000.00	73,572.59	
Bicycle Masterplan - Match		30,000.00	24,638.54			5,361.46
Freight Access to Port Elizabeth/Tremley Point	200,000.00	200,000.00	25,741.83	200,000.00	174,258.17	
Freight Access - Match		50,000.00	28,036.21			21,963.79
Senior Arts Contest	11,100.40	6,500.00	6,620.44		500.40	10,479.56
Clean Communities Program	46,990.36	27,838.00	37,650.88	1,001.00	570.95	35,605.53
Right to Know Project	13,556.92	16,401.00	13,718.83			16,239.09
Environmental Health Grant	990.57					990.57
Comprehensive Traffic Safety Program	214,296.42	79,960.00	58,684.24		1,715.00	233,857.18
Response 98	1,604.74					1,604.74
Intermodal		1,129,568.00	1,129,568.00			
Body Armor Grant	83,178.86	49,522.00	68,684.85		29,749.00	34,267.01
Recycling Grant	1,434.78					1,434.78
County Environmental Health Act (CEHA)	90,859.80	245,000.00	308,205.89			27,653.91
County Environmental Health Act (CEHA) - Match	1,598.52					1,598.52
Solid Waste Service Grant	312,929.42	349,978.00	246,167.02		135,535.53	281,204.87
County Registry		10,000.00				10,000.00
EPA 105 Pollution Grant	65,044.03	56,580.00	105,215.91			16,408.12
Watershed Program	1,048.26					1,048.26
Case Management - Mercer/Union	50,963.01	234,336.00	91,543.39			193,755.62
Homeland Security FY2005	1,208,864.67		836,973.12	64,409.00	301,311.66	6,170.89



COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2005	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2006
Hospital Exercise	\$ 590.40					\$ 590.40
Dom Prep UC Equipment (Environmental)	185.26					
Dom Prep UC Police Bomb Squad	276.08			185.26		
Homeland Security Phase II	10,563.86		4,379.21	276.08	6,167.92	16.73
Tuberculosis Control Services Grant	68,188.21					68,188.21
NJ Narcotics Officers Association Grant	0.32					0.32
NJ Narcotics Officers Association Grant - Match	1.00				0.56	0.44
Hurricane Relief	76,644.56		66,562.96		10,081.60	
Bomb Squad Equipment Grant	0.02					0.02
Preschool Immunization Program	5,985.18		4,950.00			1,035.18
Law Enforcement Terrorism		117,423.00			18,649.30	98,773.70
LINCS - State Grant	460,869.83	729,233.00	652,724.93		4,105.53	533,272.37
Port Authority / Rail Study Program	72,458.04		2,209.23		220.64	70,028.17
Child Passenger Program	75,500.58	74,500.00	8,889.00			141,111.58
PARIS Grant	835,881.52	1,346,000.00	637,381.77		947,518.00	596,981.75
Homeland Security Grant Program	4,511.42		4,239.98			271.44
Homeland Security FY2006	987,179.43		445,016.44		286,886.97	255,276.02
Morristown & Erie Railroad	271,275.69		258,543.39		12,732.30	
Underground Storage Tank	109,937.00					109,937.00
Kids Scholarship Fund	10,000.00					10,000.00
Engineering Interns	5,654.00			5,654.00		
Click It or Ticket	9,000.00		7,889.76	1,110.24		
State/Local Hazard Emergency (SLAHEOP)	48,936.00					48,936.00
Healthy Heart Program	2,599.35					2,599.35
911 Program	49,562.50	25,000.00	27,395.88		10,419.98	36,746.64
CERT Program	3,503.04		866.20		332.50	2,304.34
DWI Program	6,360.34			2,583.09		3,777.25
Union County Alliance Grant	124,100.26	125,000.00	108,133.53			140,966.73
Scrap Tire	28,598.85		8,638.60		5,882.55	14,077.70
Emergency Management Assistance	55,000.00					55,000.00
Brownfield Development Program	66,909.10		6,270.26		60,615.51	23.33
Homeland Security (Sheriff)	50,182.00			50,182.00		
Justice Assistance Grant JAG	303,877.00		110,447.92		183,147.24	10,281.84
Municipal Stormwater Program	10,000.00	10,000.00				20,000.00
You Drink and Drive. You Lose	4,000.00		3,456.21	543.79		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2005	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2006
Community Care Program for the Elderly Title XX	\$ 69,224.58	\$ 469,725.00	\$ 425,682.72		\$ 77,778.78	\$ 35,488.08
Older Americans Act Title III	1,246,937.75	3,475,359.00	3,354,961.06		390,543.96	976,791.73
Respite Care Program	575,952.25	418,186.00	409,103.88	7,253.00	45,407.54	532,373.83
H.O.P.E. Elderly Program	169,471.54					169,471.54
C.H.I M.E. Program	0.08	27,301.00	23,824.00		2,476.00	1,001.08
State Aging Program	4,283.14	58,000.00	60,274.76			2,008.38
CCPED Program	844,310.80	587,115.00	548,769.91		93,526.00	789,129.89
Home Health Care Program	27,131.07	100,000.00	90,906.56		26,841.00	9,383.51
Workforce Investment Act	14,203,509.43	9,313,867.00	7,039,556.61	168,699.00	3,498,017.22	12,811,103.60
Jobs training Partnership Act	33,903.75					33,903.75
DHS _ Workforce New Jersey	9,416,338.39	674,291.00	703,156.55		33,980.85	9,353,491.99
H.O.P.E. IV Program	114,093.84		27,230.84			86,863.00
Human Services Planning Council	17,745.29	66,008.00	67,478.49		4,285.88	11,988.92
Human Services Planning Council - Match	5,884.78	15,900.00	14,540.40		299.96	6,944.42
Aid to Homeless	194,984.59	676,511.00	687,645.18		108,758.82	75,091.59
Intoxicated Driver Resource Center	31,026.42	178,325.00	126,119.30		297.70	82,934.42
Alcohol Program	348,368.76	968,966.00	939,830.96		234,621.31	142,882.49
Alcohol Program - Match	36,486.10	200,000.00	195,579.49		4,623.27	36,283.34
Governor's Alliance to Prevent Alcoholism	315,872.63	582,910.00	517,395.47		321,462.21	59,924.95
Rape Care Program	64,986.90	15,000.00	26,239.59		1,755.36	51,991.95
Rape Counseling Program	73,605.10	25,500.00	84,025.42		1,137.33	13,942.35
Emergency Shelter Program (HUD)	7,620.37					7,620.37
Supportive Housing Program	6,189,756.38	3,876,466.00	1,806,737.78		3,910,242.06	4,349,242.54
Safe Housing Program- Match	62,601.00	39,234.00	23,935.71		15,298.29	62,601.00
Personal Attendant Demonstration Program	99,689.53	633,203.00	586,196.26		56,245.79	90,450.48
Mental Health Program	11,412.99	6,000.00	5,801.66		642.50	10,968.83
Community Service Block Grant	911,628.02	786,800.00	881,933.37		13,774.45	802,720.20
Violence Against Women	11,516.00					11,516.00
Violence Against Women - Match	14,280.38		2,660.45			11,619.93
Youth Services/ Family Court	155,652.01	244,107.00	243,309.89		127.45	156,321.67
Community Partnership Grant	137,277.90	437,306.00	390,375.22		113,424.66	70,784.02
Juvenile Justice Education Program	90,000.00	144,000.00	90,000.00			144,000.00
Juvenile Accountability Incentive Program	214,113.04	56,453.00	54,321.92		14,515.01	201,729.11

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2005	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2006
Juvenile Accountability Incentive Program- Match	\$ 33,690.14	\$ 6,273.00	\$ 3,842.55		\$ 9,295.74	26,824.85
State Incentive Program	533,197.09	584,913.00	749,201.83		181,488.46	187,419.80
Senior Citizen Transportation Program	269,314.92	1,857,882.00	1,637,577.26		219,739.72	269,879.94
Elderly Transportation - Title XX	136,525.47	138,015.00			130,000.00	144,540.47
Elderly Transportation - Title XX - Match		30,955.00				30,955.00
Transportation for Elderly Title XIX	399,659.66	500,762.00	389,900.62		46,534.41	463,986.63
Community Care Elderly Title XX - Match	131,394.31	157,151.00	130,215.93		11,090.00	147,239.38
Veterans Paratransit Program	12,680.30	12,000.00	2,852.81			21,827.49
Disability Grant	22,790.00		15,725.08		3,600.00	3,464.92
Urban Area Security Initiative		10,000.00	1,877.04		323.14	7,799.82
Sheriff Booking		16,500.00	16,500.00			
Union County Auto Theft Task Force		2,500.00				2,500.00
9 1 1 Consolidation		100,000.00				100,000.00
Attorney I.D. Program		11,000.00				11,000.00
Share/Count Grant		104,500.00				104,500.00
Community Development-Runnells Handrails		250,000.00	60,643.38		139,220.12	50,136.50
Community Development-Defibrillators		100,000.00	49,506.00			50,494.00
Summer Expansion Program		18,876.00	18,086.76			789.24
Job Access & Reverse Compute Program		60,000.00				60,000.00
JAARC - Match		40,000.00				40,000.00
Handicapped Persons Program - Match	1,141.02	1,402.00	1,766.93		467.61	308.48
Home Delivered Meals - Match	1,011.91	17,544.00	17,544.00			1,011.91
	<u>\$ 61,149,884.04</u>	<u>\$ 39,179,124.00</u>	<u>\$ 36,445,838.21</u>	<u>\$ 621,933.74</u>	<u>\$ 13,272,800.21</u>	<u>\$ 49,988,435.88</u>
REF.			A-4	A-9	A	A
Federal and State Grants	A \$ 49,000,583.08					
Commitments Payable	A <u>12,149,300.96</u>					
	<u>\$ 61,149,884.04</u>					
Federal and State Grants	A-3 \$ 38,282,895.00					
Matching Funds for Grants	A-3:A-4 <u>896,229.00</u>					
		<u>\$ 39,179,124.00</u>				

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

	BALANCE DECEMBER <u>31, 2005</u>	UTILIZED AS ANTICIPATED <u>REVENUE</u>	<u>RECEIVED</u>	BALANCE DECEMBER <u>31, 2006</u>
Respite Care Program	\$ 18,619.53	\$	\$ 18,605.81	\$ 37,225.34
Para Transit Program	761.75		1,381.50	2,143.25
CHIME/SHIP Program	1,001.00	1,001.00		
Body Armor	<u>29,317.39</u>	<u>29,317.39</u>	<u>30,858.04</u>	<u>30,858.04</u>
	\$ <u>49,699.67</u>	\$ <u>30,318.39</u>	\$ <u>50,845.35</u>	\$ <u>70,226.63</u>
<u>REF.</u>	A	A-9	A-4	A

COUNTY OF UNION

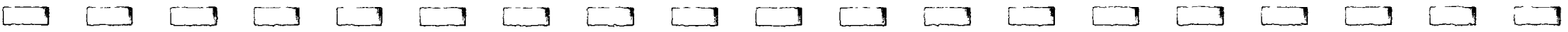
CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF</u>	
Balance, December 31, 2005	A	\$ 275,326.04
Increased by: Disbursements	A-4	\$ <u>602,160.35</u> 877,486.39
Decreased by: Receipts	A-4	<u>289,611.88</u>
Balance, December 31, 2006	A	\$ <u><u>587,874.51</u></u>

COUNTY OF UNION  
CURRENT FUND  
SCHEDULE OF INTERFUNDS

	<u>REF.</u>	<u>TOTAL</u>	<u>GRANT FUND</u>	<u>TRUST OTHER FUND</u>	<u>OPEN SPACE PRESERVATION TRUST FUND</u>	<u>GENERAL CAPITAL FUND</u>
Balance, December 31, 2005						
Due To	A	\$ 9,640,057.72	\$	5,421,591.29	620,517.40	3,597,949.03
Due From	A	<u>2,020,173.37</u>	<u>2,020,173.37</u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Cancelled Grant Receivables Received	A-9	3.02	3.02			
	A-4	<u>\$ 2,020,170.35</u>	<u>\$ 2,020,170.35</u>	<u>\$</u>	<u>\$</u>	<u>                    </u>
Disbursed	A-4	<u>\$ 9,640,058.96</u>	<u>\$</u>	<u>\$ 5,421,591.29</u>	<u>\$ 620,517.40</u>	<u>\$ 3,597,950.27</u>
Balance, December 31, 2006						
Due From	A	<u><u>\$ 1.24</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>	<u><u>1.24</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, 2005	B	\$ 14,108,546.48	\$ 9,748,615.02
<b>Increased by Receipts:</b>			
Due Current Fund	B	\$ 5,421,591.29	\$ 620,517.40
Housing and Community Development Act	B-3	5,468,071.54	
Home Investment Partnerships Program	B-4	2,373,256.38	
Housing Assistance Voucher Program	B-5	3,261,868.00	
Emergency Shelter Program	B-6	298,865.88	
Interim Flood Assistance	B-8	1,032.00	
Home Investment Partnerships Program Recapture Funds	B-13	5,265.02	
Multi - Jurisdictional Rehabilitation Loan Repayments	B-20	882,302.50	
Multi - Jurisdictional Rehabilitation Loan Repayments Refunds	B-21	179,596.80	
Miscellaneous Deposits	B-22	23,851,578.33	
Motor Vehicle Fines	B-23	5,312,777.15	
Housing Assistance Voucher Program - Appropriated	B-28	130,540.84	
Emergency Shelter Program - Appropriated	B-30	22.18	
Housing Assistance Payments Program - Unappropriated	B-31	3,270.00	
Contribution Receivable	B-38		424,700.00
Open Space Preservation Taxes	B-34		10,113,346.29
Open Space Preservation Interest	B-35		260,491.57
Open Space Preservation Refunds	B-35		<u>7,317.62</u>
		<u>\$ 47,190,037.91</u>	<u>\$ 11,426,372.88</u>
<b>Decreased by Disbursements.</b>			
Due Grant Fund	B	\$ 1,222,084.46	\$
Due Capital Fund	B		5,859,000.00
Commitments Payable	B-24: B-36	<u>40,128,011.93</u>	<u>12,222,278.27</u>
		<u>\$ 41,350,096.39</u>	<u>\$ 18,081,278.27</u>
Balance, December 31, 2006	B	<u>\$ 19,948,488.00</u>	<u>\$ 3,093,709.63</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, 2005	B	\$ 11,039,167.09
Increased by:		
Authorized Funding	B-15	<u>5,378,614.00</u>
		\$ 16,417,781.09
Decreased by:		
Receipts	B-2	<u>5,468,071.54</u>
Balance, December 31, 2006	B	\$ <u>10,949,709.55</u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2005	B	\$ 7,007,968.34
Increased by:		
Authorized Funding	B-11	<u>1,420,008.00</u>
		\$ 8,427,976.34
Decreased by:		
Receipts	B-2	<u>2,373,256.38</u>
Balance, December 31, 2006	B	\$ <u>6,054,719.96</u>



"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>		
Balance, December 31, 2005	B		\$ 2,064,865 00
Increased by Authorized Funding	B-27		<u>3,237,363.00</u>
			\$ 5,302,228.00
Decreased by: Receipts	B-2	\$ 3,261,868.00	
Cancelled	B-27	<u>1,816,129 98</u>	
			<u>5,077,997.98</u>
Balance, December 31, 2006	B		\$ <u><u>224,230.02</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2005	B		\$ 303,682.13
Increased by: Authorized Funding	B-28		<u>230,754.00</u>
			\$ <u>534,436.13</u>
Decreased by: Cash Receipts	B-2		<u>298,865.88</u>
Balance, December 31, 2006	B		\$ <u><u>235,570.25</u></u>

"B-7"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>	
Balance, December 31, 2005	B	\$ 220,569.00
Increased by:		
Authorized Funding	B-32	<u>25,959.00</u>
Balance, December 31, 2006	B	<u><u>\$ 246,528.00</u></u>

"B-8"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
INTERIM FLOOD ASSISTANCE

	<u>REF.</u>	
Balance, December 31, 2005	B	\$ 22,398.00
Decreased by: Repayments	B-2	<u>1,032.00</u>
Balance, December 31, 2006	B	\$ <u>21,366.00</u>

"B-9"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD  
HOUSING SERVICES FUND

	<u>REF.</u>	
Balance, December 31, 2005 and Balance, December 31, 2006	B	\$ <u>59,927.52</u>

"B-10"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY  
HOUSING PROGRAM

REF.

Balance, December 31, 2005  
and December 31, 2006

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, 2005	B	\$	1,928,753.90
Increased by:			
Authorized Funding	B-4		<u>1,420,008.00</u>
		\$	<u>3,348,761.90</u>
Decreased by:			
Contract Awards	B-12		<u>842,478.60</u>
Balance, December 31, 2006	B	\$	<u><u>2,506,283.30</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT  
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2005	B	\$	1,060,975.90
Increased by:			
Contract Awards-Home Investment Partnership	B-11	\$	842,478.60
Transfers	B-14		<u>30,000.00</u>
			<u>872,478.60</u>
		\$	<u>1,933,454.50</u>
Decreased by:			
Commitments Payable	B-24		<u>893,144.60</u>
Balance, December 31, 2006	B	\$	<u><u>1,040,309.90</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, 2005	B	\$ 497,381.79	\$ 472,969.99	\$ 24,411.80
Increased by:				
Receipts	B-2	5,265.02	5,208.02	57.00
		\$ <u>502,646.81</u>	\$ <u>478,178.01</u>	\$ <u>24,468.80</u>
Decreased by:				
Contract Awards	B-14	<u>224,873.66</u>	<u>224,873.66</u>	
Balance, December 31, 2006	B	\$ <u><u>277,773.15</u></u>	\$ <u><u>253,304.35</u></u>	\$ <u><u>24,468.80</u></u>

"B-14"

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

	<u>REF.</u>		
Balance, December 31, 2005	B		\$ 150,000.00
Increased by:			
Contract Awards	B-13		224,873.66
			\$ <u>374,873.66</u>
Decreased by:			
Commitments	B-24	\$ 174,873.66	
Transfers	B-12	<u>30,000.00</u>	
			<u>204,873.66</u>
Balance, December 31, 2006	B		\$ <u><u>170,000.00</u></u>

"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY  
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

	<u>REF</u>	
Balance, December 31, 2005	B	\$ 36,291.27
Increased by:		
Funding Authorized	B-3	5,378,614.00
		\$ <u>5,414,905.27</u>
Decreased by:		
Contracts Awarded	B-16	<u>5,378,614.00</u>
Balance, December 31, 2006	B	\$ <u><u>36,291.27</u></u>

"B-16"

RESERVE FOR COMMUNITY  
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2005	B	\$ 2,018,652.66
Increased by:		
Contracts Awarded	B-15	5,378,614.00
		\$ <u>7,397,266.66</u>
Decreased by:		
Commitments	B-24	\$ 5,202,598.24
Transfers	B-21	<u>1,000,000.00</u>
		<u>6,202,598.24</u>
Balance, December 31, 2006	B	\$ <u><u>1,194,668.42</u></u>

"B-17"

COUNTY OF UNION

TRUST FUND

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

REF

Balance, December 31, 2005  
and December 31, 2006

B

\$ 429,162.10

"B-18"

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

Balance, December 31, 2005  
and December 31, 2006

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, 2005 and December 31, 2006	B		\$ <u>22,398.00</u>

"B-20"

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

Balance, December 31, 2005	B		\$ 205,674.31
Increased by			
Receipts	B-2	\$ 881,623.63	
Interest	B-2	<u>678.87</u>	
			882,302.50
			\$ <u>1,087,976.81</u>
Decreased by:			
Contract Awards	B-21		<u>239,602.00</u>
Balance, December 31, 2006	B		\$ <u>848,374.81</u>

"B-21"

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

Balance, December 31, 2005	B		\$ 1,383,868.60
Increased by:			
Contract Awards	B-20	\$ 239,602.00	
Transfers	B-16	1,000,000.00	
Refunds	B-2	<u>179,596.80</u>	
			1,419,198.80
			\$ <u>2,803,067.40</u>
Decreased by:			
Commitments Payable	B-24		<u>1,158,008.30</u>
Balance, December 31, 2006	B		\$ <u>1,645,059.10</u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2005	INCREASE	DECREASE	BALANCE DECEMBER 31, 2006
United States Savings Bonds	\$ 8,007.89	\$ 90,410.00	\$ 90,550.00	\$ 7,867.89
JTPA Loan	12,473.02	41,477.02	53,950.04	
Public Employees' Retirement System	621,974.44	7,657,338.78	7,655,275.78	624,037.44
Group Insurance	79,057.39	534,836.80	537,742.38	76,151.81
Supplemental Annuity	3,323.92	40,669.34	43,398.00	595.26
Police and Firemen's Retirement System	462,298.07	5,803,010.57	5,810,545.00	454,763.64
Employee Disability Insurance	88,111.26	300,526.95	267,254.00	121,384.21
Income Protection	2,485.48	1,541.28	1,707.40	2,319.36
Maine Mutual Life Insurance		17,025.86	17,025.86	
State Unemployment Tax	329,287.82	335,263.40	438,159.32	226,391.90
Pennsylvania State Tax	86.47	31,373.03	31,459.50	
Disability	13,082.20	79,882.87	67,205.00	25,760.07
Provident Life Disability	5,980.60	50,866.33	41,107.87	15,739.06
Flex Benefits- Health	28,102.42	71,950.10	88,173.97	11,878.55
Flex Benefits- Dependent	11,111.54	51,388.26	50,163.08	12,336.72
Sheriff Fees Payroll	13,232.04			13,232.04
County Clerk P/R	1,927.17	92,597.50	48,011.08	46,513.59
Payroll- Police Academy	204,130.33		199,490.50	4,639.83
Prosecutor Fed. Forf. P/R	30,420.71	84,600.00	104,832.92	10,187.79
Sheriff Federal Forfeiture	15,000.00		13,370.17	1,629.83
EQEF- Salaries	44,379.44	51,820.35	58,894.07	37,305.72
Due to Prisoners	71,818.02	19,100.31		90,918.33
Due to Employees	243,020.68			243,020.68
Due C E.T.A. Employees	15,788.50			15,788.50
Road Opening Deposits	367,603.30	259,416.00	159,785.50	467,233.80
Proposal Deposits	224,380.30	252,233.23	10,000.00	466,613.53
Dr. Watson B. Morris Bequest	32,965.26	941.37	5,755.01	28,151.62
Sheriff-Fees	14,126.80	14,327.95		28,454.55
Sheriff-Special Service	12,586.08	307.35		12,893.43
County Clerk	1,267,500.30	281,284.37	194,458.80	1,354,325.87
Confiscated Moneys	940.52			940.52
Prosecutor-Law Enforcement	2,408,622.39	527,068.73	1,168,137.38	1,767,553.74
Prosecutor-Special Law Enforcement	77,438.04	809,966.79	436,100.53	451,304.30
Prosecutor-Police Academy Training	90,998.23	149,505.65	81,158.77	159,345.11
Prosecutor-Forensic Lab Fees	80,085.55	70,718.51	108,071.79	42,732.27
Prosecutor-Justice Department	153,238.56	48,520.28	3,726.40	198,032.44
Division of Weights and Measures	281,710.64	52,871.03	77,146.51	257,435.16
Union County Tax Board	24,394.07	23,535.00	18,079.19	29,849.88
New Jersey Sales Tax		9,960.56	9,960.56	
Caddy Cart Commissions		137,826.89	137,826.89	
Recreational Activities	39,589.47	46,271.71	48,639.60	37,221.58
Trailside Museum	59,106.59	84,203.56	74,660.33	68,649.82
Summer Arts Festival	16,364.95	13,600.00	18,040.65	11,924.30
Cultural Heritage Commission Advisory Board	40,752.35	64,823.64	45,791.48	59,784.51
Pollution Control	3,000.00		894.35	2,105.65
U.C. Improvement Authority	2,401.40			2,401.40
Prosecutors Asset Maintenance Account	99,814.32	94,431.00	20,686.64	173,558.68
Prosecutors Federal Forfeited Fund	460,627.23	176,233.14	203,705.83	433,154.54
Fire Watch	95.63			95.63
Donations-Child Advocacy	27,184.12	5,168.27	4,137.05	28,215.34
Park Improvements	92,454.70	28,471.19	30,868.96	90,056.93

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2005	INCREASE	DECREASE	BALANCE DECEMBER 31, 2006
Self Insurance Liability	\$ 4,987,579.95	\$ 481,790.09	\$ 2,343,363.46	\$ 3,126,006.58
Accumulated Absences	100,000.00	353,677.00		453,677.00
Sheriff-Special Services Lifesaver	1,410.00	1,710.00		3,120.00
Surrogate-Trust	168,866.77	87,697.87	57,125.32	199,439.32
Sheriff-Federal Forfeitures	50,379.93	9,162.46	43,296.08	16,246.31
Sanitary Landfill Escrow	5,031.16	226.48		5,257.64
Jobs in Blue	213,475.14	597,103.40	549,795.81	260,782.73
Emergency Management 911	185,684.34	55,613.58	94,002.41	147,295.51
Police-Special Enforcement	119,947.86	18,666.12	5,432.95	133,181.03
Rape Crisis Center	14,334.59	500.00	2,315.35	12,519.24
Drunk Driving	14.86			14.86
Donations	78,393.13	116,431.83	151,284.19	43,540.77
Jail Commissary	170,422.24	171,486.94	166,467.28	175,441.90
Employee Recreation Program	2,552.84			2,552.84
Secretaries Day	363.24			363.24
Repair Escrow	24,347.97	1,126.67		25,474.64
Hurricane	5,753.33			5,753.33
Correction Law Enforcement	4,951.79	62.55		5,014.34
Personal Attendant Program	48,910.61	19,737.05	13,734.33	54,913.33
Hazardous Waste	209,094.87	103,481.05	47,305.49	265,270.43
Health Division - Salaries		48,185.00		48,185.00
Self Insurance-Health Benefits (B O S S.)	1,293,799.58	967,033.58		2,260,833.16
Waste Flow Enforcement	213,338.32	183,580.77	341,828.60	55,090.49
Donation-Human Relations Pros		100.00		100.00
Wheeler Park Diversion	500.00			500.00
Donations- 9/11 Memorial	14,146.89		615.95	13,530.94
Kids Recreation- Scholarships	214,731.00	66,706.00	22,185.00	259,252.00
Kids Recreation- Recreation	279,706.50		41,442.50	238,264.00
Kids Recreation- Improvements	538,216.67	2,000,000.00	460,740.00	2,077,476.67
V.S P. - Eye Care		47,804.50		47,804.50
Sheriff - O/S Checks		12,330.42		12,330.42
	<u>\$ 17,129,033.59</u>	<u>\$ 23,851,578.33</u>	<u>\$ 22,816,882.88</u>	<u>\$ 18,163,729.04</u>

	REF.	B	B-2	B
Cancelled	B-1		\$ 196,161.00	
Commitments Payable	B-24			<u>22,620,721.88</u>
			<u>\$ 22,816,882.88</u>	

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF.</u>		
Balance, December 31, 2005	B		\$ 577,031.99
Increased by Receipts:			
Municipalities		\$ 3,679,931.06	
General Capital Fund		1,600,000.00	
Miscellaneous		<u>32,846.09</u>	
	B-2		\$ <u>5,312,777.15</u>
			\$ <u>5,889,809.14</u>
Decreased by:			
Commitments Payable	B-24		<u>5,054,482.85</u>
Balance, December 31, 2006	B		\$ <u><u>835,326.29</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2005	B		\$ 14,431,729.55
Increased by Commitments:			
Home Investment Partnership Program	B-12	\$ 893,144.60	
Home Investment Partnership Program-Recapture Funds	B-14	174,873.66	
Community Development Block Grants	B-16	5,202,598.24	
Rehabilitation Loan Payments	B-21	1,158,008.30	
Miscellaneous Deposits	B-22	22,620,721.88	
Motor Vehicle Fines	B-23	5,054,482.85	
Housing Assistance Voucher Program Appropriated	B-28	3,288,204.24	
Emergency Shelter Program	B-30	127,779.22	
Housing Assistance Voucher Program Recapture Funds	B-32	<u>12,495.00</u>	
			<u>38,532,307.99</u>
			\$ 52,964,037.54
Decreased by			
Disbursements	B-2		<u>40,128,011.93</u>
Balance, December 31, 2006	B		<u>\$ 12,836,025.61</u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL  
HOUSING REVOLVING LOAN FUND

REF

Balance, December 31, 2005  
and December 31, 2006

B

\$ 15,100.40

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2005  
and December 31, 2006

B

\$ 11,527.60

"B-27"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM UNAPPROPRIATED

	<u>REF</u>		
Balance, December 31, 2005	B		\$ 279,246.99
Increased by:			
Authorized Funding	B-5	\$ 3,237,363.00	
Cancelled Contract Awards	B-28	<u>1,841,171.98</u>	
			\$ <u>5,078,534.98</u>
			\$ <u>5,357,781.97</u>
Decreased by:			
Contract Awards	B-28	\$ 3,249,363.00	
Cancelled Accounts Receivable	B-5	<u>1,816,129.98</u>	
			<u>5,065,492.98</u>
Balance, December 31, 2006	B		\$ <u><u>292,288.99</u></u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2005	B		\$ 2,005,122.98
Increased by:			
Refunds	B-2	\$ 130,540.84	
Contract Awards	B-27	<u>3,249,363.00</u>	
			<u>3,379,903.84</u>
			<u>5,385,026.82</u>
Decreased by:			
Commitments	B-24	\$ 3,288,204.24	
Cancelled Contract Awards	B-27	<u>1,841,171.98</u>	
			<u>5,129,376.22</u>
Balance, December 31, 2006	B		\$ <u><u>255,650.60</u></u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY  
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by			
Authorized Funding	B-6	\$	230,754 00
Decreased by.			
Contract Awards	B-30	\$	<u>230,754 00</u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY  
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2005	B	\$	18,364.49
Increased by:			
Contract Awards	B-29	\$	230,754.00
Refunds	B-2		<u>22.18</u>
			230,776 18
Decreased by.		\$	<u>249,140.67</u>
Commitments	B-24		<u>127,779.22</u>
Balance, December 31, 2006	B	\$	<u>121,361.45</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, 2005	B	\$ 22,493.00
Increased by:		
Receipts	B-2	\$ <u>3,270.00</u>
		25,763.00
Decreased by:		
Contract Awards	B-32	<u>12,495.00</u>
Balance, December 31, 2006	B	\$ <u><u>13,268.00</u></u>

"B-32"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM RECAPTURED FUNDS APPROPRIATED

	<u>REF.</u>	
Increased by:		
Contract Awards	B-31	\$ 12,495.00
Decreased by:		
Commitments Payable	B-24	\$ <u><u>12,495.00</u></u>

"B-33"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR AMERICAN  
DREAM DOWN PAYMENT INITIATIVE UNAPPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2005	B	\$ 144,028.14
Increased by.		
Authorized Funding	B-7	<u>25,959.00</u>
Balance, December 31, 2006	B	<u>\$ 169,987.14</u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2005</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2006</u>
Berkeley Heights	\$ 894.15	\$ 481,540.76	\$ 3,740.18	\$ 486,175.09	\$
Clark		343,859.66	3,895.42	347,755.08	
Cranford	2,564.25	570,845.18	1,382.55	573,409.43	1,382.55
Elizabeth	16,392.85	1,134,320.76	9,470.21	1,150,713.61	9,470.21
Fanwood	597.56	159,210.85	694.92	159,808.41	694.92
Garwood	165.23	93,367.62	266.58	93,532.85	266.58
Hillside	1,825.92	273,817.42	1,505.55	275,643.34	1,505.55
Kenilworth	855.72	257,862.91	711.34	258,718.63	711.34
Linden	1,941.99	822,045.11	1,931.76	823,987.10	1,931.76
Mountainside	2,155.64	270,548.61	1,489.73	272,704.25	1,489.73
New Providence	854.09	344,151.21	1,749.98	345,005.30	1,749.98
Plainfield	970.93	429,075.27	872.22	430,046.20	872.22
Rahway	2,363.02	442,409.83	2,186.30	444,772.85	2,186.30
Roselle	2,063.03	236,576.72	1,158.23	238,639.75	1,158.23
Roselle Park	219.31	169,523.67	209.97	169,742.98	209.97
Scotch Plains		571,846.91	3,301.99	575,148.90	
Springfield	284.72	410,533.33	557.15	410,818.05	557.15
Summit	2,244.96	994,761.03	3,444.31	997,005.99	3,444.31
Union	2,913.92	1,058,949.68	2,989.18	1,061,863.60	2,989.18
Westfield	5,033.03	990,140.78	8,987.56	995,173.81	8,987.56
Winfield		2,681.07		2,681.07	
	<u>\$ 44,340.32</u>	<u>\$ 10,058,068.38</u>	<u>\$ 50,545.13</u>	<u>\$ 10,113,346.29</u>	<u>\$ 39,607.54</u>

REF.

B

B-35

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, 2005	B		\$ 4,855,169.43
Increased by Receipts:			
2006 Tax Levy	B-34	\$ 10,058,068.38	
2006 Added Taxes	B-34	50,545.13	
Contribution	B-38	424,700.00	
Interest on Investments and Deposits	B-2	260,491.57	
Commitments Payable Canceled	B-36	741,343.88	
Refunds	B-2	<u>7,317.62</u>	
			<u>11,542,466.58</u>
			\$ <u>16,397,636.01</u>
Decreased by:			
Commitments	B-36	\$ 11,829,354.00	
Green Acres Loan Receivable Canceled	B-37	<u>1,100,000.00</u>	
			<u>12,929,354.00</u>
Balance, December 31, 2006	B		\$ <u><u>3,468,282.01</u></u>

"B-36"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2005	B		\$ 6,658,303.31
Increased by:			
Commitments Payable	B-35		<u>11,829,354.00</u>
			\$ <u>18,487,657.31</u>
Decreased by:			
Disbursements	B-2	\$ 12,222,278.27	
Canceled	B-35	<u>741,343.88</u>	
			<u>12,963,622.15</u>
Balance, December 31, 2006	B		\$ <u><u>5,524,035.16</u></u>

"B-37"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF GREEN ACRES DEVELOPMENT GRANT RECEIVABLE

	<u>REF.</u>	
Balance December 31, 2005	B	\$ 1,100,000.00
Decreased by :		
Canceled	B-35	\$ <u>1,100,000.00</u>

"B-38"

SCHEDULE OF CONTRIBUTION RECEIVABLE

Increased by :		
Township of Scotch Plains	B-35	\$ 424,700.00
Decreased by :		
Receipts	B-2	\$ <u>424,700.00</u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2005	C		\$ 34,616,088.60
Increased by Receipts:			
Premium on Sale of Notes	C-1	\$ 771,000.00	
Due From Current Fund	C-3	3,597,949.03	
Due From Open Space trust Fund	C-18	5,859,000.00	
Capital Improvement Fund	C-7	325,000 00	
Budget Appropriations:			
Capital Improvement Fund	C-7	1,200,000.00	
Refunds	C-8	1,344,644.27	
Miscellaneous Receivable - Federal Government	C-12	3,832,076.02	
Miscellaneous Receivable - State of New Jersey	C-12	11,789,786.56	
Miscellaneous Receivable - Various Municipalities	C-12	5,034,552.74	
Community Development Block Grant	C-13	25,203.00	
Bond Anticipation Notes	C-14	75,000,000.00	
New Jersey Dam Restoration Loan Program Receivable	C-16	<u>784,000.00</u>	
			\$ <u>109,563,211.62</u>
			\$ <u>144,179,300.22</u>
Decreased by Disbursements:			
Capital Fund Balance to Current Fund	C-1	\$ 300,000.00	
Commitments Payable	C-9	45,900,311.51	
Reserve to Pay Serial Bonds to Current Fund	C-13	167,520.00	
Bond Anticipation Notes	C-14	<u>55,000,000.00</u>	
			<u>101,367,831.51</u>
Balance, December 31, 2006	C		\$ <u><u>42,811,468.71</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO/FROM CURRENT FUND

	<u>REF.</u>		
Balance December 31, 2005 (Due From)	C	\$	3,597,949.03
Decreased by.			
Received	C-2	\$	3,597,949.03
Interest on Cash held By Trustee	C-15		<u>1.24</u>
			<u>3,597,950.27</u>
Balance December 31, 2006 (Due to)	C	\$	<u><u>1.24</u></u>

"C-4"

COUNTY OF UNION  
GENERAL CAPITAL FUND  
ANALYSIS OF CASH AND INVESTMENTS

BALANCE  
DECEMBER  
31, 2006

Fund Balance		\$	866,506.88
Capital Improvement Fund			1,259,543.52
Commitments Payable			35,879,176.77
Due Current Fund			1.24
Due Open Space Trust Fund			5,859,000.00
Reserve to Pay Serial Bonds			1,807,942.40
Due From Municipalities			(1,151,221.52)
Due From State of New Jersey			(7,162,272.23)
Due From Federal Government			(3,139,161.57)
New Jersey Dam Restoration Loan Program Receivable			(16,000.00)
Improvement Authorizations Funded As Set Forth on "C-8"			21,059,355.95
Improvement Authorizations Expended As Set Forth on "C-6"			(26,946,279.03)
Unexpended Proceeds of Bond Anticipation Notes As Set Forth on "C-6"			<u>14,494,902.42</u>
		\$	<u>42,811,494.83</u>
	<u>REF.</u>		
Cash - Treasure	C	\$	42,811,468.71
Cash Held by Trustee	C		<u>26.12</u>
		\$	<u>42,811,494.83</u>



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO  
FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2005	C		\$ 243,245,000.00
Increased by.			
New Jersey Dam Restoration Loan Program	C-17		<u>800,000.00</u>
			244,045,000.00
Decreased by.			
2006 Budget Appropriation to Pay Bonds	C-10	\$ 15,649,000.00	
2006 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11	<u>695,000.00</u>	
			<u>16,344,000.00</u>
Balance, December 31, 2006	C		\$ <u><u>227,701,000.00</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, 2006	ANALYSIS OF BALANCE DECEMBER 31, 2006		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
325 C	6/21/1990	Improvement of Bndges	\$ 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 3	8/17/1995	Drainage & Sewer Projects	311,000.00	311,000 00		
408 1	12/14/1995	Renovation of Old Jail, Equip	296,904 00	296,904 00		
455 O	10/16/1997	Design of Building , Equipment - Sherff	48,000 00	48,000 00		
465 B	3/12/1998	College - Vanous Improvements	160,000 00	160,000 00		
480 D	7/23/1998	Oak Ridge Golf Course	1,541,200 00	385,000.00		
480 F	7/23/1998	Pedestnan Bndges - Rahway River	534,200 00	270,000 00	497 28	1,156,200 00
480 G	7/23/1998	Elizabeth River Flood Control - Hillside	577,100 00			263,702.72
480 H	7/23/1998	Garwood Branch Flood Control	771,400 00			577,100 00
480 N	7/23/1998	Vanous Building Improvements	285,700.00	120,000.00		771,400.00
480 O	7/23/1998	Communication & Signal Equipment	773,900 00	300,000.00		165,700 00
501 E	7/22/1999	Engineenng - Traffic Signals, Roads	565,900 00	565,900 00		473,900 00
501 G	7/22/1999	Engineering - Flood Control	200,500 00		40.00	200,000 00
501 M	7/22/1999,7/20/2006	Parks and Recreation - Park Improvements	406,500 00		405,968 00	532.00
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 & Engineenng - 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 Bridges	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		Loan U C I A	250,000 00			250,000 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, 2006	ANALYSIS OF BALANCE DECEMBER 31, 2006		
				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		14,801 50	34,598 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		55,528 81	574,471 19
576 A	5/29/2003	Bridge and Culvert Improvements	1,633,000 00		305,863 19	1,327,136 81
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	399 98	226,600 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 plans	1,197,773 00	1,197,773 00		
578 L	8/21/2003	Operational Services - Improvement to Buildings	4,773,750 00	2,900,000 00	571,355 69	1,302,394 31
578 M	8/21/2003	Improvement to Buildings - Fire Alarms	1,733,750 00			1,733,750 00
578 N	8/21/2003	Operational Services - Furniture, Carpet	475,000 00	200,000 00		275,000 00
578 O	8/21/2003	Equipment, Machinery and Vehicles	663,687 00	663,687 00		
578 P	8/21/2003	Parks and Recreation Improvements	1,324,870 00	145,000 00	1,123,875 23	55,994.77
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		86,525 00
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			35,387 00
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	397,000 00	675,797 67	124,202 33
578 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	60,000 00			60,000 00
601 A	8/19/2004	Acquisition of Property - Union County Arts Center	5,871,000 00		5,691,000 00	180,000 00
601 B	8/19/2004	Economic Development - Equipment and Machinery	870,864 00	655,000 00	137,949 17	77,914 83
601 C	8/19/2004	Communication and Signal Equipment	117,420 00		65,976 96	51,443 04
601 D	8/19/2004	Runnels - Renovate Long-Term Care Units	1,269,355 00	303,000 00	107,006 56	859,348 44
601 E	8/19/2004	Human Services - Equipment and Machinery	329,464 00	52,000 00	238,448 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		1,344,172 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, 2006	ANALYSIS OF BALANCE DECEMBER 31, 2006		
				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	88,228.77	255,483 23
601 O	8/19/2004	Various Improvements to Public buildings	10,689,400.00	129,000.00	2,954,973 11	7,605,426 89
601 P	8/19/2004	Various Improvements to Public buildings	992,750 00		167,750 00	825,000 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	78,916.78	469,577 22
601 T	8/19/2004	Various Improvements - Parks and Recreation	220,162 00	30,000 00	106 06	190,055 94
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	1,200,840 00	405,000 00	502,987.28	292,852.72
601 V	8/19/2004	Parks and Recreation - Furniture and Fixtures	574,550 00		97,550 15	476,999 85
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	98,199 00	573,510 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	84,405 50	532,628 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	1,825,000 00	120,183.73	88,379.27
601 HH	8/19/2004	County Voc Tech Schools - Various Improvements and Equipment	849,750 00	245,000 00	128 57	604,621 43
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	2,925,452 39	74,547.61
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		5,665,000 00
616 A	8/18/2005	Communication and Information Systems Equipment	888,908 00	35,000 00	568,412 46	285,495 54
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	Runnells - Renovate Long-Term Care Units	899,043 00	37,000.00	171,048 15	690,994.85
616 D	8/18/2005	Human Services - Equipment and Machinery	811,176 00		533,213 63	277,962 37
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			1,467,750 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		267,136 59	1,135,823 41
616 J	8/18/2005	Engineer - Street Resurfacing	574,750 00		527,661 38	47,088 62
616 K	8/18/2005	Engineer - Environmental Monitoring	1,125,275 00		560,275 00	565,000 00
616 L	8/18/2005	Engineer - Equipment and Machinery	249,555 00	17,000 00	187,321 00	45,234 00
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1,531,352 00			1,531,352 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	59,000 00	706,832.70	391,111 30
616 P	8/18/2005	Park and Recreation Improvements	1,311,189 00		289,400.44	1,021,788 56
616 Q	8/18/2005	Parks - Equipment and Machinery	269,087 00		40,955 00	228,132 00
616 R	8/18/2005	Parks - New Automotive Vehicles	269,087 00		150,481.00	118,606 00
616 S	8/18/2005	Public Safety - Equipment and Machinery	156,560 00	60,000 00	77,941 65	18,618 35
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	97,569 67	79,777 33

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, 2006			
				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	197,000 00	427,971 01	147,528.99	
616 AA	8/18/2005	Union County College - Equipment and Machinery	772,500.00			772,500.00	
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	746,750.00	47,000.00	453,000 00	246,750.00	
616 CC	8/18/2005	Union County Vocational/Technical Schools - Equipment and Machinery	25,750 00			25,750 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			424,839 00	
632 B	8/1/2006	Economic Development-Professional Services	166,345.00			166,345 00	
632 C	8/1/2006	Runnells-Renovate Long Term Units	637,980.00			637,980.00	
632 D	8/1/2006	Engineeng -Replace Bridges	1,810,225.00			1,810,225 00	
632 E	8/1/2006	Engineeng-Culvert repairs	1,223,125.00			1,223,125 00	
632 F	8/1/2006	Engineeng-Traffic Signals	2,389,249 00			2,389,249 00	
632 G	8/1/2006	Engineeng-Environmental Monitoring	2,246,512 00		93,725 29	2,152,786 71	
632 H	8/1/2006	Engineering-West Brook Flood Control	978,500 00			978,500 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			1,272,050.00	
632 L	8/1/2006	Park Improvements	322,905.00			322,905.00	
632 M	8/1/2006	Parks-Equip & Machinery	1,457,955.00			1,457,955 00	
632 N	8/1/2006	Parks-Vehicles	811,176 00			811,176.00	
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	Engineeng-Public Works-Equip, Machinery, Vehicles	675,163 00			675,163 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			577,802 00	
632 V	8/1/2006	Public Safety-Equipment and Machinery	885,540 00			885,540 00	
632 W	8/1/2006	Shenff-Firearms Range	308,227 00		19,344 92	288,882 08	
632 X	8/1/2006	Prosecutor-Equipment and Machinery	243,909 00		47,163 00	196,746 00	
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, Equipment	16,953 00			16,953 00	
632 AA	8/1/2006	College-Equipment & Machinery	772,500.00		17,692 83	754,807 17	
632 BB	8/1/2006	Vocational-Renovations and Improvements	1,210,250 00			1,210,250 00	
632 CC	8/1/2006	Vocational-Equipment and Machinery	128,750 00			128,750 00	
			\$ 188,410,704.00	\$ 75,000,000 00	\$ 26,946,279 03	\$ 86,464,424 97	
			REF	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		
		Improvement Authorizations - Unfunded	C-8	\$ 100,959,327 39
		Less Unexpended Proceeds of Bond Anticipation Notes		
		Ordinance Number		
		325 C		\$ 269,910 00
		348 H		1,225,923 76
		408 I		296,904 00
		455 O		13,343 48
		465 B		50,849 66
		480 D		385,000 00
		480 N		27,820 26
		480 O		218,576 16
		501 N		58,586 00
		501 V		32,769.70
		501 W		4,330 00
		518 A		172 13
		518 E		277.97
		518 Q		12,413 58
		518 U		4,329 10
		518 W		4,562 30
		533 A		1,440,200 00
		536 J		336,530.15
		536 K		12,220 00
		536 M		19,924 50
		536 P		1,520,908 61
		554 A		12,760 99
		555 A		77,683 77
		555 B		22,734 88
		555 C		8,006.25
		555 E		4,000 00
		555 F		2,835 05
		555 G		178,999 00
		555 O		2,861,326.98
		555 P		78,758 81
		555 Q		60,570 32
		555 U		72,955 81
		555 V		18,067.34
		555 Y		107,000 00
		560 A		9,904 28
		578 B		207,424.70
		578 C		13,750 00
		578 G		27,464 00
		578 N		22,741 92
		578 O		23,268.00
		578 Q		27,506 84
		578 R		159,098 64
		578 S		78,546.98
		578 T		4,975.08
		578 U		7,724.44
		578 V		51,680 00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>		
		578 W	\$	29,453 50
		578 X		7,093 38
		601 F		18,000 00
		601 H		52,983 69
		601 K		168,832 77
		601 M		756,935 57
		601 BB		31,897 75
		601 DD		388,592 76
		610 A		2,880,108.95
		616 G		77,250 00
		616 H		4,950 00
		616 U		3,055 93
		616 W		412 68
		C-4		<u>14,494,902 42</u>
		C-6	\$	<u>86,464,424 97</u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2005	C	\$	1,646,144.52
Increased by:			
2006 Budget Appropriation	C-2	\$	1,200,000.00
Transferred from Open Space Preservation Fund	C-2		<u>325,000.00</u>
			1,525,000.00
		\$	<u>3,171,144.52</u>
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8		<u>1,911,601.00</u>
Balance, December 31, 2006	C	\$	<u><u>1,259,543.52</u></u>



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2005		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Remove Asbestos	6/19/1986	\$ 250,000 00	\$ 5,317.50	\$	\$	\$ 5,317.50	\$	
Construction of a Police Academy and Crime Laboratory	12/10/1987	6,000,000 00	68,204.06				68,204 06	
Improvements to Storm Sewer	6/21/1990	3,030,000 00	98,872.55			98,872.55		
Improvements to Bridges	6/21/1990	4,290,000 00	330,350 50	269,910 00		(24,610 54)	354,961 04	269,910 00
Flood Control Projects	6/21/1990	5,490,000 00	413,794 35			8,824 14	404,970 21	
Renovate Old Jail	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	175,582.70			43,633 52	131,949.18	
Renovation of the Old County Jail	6/17/1993	6,000,000 00	801,301 92			(148,607 22)	949,909.14	
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				1,017 50	
Improvements to Galloping Hills Golf Course	12/15/1994	6,000,000 00	176,982 80				176,982 80	
Construction of Sewers	8/17/1995	4,693,500.00	75,205 87			75,205 87		
Parks and Recreation	8/17/1995	700,000 00	3,289 94			3,289 94		
Inmate Property System	8/17/1995	666,750 00	37,302 05				37,302.05	
Renovate Old Jail	12/14/1995	5,000,000.00	2,526,947 46	296,904 00			2,526,947 46	296,904 00
Various Public Acquisitions	5/16/1996	285,000 00	5,389 00				5,389 00	
Improvements to Roads and Bndges	12/12/1996	5,824,000 00	194,355 46			(22,327 94)	216,683 40	
Improvement to Ice Skating Facility and Park Facilities Improvements	12/12/1996	612,000 00	25,454 24			25,454 24		
Various Public Improvements and Acquisitions, County College	2/20/1997	2,432,400 00	1,711 93				1,711.93	
Restoration of the Deserted Village of Feltville and the Development of Scout Camping Area In the Watchung Reservation	8/21/1997	743,055.70	295,546 00			295,546 00		
Various Improvements to Public Buildings	10/16/1997	2,626,500.00	1,100 33			1,100 33		
Acquisition of Furnishings and Replacement of Sidewalks	10/16/1997	255,000.00	56 20			56.20		
Various Interior and Exterior Renovation and Improvements and Acquisition of Equipment	10/16/1997	3,060,000 00	57 74			57 74		
Equipment and Machinery	10/16/1997	2,756,000 00	55,819 25			55,819.25		
Design of Building and Equipment for Sheriff's Office	10/16/1997	242,760 00		13,343 48				13,343 48

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2005		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
1804 Section 20 Expense Ordinance 455	10/16/1997	\$ 257,322 00	\$ 152,243.53	\$	\$	\$	\$ 152,243 53	\$
Various Improvements and Acquisitions	3/12/1998	1,560,000 00		50,849 66				50,849 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	98,570 05			1,590 00	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	45,628 37			33,406 37	12,222.00	
Study Phase of the Improvement of Various Intersections	7/23/1998	200,000 00	200,000 00				200,000 00	
Replacement of Pedestrian Bridge	7/23/1998	561,000 00		263,702 72				263,702 72
Elizabeth River Flood Control Project	7/23/1998	2,376,000.00	1,368,900 00	577,100.00			1,368,900 00	577,100 00
Cranford Flood Control Project	7/23/1998	810,000.00	38,600 00	771,400.00			38,600 00	771,400.00
Various Improvements	7/23/1998	5,956,800.00	90,021 86				90,021 86	
Various Building Improvements	7/23/1998	510,000.00		193,520 26				193,520.26
Acquisition of New Communication and Signal Systems	7/23/1998	968,000 00		692,476 16				692,476 16
Acquisition of Equipment and Machinery - Sheriff's Office	7/23/1998	112,200 00	3,461.64				3,461 64	
Acquisition of Equipment and Machinery - College	7/23/1998	4,474,400.00	105,812 07			105,812 07		
Access 2000 School Computer Program	9/10/1998	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	108,857 99			133 57	108,724.42	
Improvements of County Police and Forensic Laboratory Complex	7/22/1999	16,000,000 00	1,689,510 70			21,661 10	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				95,262 00	
Various Improvements to Public Buildings - Buildings Services	7/22/1999	2,745,600 00	35,842 83				35,842 83	
Acquisition of New Furniture and Carpet - Building Services	7/22/1999	93,500 00	8,500 96			745 82	7,755 14	
Replacement of Sidewalks and Acquisition of Equipment and Machinery - Public Works	7/22/1999	825,000.00	506,785 70			44,864 27	461,921 43	
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	444,639.75			444,107 75		532 00
Acquisition of Communication Equipment and Additional Equipment and Machinery - Public Safety	7/22/1999	644,447 00		58,586 00				58,586 00
		181,500 00	16,841 48			341 48	16,500 00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2005		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Acquisition of Communication Equipment and Additional Equipment and Machinery - Public Safety	7/22/1999	\$ 1,023,110 00	\$ 20,634 70			\$ 20,634 70		
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	15,039 23	35,700 00		17,969.53		32,769 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 Vanous 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	630.00	23,900 00		(5,080 00)	5,710.00	23,900 00
Acquisition of Equipment and Machinery and Vanous Improvements Computer Equipment - College	7/22/1999	2,392,500 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				675 02	
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		2,704 22		2,532 09		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	96,057.66			63,048 63	33,009 03	
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				47,000 00	
Equipment & Machinery - Engineering	12/14/2000	412,531 00	629 50				629.50	
Improvement to Buildings	12/14/2000	2,730,000 00	32,545 68			4,968 90	27,576 78	
New Furniture, Carpets and Window Treatments	12/14/2000	150,000.00	1,339 47			1,339.47		
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)		12,663 58
Replace Vehicular 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		4,560 30		(2.00)		4,562 30
Equipment and Machinery -College	12/14/2000	4,377,500 00	16,652 30			174 58	16,477 72	
Loan - U C I.A - College - Land	12/14/2000	520,000 00	520,000 00				520,000 00	
Replacement of Bndges and Culverts	6/28/2001	7,535,000 00		1,298,146 46		(486,935 45)	344,881 91	1,440,200 00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2005		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
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	10,000 00	40,000 00			10,000 00	40,000 00
Rehabilitation of Dams	8/28/2001	1,775,000.00		2,504 63		(72,358 50)	72,358 50	2,504 63
Contribution to Rahway River Flood Control Project - Cranford	8/28/2001	800,000.00	141,656 48	658,000 00		799,656 48		
Various Improvements to Public Buildings	8/28/2001	3,295,000 00	400,596 48			288,950 80	111,645.68	
New Furniture, Carpets and Window Treatments	8/28/2001	650,000 00	29,446.27			20,756 27	8,690 00	
Various Improvements to Public Buildings and Property	8/28/2001	762,000.00		336,530 15				336,530 15
Various Park and Recreation Improvements	8/28/2001	3,490,000.00		359,814 25		347,594 25		12,220.00
Communications Equipment and Security Check Point System	8/28/2001	472,000 00		11 70		11 70		
Upgraded Signage at County Golf Courses	8/28/2001	60,000 00		19,924 50				19,924 50
Office Renovations - Surrogate's Office	8/28/2001	25,000.00	266 97				266 97	
Various Improvements - Union County College	8/28/2001	3,000,000 00		1,525,461 11		3,652 50		1,521,808 61
Loan - U C I A	10/25/2001	1,000,000 00	100,000 00	250,000 00			100,000 00	250,000 00
Parks and Recreation Improvements	2/28/2002	350,000.00	32,500.00			(5,317 37)	37,817 37	
Acquisition of Land - Summit	4/11/2002	9,150,000 00	126,900 00				126,900 00	
Vocational - Construct Building	5/9/2002	14,005,000 00		13,033 03		13,033.03		
Engineer - Replace Bridges	4/25/2002	4,152,405 30		12,894 99				12,894 99
Traffic Signals and Intersection Improvement	8/22/2002	1,560,000 00	43,001 57			16,440 95	26,560 62	
Communication and Signal Equipment	8/22/2002	1,635,000.00		174,503 53		96,819 76		77,683.77
Replacement Equipment and Machinery	8/22/2002	716,000 00		15,985 94		(6,748 94)		22,734 88
Printing Equipment and Machinery	8/22/2002	168,000 00		8,006 25				8,006 25
Runnels Hospital - Renovation Long-term Care Unit	8/22/2002	409,045 00	15,000 00				15,000 00	
Human Services - Communication and Signal System	8/22/2002	106,100 00		22,757 76		18,757 76		4,000 00
Replace Milltown Road Bridge	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	2,600.00	49,400 00		17,401.50		34,598 50
Improvement to Building	8/22/2002	6,618,000 00		3,000,471 98		139,145 00		2,861,326 98
Improvement to Building	8/22/2002	1,785,000 00		1,151,708 81		133,200.00		1,018,508 81
Furniture and Carpets	8/22/2002	265,000 00		85,152.21		24,581 89		60,570 32
Equipment, Machinery and Motor Vehicles	8/22/2002	2,425,000 00	153,275 88			49,953 09	103,322 79	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Parks and Recreation Improvements	8/22/2002	\$ 4,680,000 00	\$ 427,228 81	\$	\$	\$ 56,454 06	\$ 370,774 75	\$
Upgrade Fire Alarm Systems	8/22/2002	135,000 00	17,293 88			12,293.88	5,000 00	
Security and Facility Infrastructure	8/22/2002	940,000 00		76,782 63		3,826.82		72,955 81
Prosecutor - Equipment and Machinery	8/22/2002	183,184 00		18,067.34				18,067 34
Clerk - Equipment and Machinery	8/22/2002	159,600 00	22,685 10				22,685 10	
Surrogate - Furnishings and Equipment	8/22/2002	22,000 00	1,100 00	20,900.00			1,100 00	20,900 00
College - Equipment and Machinery	8/22/2002	3,250,000 00	15,988 58	150,000 00		14,414 13	1,574 45	150,000.00
Vocational - Computers, Equipment and Machinery	8/22/2002	1,215,000.00	81,708 23			66,708 23	15,000 00	
Vocational - Vehicle	8/22/2002	25,000 00		25,000 00		24,477 00	523 00	
Engineering Services	12/19/2002	2,000,000 00		9,904 28				9,904 28
Refunding of Unfunded Pension Liabilities	2/20/2003	13,500,000 00		574,471 19				574,471 19
Acquisition of Property - Union	4/10/2003	3,400,000 00	390,923 00				390,923 00	
Bridge and Culvert Improvements	5/29/2003	4,715,000.00	872,256 97	1,633,000 00		1,178,120.16		1,327,136.81
Data Processing Equipment and Machinery	8/21/2003	902,787 00		41,423.89		(12,890.27)	54,314.16	
Communication and Signal Equipment	8/21/2003	2,622,500.00		377,925 63		170,500 93		207,424 70
Runnels - Renovate Long-Term Care Units	8/21/2003	322,529 00		13,750 00				13,750 00
Human Services - Equipment and Machinery	8/21/2003	25,966 00		1,151 00		1,151 00		
Operational Services - Engineering Services	8/21/2003	660,000.00		226,600.02				226,600 02
Operational Services - Environmental Monitoring	8/21/2003	150,000 00						
Operational Services - Traffic Studies	8/21/2003	700,000.00		26,443 27		(1,020 73)		27,464.00
Operational Services - Sewer Projects	8/21/2003	50,000.00	2,500 00	47,500 00			2,500 00	47,500.00
Replace Morris Avenue Bridge	8/21/2003	500,000.00	500,000 00				500,000 00	
Construction of Building Scotch Plains	8/21/2003	1,260,814 00						
Operational Services - Improvements to Building	8/21/2003	5,025,000 00		1,875,959 61		573,565 30		1,302,394 31
Improvement to Buildings Fire Alarms	8/21/2003	1,825,000 00	13,274 22	1,733,750 00			13,274 22	1,733,750 00
Operational Services - Furniture, Carpet	8/21/2003	500,000 00		428,945.77		131,203 85		297,741.92
Equipment, Machinery and Vehicles	8/21/2003	698,618 00		23,268.00				23,268 00
Parks and Recreation Improvements	8/21/2003	1,394,600 00		1,111,700 00		1,055,705 23		55,994 77
Alarm Systems at Parks and Recreation	8/21/2003	295,750 00		99,498 49		71,029 65		28,468 84
Parks Equipment, Machinery and Vehicles	8/21/2003	1,531,714 00		159,098.64				159,098 64
Public Safety - Security and Facility Infrastructure	8/21/2003	929,000 00		530,215 98		269,120.00		261,095 98
Police - Equipment and Machinery	8/21/2003	99,500 00	4,975.00	94,525.00		7,999 92		91,500 08
Medical Examiner - Equipment and Machinery	8/21/2003	23,000 00		15,574 44				15,574 44

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2005		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Sheriff - Equipment and Machinery	8/21/2003	\$ 77,500 00	\$	\$ 51,680 00	\$	\$	\$	\$ 51,680 00
Prosecutor - Equipment and Machinery	8/21/2003	696,582 00		71,600 23		42,146 73		29,453 50
County Clerk Offices , Renovations and Improvements	8/21/2003	281,750 00		7,093 38				7,093 38
Surrogate Offices , Renovations and Improvements	8/21/2003	37,250 00	1,863 00	35,387 00		1,447 25	415.75	35,387 00
Union County College - Various Improvements	8/21/2003	3,687,601 00	871,680 55	175,601 00		831,215 08	40,465.47	175,601.00
Union County College -Resurface Parking Lots	8/21/2003	108,150 00	108,150 00			103,000 00	5,150 00	
Vocational - Equipment and Vanous Improvements	8/21/2003	1,197,000 00		836,076 67		711,874 34		124,202 33
Vocational - Vehicle and Equipment and Machinery	8/21/2003	60,000 00		60,000 00				60,000 00
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	309,000 00	5,871,000 00		6,000,000 00		180,000 00
Economic Development - Equipment and Machinery	8/19/2004	916,700 00		196,211 26		118,296 43		77,914 83
Communication and Signal Equipment	8/19/2004	123,600 00	6,180 00	117,420 00		72,156 96		51,443 04
Runnells - Renovate Long-Term Care Units	8/19/2004	1,336,165 00		1,032,765 37		173,416.93		859,348 44
Human Services - Equipment and Machinery	8/19/2004	346,804 00		310,359 65		271,343 65		39,016 00
Human Services - Furnishings	8/19/2004	618,000 00		18,000 00				18,000 00
Repair of Vanous Bndges	8/19/2004	4,679,336 00	1,658,967.00	3,020,369.00		1,067,117 00	591,850.00	3,020,369 00
Engineering Services and Culvert Repairs	8/19/2004	2,060,000 00		1,508,955 88		(27 81)		1,508,983 69
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	227,721 26	1,657,275.00		1,571,894.23		313,102 03
Various Traffic Signal Improvements in Rahway	8/19/2004	927,000 00		215,332 77		46,500 00		168,832 77
2005 Road Resurfacing Program	8/19/2004	3,090,000 00	4,500 00	85,500 00		90,000 00		
Construction of Building-Engineering and Public Works	8/19/2004	1,236,000 00		739,490.91		(17,444 66)		756,935 57
Environmental Monitoring - Underground Tanks	8/19/2004	540,750 00		371,304 78		115,821 55		255,483 23
Various Improvements to Public Buildings	8/19/2004	11,252,000 00	433,600.00	10,689,400 00		3,517,573 11		7,605,426 89
Various Improvements to Public Buildings	8/19/2004	1,045,000.00	52,250 00	992,750 00		220,000 00		825,000 00
Furniture, Carpet and Window Treatments	8/19/2004	515,000.00	25,750 00	489,250 00			25,750 00	489,250 00
Vanous Departments - Equipment and Machinery	8/19/2004	1,605,785 00		655,580 22		186,003 00		469,577 22
Acquisition of Real Property for Park Purposes	8/19/2004	203,100 00	203,100.00				203,100 00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2005		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Various Improvements - Parks and Recreation	8/19/2004	\$ 231,750 00	\$	\$ 211,474 10	\$	\$ 21,418 16	\$	\$ 190,055 94
Parks and Recreation - Equipment and Machinery	8/19/2004	1,264,043 00		894,716 34		601,863 62		292,852.72
Parks and Recreation - Furniture and Fixtures	8/19/2004	604,790 00	30,240.00	574,550 00		127,790 15		476,999 85
Parks and Recreation - Upgrade Alarms and Sprnklers	8/19/2004	262,650 00	13,133 00	249,517.00		417 40	12,715 60	249,517.00
Public Safety - Equipment and Machinery	8/19/2004	746,010 00	491 00	708,709 00		135,690.00		573,510 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	6,180.00	117,420 00		67,440 90		56,159 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	602,046 00		303,841.75				303,841 75
Sheriff - Firearms Range, Machinery and Equipment	8/19/2004	683,194 00	2,169 50	649,034 00		118,575 00		532,628 50
Prosecutor - Equipment and Machinery	8/19/2004	749,918 00		557,625.29		169,032 53		388,592 76
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	363 75	27,397 00			363 75	27,397 00
Union County College - Various Improvements and Equipment	8/19/2004	2,033,563 00		221,831 43		133,452 16		88,379 27
County Voc Tech Schools - Various Improvements and Equipment	8/19/2004	849,750 00		604,621.43				604,621.43
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	1,800,000 00		1,800,000 00		99,511 01
Acquisition of Property - Open Space Conservation	2/10/2005	13,075,000 00	5,384,547 61	7,690,000 00		13,000,000.00		74,547 61
Renovation of Baxel and West Halls at Union County Vocational/Technical Schools	3/10/2005	20,000,000 00		17,992,951.94		9,447,842 99		8,545,108 95
Communication and Information Systems Equipment	8/18/2005	935,697 00	12,397 48	888,908 00		615,809.94		285,495 54
Radio Equipment - Division of Information Technologies	8/18/2005	72,100 00	3,606 00	68,494 00		5,415 70		66,684.30
Runnells - Renovate Long-Term Care Units	8/18/2005	946,364 00	47,321 00	899,043.00		255,369 15		690,994 85
Human Services - Equipment and Machinery	8/18/2005	853,870 00	42,694 00	811,176 00		575,907 63		277,962 37
Human Services - Equipment and Machinery	8/18/2005	165,174 00		154,254 00				154,254 00
Engineer - Replace Bndges	8/18/2005	1,236,000 00	630,937 94	604,200 00		592,387 00	38,550 94	604,200 00
Engineer - Culver Repair	8/18/2005	1,545,000.00	77,250 00	1,467,750.00				1,545,000 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	73,840 00	1,402,960 00		340,976 59		1,135,823 41
Engineer - Street Resurfacing	8/18/2005	3,605,000 00	3,030,250 00	574,750 00		3,557,911 38		47,088 62
Engineer - Environmental Monitoring	8/18/2005	1,184,500.00	59,225 00	1,125,275.00		619,500 00		565,000 00
Engineer - Equipment and Machinery	8/18/2005	262,690 00		245,234.00		200,000 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			80,598.00	1,531,352 00
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,313,250.00	65,663 00	1,247,587 00		150,000 00		1,163,250 00
New Automotive Vehicles and Communication Equipment	8/18/2005	1,217,838 00	1,564 00	1,156,944 00		767,396 70		391,111.30

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2005		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Park and Recreation Improvements	8/18/2005	\$ 1,380,200 00	\$ 69,011 00	\$ 1,311,189.00		\$ 358,411.44	\$ 1,021,788 56	
Parks - Equipment and Machinery	8/18/2005	283,250 00	14,163 00	269,087 00		55,118 00	228,132 00	
Parks - New Automotive Vehicles	8/18/2005	283,250 00	14,163 00	269,087 00		164,644.00	118,606 00	
Public Safety - Equipment and Machinery	8/18/2005	164,800 00		107,373.20		88,754 85	18,618 35	
Sheriff - Equipment and Machinery	8/18/2005	120,510.00	6,026 00	114,484 00		47,200.00	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	13,808 00	262,347 00		196,377 67	79,777 33	
Prosecutor - Equipment and Machinery	8/18/2005	18,025.00		536 68			536 68	
Surrogate's Office - Furnishings	8/18/2005	33,990.00	1,701 00	32,289 00			1,701 00	
Clerk's Office - Furnishings	8/18/2005	92,700.00	4,635 00	88,065 00			4,635 00	
Union County Vocational/Technical Schools - Instructional Equipment	8/18/2005	772,500 00		605,377.11		457,848.12	147,528.99	
Union County College - Equipment and Machinery	8/18/2005	772,500 00		772,500.00			772,500 00	
Union County Vocational/Technical Schools - Facility Improvements	8/18/2005	746,750 00		746,750 00		500,000.00	246,750 00	
Union County Vocational/Technical Schools - Equipment and Machinery	8/18/2005	25,750 00		25,750 00			25,750 00	
Acq Property-Hazelwood Cemetery	3/30/2006	6,500,000.00			6,500,000 00		325,000 00	
Equipment, Computers, Communications	8/17/2006	447,200.00			447,200 00		22,361 00	
College-Equipment	8/17/2006	772,500 00			772,500 00	17,692 83	754,807 17	
Communications and Signal Equip	8/17/2006	175,100.00			175,100 00		8,755 00	
Vocational-Renovate and Improve Buildings	8/17/2006	1,210,250.00			1,210,250 00		1,210,250 00	
Runnells-Long Term Care	8/17/2006	671,560.00			671,560 00		33,580 00	
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			1,905,500 00		95,275 00	
Engineering-Culverts	8/17/2006	1,287,500 00			1,287,500 00		64,375 00	
Traffic Signals	8/17/2006	3,584,400 00			3,584,400 00		1,195,151 00	
Underground Storage Tanks	8/17/2006	2,364,750.00			2,364,750 00	211,963 29	2,152,786 71	
West Brook Flood Control Phase 4	8/17/2006	1,030,000 00			1,030,000.00		51,500 00	
Resurface Roads	8/17/2006	4,120,000 00			4,120,000 00		3,056,000 00	
Replace Computer Equipment	8/17/2006	51,500 00			51,500 00		2,575 00	
Ash Brook and Galloping Hill	8/17/2006	1,339,000 00			1,339,000 00		66,950 00	
Ash Brook Club House, Stables	8/17/2006	339,900 00			339,900 00		16,995 00	
Parks Equipment and Machinery	8/17/2006	1,534,689 00			1,534,689 00		76,734.00	
Parks-Vehicles	8/17/2006	853,870 00			853,870 00		42,694 00	
Improvements to Various Buildings	8/17/2006	2,729,500 00			2,729,500.00		136,475.00	
Upgrade Fire Detection System	8/17/2006	1,081,500 00			1,081,500 00		54,075 00	
Construction New Building Westfield	8/17/2006	8,240,000 00			8,240,000 00		412,000 00	



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2005		2006 AUTHORIZATIONS	NET EXPENDITURES	BALANCE DECEMBER 31, 2006	
			FUNDED	UNFUNDED			FUNDED	UNFUNDED
Furniture Carpets	8/17/2006	\$ 309,000 00	\$	\$	\$ 309,000 00	\$	15,450 00	\$ 293,550 00
Equipment and Vehicles	8/17/2006	710,700 00			710,700 00		35,537 00	675,163 00
New Vehicles	8/17/2006	271,405 00			271,405 00	28,338 00		243,067 00
New Vehicles	8/17/2006	608,215 00			608,215 00		30,413 00	577,802 00
Public Safety-New Equipment	8/17/2006	932,150 00			932,150 00	23,956 62	22,653 38	885,540 00
Sheriff-Firearm Range, Equipment	8/17/2006	324,450 00			324,450 00	35,567 92		288,882.08
Prosecutor-Equipment	8/17/2006	256,746 00			256,746 00	60,000 00		196,746 00
Clerk-Equipment	8/17/2006	208,047 00			208,047 00	196,987 00		11,060 00
Surrogate-Equipment	8/17/2006	17,845 00			17,845 00		892.00	16,953 00
			\$ 30,117,132 46	\$ 104,848,351 51	\$ 44,006,027 00	\$ 56,952,827 63	\$ 21,059,355 95	\$ 100,959,327 39
			REF	C	C		C C-4	C C-6
Deferred Charges to Future Taxation-Unfunded					\$ 38,451,859 00			
Capital Improvement Fund					1,911,601 00			
Miscellaneous Receivable - State of New Jersey					3,642,567 00			
					\$ 44,006,027 00			
Refunds						\$ (1,344,644 27)		
Commitments Payable						58,297,471 90		
						\$ 56,952,827 63		

"C-9"

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2005	C	\$	23,482,016 38
Increased by Expenditures	C-8	\$	<u>58,297,471.90</u> 81,779,488.28
Decreased by: Disbursed	C-2		<u>45,900,311.51</u>
Balance, December 31, 2006	C	\$	<u><u>35,879,176 77</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</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2005</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2006</u>
			<u>DATE</u>	<u>AMOUNT</u>				
County College	6/1/92	\$ 2,841,000.00	2/1/2007	\$ 201,000.00	5.75%	\$ 406,000.00	\$ 205,000.00	\$ 201,000.00
County College	10/1/93	2,537,000.00	10/1/2007 10/1/2008	225,000.00 227,000.00	4.40%	652,000.00	200,000.00	452,000.00
Refunding Bonds	12/1/93	19,130,000.00	2/1/2007 2/1/2008 2/1/2009 2/1/2010 2/1/2011	2,515,000.00 2,490,000.00 2,460,000.00 2,425,000.00 2,370,000.00	5.00% 5.05% 5.00% 5.00% 5.20%	14,805,000.00	2,545,000.00	12,260,000.00
General Improvement	12/15/97	18,700,000.00	12/15/2007-2008 12/15/2009 12/15/2010-2013 12/15/2014 12/15/2015	1,100,000.00 1,097,000.00 1,100,000.00 1,102,000.00 1,101,000.00	4.75% 4.75% 4.75% 4.75% 4.75%	11,000,000.00	1,100,000.00	9,900,000.00
County Vocational School	12/15/97	5,158,000.00	12/15/2007 12/15/2008-2013 12/15/2014	300,000.00 325,000.00 308,000.00	4.75% 4.75% 4.75%	2,858,000.00	300,000.00	2,558,000.00
County College	12/15/97	4,518,000.00	12/15/2007-2008 12/15/2009	400,000.00 393,000.00	4.75% 4.75%	1,593,000.00	400,000.00	1,193,000.00
County Vocational School	6/15/99	2,514,000.00	2/1/2007 2/1/2008 -2009 2/1/2010	230,000.00 225,000.00 224,000.00	4.75% 5.00% 5.00%	1,134,000.00	230,000.00	904,000.00
General Improvement	6/15/99	40,920,000.00	2/1/2007 2/1/2008 -2015 2/1/2016 -2018	2,400,000.00 2,400,000.00 1,097,000.00	4.75% 5.00% 5.125%	31,200,000.00	2,400,000.00	28,800,000.00

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 DECEMBER 31, 2006</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2005</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2006</u>
			<u>DATE</u>	<u>AMOUNT</u>				
County College	8/15/01	\$ 4,204,000.00		\$	3.20%	\$ 1,194,000.00	\$ 1,194,000.00	\$
County College	6/01/02	7,935,000.00	3/1/2007-2014	870,000.00	4.00%	7,830,000.00	870,000.00	6,960,000.00
General Improvement	6/01/02	73,663,000.00	3/1/2007	2,780,000.00	4.00%			
			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%	72,998,000.00	1,780,000.00	71,218,000.00
County Vocational School	6/01/02	2,130,000.00	3/1/2007-2011	350,000.00	4.00%	2,100,000.00	350,000.00	1,750,000.00
County College	8/15/03	3,100,000.00	8/15/2007-2008	620,000.00	2.30%	1,860,000.00	620,000.00	1,240,000.00
General Improvement	3/1/04	70,277,000.00	3/1/2007	2,705,000.00	3.50%			
			3/1/2008-2011	3,955,000.00	3.50%			
			3/1/2012	3,950,000.00	3.50%			
			3/1/2013	3,955,000.00	3.50%			
			3/1/2014	3,958,000.00	3.50%			
			3/1/2015	3,960,000.00	3.50%			
			3/1/2016-2017	3,950,000.00	3.625%			
			3/1/2018	3,950,000.00	3.75%			
			3/1/2019	3,950,000.00	3.875%			
			3/1/2020-2021	3,950,000.00	4.00%			
			3/1/2022	3,950,000.00	4.125%			
			3/1/2023	4,089,000.00	4.25%	68,182,000.00	2,095,000.00	66,087,000.00

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 DECEMBER 31, 2006</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2005</u>		<u>BALANCE DECEMBER 31, 2006</u>	
			<u>DATE</u>	<u>AMOUNT</u>			<u>DECREASED</u>		
County Vocational School	3/1/04	\$ 11,261,000.00	3/1/2007-2015	\$ 600,000.00	3.50%	\$	\$	\$	
			3/1/2016-2017	600,000.00	3.625%				
			3/1/2018	600,000.00	3.75%				
			3/1/2019	600,000.00	3.875%				
			3/1/2020-2021	600,000.00	4.00%				
			3/1/2022	600,000.00	4.125%				
			3/1/2023	461,000.00	4.25%				
					10,661,000.00	600,000.00	10,061,000.00		
County College	3/1/04	362,000.00	3/1/2007-2011	35,000.00	3.50%				
			3/1/2012-13	40,000.00	3.50%				
			3/1/2014	37,000.00	3.50%				
						327,000.00	35,000.00	292,000.00	
County College	8/15/04	3,615,000.00	8/15/2007-2008	725,000.00	2.125%				
			8/15/2009	7,150,000.00	2.125%				
						2,890,000.00	725,000.00	2,165,000.00	
						\$ 231,690,000.00	\$ 15,649,000.00	\$ 216,041,000.00	
						REF.	C	C-5	C

SUMMARY

County College	\$ 16,752,000.00	\$ 4,249,000.00	\$ 12,503,000.00
County Vocational School	16,753,000.00	1,480,000.00	15,273,000.00
General County Improvements	183,380,000.00	7,375,000.00	176,005,000.00
Refunding Bonds	14,805,000.00	2,545,000.00	12,260,000.00
	\$ 231,690,000.00	\$ 15,649,000.00	\$ 216,041,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2006</u>			<u>BALANCE DECEMBER 31, 2006</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2005-6</u>
			<u>DATE</u>	<u>AMOUNT</u>	<u>INTEREST RATE</u>			
Unfunded ERI Liability	4/1/03	\$ 12,870,000 00	4/1/2007	\$ 720,000.00	3.66%	\$	\$	\$
			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>11,555,000.00</u>	<u>695,000.00</u>	<u>\$ 10,860,000.00</u>	
					<u>\$ 11,555,000.00</u>	<u>\$ 695,000.00</u>	<u>\$ 10,860,000.00</u>	
					<u>REF.</u>	<u>C</u>	<u>C-5</u>	<u>C</u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF.</u>	<u>FEDERAL GOVERNMENT</u>	<u>STATE OF NEW JERSEY</u>	<u>VARIOUS MUNICIPALITIES</u>
Balance, December 31, 2005	C	\$ 6,971,237.59 \$	15,309,491.79 \$	6,185,774.26
Increased by:				
Improvement Authorizations	C-8		<u>3,642,567.00</u>	
		\$ <u>6,971,237.59</u> \$	<u>18,952,058.79</u> \$	<u>6,185,774.26</u>
Decreased by:				
Cash Receipts	C-2	<u>3,832,076.02</u>	<u>11,789,786.56</u>	<u>5,034,552.74</u>
Balance, December 31, 2006	C	\$ <u><u>3,139,161.57</u></u> \$	<u><u>7,162,272.23</u></u> \$	<u><u>1,151,221.52</u></u>

ANALYSIS OF BALANCE, DECEMBER 31, 2006

<u>Description</u>	<u>Ordinance Number</u>			
U. S. Marshals Service	347	\$	406,665.12	\$
Federal Flood Control Grant	480-G		1,770,000.00	
Department of Transportation	601-I		200,895.02	
Department of Transportation	601-K		161,601.43	
Department of Transportation	616-F		600,000.00	
Department of Transportation	348-H		1,526,371.91	
Department of Transportation	480-M		106,000.00	
Department of Transportation	555-L		960,499.32	
Department of Transportation	578-J		500,000.00	
Department of Transportation	616-J		3,000,000.00	
Department of Transportation	632-F		1,069,401.00	
City of Linden	223			986,181.12
County of Essex	549-B			<u>165,040.40</u>
		\$	<u><u>3,139,161.57</u></u> \$	<u><u>7,162,272.23</u></u> \$
				<u><u>1,151,221.52</u></u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF RESERVES TO PAY SERIAL BONDS

	<u>REF</u>		
Balance, December 31, 2005	C	\$	1,950,259.40
Increased by:			
Federal Aid on Funded Ordinances	C-2		<u>25,203.00</u>
			1,975,462.40
Decreased by:			
Utilized as Anticipated Revenue	C-2		<u>167,520.00</u>
Balance, December 31, 2006	C	\$	<u><u>1,807,942.40</u></u>



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2005	INCREASED	DECREASED	BALANCE DECEMBER 31, 2006
324C	908-494	06/21/1990	Improvement of Bridges	08/01/2005	03/01/2006	03/01/2007	4 50%	\$ 269,910 00	\$ 269,910 00	\$ 269,910 00	\$ 269,910 00
348 H	908-302	10/24/1991	Roads and Bndges	08/01/2005	03/01/2006	03/01/2007	4 50%	1,000,000 00	2,123,000 00	1,000,000 00	2,123,000 00
403 3	908-498	08/17/1995	Drainage and Sewer Projects	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	48,000 00	48,000 00	48,000 00	48,000 00
465 B	922-117	03/12/1998	College - Various Improvements	08/01/2005	03/01/2006	03/01/2007	4 50%	160,000 00	160,000 00	160,000 00	160,000 00
480 F	908-806	07/23/1998	Pedestrian Bridges	08/01/2005	03/01/2006	03/01/2007	4 50%	270,000 00	270,000 00	270,000 00	270,000 00
480D		07/23/1998	Oak rdge Golf Course	03/01/2006	03/01/2006	03/01/2007	4 50%		385,000 00		385,000 00
480 N	913-607	07/23/1998	Various Building Improvements	08/01/2005	03/01/2006	03/01/2007	4 50%	20,000 00	120,000 00	20,000 00	120,000 00
480 O	913-608	07/23/1998	Communication and Signal System Equipment	08/01/2005	03/01/2006	03/01/2007	4 50%	100,000 00	300,000 00	100,000 00	300,000 00
501 E	908-800	07/22/1999	Traffic Signals and Improvements	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	460 00	460 00	460 00	460 00
501 N	912-201	07/22/1999	Parks - Landscaping and Maintenance Equipment	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	560,000 00	1,124,000 00	560,000 00	1,124,000 00
518 U	917-606	12/14/2000	Equipment and Machinery - Prosecutor	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	339,075 00	423,075 00	339,075 00	423,075 00
536 A	902-605	08/28/2001	Equipment and Machinery	08/01/2005	03/01/2006	03/01/2007	4 50%	190,000 00	190,000 00	190,000 00	190,000 00
536 G	908-328	08/28/2001	Sidewalks and Computerized Asset Management	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	358,400 00	358,400 00	358,400 00	358,400 00
536 P	922-205	08/28/2001	College - Improvements	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	560,000 00	1,459,000 00	560,000 00	1,459,000 00
555 A	902-606	08/22/2002	Communications and Signal Equipment	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	515,200 00	515,200 00	515,200 00	515,200 00
555 C	903-306	08/22/2002	Printing Services and Machinery	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	50,795 00	50,795 00	50,795 00	50,795 00
555 F	908-335	08/22/2002	Replace Milltown Road Bridge	08/01/2005	03/01/2006	03/01/2007	4 50%	617,500 00	617,500 00	617,500 00	617,500 00
555 G	908-336	08/22/2002	Replace Culverts	08/01/2005	03/01/2006	03/01/2007	4 50%	100,000 00	258,000 00	100,000 00	258,000 00
555 H	908-343	08/22/2002	Environmental Monitoring	08/01/2005	03/01/2006	03/01/2007	4 50%	461,550 00	461,550 00	461,550 00	461,550 00
555 M	908-341	08/22/2002	Various Engineering Services	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	600,000 00	756,000 00	600,000 00	756,000 00
555 Q	909-712	08/22/2002	Furniture and Carpets	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	154,025 00	154,025 00	154,025 00	154,025 00
555 Y		08/22/2002	College - Equipment and Machinery	08/01/2005	03/01/2006	03/01/2007	4 50%		107,000 00		107,000 00
560 A	908-344	12/19/2002	Engineering Services	08/01/2005	03/01/2006	03/01/2007	4 50%	528,000 00	1,154,000 00	528,000 00	1,154,000 00
578 A	902-610	08/21/2003	Data Processing Equipment and Machinery	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	300,000 00	400,000 00	300,000 00	400,000 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, 2005	INCREASED	DECREASED	BALANCE DECEMBER 31, 2006
578 F	908-347	08/21/2003	Operational Services - Environmental Monitoring	08/01/2005	03/01/2006	03/01/2007	4 50%	\$ 75,000 00	\$ 142,000 00	\$ 75,000 00	\$ 142,000 00
578 G	908-348	08/21/2003	Operational Services - Traffic Studies	08/01/2005	03/01/2006	03/01/2007	4 50%	665,000 00	665,000 00	665,000 00	665,000 00
578 K	908-352	08/21/2003	Construction of New Building - Scotch Plains	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	2,400,000 00	2,900,000 00	2,400,000 00	2,900,000 00
578 N	909-716	08/21/2003	Operational Services - Furniture, Carpet	03/01/2006	03/01/2006	03/01/2007	4 50%		200,000 00		200,000 00
578 O	910-104	08/21/2003	Equipment , Machinery and Vehicles	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	119,000 00	145,000 00	119,000 00	145,000 00
578 Q	912-217	08/21/2003	Parks - Alarms, Equipment and Machinery	08/01/2005	03/01/2006	03/01/2007	4 50%	24,000 00	280,000 00	24,000 00	280,000 00
578 R	912-218	08/21/2003	Parks - Equipment, Machinery and Vehicles	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	500,000 00	700,000 00	500,000 00	700,000 00
578 T	914-606	08/21/2003	Public Safety - Police Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		8,000 00		8,000 00
578 U	913-304	08/21/2003	Medical Examiner - Equipment and Machinery	08/01/2005	03/01/2006	03/01/2007	4 50%	6,000 00	14,000 00	6,000 00	14,000 00
578 V	916-604	08/21/2003	Sheriff - Equipment and Machinery	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	350,000 00	397,000 00	350,000 00	397,000 00
601 B	902-611	08/19/2004	Economic Development - Equipment and Machinery	08/01/2005	03/01/2006	03/01/2007	4 50%	255,000 00	655,000 00	255,000 00	655,000 00
601 D	905-509	08/19/2004	Runnells - Renovate Long-Term Care Units	03/01/2006	03/01/2006	03/01/2007	4 50%		303,000 00		303,000 00
601 E	906-604	08/19/2004	Human Services - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		52,000 00		52,000 00
601 F	906-605	08/19/2004	Human Services - Furnishings	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%		501,000 00		501,000 00
601 K	908-357	08/19/2004	Various Traffic Signal Improvements in Rahway	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%		85,000 00		85,000 00
601 M	908-359	08/19/2004	Construction of Building-Engineering and Public Works	08/01/2005	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%		170,000 00		170,000 00
601 O	909-717	08/19/2004	Building Services - Improvement to Buildings	03/01/2006	03/01/2006	03/01/2007	4 50%		129,000 00		129,000 00
601 R	910-105	08/19/2004	Various - Equipment, Machinery, Vehicles	03/01/2006	03/01/2006	03/01/2007	4 50%		977,000 00		977,000 00
601 T	912-220	08/19/2004	Parks and Recreation - Park Improvements	03/01/2006	03/01/2006	03/01/2007	4 50%		30,000 00		30,000 00
601 U	912-221	08/19/2004	Parks and Recreation - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		405,000 00		405,000 00
601 X	914-607	08/19/2004	Police - Phase V Automated Security	03/01/2006	03/01/2006	03/01/2007	4 50%		37,000 00		37,000 00
601 BB	905-504	08/19/2004	Public Safety - Floor, Radio System	03/01/2006	03/01/2006	03/01/2007	4 50%	300,000 00	300,000 00	300,000 00	300,000 00
601 CC	916-605	08/19/2004	Sheriff - Reconstruct Firearms Range, Security Equipment	03/01/2006	03/01/2006	03/01/2007	4 50%		32,000 00		32,000 00
601 DD	917-609	08/19/2004	Prosecutor - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%		245,000 00		245,000 00
601 GG	922-120	08/19/2004	Union County College - Various Improvements and Equipment	03/01/2006	03/01/2006	03/01/2007	4 50%	925,000 00	1,825,000 00	925,000 00	1,825,000 00
608 A	900-016	02/10/2005	Acquisition of Property - Open Space Conservation	03/01/2006	03/01/2006	03/01/2007	4 50%	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	03/01/2006	03/01/2007	4 50%	5,061,000 00	14,335,000 00	5,061,000 00	14,335,000 00
616 A	902-612	08/18/2005	Information Technology- Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		35,000 00		35,000 00
616 C	905-510	08/18/2005	Runnells - Renovate Long-Term Care Units	03/01/2006	03/01/2006	03/01/2007	4 50%		37,000 00		37,000 00
616 E	908-919	08/18/2005	Human Services - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		2,000 00		2,000 00
616 H	908-363	08/18/2005	Engineering and Public Works -Dams	03/01/2006	03/01/2006	03/01/2007	4 50%		19,000 00		19,000 00
616 L	908-367	08/18/2005	Engineering and Public Works - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		17,000 00		17,000 00
616 O	910-106	08/18/2005	Various - New Automobiles	03/01/2006	03/01/2006	03/01/2007	4 50%		59,000 00		59,000 00
616 S	914-609	08/18/2005	Public Safety - Police Equipment	03/01/2006	03/01/2006	03/01/2007	4 50%		60,000 00		60,000 00
616 U	916-607	08/18/2005	Sheriff - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		71,000 00		71,000 00
616 V	917-611	08/18/2005	Prosecutor - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		85,000 00		85,000 00
616 W	917-612	08/18/2005	Prosecutor - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		17,000 00		17,000 00
616 Z	922-121	08/18/2005	College - Equipment and Machinery	03/01/2006	03/01/2006	03/01/2007	4 50%		197,000 00		197,000 00
616 BB	921-117	08/18/2005	Vocational - Improvements	03/01/2006	03/01/2006	03/01/2007	4 50%		47,000 00		47,000 00
								\$ 55,000,000 00	\$ 75,000,000 00	\$ 55,000,000 00	\$ 75,000,000 00

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, 2005	C	\$	24.88
Increased By; Interest	C-3		<u>1.24</u>
Balance, December 31, 2006	C	\$	<u><u>26.12</u></u>

"C-16"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM RECEIVABLE

	<u>REF.</u>		
Increased By;			
Loans Processed	C-17	\$	800,000.00
Decreased By;			
Receipts	C-2		<u>784,000.00</u>
Balance, December 31, 2006	C	\$	<u><u>16,000.00</u></u>

"C-17"

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

	<u>REF.</u>		
Increased By;			
Loans Processed	C-5:C-16	\$	<u>800,000.00</u>
Balance, December 31, 2006	C	\$	<u><u>800,000.00</u></u>

"C-18"

GENERAL CAPITAL FUND

SCHEDULE OF DUE OPEN SPACE TRUST FUND

	<u>REF.</u>		
Increased By;			
Receipts	C-2	\$	5,859,000.00
Balance, December 31, 2006	C	\$	<u><u>5,859,000.00</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2006</u>
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	577,100.00
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 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	1,633,000.00
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	1,873,750.00
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	800,000.00
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, 2006</u>
601 A	8/19/2004	Acquisition of Property - Union County Arts Center Center	\$ 5,871,000.00
601 B	8/19/2004	Economic Development - Equipment and Machinery	215,864.00
601 C	8/19/2004	Communication and Signal Equipment	117,420.00
601 D	8/19/2004	Runnells - Renovate Long-Term Care Units	966,355.00
601 E	8/19/2004	Human Services - Equipment and Machinery	277,464.00
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	1,657,275.00
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	10,560,400.00
601 P	8/19/2004	Various Improvements to Public Buildings	992,750.00
601 Q	8/19/2004	Furniture, Carpet and Window Treatments	489,250.00
601 R	8/19/2004	Various Departments - Equipment and Machinery	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	795,840.00
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	208,563.00
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 Vocational/Technical Schools	5,665,000.00
616 A	8/18/2005	Communication and Information Systems Equipment	853,908.00
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	862,043.00
616 D	8/18/2005	Human Services - Equipment and Machinery	811,176.00
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	1,402,960.00
616 J	8/18/2005	Engineer - Street Resurfacing	574,750.00
616 K	8/18/2005	Engineer - Environmental Monitoring	1,125,275.00
616 L	8/18/2005	Engineer - Equipment and Machinery	232,555.00
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

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2006</u>
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	1,097,944.00
616 P	8/18/2005	Park and Recreation Improvements	1,311,189.00
616 Q	8/18/2005	Parks - Equipment and Machinery	269,087.00
616 R	8/18/2005	Parks - New Automotive Vehicles	269,087.00
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	575,500.00
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
624 A	3/30/2006	Acq. Property-Hazelwood Cemetery	6,175,000.00
631 A	7/20/2006	Parks and Recreation Improvements	406,500.00
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
			<u>\$ 113,410,704.00</u>
			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, 2006 and have issued our report thereon dated November 20, 2007. Our report disclosed that, as described in Note 1 to the financial statements, the County of Union prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. In addition, we did not audit the financial activities of the County of Union's, Division of Social Services. These activities are considered confidential and are only subject to audit by the New Jersey State Department of Human Services. We conducted our audit in accordance with U.S. generally accepted auditing standards, audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County of Union's internal control over financial reporting 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.

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 or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

## Compliance and Other Matters

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

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

November 20, 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 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, 2006. 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, 2006.

## Internal Control Over Compliance

The management of the County of Union is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal and state programs. In planning and performing our audit, we considered the County of Union's internal control over compliance with requirements that could have a direct and material effect on a major federal and state 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 of Union's internal control.

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 County of Union's ability to administer a federal or 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 County of Union's internal control.

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.

Our consider of internal control over compliance 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 or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

November 20, 2007

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2006 FUNDS RECEIVED	2006 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2006	
				FROM	TO					
<b>Direct Programs</b>										
United State Department of Housing and Urban Development										
Community Development Block Grant	14 218		B-06-UC-34-0106	8/1/06	7/31/07	\$ 5,378,614 00	\$	429,966 71	\$ 429,966 71	
Community Development Block Grant	14 218		B-05-UC-34-0106	8/1/05	7/31/06	5,999,071 00		3,308,591 01	3,696,463 27	
Community Development Block Grant	14 218		B-04-UC-34-0106	8/1/04	7/31/05	6,316,000 00		1,472,402.83	5,856,653 94	
Community Development Block Grant	14 218		B-03-UC-34-0106	8/1/03	7/31/04	6,433,000 00		276,891.94	6,029,921 19	
Community Development Block Grant	14 218		B-02-UC-34-0106	8/1/02	7/31/03	6,393,000 00		55,000 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 67	
						\$	5,766,937 42	\$ 5,542,852 49	\$ 28,434,540 37	
Title II National Affordable Housing Act										
Home Investment Partnership Program										
Home Investment Partnership Program	14 239		M-06-DC-34-0222	9/20/06	9/20/07	1,420,008 00	\$	53,069 02	\$ 53,069 02	
Home Investment Partnership Program	14 239		M-05-DC-34-0222	9/20/05	9/20/06	1,506,302 00		444,115 86	486,849 86	
Home Investment Partnership Program	14 239		M-04-DC-34-0222	9/20/04	9/20/05	1,546,290 00		857,025 27	1,564,643 29	
Home Investment Partnership Program	14 239		M-03-DC-34-0222	9/20/03	9/20/04	1,552,638 00		197,380 01	955,597 51	
Home Investment Partnership Program	14 239		M-02-DC-34-0222	9/20/02	9/20/03	1,467,311 55		800,000 00	1,762,023 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	
						\$	2,373,256 38	\$ 2,351,590 16	\$ 7,568,537 70	
Emergency Food and Shelter										
Emergency Food and Shelter	14 231		S-06-UC-34-0021	8/1/06	7/31/07	230,754 00	\$	3,833 52	\$ 3,833 52	
Emergency Food and Shelter	14 231		S-05-UC-34-0021	8/1/05	7/31/06	231,014 00	230,660 47	226,153 00	230,682 65	
Emergency Food and Shelter	14 231		S-04-UC-34-0021	8/1/04	7/31/05	235,316 00		10,848 99	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			209,319 82	
						\$	230,660 47	\$ 240,835 51	\$ 894,565 17	
Supportive Housing Program										
Supportive Housing Program	14 235			5/1/06	4/30/08	3,876,466 00	\$ 99,275 00	101,980 88	\$ 101,980 88	
Supportive Housing Program	14 235			5/1/05	4/30/08	3,792,411 00	575,785 00	966,485 00	966,485 00	
Supportive Housing Program	14 235			5/1/04	4/30/08	2,454,595 00	318,514 00	339,499 55	1,044,935 96	
Supportive Housing Program	14 235			5/1/03	4/30/07	1,307,511 00	106,301 00	88,117 65	1,129,451 41	
Supportive Housing Program	14 235			5/1/02	4/30/05	254,471 00	21,908 00	14,877 00	250,454 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	845,839 10	295,777 70	1,929,321 25	
						\$	1,967,622.10	\$ 1,806,737 78	\$ 5,900,116 84	
Pass-Through City of Newark										
Housing Opportunities for People With Aids										
(HOPWA I)	14 241			10/1/06	9/30/07	275,000 00	\$	2,547 78	\$ 2,547 78	
(HOPWA I)	14 241			10/1/05	9/30/06	275,000 00		196,748 71	259,249	
(HOPWA I)	14 241			10/1/04	9/30/05	260,000 00	247,905 38	54,587 00	247,905	
(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	380,000 00			378,937 67	
(HOPWA I)	14.241			10/1/99	9/30/00	587,900 00			555,579 68	
						\$	247,905 38	\$ 253,883 49	\$ 1,994,894 64	
Section 8 Housing Choice Voucher Program										
Section 8 Housing Choice Voucher Program	14 871			1/1/06	12/31/06	3,237,363.00	\$	3,212,224 88	\$ 3,212,224 88	
Section 8 Housing Choice Voucher Program	14 871			1/1/05	12/31/05	3,147,152 00		64,679 36	3,150,099 86	
Section 8 Housing Choice Voucher Program	14 871			1/1/04	12/31/04	3,221,554 00		10,400 00	3,026,744 00	
						\$	3,261,868 00	\$ 3,287,304 24	\$ 9,389,068 74	
<b>Total Department of Housing and Urban Development</b>							\$	13,848,249 75	\$ 13,483,203 67	\$ 54,181,723 46

COUNTY OF UNION

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2006 FUNDS RECEIVED	2006 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
				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	434,000 00		
Highway Planning and Construction	20.205	6320-480-078-6320- AJC-TCAP-7310				485,014.00	323,412 57	121,103 00	224,075 55
Highway Planning and Construction	20.205	6300-480-078-6300- CZZ-TCAP-7310				600,000.00		99,746.87	99,746 87
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/06	6/30/07	105,155 00		40,216 57	40,216.57
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/05	6/30/06	84,124 00	83,547.20	35,682 52	82,194.48
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36				84,124 00		2,767 52	84,124.00
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36				84,124 00			84,124.00
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36				104,124 00			104,123.90
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36				119,038 00			119,038.00
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
Community Shuttle Efficiency Project	20.505			7/01/03	6/30/04	62,003 00			62,000 00
Gorden Street Bridge	20.505					600,000 00	74,663 45	36,671 13	155,194 02
<b>Total Department of Transportation</b>						\$	915,623.22	\$ 336,187.61	\$ 2,717,271 43
United States Department of Labor Pass-Through State of New Jersey Department of Labor:									
Workforce Investment Act	17.258			7/1/06	6/30/07	1,171,979 30	\$ 798,428 79	\$ 267,406.82	\$ 267,406 82
Workforce Investment Act	17.258			7/1/05	6/30/06	1,383,915 00	420,592.31	963,500.18	1,336,767 23
Workforce Investment Act	17.258			7/1/04	6/30/05	1,427,333 15		38,022 24	1,427,332 63
Workforce Investment Act	17.258			7/1/03	6/30/04	1,313,288 00			1,313,238.16
						\$	1,219,021.10	\$ 1,268,929 24	\$ 4,344,744 84
Workforce Investment Act	17.259			7/1/06	6/30/07	1,122,337.80	\$ 725,150 00	\$ 481,092 89	\$ 481,092.89
Workforce Investment Act	17.259			7/1/05	6/30/06	1,336,217 00	654,386 24	837,409 46	1,264,283 66
Workforce Investment Act	17.259			7/1/04	6/30/05	1,386,896.00		268,594 20	1,386,896 00
Workforce Investment Act	17.259			7/1/03	6/30/04	1,486,755 00			1,486,755 00
						\$	1,379,536.24	\$ 1,587,096 55	\$ 4,619,027 55
Workforce Investment Act	17.260			7/1/06	6/30/07	905,888 90	\$ 631,767.21	\$ 74,462 19	\$ 74,462.19
Workforce Investment Act	17.260			7/1/05	6/30/06	1,450,648 00	905,876 45	1,142,357 17	1,360,609 70
Workforce Investment Act	17.260			7/1/04	6/30/05	1,667,010 00		44,438 08	1,667,010 00
Workforce Investment Act	17.260			7/1/03	6/30/04	1,461,486 00			1,461,486 00
Workforce Investment Act	17.260			7/1/05	6/30/06	12,857 00	4,763 00	4,763 57	4,763 57
Workforce Investment Act	17.260			7/1/04	6/30/05	33,927 00	33,927.00	2,018 72	33,927.00
Workforce Investment Act	17.260			7/1/03	6/30/04	1,500,000 00			
						\$	1,576,333.66	\$ 1,268,039 73	\$ 4,602,258 46

COUNTY OF UNION

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2006 FUNDS RECEIVED	2006 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2006			
				FROM	TO							
United States Department of Labor - Direct Program Sectoral Employment Demonstration	17 260			7/1/01	6/30/02	\$ 75,000 00	\$	\$	57,000.00			
Welfare to Work	17.253		Y67828008160	1/1/98	12/31/98	5,000,000 00	14.24		4,830,770.24			
<u>Total Department of Labor</u>						\$	<u>4,174,905 24</u>	\$	<u>4,124,065 52</u>	\$	<u>18,453,801 09</u>	
<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	1/1/06	12/31/06	117,990.00	\$	\$	78,191 71	\$	78,191.71	
Multi-Jurisdictional Narcotics Task Force	16 579	1020-100-066-1020- 157-40PR-6010	JAG 1-20-TF-05	1/1/05	12/31/05	117,990 00	117,990 00	38,068 81			117,990 00	
Multi-Jurisdictional Narcotics Task Force	16 579	1020-100-066-1020- 157-40PR-6010	DE-2-20-04	1/1/04	12/31/04	210,696 00		63,015 17			210,696 00	
Internet Crimes	16 543					\$	<u>117,990 00</u>	\$	<u>179,275.69</u>	\$	<u>406,877 71</u>	
Gang Suppression Program	16 544			10/1/06	9/30/07	100,800 00		3,224 90			3,224.90	
Gang Suppression Program	16 544			10/1/05	9/30/06	180,000 00	180,000 00	147,804 48			149,323 91	
Gang Suppression Program	16 544			10/1/04	9/30/05	180,000 00		599 95			180,000 00	
Gang Suppression Program	16 544		DE 24-3-00	10/1/02	9/30/03	180,000 00					176,545.20	
						\$	<u>180,000.00</u>	\$	<u>151,629 33</u>	\$	<u>509,094.01</u>	
Victim Assistance Program	16.575	1020-100-066-1020- 143-YCJS-6010	V-2-99	10/1/05	9/30/06	450,819 00	\$	\$	124,987.13	\$	124,987 13	
Victim Assistance Program	16 575	1020-100-066-1020- 143-YCJS-6010	V-2-99	10/1/04	9/30/05	450,819.00	414,611 00	254,602 37			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	
						\$	<u>414,611 00</u>	\$	<u>379,589 50</u>	\$	<u>1,449,050 82</u>	
<u>Total Department of Justice</u>						\$	<u>712,601 00</u>	\$	<u>710,494 52</u>	\$	<u>2,410,002 91</u>	
<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		1/1/06	12/31/06	3,475,359 00	\$	3,011,194 00	\$	3,072,015 50	\$	3,072,015 50
Older Americans Act Title III	93 044	8060-491-022-8060- 029-F36-6110		1/1/05	12/31/05	3,208,294 00		260,095 56			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		10,950 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					3,634,708 17	
Older Americans Act Title III	93 044	8060-491-022-8060- 029-F36-6110		1/1/02	12/31/02	3,965,840 00					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					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					2,446,976 28	
						\$	<u>3,011,194.00</u>	\$	<u>3,343,061 06</u>	\$	<u>22,278,393 68</u>	

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

COUNTY OF UNION

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

31

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2006 FUNDS RECEIVED	2006 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
				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		1/1/06	12/31/06	\$ 500,762 00	\$ 402,712 50	\$ 382,735 18	382,735 18
Transportation of Elderly Title XIX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/05	12/31/05	562,049 00	15,312 00	7,165 40	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	32,400 00		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			230,971 26
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131-H370-6130		1/1/06	12/31/06	138,015 00	138,015 00		
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131-H370-6130		1/1/05	12/31/05	137,935 00	11,438 00		137,260 00
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131-H370-6130		1/1/04	12/31/04	130,414 00			130,414 00
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131-H370-6130		1/1/03	12/31/03	135,145 53			135,145 53
Elderly Handicapped Transportation Title XX	93 667	5120-100-034-5120-131-H370-6130		1/1/02	12/31/02	131,553 47			127,857 00
Community Care for the Elderly - Title XX	93 667	7570-100-054-7570-048-LLLL-6130		1/1/06	12/31/06	469,726 00	226,748 00	399,558 83	399,558 83
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	57,075 00	34,623 89	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			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			464,100 76
Home Health Care - Title XX	93 667			1/1/06	12/31/06	100,000 00		73,159 00	73,159 00
Home Health Care - Title XX	93 667			1/1/05	12/31/05	100,000 00	99,970 06	17,747 56	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			99,773 38
							\$ 983,670 56	\$ 914,989 86	\$ 5,356,595 79
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	590,415 00	195,989 69	195,989 69
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		657,298 46	787,680 79
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		28,645 22	798,014 00
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			634,793 46
							\$ 590,415 00	\$ 881,933 37	\$ 3,159,093 79



COUNTY OF UNION

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C F D A NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2006 FUNDS RECEIVED	2006 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
				FROM	TO				
Pass-Through City of Newark									
Ryan White Title I HIV	93 915			1/1/06	12/31/06	\$ 2,535,676 00	\$ 1,024,533 92	\$ 1,734,728 60	\$ 1,734,728 60
Ryan White Title I HIV	93 915			1/1/05	12/31/05	2,657,306 00	1,511,123 58	728,207 70	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			2,640,111 06
							\$ 2,535,657 50	\$ 2,462,936 30	\$ 15,479,924 43
<u>Total Department of Health and Human Services</u>							\$ 7,120,937 06	\$ 7,602,920 59	\$ 46,274,007 69
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>							\$ 26,772,316 27	\$ 26,256,871 91	\$ 124,036,806 58

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2006

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2006	2006	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
<b>Department of Community Affairs</b>							
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/06	12/31/06	\$ 7,010 00	\$ 5,272 00	\$ 6,525 64	6,525 64
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/05	12/31/05	10,000 00	924 00	2,902 55	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			9,947 47
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/01	12/31/01	10,000 00			8,878 41
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/06	12/31/06	58,000 00	58,000 00	56,221 14	56,221 14
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/05	12/31/05	58,000 00		4,053 21	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	1/1/06	12/31/06	27,301 00	15,000 00	23,824 00	23,824 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	42,500 00			41,509 43
Smart Future Planning Grant	8070-100-022-8070-039	7/1/04	6/30/05	150,000 00		29,888 15	52,253 49
Smart Future Planning Grant	8070-100-022-8070-039	7/1/03	6/30/04	150,000 00		40,996 53	140,106 89
Economic Development		6/01	10/01	64,995 00			38,511 25
					\$ 79,196 00	\$ 164,411 22	1,308,417 40
<b>Department of State</b>							
<b>New Jersey State Council on the Arts</b>							
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/06	6/30/07	194,607 00	\$ 145,957 00	\$ 170,396 50	170,396 50
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/05	6/30/06	235,717 00	48,960 00	27,562 75	234,379 50
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/04	6/30/05	119,630 00		990 31	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				6,500 00		1,520 04	1,520 04
Senior Arts Contest				6,500 00	5,850	5,100 40	6,500 00
Senior Arts Contest				6,500 00	1,625		6,499 60
Theatre Alliance		1/1/06	12/31/06	1,000 00	1,000 00	1,000 00	1,000 00
Archival Collection		1/1/05	12/31/05	15,000 00		3,958 80	14,958 80
Archival Collection		1/1/03	12/31/03	10,000 00			9,998 90
Projects Serving Artists		1/1/04	12/31/04	4,070 00		653 00	4,070 00
Special Projects Artists		1/1/06	12/31/06	10,150 00		6,100 00	6,100 00
Special Projects Artists		1/1/05	12/31/05	11,475 00	11475 00	5,609 00	5,609 00
START Program		1/1/04	12/31/04	50,000 00		4,065 00	44,585 00
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/06	12/31/06	1,346,000 00	673,000 00	111,271 64	111,271 64
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/05	12/31/05	1,010,639 00	278,867 00	526,110 13	700,867 61
					\$ 1,166,734 00	\$ 864,337 57	1,768,560 33

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2006

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2006 FUNDS	2006	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
		FROM	TO		RECEIVED	EXPENDITURES	
Department of Health							
Coordinated Rape Care	1020-100-066-1020-143-YCJS-6010	7/1/05	6/30/06	\$ 64,070 00	\$ 4,992 00	\$ 26,239 59	26,617 43
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/06	12/31/06	617 500 00	514,395 00	545,994 80	545,994 80
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/05	12/31/05	502,760 00		2 775 11	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	435,711 67			244,705 02
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	9/1/01	8/31/02	349,353 52			220,743 06
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/06	12/31/06	968 966 00	634,150 00	805,876 36	805,876 36
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/05	12/31/05	941,601 00	778,261 00	133,954 60	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	1/1/06	12/31/06	16,401 00	12,300 75	12,154 30	12,154 30
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/05	12/31/05	16,401 00	4,100 25	1,564 40	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	1/1/06	12/31/06	410,933 00	364,936 00	332,603 80	332,603 80
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/05	12/31/05	397,123 00		76,500 08	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		649	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
Care Management Quality Assistance		1/1/03	12/31/03	23,810 00			23,496 71
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/06	8/31/07	604,701 00		80,729 99	80,729 99
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/05	8/31/06	662,645 00	596,176 00	566,854 94	659,436 57
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/04	8/31/05	586 165 00		5,140 00	575,966 54
Healthy Heart		1/1/04	12/31/04	10,000 00			7,400 65
					\$ 2,909,311 00	\$ 2,591,037 07	\$ 8,838,536 15

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2006

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2006 FUNDS RECEIVED	2006 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
		FROM	TO				
Department of Human Services							
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/06	12/31/06	\$ 582,910 00	\$ 228,667 00	\$ 276,527 50	\$ 276,527 50
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/05	12/31/05	582,910 00	345,915 00	240,867 97	546,440 87
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/04	12/31/04	582,910 00			548,202 88
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	7/1/06	6/30/07	6,000 00		768 76	768 76
Mental Health Program II	7700-100-083010-60	7/1/05	6/30/06	6,000 00	5,649 10	5,032 90	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	25,500 00		13,250 00	13,250 00
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/05	12/31/05	51,000 00		38,218 80	50,339 29
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/04	12/31/04	100,047 00		32,556 62	98,780 65
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/02	12/31/02	97,850 00			97,684 53
One Ease E Link		1/1/00	12/31/00	12,000 00			11,123 00
One Ease E Link		1/1/99	12/31/99	100,000 00			98,099 14
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/06	12/31/06	244,107 00	58,005 93	138,073 48	138,073 48
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/05	12/31/05	241,696 00	233,616 62	4,847 97	188,328 59
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/04	12/31/04	236,957 00		50 136 53	236,957 00
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/03	12/31/03	236,957 00		31,390 12	236,957 00
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/06	12/31/06	66,008 00	61,092 01	57,092 23	57,092 23
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/05	12/31/05	65,646 00		10,386 26	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	80,759 00			57,030 64
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/00	12/31/00	220,903 00			79,509 00
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/06	12/31/06	633,203 00	633,202 00	532,763 98	532,763 98
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/05	12/31/05	606,369 00		53,432 28	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	1/1/06	12/31/06	676,511 00	567,841 00	564,527 60	564,527 60
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/05	12/31/05	619,932 00	46,785 00	123,117 58	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	424,334 00			368,646 09
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/06	6/30/07	674,291 00		257,308 68	257,308 68
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/05	6/30/06	895,271 00	608,953 00	348,573 95	640,026 10
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/04	6/30/05	2,682,576 00	281,761 00	97,273 92	1,926,275 87
					\$ 3,071,487 66	\$ 2,876,147 13	\$ 12,298,115 72

COUNTY OF UNION  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2006

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2006	2006	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Law and Public Safety							
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/06	9/30/07	\$ 79,960 00	\$	1,890 00	1,890 00
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/05	9/30/06	80,960 00	59,837 44	56,794 24	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		66,562 96	941,663 40
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/06	6/30/07	28,940 00	28,940 00	23,352 60	23,352 60
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/05	6/30/06	29,225 00		14,078 62	29,225 00
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/06	12/31/06	71,428 00		203 40	203 40
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/05	12/31/05	71,428 00	21,428 00	27 277 32	65,619 92
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	11/1/05	10/31/06	61,134 00	54,504 00	4,315 30	4,315 30
SANE	1020-100-066-1020-142-YCJC-6010	11/1/04	10/31/05	66,378 00	25,055 00	45,913 22	52,325 27
SANE	1020-100-066-1020-142-YCJC-6010	11/1/03	10/31/04	239,825 00		1,118 11	124,923 88
SANE	1020-100-066-1020-142-YCJC-6010	11/1/02	10/31/03	80,000 00			56,032 28
SANE	1020-100-066-1020-142-YCJC-6010	11/1/01	10/31/02	78,470 70			78,186 93
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/06	12/31/06	12,744 00		1,612 18	1,612 18
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/05	12/31/05	8,496 00	8,496 00	3,405 15	8,368 78
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/04	12/31/04	29,869 00		4,921 69	29,869 00
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/06	12/31/06	49,522 00	49,521 79	6,075 00	6,075 00
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/05	12/31/05	50,896 00		36,689 10	38,226 75
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/04	12/31/04	50,462 00		24,593 00	45,012 36
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/03	12/31/03	51,858 00		1,327 75	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	1/1/06	12/31/06	250,000 00	202,955 00	246,843 86	246,843 86
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/05	12/31/05	238,098 00	53,223 00	7,502 13	238,098 00
Driving While Under the Influence DWI		1/1/04	12/31/04	20,000 00			18,538 70
Driving While Under the Influence DWI		1/1/03	12/31/03	20,000 00			15,100 96
Click It or Ticket	1160-100-066-1160-125-YHTS-6020	1/1/05	12/31/05	4,000 00		3,577 76	3,577 76
Click It or Ticket	1160-100-066-1160-125-YHTS-6020	1/1/04	12/31/04	5,000 00		4,312 00	4,312 00
You Drink, You Drive, You Lose	1160-100-066-1160-125-YHTS-6020	1/1/05	12/31/05	4,000 00		3,456 21	3,456 21
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/06	9/30/07	37,250 00			
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/05	9/30/06	37,250 00	28,502 49	2,000 00	2,000 00
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/04	9/30/05	61,190 00		6,889 00	13,243 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	1/1/06	12/31/06	487,306 00	94,760 00	296,358 66	296,358 66
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/05	12/31/05	433,401 00	306,976 00	95,444 90	409,001 45
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/04	12/31/04	425,850 00		1,612 08	425,850 00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/02	12/31/02	425,105 00		15,821 37	425,105 00

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2006

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2006	2006	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Law and Public Safety (Continued)							
Project Safe Neighborhoods	9039-1304-822360	1/1/06	12/31/06	89,420 00		51,789 42	51,789 42
Project Safe Neighborhoods	9039-1304-822360	1/1/05	12/31/05	94,420 00	61,098 00	35,181 28	94,420 00
Project Safe Neighborhoods	9039-1304-822360	1/1/03	12/31/03	25,513 00		2,878 66	11,718 64
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/06	12/31/06	584,913 00		468,231 15	468,231 15
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/05	12/31/05	579,122 00	342,295 01	180,970 68	528,125 82
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/04	12/31/04	567,767 00	29,679 42	1,809 71	567,767 00
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/03	12/31/03	567,767 00		98,190 29	366,536 77
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/06	12/31/06	144,000 00	72,000 00		
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/05	12/31/05	90,000 00	45,000 00	90,000	90,000 00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/06	12/31/06	56,453 00			
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/05	12/31/05	69,670 00		(17,950 59)	
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/04	12/31/04	118,364 00	37,484 42	66,364 57	103,848 99
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/03	12/31/03	400,675 00	176,069 64	722 00	400,675 00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/02	12/31/02	220,404 00		5,135 94	201,779 31
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/01	12/31/01	283,120 00			259,176 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	1/1/05	12/31/05	15,196 00	621 00		15,196 00
Violence Against Women	1020-100-066-1020-246-YCJS-6010	1/1/04	12/31/04	30,389 00			18,876 00
Violence Against Women	1020-100-066-1020-246-YCJS-6010	1/1/01	12/31/01	10,772 00			10,769 00
Attorney ID		1/1/06	12/31/06	11,000 00			
Sheriff Booking		1/1/06	12/31/06	16,500 00	16,500	16,500	16,500
Sex Offender Registry		1/1/06	12/31/06	13,560 00			
Community Emergency Response Team		1/1/04	12/31/04	6,939 00			4,143 00
Community Emergency Response Team		1/1/03	12/31/03	4,000 00			3,292 96
Homeland Security FY 05	1200-100-066-1020-726-YOAG-6110	1/1/05	12/31/05	1,272,710 00	574,974 55	445,016 44	730,547 01
Homeland Security FY 04	1200-100-066-1020-726-YOAG-6110	1/1/04	12/31/04	2,069,545 00	1,435,768 88	836,973 12	1,697,653 45
Homeland Security Phase I	1200-100-066-1020-726-YOAG-6110	1/1/03	12/31/03	465,882 00		5,357 60	465,610 56
Homeland Security Phase II	1200-100-066-1020-726-YOAG-6110	1/1/03	12/31/03	1,201,073 00		3,261 59	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
Urban Area Security Initiative	1200-100-066-1200-879-AAAC-6110	1/1/04	12/31/04	333,500 00	89,437 68	53,612 54	171,339 43
Justice Assistance Program		1/1/05	12/31/05	303,877 00		110,447 92	110,447 92
Law Enforcement Terrorism		1/1/06	12/31/06	117,423 00			
Urban Area Security Initiative - Mall		1/1/06	12/31/06	53,100 00	53,100 00	37,594 20	37,594 20
State / Local All Hazard Emergency Op (SLAHEOP)	1200-100-066-1200-821-YEMR-6120	1/1/04	12/31/04	48,936 00			
TOPOFF	1200-100-066-1200-710-YOAG-6110	1/1/05	12/31/05	20,000 00			20,000 00
Project Vision		1/1/06	12/31/06	43,750 00		5,950 00	5,950 00
Project Vision		1/1/05	12/31/05	43,750 00			43,750 00
					\$ 43,750 00	\$ 37,425 00	\$ 43,750 00
					\$ 3,913,983 32	\$ 3,541,415 13	\$ 12,248,900 23

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2006

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2006	2006	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Labor							
WIB Administration		7/1/01	6/30/02	39,436 00 \$	\$	\$	30,000 00
Workforce Learning Link	4545-767-062-4545-003-N750-6140	7/1/04	6/30/05	356,854 84		170,354 58	222,996 90
Workforce Development Program - WDP	7550-100-054-7550-380-LLLL-6130	7/1/06	6/30/07	111,426 00			
Workforce Development Program - WDP	7550-100-054-7550-380-LLLL-6130	7/1/05	6/30/06	93,309 00	79,297 00	75,137 67	93,308 57
Workforce Development Program - WDP	7550-100-054-7550-380-LLLL-6130	7/1/04	6/30/05	114,156 00	65,926 00	7,345 50	114 156 00
Workforce Learning Link	7550-100-054-7500-333-LLLL-6131	7/1/06	6/30/07	234,834 00		1,417 40	1,417 40
Workforce Learning Link	7550-100-054-7500-333-LLLL-6131	7/1/05	6/30/06	527,459 00	169,227 00		440,869 51
Workforce Learning Link	7550-100-054-7500-333-LLLL-6131	7/1/04	6/30/05	168,699 00	92,006 00	91,611 23	91,611 23
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/06	6/30/07	5,142,728 00	220,507 00	310,473 88	310,473 88
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/05	6/30/06	4,255,937 00	2,481,494 00	2,236,083 29	2,531,300 44
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/04	6/30/05	4,221,992 00	2,481,494 00	23,067 54	2,205,623 20
					\$ 5,589,951 00 \$	\$ 2,915,491 09 \$	\$ 6,041,757 13
Other State Agencies							
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/06	12/31/06	\$ 1,857,882 00 \$	1,074,904 52 \$	1,526,886 83 \$	1,526,886 83
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/05	12/31/05	\$ 1,417,517 00	776 31	110,690 43	1,310,398 97
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/04	12/31/04	1,374,569 00	1,374,569 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	81,369 99		1,594,979 40
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/02	12/31/02	1,382,868 95	13,292 38		1,377,313 07
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/96	12/31/96	1,059,620 00			952,678 00
Transportation Development District Conrail Project				125,082 00			125,082 00
Newark-Elizabeth Light Rail Line Study				150,000 00			150,000 00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/06	6/30/07	1,000,000 00			927,541 96
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/05	6/30/06	12,000 00	5,000 00		12,000 00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/03	6/30/04	12,000 00	7,000 00	2,852 81	8,852 81
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/02	6/30/03	15,000 00			10,000 00
Distribution of Transit Information	Not Available	7/1/05	6/30/06	11,100 00		4,251 15	10,668 00
Distribution of Transit Information	Not Available	7/1/04	6/30/05	11,100 00			11,050 03
					\$ 2,556,912 20 \$	\$ 1,644,681 22 \$	\$ 9,368,626 61
North Jersey Transportation Planning Authority							
Replace Gordon Street Bndge	Not Available			330,000 00 \$	74,663 45 \$	36,671 13 \$	155,194 02

COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2006

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2006	2006	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
New Jersey Historical Commission							
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/06	12/31/06	96,300 00 \$	77,040 00 \$	61,977 11 \$	61,977 11
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/05	12/31/05	107,000 00	21,400 00	101,815 00	101,815 00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/04	12/31/04	95,000 00		2,182 84	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
					\$ 98,440 00	\$ 165,974 95	\$ 322,957 11
Office of Information Technology							
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/06	12/31/06	100,000 00 \$	100,000 00 \$		
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/06	6/30/06	25,000 00	25,000 00		
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/05	6/30/06	25,000 00		24,100 88	24,100 88
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/01	6/30/02	25,000 00		3,295 00	3,732 50
					\$ 125,000 00	\$ 27,395 88	\$ 27,833 38
Department of Environmental Protection							
Nonpoint Source Management - Echo Lake		1/1/05	12/31/05	206,000 00		9,675 48	66,285 27
Wannanco Park Lake and Lagoon Restoraton		7/1/01	6/30/02	99,000 00		82,996 89	82,996 89
Wet Lands Mitigation		1/1/02	12/31/02	50,000 00		12,549 25	35,551 55
Water Supply Flood Plain Management West Brook	4840-100-042-4840-132-V42A-7110			1,000,000 00	100,000 00		584,291 97
County Environmental Health Act	4800-150-083130-60	1/1/06	12/31/06	245,000 00	184,722 00	242,694 17	242,694 17
County Environmental Health Act	4800-150-083130-60	1/1/05	12/31/05	245,000 00	59,814 00	70,557 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		(5,045 28)	133,034 72
Air Pollution		1/1/06	12/31/06	11,316 00		7,195 88	7,195 88
Air Pollution		1/1/05	12/31/05	45,264 00	45,264 00	45,264 00	45,264 00
Air Pollution		1/1/04	12/31/04	45,264 00		19,780 03	45,264 00
Air Pollution		1/1/02	12/31/02	45,264 00		32,976 00	32,976 00
Solid Waste Services	4910-515-239100-60	1/1/06	12/31/06	349,798 00	349,978 00	65,863 14	65,863 14
Solid Waste Services	4910-515-239100-60	1/1/05	12/31/05	307,667 00		169,644 57	218,953 86
Solid Waste Services	4910-515-239100-60	1/1/04	12/31/04	298,350 00		10,659 32	291,927 25
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	1/1/06	12/31/06	26,837 00	26,836 70	4,544 80	4,544 80
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/05	12/31/05	27,611 00		13,351 36	14,430 19
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/04	12/31/04	25,782 00		17,133 96	25,278 73
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/03	12/31/03	24,888 00		2,620 76	24,587 80
Raritan Watershed Program		1/1/01	12/31/01	410,000 00	6 10		408,951 74
Brownfield Development Program	2530-100-074-2530-032-S003-6130	1/1/01	12/31/01	200,000 00		6,270 26	139,361 16
Municipal Stormwater Program	1200-100-066-1200-875-AAAC-6110	1/1/05	12/31/05	20,000 00	7,500 00		
Tree Planting Program		1/1/00	12/31/00	10,400 00			
Parkland Boundanes		1/1/05	12/31/05	90,000 00		1356 40	1356 40
Underground Storage Tanks		1/1/04	12/31/04	109,937 00			
Engineering Intern	1160-100-066-1160-077-YHTS-6010	1/1/04	12/31/04	16,520 00			10,866 00
Scrap Tire		1/1/01	12/31/01	58,920 00		8,638 60	38 959 75
Trail Project		1/1/03	12/31/03	12,760 00		7,384 20	9,591 96
Keeping Our Roadways Green		1/1/06	12/31/06	25,000 00			
					\$ 774,120 80	\$ 826,110 79	\$ 3,484,611 03



COUNTY OF UNION  
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED DECEMBER 31, 2006

STATE GRANTOR DEPARTMENT	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2006	2006	CUMULATIVE EXPENDITURES DECEMBER 31, 2006
		FROM	TO		FUNDS RECEIVED	EXPENDITURES	
Department of Transportation							
Bridge Bond Act of 1999							
Various Bndges	6220-572-078-6220-020-TCAP-6010			3,925,000 00 \$	3,925,000 00 \$	\$	3,925,000 00
Construction of State Highway Facilities							
Vauxhall Road Bndge	6320-480-078-6320-174-TTTT-6110			1,325 000 00			1,079,176 01
State Aid Highway Projects							
Road Improvements	6320-480-078-6320-496-TCAP-6110			5,314 000 00	236,211 89	3,453 11	4,015,189 36
Various Intersections with Route 22	6320-480-078-6320-AHC-TCAP-6110			200,000 00	200,000 00		
Traffic Signals and Intersections	6320-480-078-6320-AHC-TCAP-6110			800,000 00	800,000 00		733,101 36
Traffic Signals and Intersections	6320-480-078-6320-AA6-TCAP-6010			418,250 00	418,250 00		418,250 00
Traffic Signals and Intersections	6320-480-078-6320-AGD-TCAP-6110			3,150,000 00	2,189,500 68	1,494,478 50	3,073,580 68
Traffic Signals and Intersections				1,069,401 00			
County Road Resurfacing Program	6320-480-078-6320-AHC-TCAP-6110			1 900,000 00	1,900,000 00	20,765 73	1,838,186 31
County Road Resurfacing Program	6320-480-078-6320-AFS-TCAP-6110			2,700,000 00	2,700,000 00		2,658,318 39
County Road Resurfacing Program	6320-480-078-6320-AJN-TCAP-6010			3,000,000 00	3,000,000 00	62,783 06	3,000,000 00
County Road Resurfacing Program				3,000,000 00			
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2006		1,014,000 00	1,014,000 00	310,594 67	310,594 67
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2005		929,040 00		549,932 88	817,702 37
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2004		634,963 58			632,831 60
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2003		895,762 00			895,761 84
Upgrade of Signs and Markers	6320-480-078-6320-AA7-TCAP-6010	2002		737,478 00			737,477 96
Upgrade of Signs and Markers	6320-480-078-6320-AA7-TCAP-6010	2001		754,808 00			754,808 00
Upgrade of Signs and Markers	6320-480-078-6320-AA7-TCAP-6010	2000		794,953 13			794,953 13
Intermodal 2006		1/1/06	12/31/06	1,129,568 00	1,123,872 36	1,129,568 00	1,129,568 00
M&E Railway		1/1/05	12/31/05	3,100 000 00	3,075,741 29	258,543 39	3,087,267 70
Staten Island/Rahway Valley Project	6320-480-078-6320-AVD-TCAP-6110	1/1/03	12/31/03	5,500,000 00	455,179 19	4,678 25	5,499,900 00
Staten Island/Rahway Valley Project	6320-480-078-6320-AVD-TCAP-6110	1/1/97	12/31/97	2,000,000 00		42,302 21	2,000,000 00
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/05	12/31/05	84,960 00			
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/04	12/31/04	82,617 00		1,738 00	46,588 25
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/03	12/31/03	82,617 00		37,485 40	38,700 40
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/02	12/31/02	81,708 00			17,565 60
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		25,733 91	67,705 28
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/99	12/31/99	82,603 00			77,269 10
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
Morns Avenue Route 82 Bndge Scope				200,000 00	150,095 30	2,943 05	150,095 30
South Avenue/Route 28 Corridor				134,400 00			134,400 00
NACI Project	6320-480-078-6320-AUD-TCAP-6110	1/1/03	12/31/03	15,000,000 00	2,106,789 41	2,106,789 41	14,901,528 15
Kapkowski Road Project		1/1/00	12/31/00	2,052,669 00			2,048,312 83
					\$ 23,294,640 12 \$	\$ 6,051,789 57 \$	\$ 55,073,754 59
				<b>GRAND TOTAL</b>	\$ 43,654,439 55 \$	\$ 21,705,462 75 \$	\$ 110,937,263 70

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2006

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4. RELATIONSHIP TO FINANCIAL STATEMENTS - STATUTORY BASIS

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

NOTE 5. OTHER

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

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2006

**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? | No        |
| (b) Significant deficiencies identified as material weaknesses?                       | N/A       |
| (3) Noncompliance material to the financial statements noted during the audit?        | No        |

**Federal Program(s)**

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

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2006

**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>
Community Development Block Grants	14.218	8/01/01-7/31/07	A	\$ 36,992,685.00	\$ 5,542,852.49
Home Investment Partnership Program	14.239	9/20/00-9/20/07	A	11,209,958.63	2,351,590.16
Emergency Food and Shelter Section 8 Housing Choice Voucher Program	14.231	8/01/02-7/31/07	B	1,136,084.00	240,835.51
	14.871	1/1/04-12/31/06	A	9,606,069.00	3,287,304.24

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$787,706.16  
Type B Federal Program Threshold <=\$787,706.16

(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)? None Reported

(b) Significant deficiencies identified as material weaknesses? N/A

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

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

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2006

**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 Records Infrastructure Support	1/01/05-12/31/06	B	\$ 2,356,639.00	\$ 637,381.77
Comprehensive Substance Abuse Treatment and Prevention Services	1/01/05-12/31/06	A	1,910,567.00	939,830.96
Respite Care	1/01/05-12/31/06	B	808,056.00	409,103.88
Work First New jersey	7/01/04-6/30/07	A	4,252,138.00	703,156.55
Youth Service Community Partnership	1/01/02-12/31/06	B	1,771,662.00	409,237.01
State Incentive Program	1/01/03-12/31/06	A	4,071,231	749,201.83
State Aid Highway Projects-Traffic Signals and Intersection Improvements	N/A	A	3,150,000.00	1,494,478.50
Inter Modal 2006	1/01/06-12/31/06	A	1,129,568.00	1,129,568.00

(5) Program Threshold Determination:

Type A State Program Threshold > \$651,103.70  
 Type B State Program Threshold <= \$651,103.70

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

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

**Internal Control Findings**

None Reported

**Compliance Findings**

None Reported

COUNTY OF UNION  
NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2006

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

Federal Programs - None Reported

State Programs - None Reported

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2006**

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, 2006

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

	YEAR 2006		YEAR 2005	
	AMOUNT	%	AMOUNT	%
<b>REVENUE AND OTHER INCOME REALIZED</b>				
Fund Balance Utilized	\$ 22,000,000.00	5.05%	\$ 19,000,000.00	4.47%
Miscellaneous From Other Than Current Tax Levy	187,244,179.64	42.96%	189,607,570.19	44.62%
Collection of Current Tax Levy	226,632,767.00	51.99%	216,332,767.00	50.91%
<b>TOTAL INCOME</b>	<b>\$ 435,876,946.64</b>	<b>100.00%</b>	<b>\$ 424,940,337.19</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
Budget Expenditures				
County Purposes	\$ 414,836,161.26	99.81%	402,266,452.36	99.84%
Other Expenditures	771,074.53	0.19%	637,843.92	0.16%
<b>TOTAL EXPENDITURES</b>	<b>\$ 415,607,235.79</b>	<b>100.00%</b>	<b>402,904,296.28</b>	<b>100.00%</b>
Excess in Revenue	\$ 20,269,710.85		\$ 22,036,040.91	
<b>Fund Balance</b>				
Balance, January 1	\$ 25,242,623.97		\$ 22,206,583.06	
Decreased by Utilization as Anticipated Revenue	45,512,334.82		44,242,623.97	
Balance, December 31	\$ 23,512,334.82		\$ 25,242,623.97	



**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>
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%
2002	\$173,832,767.00	\$6,270,001.66	\$180,102,768.66	100%

**COMPARATIVE TAX INFORMATION**

The following is a comparison of the annual valuations and County tax rate for the past five years:

<u>YEAR</u>	<u>ASSESSED VALUATIONS ON WHICH COUNTY TAXES ARE APPORTIONED</u>	<u>COUNTY TAX RATE</u>	<u>OPEN SPACE PRESERVATION RATE</u>
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
2002	\$41,800,011,067.00	.4171160798	.015

**YEAR'S OPERATION**

The operation of the County for the year 2006 produced a surplus of \$23,512,334.82 compared with a surplus of \$22,036,040.91 in 2005, an increase of \$1,476,293.91. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2006	\$23,512,334.82
2005	\$22,036,040.91
2004	\$19,528,378.07

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2004 to 2006 are:

	<u>YEAR 2006</u>	<u>YEAR 2005</u>	<u>YEAR 2004</u>
Excess Receipts from Miscellaneous Revenue Anticipated	\$ 5,313,090.78	\$ 8,413,614.77	\$6,372,899.11
Miscellaneous Revenue - Not Anticipated	3,707,600.05	4,343,377.70	4,180,548.88
Added Taxes Collected - Chapter 197, P.L. 1941	1,540,995.73	727,386.59	953,313.12
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	5,933,965.50	6,147,227.46	5,854,301.61
Other Credits to Income	2,391,616.58	742,929.67	742,834.91
Unexpended Balances of Appropriations Canceled	2,153,516.74	2,299,348.64	2,423,633.77
Non-Budget Expenditures	<u>771,074.53*</u>	<u>637,843.92*</u>	<u>999,133.33*</u>
 <u>STATUTORY EXCESS TO FUND BALANCE</u>	 <u>\$20,269,710.85</u>	 <u>\$22,036,040.91</u>	 <u>\$ 19,528,378.07</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>
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
2002	\$14,081,505.25	\$10,280,000.00

COMPARISON OF BUDGET AND EMERGENCY  
EXPENDITURES - CURRENT FUND

	<u>YEAR 2006</u>	<u>YEAR 2005</u>
<u>Operating</u>		
General Government	\$ 28,128,446.00	\$ 25,102,300.00
Insurance	46,658,175.00	40,970,152.00
Public Safety	80,525,776.00	78,110,962.00
Operational Services	1,260,704.00	7,218,226.00
Health and Welfare	109,921,141.00	103,826,670.00
Recreation	23,224,999.00	17,729,968.00
Education	16,937,671.00	16,417,440.00
Unclassified	9,428,294.06	7,290,964.80
State and Federal Programs - Offset by Revenues	39,432,895.00	50,260,046.00
Contingent	<u>50,000.00</u>	<u>50,000.00</u>
<u>Total Operating Costs</u>	\$355,568,101.06	\$346,976,728.80
<u>Capital Improvements</u>	2,800,000.00	3,840,000.00
<u>Debt Service</u>	36,783,770.20	36,231,651.56
Deferred Charges and <u>Statutory Expenditures</u>	<u>19,684,290.00</u>	<u>15,218,072.00</u>
<u>Total General Appropriations</u>	<u>\$414,836,161.26</u>	<u>\$402,266,452.36</u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2006:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Alexander Mirabella	Chairman		
Bette Jane Kowalski	Vice Chairman		
Angel G. Estrada	Freeholder		
Chester Holmes	Freeholder		
Rick Proctor	Freeholder		
Adrian O. Mapp	Freeholder		
Deborah P. Scanlon	Freeholder		
Daniel P. Sullivan	Freeholder		
Nancy Ward	Freeholder		
George W. Devaney	County Manager	\$ 50,000.00	Hartford Accident and Indemnity Company
M. Elizabeth Genievich	Deputy County Manager Director, Department of Administrative Services	(A)	
Nicole L. Tedeschi	Clerk of the Board		
Lawrence M. Caroselli	Director, Department of Finance	\$ 500,000.00	Hartford Accident and Indemnity Company
Frank W. Padusniak, Jr.	Comptroller	\$ 100,000.00	Hartford Accident and Indemnity Company
John Voytac	Accountant	\$ 100,000.00	Hartford Accident and Indemnity Company
Joseph Bowe	Deputy County Treasurer	\$ 100,000.00	Hartford Accident and Indemnity Company
James S. LaCorte	Surrogate	\$ 50,000.00	Hartford Accident and Indemnity Company
Joanne Rajoppi	County Clerk	\$ 50,000.00	Hartford Accident and Indemnity Company
Joann Schwab	Deputy Surrogate	\$ 50,000.00	Hartford Accident and Indemnity Company
Arlene Verniero	Special Deputy Surrogate	\$ 25,000.00	Hartford Accident and Indemnity Company

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

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

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

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 April 17, 2000, the bid threshold in accordance with N.J.S.A. 40A:11-4 is \$17,500.00. Effective May 9, 2002, the bid threshold in accordance with N.J.S.A. 40A:11-3 was increased to \$25,000.00 by resolution of the Board of Freeholders. The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$25,000.00 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

The records of the Department of Purchasing 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 2006 is as follows:

Balance, December 31, 2005	\$ 577,031.99
Received	<u>5,312,777.15</u>
	\$ 5,889,809.14
Expended	<u>5,054,482.85</u>
Balance, December 31, 2006	<u>\$ 835,326.26</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.

**GENERAL FIXED ASSETS**

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

**OPEN SPACE TRUST FUNDS**

We noted that Open Space Trust Funds were encumbered for authorized projects prior to the availability of dedicated revenues. The encumbrances were eventually reviewed and reallocated to other existing capital ordinances.



RECOMMENDATIONS

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

That the encumbering of Open Space Trust Funds be in accordance with the requirements of N.J.S.A. 40A:4-39.