

*Report of Audit*

*on the*

*Financial Statements*

*of the*

***County of Union***

*for the*

*Year Ended*  
*December 31, 2007*



COUNTY OF UNION

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COUNTY OF UNION

PART I

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



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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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 of the County of Union, New Jersey as of and for the years ended December 31, 2007 and 2006, and for the year ended December 31, 2007 as listed as financial statements - statutory basis in the foregoing table of contents. These financial statements - statutory basis are the responsibility of the management of the County of Union. Our responsibility is to express an opinion on these financial statements based on our audits.

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

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



## SUPLEE, CLOONEY & COMPANY

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

In our opinion, because the County of Union prepares its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with U.S. generally accepted accounting principles, the financial position of the various individual funds of the County of Union, as of December 31, 2006 and 2005 or the results of its operations and changes in fund balance for the years then ended or the revenues or expenditures for the year then ended.

However, in our opinion, except for the effects of such adjustments, as described in the third and fourth paragraphs, if any, that might have been determined to be necessary had we been able to audit the financial activities of the Division of Social Services and the Statement of General Fixed Assets, the financial statements - statutory basis present fairly, in all material respects, the financial position - statutory basis of the various individual funds and the account group of the County of Union, as of December 31, 2007 and 2006, and the results of its operations and changes in fund balance - statutory basis for the years then ended and the revenues, expenditures and changes in fund balance - statutory basis for the year ended December 31, 2007, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated July 16, 2008 on our consideration of the County of Union's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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

## SUPLEE, CLOONEY & COMPANY

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

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 16, 2008

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - STATUTORY BASIS

<u>ASSETS</u>	<u>REF.</u>	BALANCE DECEMBER 31, 2007	BALANCE DECEMBER 31, 2006
Cash - Treasurer	A-4	\$ 46,352,134.83	\$ 43,471,900.46
Cash - Change Funds	A-5	3,435.00	3,370.00
		<u>\$ 46,355,569.83</u>	<u>\$ 43,475,270.46</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 717,756.20	\$ 700,960.92
Union County Improvement Authority	A-14	869,058.88	587,874.51
Interfunds Receivable	A-16	17,882.96	1.24
	A	<u>\$ 1,604,698.04</u>	<u>\$ 1,288,836.67</u>
		<u>\$ 47,960,267.87</u>	<u>\$ 44,764,107.13</u>
Grant Fund:			
Cash	A-4	\$ 1,844,153.28	\$ 4,080,003.41
Grants Receivable	A-9	67,373,653.25	63,554,750.34
		<u>\$ 69,217,806.53</u>	<u>\$ 67,634,753.75</u>
		<u>\$ 117,178,074.40</u>	<u>\$ 112,398,860.88</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 7,448,593.91	\$ 8,464,348.46
Commitments Payable	A-3:A-11	13,034,233.47	9,719,499.28
Accounts Payable	A-7	758,247.04	776,321.96
Reserve for:			
Medicare Peer Group - Appropriated	A-10	1,199,917.13	1,002,765.94
Contractual Retiree Benefits	A-15	2,300,000.00	
Interfunds Payable	A-16	295.78	
		<u>\$ 24,741,287.33</u>	<u>\$ 19,962,935.64</u>
Reserve for Receivable	A	1,604,698.04	1,288,836.67
Fund Balance	A-1	21,614,282.50	23,512,334.82
		<u>\$ 47,960,267.87</u>	<u>\$ 44,764,107.13</u>
Grant Fund:			
Due Trust Other Fund	A-4	\$ 2,703,291.03	\$ 4,303,291.03
Grants - Appropriated	A-12	49,819,082.55	49,988,435.88
Commitments Payable	A-12	16,628,768.37	13,272,800.21
Grants - Unappropriated	A-13	66,664.58	70,226.63
		<u>\$ 69,217,806.53</u>	<u>\$ 67,634,753.75</u>
		<u>\$ 117,178,074.40</u>	<u>\$ 112,398,860.88</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENTS OF OPERATIONS AND  
CHANGE IN FUND BALANCE - STATUTORY BASIS

	<u>REF.</u>	<u>YEAR ENDED DECEMBER 31, 2007</u>	<u>YEAR ENDED DECEMBER 31, 2006</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 20,550,000.00	\$ 22,000,000.00
Miscellaneous Revenue Anticipated	A-2	177,696,052.96	173,670,001.78
Receipts From Current Taxes	A-2	238,582,767.00	226,632,767.00
Non-Budget Revenue	A-2	6,362,084.15	5,248,595.78
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-11	9,083,629.18	5,933,965.50
Accounts Payable Canceled			81,832.57
Cancel Grant Reserves	A-16	1,143.35	
Union County Improvement Authority Receivable			289,611.88
Interfunds Returned (Net)	A-16	<u>1.24</u>	<u>2,020,172.13</u>
<u>TOTAL INCOME</u>		<u>\$ 452,275,677.88</u>	<u>\$ 435,876,946.64</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 369,030,668.12	\$ 355,568,101.06
Capital Improvements	A-3	2,800,000.00	2,800,000.00
Debt Service	A-3	39,831,901.38	36,783,770.20
Deferred Charges and Statutory Expenditures	A-3	21,637,281.00	19,684,290.00
Union County Improvement Authority Receivable	A-14	281,184.37	602,160.35
Interfunds Advanced (Net)	A-16	17,882.96	
Cancel Grants Receivable			3.02
Refund of Prior Year's Revenue	A-4	<u>24,812.37</u>	<u>168,911.16</u>
		<u>\$ 433,623,730.20</u>	<u>\$ 415,607,235.79</u>
<u>TOTAL EXPENDITURES</u>			
Excess in Revenue		\$ 18,651,947.68	\$ 20,269,710.85
<u>Fund Balance</u>			
Balance, January 1	A	<u>23,512,334.82</u>	<u>25,242,623.97</u>
		<u>\$ 42,164,282.50</u>	<u>\$ 45,512,334.82</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	<u>20,550,000.00</u>	<u>22,000,000.00</u>
Balance, December 31	A	<u>\$ 21,614,282.50</u>	<u>\$ 23,512,334.82</u>

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

COUNTY OF UNION

CURRENT FUND

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

	REF.	BUDGET	SPECIAL N.J.S. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	\$ 20,550,000.00		\$ 20,550,000.00	
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 3,178,618.00		\$ 2,786,104.62	\$ (392,513.38)
Surrogate	A-8	214,475.00		293,918.30	79,443.30
Sheriff	A-8	1,680,000.00		1,638,169.45	(41,830.55)
Interest on Investments and Deposits	A-8	4,200,000.00		3,664,227.23	(535,772.77)
County Hospital Board of Pay Patients	A-8	39,750,000.00		37,474,130.77	(2,275,869.23)
Permits - County Road Department	A-8	90,000.00		155,946.95	65,946.95
Register - Realty Transfer Fees	A-8	5,000,000.00		5,274,253.11	274,253.11
Parks and Recreation Facilities Revenue	A-8	4,500,000.00		4,513,737.05	13,737.05
State Aid County College Bonds (N.J.S.A. 18A:64A-22.6)	A-8	1,400,000.00		1,116,787.50	(283,212.50)
Division of Youth and Family Services	A-8	4,151,330.00		4,151,330.00	
Supplemental Social Security Income	A-8	1,076,072.00		1,073,542.00	(2,530.00)
Maintenance of Patients in State Institutions for Mental Diseases	A-8	8,354,763.00		8,354,763.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	18,432,293.00		18,432,293.00	
Older Americans Act Title III	A-9	3,079,010.00	65,300.00	3,144,310.00	
Office on Aging - State Grant	A-9	40,000.00		40,000.00	
Community Homeless Assistance	A-9	632,722.00		632,722.00	
State/Community Partnership	A-9	441,140.00		441,140.00	
Program income - Nutrition	A-9	135,159.00		135,159.00	
U.S. Department of Agriculture	A-9	234,175.00		234,175.00	
Home Health Care Title XX	A-9	100,000.00		100,000.00	
Community Care For the Elderly Title XX	A-9	469,725.00		469,725.00	
New Jersey Transit Transportation Assistance Program	A-9	1,889,142.00		1,889,142.00	
New Jersey Department of Health - Right to Know	A-9	16,401.00		16,401.00	
New Jersey Department of Health - Intoxicated Driver Resource Center	A-9	178,000.00		178,000.00	
Human Services Family Court	A-9	246,548.00		246,548.00	
Paratransit Elderly and Handicapped Transportation Title xx	A-9	139,058.00		139,058.00	
Paratransit Elderly and Handicapped Transportation Title xx - Unappropriated	A-9	1,382.00		1,382.00	
Handicapped Persons Recreational Program	A-9	6,840.00		6,840.00	
Respite Care	A-9	347,524.00	4,022.00	351,546.00	
Respite Care - Unappropriated	A-9	18,606.00		18,606.00	
Respite Care - Program Income	A-9	25,000.00		25,000.00	
Rape Crisis Program	A-9	51,862.00		51,862.00	
Paratransit Medical Transportation Title XIX	A-9	500,000.00		500,000.00	
County Wide Comprehensive Alcohol Program	A-9	970,700.00		970,700.00	
Personal Attendant Program	A-9	618,556.00	88,235.00	706,791.00	
Clean communities	A-9	32,529.00		32,529.00	
Count /Share Grant	A-9	300,000.00		300,000.00	
Sexual assault and Rape Care Program	A-9	50,000.00		50,000.00	
Alliance to Prevent Alcoholism & Drug Abuse	A-9	582,910.00		582,910.00	
Human Services Planning Advisory Council	A-9	66,506.00		66,506.00	
Ryan White HIV Emergency Relief Grant	A-9	1,483,457.00	620,788.00	2,104,245.00	
Insurance Fraud Reimbursement Program	A-9	250,000.00		250,000.00	
Rape Sexual Assault	A-9	26,379.00		26,379.00	
County Environmental Health Act CEHA	A-9	239,000.00		239,000.00	
Solid Waste Services Grant	A-9	320,183.00		320,183.00	
Community Care for the Elderly and Disabled	A-9	300,000.00		300,000.00	
Council on the Arts	A-9	165,418.00		165,418.00	
EPA Pollution Control	A-9	45,264.00		45,264.00	
Urban Area Security Initiative	A-9	268,000.00		268,000.00	
Job Access (JARC)	A-9	97,200.00		97,200.00	
Juvenile Accountability Incentive Block Grant (JAIB)	A-9	52,026.00		52,026.00	
Senior Health Insurance Program - S.H.I.P.	A-9	9,800.00	1,000.00	10,800.00	
Body Armor	A-9	21,557.00		21,557.00	
Body Armor - Unappropriated	A-9	30,858.00		30,858.00	
Road Resurfacing	A-9	500,000.00		500,000.00	
Cordali Lab Grant	A-9	5,350.00		5,350.00	
Community Service Block Grant	A-9	395,769.00		395,769.00	
Jersey Assistance Community Caregivers (JACC)	A-9	30,000.00		30,000.00	
Assisted Living (AL)	A-9	165,000.00		165,000.00	
Caregivers Assistance Program CAP	A-9	47,000.00		47,000.00	
Workforce Investment Act (WIA)	A-9	177,683.00		177,683.00	
Law Enforcement Officers Training and Equipment	A-9	44,395.00		44,395.00	
Traffic Signs and Markings	A-9	1,006,000.00		1,006,000.00	
State Incentive Program	A-9	590,761.00		590,761.00	
State Homeland Security	A-9	726,638.00		726,638.00	
Child Advocacy Expansion Program	A-9	500,000.00		500,000.00	
Summer Expansion Program	A-9	18,876.00		18,876.00	
Special Initiative and Transportation Program	A-9		674,291.00	674,291.00	
Senior Farmers Market	A-9		3,000.00	3,000.00	
NACCHO - Union County Medical Reserve Corps	A-9		10,000.00	10,000.00	
Office on Aging	A-9		18,000.00	18,000.00	
Safe Haven Infant Protection	A-9		20,000.00	20,000.00	
Workforce Investment Act (WIA)	A-9		3,530,884.00	3,530,884.00	

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

COUNTY OF UNION

CURRENT FUND

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

	REF.	BUDGET	SPECIAL N.J.S. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
State Facilities Education Act	A-9	\$	\$ 148,500.00	\$ 148,500.00	\$
Disaster Liaison Grant	A-9		2,500.00	2,500.00	
Justice Assistance Grant	A-9		420,578.00	420,578.00	
Victim Witness Assistance Program	A-9		445,418.00	445,418.00	
Union County Rail Project - Intermodal 2007	A-9		2,900,000.00	2,900,000.00	
Cordell Lab Program	A-9		18,000.00	18,000.00	
McKinney - Vento Homeless Grant	A-9		1,305,964.00	1,305,964.00	
Stop Violence Against Women	A-9		44,618.00	44,618.00	
NJ Boat Shrink Wrap Recycling Program	A-9		5,000.00	5,000.00	
PARIS Grant - Public Archives	A-9		739,700.00	739,700.00	
Mental Health program	A-9		6,000.00	6,000.00	
Veterans Paratransit	A-9		15,000.00	15,000.00	
Union /Essex County Auto Theft Task force	A-9		269,477.00	269,477.00	
Local safety Program Park and 7th Avenues	A-9		215,000.00	215,000.00	
Work First NJ	A-9		5,463,897.00	5,463,897.00	
Council on the Arts Block Grant	A-9		185,268.00	185,268.00	
Subregional Transportation Planning	A-9		105,155.00	105,155.00	
Route 27 Corridor Study	A-9		176,000.00	176,000.00	
Urban Areas Security Initiative	A-9		219,760.00	219,760.00	
Project Safe Neighborhood	A-9		89,420.00	89,420.00	
Community Service Block Grant	A-9		391,031.00	391,031.00	
Rape Prevention, Education and Crisis Hotline	A-9		1,500.00	1,500.00	
Homeland Security Grant	A-9		937,369.00	937,369.00	
Local Care Capacity (LINCS)	A-9		423,291.00	423,291.00	
Jail Diversion PILOT Program	A-9		65,000.00	65,000.00	
Sexual Assault Nurse Response Team	A-9		61,339.00	61,339.00	
Route 22 Corridor Shuttle	A-9		280,000.00	280,000.00	
LIHEAP CWA Administration Grant	A-9		29,687.00	29,687.00	
FY06 Homeland Security Code Orange	A-9		117,821.00	117,821.00	
2007 Hazard Mitigation Grant	A-9		325,000.00	325,000.00	
Multi-Jurisdictional Narcotics Task Force	A-9		117,990.00	117,990.00	
Sex Offender Internet Registry Program	A-9		18,000.00	18,000.00	
911 Grant	A-9		25,000.00	25,000.00	
Help Americans Vote Act of 2002	A-9		19,138.00	19,138.00	
Historical Commission Grant	A-9		101,000.00	101,000.00	
Clean Air Program EPA	A-9		22,632.00	22,632.00	
Mercer County Case Management	A-9		78,126.00	78,126.00	
Gang Suppression Task force	A-9		100,800.00	100,800.00	
Comprehensive Traffic Safety Program	A-9		79,960.00	79,960.00	
Community Justice Program	A-9		56,250.00	56,250.00	
Work First NJ Smart Steps	A-9		18,458.00	18,458.00	
Community Care for Persons (CCPED)	A-9		30,000.00	30,000.00	
Constitutional Officers - Increased Fees (P.L. 2001, c. 370):					
County Clerk	A-8	2,821,382.00		2,445,650.00	(375,732.00)
Surrogate	A-8	285,525.00		186,188.53	(99,336.47)
Sheriff	A-8	120,000.00		100,000.00	(20,000.00)
Reimbursement from Grant Programs:					
1. Fringe Benefits Expenditures	A-8	2,200,000.00		2,509,336.06	309,336.06
2. Indirect Costs	A-8	170,000.00		100,000.00	(70,000.00)
Medicare - Peer Group	A-8	2,250,000.00		2,237,395.72	(12,604.28)
Bail Forfeitures	A-8	300,000.00		456,128.32	156,128.32
New Jersey Reimbursement - State Prisoners	A-8	3,150,000.00		5,488,935.81	2,338,935.81
Educational Building Aid	A-8	150,000.00		136,882.00	(13,118.00)
School Board Elections - County Clerk	A-8	110,000.00		115,925.50	5,925.50
School Board Elections - Election Board	A-8	600,000.00		716,037.48	116,037.48
New Jersey-Division of Economic Assistance					
Earned Grant	A-8	27,103,343.00		29,484,137.92	2,380,794.92
Service Fees - Courts	A-8	350,000.00		282,060.00	(67,940.00)
Franchise Fee - Jersey Gardens	A-8	560,000.00		560,000.00	
Title IVD - Facility Reimbursement	A-8	850,000.00		726,171.95	(123,828.05)
Debt Service - Open Space	A-8	2,023,041.00		2,023,040.79	(0.21)
Reserve to Pay Serial Bonds	A-8	500,000.00		500,000.00	
Leaf Composting	A-8	100,000.00		98,683.90	(1,316.10)
Hospitalization Reimbursement	A-8	800,000.00		800,000.00	
Total Miscellaneous Revenue	A-1	\$ 155,160,951.00	\$ 21,110,167.00	\$ 177,696,052.96	\$ 1,424,934.96
Amount to be Raised by Taxation	A-1:A-6	238,582,767.00		238,582,767.00	
Budget Totals		\$ 414,293,718.00	\$ 21,110,167.00	\$ 436,828,819.96	\$ 1,424,934.96
Non-Budget Revenue	A-1:A-2			6,362,084.15	6,362,084.15
		\$ 414,293,718.00	\$ 21,110,167.00	\$ 443,190,904.11	\$ 7,787,019.11
REF.	A-3		A-3		

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

COUNTY OF UNION

CURRENT FUND

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

<u>ANALYSIS OF NON-BUDGET REVENUE</u>		<u>REF.</u>	
Added County Taxes	A-6	\$	1,057,922.05
Revenue Accounts Receivable:			
Medical Examiner	A-8		841.00
Telephone Commissions and Cellular Antenna Rental		\$	554,945.04
Insurance Refunds			58,258.70
Lien Fees			9,407.47
State Treasurer Title IV D Reimbursements			55,193.27
GIS Purchasing Revenue			10,280.00
State Chancery Court			39,906.00
Sale of Scrap and Purchasing Auction			81,748.70
Sale of Maps/Copies			15,182.99
Mental Health Director			21,000.00
Benefits Refund			565,107.18
Employees Contribution Health Benefits			450,000.00
Emergency Management			22,000.00
Site Plan Fees			73,882.50
Welfare SS Refund			8,819.41
Psychiatric Institutions			5,321.88
Natures Choice			119,267.49
WIA Refund Years of Service			81,554.00
Printing and Duplicating			27,352.90
Workers' Compensation			354,366.89
Corrections Processing Fee			120,086.59
Jail Inmate Medical Co - Pays			5,998.75
Jail Restitution			1,282.34
Y.M. C. A. Herb's House			46,800.00
Fire Training Academy			10,570.00
Prosecutor			164,379.73
Prosecutor Discovery			50,000.00
Lease Fiber Optic Line			14,896.40
Vacation Purchase			359,167.06
SSA			42,000.00
Probation Fees			147,225.64
Park Police Fines and Reimbursements			75,096.11
Union County Voc. Tech. -Local Unit Bonds			60,000.00
Child Nutrition			35,959.46
Jobs in Blue			324,697.15
IT Shared Services			4,604.00
Planning Board			20,502.50
Concessions, Vending and ATM Machine			50,429.86
Miscellaneous Receipts ,Refunds and Cancellations			264,801.79
Grant Reimbursement - Auto Theft Task Force			124,709.00
Energy Reimbursements			62,911.43
NJ DLPS			18,231.61
Motor Vehicles Refunds			110,151.62
Postage Reimbursement			6,778.58
DDD Institutional Develop Disabled			592,757.97
Data Processing Reimbursement			865.00
Construction Board Appeal			3,800.00
Utilities Authority Interlocal Agreement			28,319.39
Jury Duty			479.20
Traffic Safety			2,225.50
	A-4		5,303,321.10
	A-1:A-2	\$	<u>6,362,084.15</u>

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



COUNTY OF UNION

CURRENT FUND

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

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>GENERAL GOVERNMENT</u>						
County Managers Office:						
Salaries and Wages	\$ 991,031.00	\$ 991,031.00	\$ 930,278.42	\$	60,752.58	\$
Other Expenses:						
Special Studies and Initiatives	750,000.00	750,000.00	668,568.87	68,808.50	12,622.63	
Miscellaneous	150,000.00	150,000.00	60,376.27	35,266.21	54,357.52	
Board of Chosen Freeholders:						
Salaries and Wages	268,500.00	279,500.00	268,500.96		10,999.04	
Other Expenses:						
Annual Audit	162,250.00	162,250.00		162,250.00		
Other Accounting and Audit Fees	120,000.00	120,000.00	22,500.00	96,950.00	550.00	
Miscellaneous	90,000.00	90,000.00	49,943.26	25,895.29	14,161.45	
Clerk of the Board:						
Salaries and Wages	721,112.00	746,112.00	735,579.58		10,532.42	
Other Expenses:						
Miscellaneous	95,000.00	95,000.00	84,086.50	3,479.53	7,433.97	
Advisory Boards, Committees and Commissions	5,500.00	5,500.00			5,500.00	
Status of Women Advisory Board	500.00	500.00			500.00	
County Clerk:						
Salaries and Wages	1,873,766.00	1,723,766.00	1,694,134.67		29,631.33	
Other Expenses	160,000.00	160,000.00	124,482.95	9,108.14	26,408.91	
Board of Elections:						
Salaries and Wages	1,272,163.00	1,182,163.00	1,163,836.58		18,326.42	
Other Expenses	1,300,000.00	1,330,000.00	1,224,808.24	65,847.41	39,344.35	
Elections (County Clerk):						
Salaries and Wages	162,543.00	163,543.00	162,850.78		692.22	
Other Expenses	528,000.00	528,000.00	474,792.59	10.00	53,197.41	

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

COUNTY OF UNION

CURRENT FUND

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

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Department of Finance:						
Office of Director:						
Salaries and Wages	\$ 237,795.00	\$ 244,795.00	\$ 241,276.03	\$	3,518.97	\$
Other Expenses	70,000.00	70,000.00	11,776.67	49,311.15	8,912.18	
Public Obligations Registration Act P.L.1983						
Ch. 243 Financial Administration:						
Other Expenses	866,676.00	104,776.00	74,421.27		30,354.73	
Division of Reimbursement:						
Salaries and Wages	164,908.00	139,908.00	128,416.31		11,491.69	
Other Expenses	3,000.00	3,000.00	2,651.96	45.04	303.00	
Division of the Treasurer:						
Salaries and Wages	296,528.00	301,528.00	301,251.62		276.38	
Other Expenses	2,500.00	2,500.00	523.02	1,834.00	142.98	
Division of the Comptroller:						
Salaries and Wages	917,923.00	917,923.00	909,023.77		8,899.23	
Other Expenses	22,000.00	28,000.00	20,640.64	6,164.08	1,195.28	
Division of Internal Audit:						
Salaries and Wages	168,195.00	168,195.00	166,555.97		1,639.03	
Other Expenses	2,000.00	2,000.00	1,222.98	22.52	754.50	
Department of Law:						
Office of County Counsel:						
Salaries and Wages	1,265,914.00	1,165,914.00	1,139,928.84		25,985.16	
Other Expenses	525,860.00	525,860.00	340,822.77	146,129.98	38,907.25	
Division of County Adjuster:						
Salaries and Wages	338,241.00	338,241.00	337,718.38		522.62	
Other Expenses	6,000.00	6,000.00	3,128.38	327.79	2,543.83	
Department of Administrative Services:						
Office of Director:						
Salaries and Wages	275,704.00	284,204.00	279,956.39		4,247.61	
Other Expenses	118,000.00	118,000.00	79,579.33	7,808.51	30,612.16	
Division of Motor Vehicles:						
Salaries and Wages	1,935,299.00	1,935,299.00	1,866,258.92		69,040.08	
Other Expenses	2,765,000.00	3,465,000.00	2,903,094.40	275,050.58	286,855.02	

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

COUNTY OF UNION

CURRENT FUND

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

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Division of Personnel Management and Labor Relations:						
Salaries and Wages	\$ 958,270.00	\$ 960,270.00	\$ 959,957.58	\$	312.42	\$
Other Expenses	852,000.00	942,000.00	681,401.22	216,214.01	44,384.77	
Division of Purchasing:						
Salaries and Wages	705,896.00	717,896.00	712,653.00		5,243.00	
Other Expenses	300,000.00	345,000.00	285,577.06	16,590.31	42,832.63	
Board of Taxation:						
Salaries and Wages	221,854.00	228,854.00	227,360.84		1,493.16	
Other Expenses	4,000.00	4,000.00	3,966.80	33.20	(0.00)	
County Surrogate:						
Salaries and Wages	850,181.00	850,181.00	808,363.41		41,817.59	
Other Expenses	39,795.00	39,795.00	13,283.62	593.63	25,917.75	
Division of Engineering, Land and Facilities Planning:						
Salaries and Wages	1,388,245.00	788,055.00	747,034.18		41,020.82	
Other Expenses	76,500.00	76,500.00	36,965.67	39,431.79	102.54	
Division of Economic Development:						
Office of Director:						
Salaries and Wages	223,528.00	230,528.00	219,500.86		11,027.14	
Other Expenses	45,000.00	45,000.00	3,801.49	0.01	41,198.50	
Division of Planning and Community Development:						
Salaries and Wages	216,995.00	266,995.00	221,413.35		45,581.65	
Other Expenses	600,000.00	600,000.00	510,039.69	51,778.05	38,182.26	
Division of Cultural and Heritage Affairs:						
Salaries and Wages	228,944.00	238,944.00	236,108.45		2,835.55	
Other Expenses	8,000.00	8,000.00	5,286.59	1,880.07	833.34	
Division of Information Technologies:						
Salaries & Wages	1,560,730.00	1,510,730.00	1,483,389.71		27,340.29	
Other Expenses	1,625,213.00	1,650,213.00	1,413,907.01	231,139.62	5,166.37	
Printing and Publications	75,000.00	75,000.00	46,718.84	2,281.23	25,999.93	
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 28,612,059.00</b>	<b>\$ 27,876,469.00</b>	<b>\$ 25,089,716.69</b>	<b>\$ 1,514,250.65</b>	<b>\$ 1,272,501.66</b>	<b>\$</b>

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

COUNTY OF UNION

CURRENT FUND

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

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>INSURANCE</u>						
Group Insurance Plan for Employees	\$ 30,992,092.00	\$ 30,992,092.00	\$ 28,089,885.41	\$ 2,595,739.56	\$ 306,467.03	\$
Surety Bond Premiums	12,800.00	12,800.00	8,793.00		4,007.00	
Other Insurance Premiums	9,340,000.00	9,340,000.00	7,555,839.72	204,076.05	1,580,084.23	
Medicare for Employees	20,000.00	20,000.00	10,285.00	561.00	9,154.00	
Employees' Prescription Plan	7,724,000.00	7,724,000.00	7,311,870.94	379,964.29	32,164.77	
Dental Plan	1,130,100.00	1,130,100.00	757,743.78		372,356.22	
Disability Insurance	270,000.00	270,000.00	210,000.00		60,000.00	
<u>TOTAL INSURANCE</u>	<u>\$ 49,488,992.00</u>	<u>\$ 49,488,992.00</u>	<u>\$ 43,944,417.85</u>	<u>\$ 3,180,340.90</u>	<u>\$ 2,364,233.25</u>	<u>\$</u>
<u>PUBLIC SAFETY</u>						
Sheriff's Office:						
Salaries and Wages	\$ 14,199,391.00	\$ 14,374,391.00	14,370,164.25	\$	4,226.75	\$
Other Expenses	443,843.00	443,843.00	380,558.46	56,809.99	6,474.55	
Department of Public Safety:						
Office of Director:						
Salaries and Wages	301,089.00	307,089.00	300,808.94		6,280.06	
Other Expenses	5,000.00	5,000.00	2,050.16		2,949.84	
Division of Weights and Measures:						
Salaries and Wages	119,637.00	119,637.00	110,308.08		9,328.92	
Division of Corrections:						
Salaries and Wages	26,850,025.00	27,150,025.00	27,117,490.25		32,534.75	
Other Expenses	11,939,000.00	11,939,000.00	9,454,513.72	2,002,639.16	481,847.12	
Division of Consumer Affairs:						
Salaries and Wages	226,951.00	226,951.00	207,230.73		19,720.27	
Other Expenses	4,265.00	4,265.00	1,292.49	151.50	2,821.01	
Division of Medical Examiner:						
Salaries and Wages	593,500.00	693,500.00	643,215.27		50,284.73	
Other Expenses	370,000.00	395,000.00	304,801.79	87,154.04	3,044.17	
Division of Emergency Management:						
Salaries and Wages	376,626.00	376,626.00	340,413.92		36,212.08	
Other Expenses	239,574.00	239,574.00	196,317.49	43,256.16	0.35	

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

COUNTY OF UNION

CURRENT FUND

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

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
Division of Police:					
Salaries and Wages	\$ 6,200,514.00	\$ 6,340,514.00	\$ 6,338,152.28	\$ 2,361.72	\$
Other Expenses	193,000.00	223,000.00	157,038.19	29,981.06	35,980.75
Division of Health:					
Salaries and Wages	189,068.00	139,068.00	113,707.56		25,360.44
Other Expenses	96,000.00	46,000.00	9,766.92	13,732.75	22,500.33
County Prosecutor's Office:					
Salaries and Wages	17,526,054.00	17,476,054.00	17,428,728.72		47,325.28
Other Expenses	785,000.00	785,000.00	666,590.61	102,719.33	15,690.06
Contribution to Soil Conservation District (N.J.S. 4:24:22 (i))	21,961.00	21,961.00	21,961.00		
<u>TOTAL PUBLIC SAFETY</u>	<u>\$ 80,680,498.00</u>	<u>\$ 81,306,498.00</u>	<u>\$ 78,165,110.83</u>	<u>\$ 2,336,443.99</u>	<u>\$ 804,943.18</u>
<u>OPERATIONAL SERVICES</u>					
Department of Public Works and Engineering	\$				
Office of Director:					
Salaries and Wages	54,000.00	69,000.00	61,671.65		7,328.35
Other Expenses	28,000.00	28,000.00	28,000.00		
Division of Public Works:					
Salaries and Wages	783,872.00	908,872.00	895,608.47		13,263.53
Other Expenses	33,500.00	38,500.00	35,112.20	2,678.60	709.20
Landfill Closure and Post Closure Costs	30,000.00	30,000.00			30,000.00
Contribution for Flood Control	22,455.00	22,455.00	22,454.46		0.54
<u>TOTAL OPERATIONAL SERVICES</u>	<u>\$ 951,827.00</u>	<u>\$ 1,096,827.00</u>	<u>\$ 1,042,846.78</u>	<u>\$ 2,678.60</u>	<u>\$ 51,301.62</u>

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

## COUNTY OF UNION

## CURRENT FUND

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

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>HEALTH AND WELFARE</u>						
Crippled Children	\$ 39,200.00	\$ 39,200.00	\$	\$	39,200.00	\$
Department of Runnells Specialized Hospital of Union County:						
Salaries and Wages	30,184,680.00	30,634,680.00	30,343,679.20		291,000.80	
Other Expenses	8,110,690.00	8,110,690.00	7,046,468.28	1,020,188.80	44,032.92	
Aid to Union County Unit of New Jersey -						
Adult Diagnostic Center:						
Other Expenses	9,000.00	9,000.00			9,000.00	
Psychiatric Treatment:						
Other Expenses	5,000.00	5,000.00			5,000.00	
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A.30:4-79)	9,669,289.00	9,669,289.00	9,624,371.32		44,917.68	
Maintenance of Patients in State Institutions for						
Mentally Retarded (N.J.S.A. 30:4-79)	18,432,293.00	18,432,293.00	18,432,293.00			
Maintenance of Patients in State Geriatric Center	48,000.00	48,000.00	48,000.00			
New Jersey Bureau of Children's Services (DYFS)	4,151,330.00	4,151,330.00	4,151,330.00			
Department of Human Services:						
Office of Director:						
Salaries and Wages	4,562,125.00	4,000,125.00	3,902,029.61		98,095.39	
Other Expenses	1,376,860.00	1,481,860.00	1,254,249.88	107,332.87	120,277.25	
Division on Aging:						
Salaries and Wages	221,950.00	221,950.00	201,640.95		20,309.05	
Other Expenses	770,204.00	770,204.00	515,341.19	252,628.66	2,234.15	
Division of Youth Services:						
Salaries and Wages	991,431.00	1,041,431.00	1,000,830.44		40,600.56	
Other Expenses	100,000.00	100,000.00	17,334.53	45,808.67	36,856.80	
Relocation of Detention Residents-Contractual	500,000.00	450,000.00	141,557.88	213,442.12	95,000.00	
Division of Social Services:						
Salaries and Wages	26,872,985.00	26,872,985.00	25,631,732.53		346,252.47	895,000.00
Other Expenses	7,874,891.00	7,874,891.00	7,178,088.14	436,538.67	260,264.19	

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

COUNTY OF UNION

CURRENT FUND

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

	<u>APPROPRIATIONS</u>		<u>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>	
Division of Planning:					
Salaries and Wages	\$ 393,761.00	\$ 393,761.00	\$ 369,386.23	\$ 24,374.77	\$
Other Expenses	3,500.00	3,500.00	67.75	3,432.25	
Community Social Service-Medical Peer Group	<u>2,033,000.00</u>	<u>2,033,000.00</u>	<u>2,033,000.00</u>		
<u>TOTAL HEALTH AND WELFARE</u>	<u>\$ 116,350,189.00</u>	<u>\$ 116,343,189.00</u>	<u>\$ 111,891,400.93</u>	<u>\$ 2,075,939.79</u>	<u>\$ 1,480,848.28</u>
<u>RECREATIONAL</u>					
Department of Parks and Recreation:					
Division of Recreation and Administrative Support:					
Salaries and Wages	\$ 1,389,745.00	\$ 1,394,745.00	\$ 1,380,242.76	\$ 14,502.24	\$
Other Expenses	1,800,000.00	1,900,000.00	1,502,404.30	291,416.34	106,179.36
Division of Golf Operations:					
Salaries and Wages	2,044,021.00	2,044,021.00	1,976,368.87		67,652.13
Division of Maintenance and Planning:					
Salaries and Wages	4,776,950.00	4,706,950.00	4,687,486.52		19,463.48
Division of Facilities Management:					
Salaries and Wages	5,232,850.00	5,357,850.00	5,337,539.57		20,310.43
Other Expenses	<u>8,400,000.00</u>	<u>8,400,000.00</u>	<u>5,758,253.96</u>	<u>2,409,975.17</u>	<u>231,770.87</u>
<u>TOTAL RECREATIONAL</u>	<u>\$ 23,643,566.00</u>	<u>\$ 23,803,566.00</u>	<u>\$ 20,642,295.98</u>	<u>\$ 2,701,391.51</u>	<u>\$ 459,878.51</u>

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

## COUNTY OF UNION

## CURRENT FUND

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

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE RESERVED	
<u>EDUCATIONAL</u>					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 273,474.00	\$ 278,474.00	\$ 277,685.87	\$ 788.13	
Other Expenses	12,500.00	12,500.00	6,684.59	548.55	5,266.86
Vocational Schools	4,034,250.00	4,034,250.00	3,969,268.50		64,981.50
Union County Extension Service in Agriculture, Home Economics and 4-H:					
Salaries and Wages	243,668.00	243,668.00	243,115.00		553.00
Other Expenses	89,505.00	89,505.00	78,942.67	3,225.11	7,337.22
Union County Community College System	12,217,220.00	12,217,220.00	11,939,299.46		77,920.54
Scholarship Program	284,000.00	284,000.00	137,560.00		146,440.00
Reimbursement for Residents Attending Out-of-County Two- Year Colleges and Vocational Schools (N.J.S. 18A:64A-23) and (N.J.S. 18A:54-23.4)	207,000.00	207,000.00	152,865.75		54,134.25
Educational Services Commission (N.J.S.A. 40:23-8.11) and (N.J.S.A. 18A:6- 67)	70,000.00	70,000.00	70,000.00		
<u>TOTAL EDUCATIONAL</u>	<u>\$ 17,431,617.00</u>	<u>\$ 17,436,617.00</u>	<u>\$ 16,875,421.84</u>	<u>\$ 3,773.66</u>	<u>\$ 200,000.00</u>
<u>UNCLASSIFIED</u>					
Prior Year Bills	\$ 96,250.00	\$ 96,250.00	\$ 93,002.12		\$ 3,247.88
Salary Adjustment	518,410.00				
Sick Leave Payment	1,455,232.00	1,455,232.00	1,455,232.00		
Contractual Retire benefits	1,600,000.00	1,700,000.00	1,700,000.00		
Utilities	8,300,000.00	8,525,000.00	7,016,094.20	1,219,414.37	289,491.43
<u>TOTAL UNCLASSIFIED</u>	<u>\$ 11,969,892.00</u>	<u>\$ 11,776,482.00</u>	<u>\$ 10,264,328.32</u>	<u>\$ 1,219,414.37</u>	<u>\$ 3,247.88</u>
<u>SUBTOTAL OPERATIONS</u>	<u>\$ 329,128,640.00</u>	<u>\$ 329,128,640.00</u>	<u>\$ 307,915,539.22</u>	<u>\$ 13,034,233.47</u>	<u>\$ 7,080,619.43</u>
					<u>\$ 1,098,247.88</u>

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



COUNTY OF UNION

CURRENT FUND

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

	<u>APPROPRIATIONS</u>		<u>PAID OR CHARGED</u>	<u>EXPENDED</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>		<u>COMMITMENTS PAYABLE</u>	<u>RESERVED</u>	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>						
Matching Funds for Grants	\$ 541,770.00	\$ 80,934.00	\$		\$ 80,934.00	\$
Office on Aging - State Grant (40A:4-87 \$18,000.00)	40,000.00	58,000.00	58,000.00			
Union County Older American's Act Title III (40A:4-87 \$74,608.00)	3,448,344.00	3,513,644.00	3,513,644.00			
Match	64,853.00	64,853.00	64,853.00			
Paratransit-Elderly and Handicapped Transportation Title XX	139,058.00	139,058.00	139,058.00			
Paratransit-Elderly and Handicapped Transportation Title XX Unappropriated	1,382.00	1,382.00	1,382.00			
Match	30,955.00	30,955.00	30,955.00			
Handicapped Persons Recreational Program	6,840.00	6,840.00	6,840.00			
Match	1,368.00	1,368.00	1,368.00			
Paratransit-Medical Transportation for the Elderly Title XIX	500,000.00	500,000.00	500,000.00			
Home Health Care-Title XX-New Jersey Division of Public Welfare	100,000.00	100,000.00	100,000.00			
Union County Human Services Planning Advisory Council	66,506.00	66,506.00	66,506.00			
Match	15,900.00	15,900.00	15,900.00			
Community Service Block Grant (40A:4-87 \$391,031.00)	395,769.00	786,800.00	786,800.00			
Community Care for the Elderly Title XX	469,725.00	469,725.00	469,725.00			
Match	183,223.00	183,223.00	183,223.00			
Intoxicated Driver Resource Center	178,000.00	178,000.00	178,000.00			
Community Right To Know Project	16,401.00	16,401.00	16,401.00			
Senior Citizen and Disabled Residents Transportation Assistance Program	1,889,142.00	1,889,142.00	1,889,142.00			
Jail Diversion Pilot Program (40A:4-87 \$65,000.00)		65,000.00	65,000.00			
Countywide Comprehensive Alcohol Program	970,700.00	970,700.00	970,700.00			
Match	200,000.00	200,000.00	200,000.00			
S.H.I.P. Senior Health Insurance Program (40A:4-87 \$1,000.00)	9,800.00	10,800.00	10,800.00			
Human Services Family Court	246,548.00	246,548.00	246,548.00			

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

COUNTY OF UNION

CURRENT FUND

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

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	\$ 441,140.00	\$ 441,140.00	\$ 441,140.00	\$	\$	\$
Sex Offender Registry Program (40A: 4-87 \$18,000.00)		18,000.00	18,000.00			
Work First New Jersey (R.E.A.C.H.) (40A: 4-87 \$5,463,897.00)		5,463,897.00	5,463,897.00			
Work First New Jersey - Smart Steps (40A: 4-87 \$18,458.00)		18,458.00	18,458.00			
Senior Farmer's market (40A: 4-87 \$3,000.00)		3,000.00	3,000.00			
Personal Attendant Program (40A: 4-87 \$88,235.00)	618,556.00	706,791.00	706,791.00			
Ryan White Title I HIV Emergency Funds (40A: 4-87 \$620,788.00)	1,483,457.00	2,104,245.00	2,104,245.00			
New Jersey Governor's Council on Alcoholism and Drug Abuse - Alliance to Prevent Alcoholism and Drug Abuse	582,910.00	582,910.00	582,910.00			
Child Advocacy Expansion Program	500,000.00	500,000.00	500,000.00			
Community Homeless Assistance	632,722.00	632,722.00	632,722.00			
Supportive Housing Program McKinney Vento Homeless (40A:4-87 \$1,305,964.00)		1,305,964.00	1,305,964.00			
Traffic Signs and Markings	1,006,000.00	1,006,000.00	1,006,000.00			
Multi-Jurisdictional Narcotics Task Force (40A:4-87 \$117,990.00)		117,990.00	117,990.00			
Match		117,990.00	117,990.00			
Veterans Paratransit Program (40A:4-87 \$15,000.00)		15,000.00	15,000.00			
Juvenile Accountability Incentive Block Grant (JAIBG)	52,026.00	52,026.00	52,026.00			
Match	5,781.00	5,781.00	5,781.00			
Council on the Arts(40A:4-87 \$185,268.00)	165,418.00	350,686.00	350,686.00			
Match	41,350.00	87,850.00	87,850.00			
Gang Suppression Initiative (40A: 4-87 \$100,800.00)		100,800.00	100,800.00			
Match		33,600.00	33,600.00			
Law Enforcement officers Training and Equipment Fund	44,395.00	44,395.00	44,395.00			
Comprehensive Traffic Safety Program (40A: 4-87 \$79,960.00)		79,960.00	79,960.00			
County Environmental Health Act (CEHA)	239,000.00	239,000.00	239,000.00			
Intermodal (40A: 4-87 \$2,900,000.00)		2,900,000.00	2,900,000.00			
Safe Haven Infant Protection(40A:4-87 \$20,000.00)		20,000.00	20,000.00			
LIHEAP CWA Administrative Grant(40A:4-87 \$29,687.00)		29,687.00	29,687.00			
Park and 7th Avenues Transportation Grant(40A: 4-87 \$215,000.00)		215,000.00	215,000.00			
Help America Vote Act(40A:4-87 \$19,138.00)		19,138.00	19,138.00			
NJ Boat Shrink Wrap Recycling Program (40A:4-87 \$5,000.00)		5,000.00	5,000.00			

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

COUNTY OF UNION

CURRENT FUND

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

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Solid Waste Services Grant	\$ 320,183.00	\$ 320,183.00	\$ 320,183.00	\$		\$
Community Care Program for the Elderly and Disabled (40A: 4-87 \$30,000.00)	300,000.00	330,000.00	330,000.00			
Body Armor	21,557.00	21,557.00	21,557.00			
Body Armor - Unappropriated	30,858.00	30,858.00	30,858.00			
State Incentive Program	590,761.00	590,761.00	590,761.00			
Paris Grant (40A: 4-87 \$739,700.00)		739,700.00	739,700.00			
Hazard Mitigation Grant (40A: 4-87 \$325,000.00)		325,000.00	325,000.00			
Match		108,000.00	108,000.00			
Route #22 Corridor (40A: 4-87 \$176,000.00)		176,000.00	176,000.00			
Match		44,000.00	44,000.00			
Jobs Access and Reverse Computer Program (JARC)	97,200.00	97,200.00	97,200.00			
Match	64,800.00	64,800.00	64,800.00			
Jersey Assistance Community Caregivers (JACC)	30,000.00	30,000.00	30,000.00			
Assisted Living (AL)	165,000.00	165,000.00	165,000.00			
Caregivers Assistance (CAP)	47,000.00	47,000.00	47,000.00			
Subregional Transportation Program (40A:4-87 \$105,155.00)		105,155.00	105,155.00			
Match		26,289.00	26,289.00			
Road Resurfacing Project	500,000.00	500,000.00	500,000.00			
Workforce Investment Act (WIA) (40A:4-87 \$3,530,884.00)	177,683.00	3,708,567.00	3,708,567.00			
Mental Health Grant (40A: 4-87 \$6,000.00)		6,000.00	6,000.00			
Summer Expansion Funding )	18,876.00	18,876.00	18,876.00			
Union County Medical Reserve Corp. (40A:4-87 \$10,000.00)		10,000.00	10,000.00			
Rape Prevention Education Crisis (40A:4-87 \$1,500.00)		1,500.00	1,500.00			

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

COUNTY OF UNION

CURRENT FUND

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

<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>	<u>APPROPRIATIONS</u>		<u>PAID OR CHARGED</u>	<u>EXPENDED</u>		<u>UNEXPENDED BALANCE CANCELED</u>
	<u>BUDGET</u>	<u>BUDGET AFTER MODIFICATION</u>		<u>COMMITMENTS PAYABLE</u>	<u>RESERVED</u>	
Sexual Assault Nurse Examiner (SANE) (40A: 4-87 \$61,339.00)	\$	\$ 61,339.00	\$ 61,339.00	\$	\$	\$
Match		15,335.00	15,335.00			
Count/SHARE Grant	300,000.00	300,000.00	300,000.00			
Stop Violence against Women (40A: 4-87 \$44,618.00)		44,618.00	44,618.00			
Respite Care(40A: 4-87 \$4,022.00)	347,524.00	351,546.00	351,546.00			
Respite Care - Unappropriated	18,606.00	18,606.00	18,606.00			
Respite Care - program Income	25,000.00	25,000.00	25,000.00			
Clean Communities	32,529.00	32,529.00	32,529.00			
Historic Commission Grant (40A: 4-87 \$101,000.00)		101,000.00	101,000.00			
Match		40,000.00	40,000.00			
EPA Air Pollution (40A: 4-87 \$22,632.00)	45,264.00	67,896.00	67,896.00			
State Facilities Education Act (40A: 4-87 \$148,500.00)		148,500.00	148,500.00			
Sexual Assault and Rape Care Program	50,000.00	50,000.00	50,000.00			
Rape Care Services	51,862.00	51,862.00	51,862.00			
Disaster Liaison Grant (40A: 4-87 \$2,500.00)		2,500.00	2,500.00			
Rape Sexual Assault	26,379.00	26,379.00	26,379.00			
Route 22 Shuttle (40A: 4-87 \$280,000.00)		280,000.00	280,000.00			

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

COUNTY OF UNION

CURRENT FUND

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

PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
911 Coordinator (40A: 4-87 \$25,000.00)	\$	\$ 25,000.00	\$ 25,000.00	\$	\$	\$
State Home Land Security (40A: 4-87 \$937,369.00)	726,638.00	1,664,007.00	1,664,007.00			
State Home Land Security - Code Orange Fund (40A: 4-87 \$117,821.00)		117,821.00	117,821.00			
Justice Assistance Grant (40A: 4-87 \$420,578.00)		420,578.00	420,578.00			
Cordell Lab Grant - Prosecutor (40A: 4-87 \$18,000.00)	5,350.00	23,350.00	23,350.00			
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00			
Community Justice (40A: 4-87 \$56,250.00)		56,250.00	56,250.00			
Match		14,062.00	14,062.00			
Project Safe Neighborhood (40A: 4-87 \$89,420.00)		89,420.00	89,420.00			
Mercer County Supportive Assistance (40A: 4-87 \$78,126.00)		78,126.00	78,126.00			
Local Information Network Communication System (40A: 4-87 \$423,291.00)		423,291.00	423,291.00			
Victim Witness Advocacy Program (40A: 4-87 \$445,418.00)		445,418.00	445,418.00			
Match		15,060.00	15,060.00			
Urban Area Initiative Program (40A: 4-87 \$219,760.00)	268,000.00	487,760.00	487,760.00			
Special Initiative and Transportation (40A: 4-87 \$674,291.00)		674,291.00	674,291.00			
Union County Auto Theft Grant (40A: 4-87 \$269,477.00)		269,477.00	269,477.00			
<b>TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE</b>	<b>\$ 19,840,109.00</b>	<b>\$ 40,950,276.00</b>	<b>\$ 40,869,342.00</b>	<b>\$</b>	<b>\$ 80,934.00</b>	<b>\$</b>
<b>CONTINGENT</b>	<b>\$ 50,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 38,000.00</b>	<b>\$</b>	<b>\$ 12,000.00</b>	<b>\$</b>
<b>TOTAL OPERATIONS INCLUDING CONTINGENT</b>	<b>\$ 349,018,749.00</b>	<b>\$ 370,128,916.00</b>	<b>\$ 348,822,881.22</b>	<b>\$ 13,034,233.47</b>	<b>\$ 7,173,553.43</b>	<b>\$ 1,098,247.88</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, 2007

	APPROPRIATIONS		EXPENDED		UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	BALANCE CANCELED
<u>COUNTY DEBT SERVICE</u>					
Payment of Bond Principal:					
County College Bonds	\$ 2,403,500.00	\$ 2,403,500.00	\$ 2,403,500.00		\$
State Aid - County College Bonds	672,500.00	672,500.00	672,500.00		
Vocational School Bonds	1,480,000.00	1,480,000.00	1,480,000.00		
Other Bonds	12,220,000.00	12,220,000.00	12,220,000.00		
Interest on Bonds:					
County College Bonds	393,511.00	393,511.00	393,510.89		0.11
State Aid - County College Bonds	37,264.00	37,264.00	37,263.12		0.88
Vocational School Bonds	583,760.00	583,760.00	583,760.00		
Other Bonds	8,657,018.00	8,657,018.00	8,388,768.95		268,249.05
Interest on Notes	3,375,000.00	3,375,000.00	3,375,000.00		
Lease to Improvement Authority-Debt Service:					
U.C.I.A.	10,258,082.00	10,258,082.00	9,870,574.04		387,507.96
U.C.I.A. - State Aid - County College Bonds	457,053.00	457,053.00	407,024.38		50,028.62
<u>TOTAL COUNTY DEBT SERVICE</u>	<u>\$ 40,537,688.00</u>	<u>\$ 40,537,688.00</u>	<u>\$ 39,831,901.38</u>	<u>\$</u>	<u>\$ 705,786.62</u>
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>					
Statutory Expenditures:					
Contribution To:					
Public Employees' Retirement System	\$ 3,875,000.00	\$ 3,875,000.00	\$ 3,859,697.99	\$ 15,302.01	\$
Social Security System (O.A.S.I.)	11,270,981.00	11,270,981.00	10,946,060.21	124,920.79	200,000.00
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)	168,300.00	168,300.00	50,000.00	118,300.00	
Sheriff Officers' Pension Fund	150,000.00	150,000.00	48,057.58	1,942.42	100,000.00
Police and Firemen's Retirement Fund of NJ	6,473,000.00	6,473,000.00	6,458,424.74	14,575.26	
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	<u>\$ 21,937,281.00</u>	<u>\$ 21,937,281.00</u>	<u>\$ 21,362,240.52</u>	<u>\$ 275,040.48</u>	<u>\$ 300,000.00</u>

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

COUNTY OF UNION

CURRENT FUND

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

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>TOTAL BUDGET APPROPRIATIONS</u>	\$ 414,293,718.00	\$ 435,403,885.00	\$ 412,817,023.12	\$ 13,034,233.47	\$ 7,448,593.91	\$ 2,104,034.50
	Ref.	A-2	A-1	A:A-1	A:A-1	
Budget	A-3	\$ 414,293,718.00				
Appropriation by 40A:4-87	A-2	21,110,167.00				
Disbursed	A-4		368,210,468.49			
Matching Funds for Miscellaneous Grants	A-4:A-12		1,069,066.00			
Petty Cash	A-5		4,212.63			
Reserve For:						
Medicare Peer Group	A-10		2,033,000.00			
Miscellaneous Grants	A-12		39,800,276.00			
Contractual Retire Benefits	A-15		1,700,000.00			
		\$ 435,403,885.00	\$ 412,817,023.12			

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

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TRUST FUND

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COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - STATUTORY BASIS

ASSETS	REF.	BALANCE DECEMBER 31, 2007	BALANCE DECEMBER 31, 2006
Trust Other Fund:			
Cash	B-2	\$ 21,154,885.06	\$ 19,948,488.00
Accounts Receivable:			
Community Development Block Grants	B-3	9,577,292.50	10,949,709.55
Home Investment Partnership Program	B-4	4,214,468.92	6,054,719.96
Housing Assistance Voucher Program	B-5	296,543.02	224,230.02
Emergency Shelter Program	B-6	258,556.55	235,570.25
American Dream Down Payment Initiative	B-7	272,487.00	246,528.00
Interim Flood Assistance	B-8	21,841.00	21,366.00
Due Grant Fund	B-2	2,703,291.03	4,303,291.03
		<u>\$ 38,499,365.08</u>	<u>\$ 41,983,902.81</u>
Open Space Preservation Trust Fund:			
Cash	B-2	\$ 9,534,552.45	\$ 3,093,709.63
Taxes Receivable	B-34	32,381.99	39,607.54
Contribution Receivable	B-37	50,000.00	
Due General Capital Fund	B-2		5,859,000.00
		<u>\$ 9,616,934.44</u>	<u>\$ 8,992,317.17</u>
		<u>\$ 48,116,299.52</u>	<u>\$ 50,976,219.98</u>

LIABILITIES, RESERVES AND FUND BALANCES

Trust Other Fund:			
Reserve For:			
Neighborhood Housing Services	B-9	\$ 60,484.52	\$ 59,927.52
Family Self Sufficiency Housing Program	B-10	25,867.67	25,867.67
Home Investment Partnerships Program - Unappropriated	B-11	2,137,624.70	2,506,283.30
Home Investment Partnerships Program - Appropriated	B-12	1,031,076.12	1,040,309.90
Home Investment Partnerships Recapture Funds - Unappropriated	B-13	19,619.42	277,773.15
Home Investment Partnerships Recapture Funds - Appropriated	B-14	20,000.00	170,000.00
Community Development Block Grants - Unappropriated	B-15	36,291.27	36,291.27
Community Development Block Grants - Appropriated	B-16	1,421,605.91	1,194,668.42
Community Development Block Grants Project Income - Unappropriated	B-17	429,162.10	429,162.10
Community Development Block Grants Project Income - Appropriated	B-18	778,109.97	778,109.97
Interim Flood Assistance Accounts Receivable	B-19	21,841.00	22,398.00
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20	624,398.47	848,374.81
Multi Jurisdictional Rehabilitation Loan Repayments Appropriated	B-21	779,800.00	1,645,059.10
Miscellaneous Deposits	B-22	18,465,382.11	18,163,729.04
Motor Vehicle Fines	B-23	1,099,369.65	835,326.29
Commitments Payable	B-24	10,375,224.01	12,836,025.61
Multi Jurisdictional Housing Revolving Loan Fund	B-25	15,100.40	15,100.40
Rental Assistance - Appropriated	B-26	11,527.60	11,527.60
Housing Assistance Voucher Program - Unappropriated	B-27	292,288.99	292,288.99
Housing Assistance Voucher Program - Appropriated	B-28	421,744.91	255,650.60
Emergency Shelter Program - Appropriated	B-30	57,236.68	121,361.45
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31	15,368.00	13,268.00
American Dream Down Payments Initiative - Unappropriated	B-32	51,918.00	169,987.14
American Dream Down Payments Initiative - Appropriated	B-33	55,028.14	
Due Current Fund	B-2	17,882.96	
Fund Balance	B-1	235,412.48	235,412.48
		<u>\$ 38,499,365.08</u>	<u>\$ 41,983,902.81</u>
Open Space Preservation Trust Fund:			
Due General Capital Fund	B-2	\$ 1,059,000.00	\$
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-35	3,587,570.95	3,468,282.01
Commitments Payable	B-35	4,970,363.49	5,524,035.16
		<u>\$ 9,616,934.44</u>	<u>\$ 8,992,317.17</u>
		<u>\$ 48,116,299.52</u>	<u>\$ 50,976,219.98</u>

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

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-STATUTORY BASIS

	<u>REF.</u>	
Balance, December 31, 2006		
and December 31, 2007	B	\$ <u>235,412.48</u>

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

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GENERAL CAPITAL FUND

"C"

COUNTY OF UNION

GENERAL CAPITAL FUND

BALANCE SHEETS - STATUTORY BASIS

	<u>REF.</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2007</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2006</u>
<u>ASSETS</u>			
Cash	C-2:C-4	\$ 7,105,484.90	\$ 42,811,468.71
Cash Held by Trustee	C-15		26.12
Deferred Charges to Future Taxation:			
Funded	C-5	213,368,890.00	227,701,000.00
Unfunded	C-6	232,706,995.00	188,410,704.00
Due Current Fund	C-3	295.78	
Due Open Space Trust Fund	C-18	1,059,000.00	
Accounts Receivable:			
Various Municipalities	C-12	986,161.62	1,151,221.52
State of New Jersey	C-12	2,701,772.91	7,162,272.23
Federal Government	C-12	4,539,706.30	3,139,161.57
New Jersey Dam Restoration Loan Program Receivable	C-16	2,125,073.00	16,000.00
		<u>\$ 464,593,379.51</u>	<u>\$ 470,391,854.15</u>

LIABILITIES, RESERVES, AND FUND BALANCE

Serial Bonds	C-10	\$ 199,985,000.00	\$ 216,041,000.00
Local Unit Refunding Bonds	C-11	10,140,000.00	10,860,000.00
Bond Anticipation Notes	C-14	105,000,000.00	75,000,000.00
New Jersey Dam Restoration Loan Program	C-17	3,243,890.00	800,000.00
Due Current Fund	C-3		1.24
Due Open Space Trust Fund	C-18		5,859,000.00
Improvement Authorizations:			
Funded	C-8	21,066,859.90	21,059,355.95
Unfunded	C-8	102,480,285.54	100,959,327.39
Commitments Payable	C-9	18,659,366.73	35,879,176.77
Capital Improvement Fund	C-7	1,077,290.52	1,259,543.52
Reserve to Pay Serial Bonds	C-13	1,308,751.94	1,807,942.40
Fund Balance	C-1	1,631,934.88	866,506.88
		<u>\$ 464,593,379.51</u>	<u>\$ 470,391,854.15</u>

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

COUNTY OF UNION

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - STATUTORY BASIS

	<u>REF.</u>		
Balance, December 31, 2006	C	\$	866,506.88
Increased by:			
Premium on Sale of Notes	C-2	\$	374,505.00
Cancellation of Funded Improvement Authorizations	C-8		<u>390,923.00</u>
			<u>765,428.00</u>
Balance, December 31, 2007	C	\$	<u><u>1,631,934.88</u></u>

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

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NOTES TO FINANCIAL STATEMENTS

## COUNTY OF UNION

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

#### NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### A. Reporting Entity

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

##### B. Description of Funds

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICES (CONTINUED)

B. Description of Funds (Continued)

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

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

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

C. Basis of Accounting

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

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

Revenues - are recorded when received in cash except for certain amounts which are due from other governmental units. Federal and state grants are realized as revenue when anticipated in the County's budget. Receivables for taxes are recorded with offsetting reserves on the balance sheet of the County's Current Fund; accordingly, such amounts are not recorded as revenues until collected. Other amounts that are due the County, which are susceptible to accrual, are also recorded as receivables with offsetting reserves and recorded as revenue when received. GAAP 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 are valued at historical cost or estimated if actual historical cost is not available. The General Fixed Assets Ledger has not been updated to reflect the purchase, retirement or sale of general fixed assets that have occurred for the past several years. Accordingly, the amount of general fixed assets to be reported in the financial statements are not known.

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Basic Financial Statements

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

NOTE 2: CASH AND CASH EQUIVALENTS

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

A. Deposits

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

The County of Union had the following cash and cash equivalents at December 31, 2007:

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

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

A. Deposits (Continued)

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

B. Investments

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

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

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

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

The County had no investments outstanding at December 31, 2007. Based upon the limitations set forth by New Jersey Statutes 40A:5-15.1 and existing investment practices of the Investment Council of the New Jersey Cash Management Fund, the County is generally not exposed to credit risks, custodial credit risks, concentration of credit risks and interest rate risks for its investments nor is it exposed to foreign currency risk for its deposits and investments.

NOTE 3: LONG-TERM DEBT

The Local Bond Law, Chapter 40A:2, governs the issuance of bonds to finance general municipal capital expenditures. All bonds are retired in annual installments within the statutory period of usefulness. All bonds issued by the County are general obligation bonds, backed by the full faith and credit of the County. Bond Anticipation Notes, which are issued to temporarily finance capital projects, shall mature and be paid off within ten years or financed by the issuance of bonds. A summary of bond and note transactions for the year ended December 31, 2007 are detailed on Exhibits "C-10", "C-11", and "C-14."

NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2007</u>	<u>YEAR 2006</u>	<u>YEAR 2005</u>
Issued:			
Bonds and Notes - County	\$315,125,000.00	\$301,901,000.00	\$298,245,000.00
Bonds Guaranteed by County	81,207,990.20	86,162,990.20	91,497,990.20
Loans	<u>3,243,890.00</u>	<u>800,000.00</u>	
	<u>\$399,576,990.20</u>	<u>\$388,863,990.20</u>	<u>\$389,742,990.20</u>
Less:			
Cash on Hand to Pay Bonds	\$ 1,308,751.94	\$ 1,807,942.40	\$ 1,950,259.40
Due From State of New Jersey:			
Chapter 12, P.L. 1971	1,030,000.00	1,702,500.00	2,972,000.00
Refunding Bonds	10,140,000.00	10,860,000.00	11,555,000.00
Bonds Issued by Another			
Public Body	<u>81,207,990.20</u>	<u>86,162,990.20</u>	<u>91,497,990.20</u>
<u>Total Deductions</u>	<u>\$93,686,742.14</u>	<u>\$100,533,432.60</u>	<u>\$107,975,249.60</u>
<u>Net Debt Issued</u>	<u>\$305,890,138.06</u>	<u>\$288,330,557.60</u>	<u>\$281,767,740.60</u>
Authorized But Not Issued:			
Bonds and Notes	127,706,995.00	113,410,704.00	95,758,845.00
Bonds Guaranteed by County	<u>14,000,000.00</u>	<u>14,000,000.00</u>	<u>14,000,000.00</u>
	<u>\$141,706,995.00</u>	<u>\$127,410,704.00</u>	<u>\$109,758,845.00</u>
Less:			
Bonds Authorized by Another			
Public Body	<u>14,000,000.00</u>	<u>14,000,000.00</u>	<u>14,000,000.00</u>
<u>Net Authorized But Not Issued</u>	<u>\$127,706,995.00</u>	<u>\$113,410,704.00</u>	<u>\$95,758,845.00</u>
Net Bonds and Notes			
Issued and Authorized			
But Not Issued	<u>\$401,741,261.60</u>	<u>\$401,741,261.60</u>	<u>\$348,543,453.60</u>



NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF STATUTORY DEBT CONDITION  
(ANNUAL DEBT STATEMENT)

The summarized statement of debt condition which follows is prepared in accordance with the required method of setting up the Annual Debt Statement and indicates a statutory net debt of .62%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$399,576,880.20	\$93,686,742.14	\$305,890,1138.06
Authorized but not Issued:			
Bonds and Notes	<u>141,706,995.00</u>	<u>14,000,000.00</u>	<u>127,706,995.00</u>
	<u>\$541,283,875.20</u>	<u>\$114,533,432.60</u>	<u>\$433,597,133.06</u>

NET DEBT \$433,597,133.06 DIVIDED BY EQUALIZED VALUATIONS BASIS PER N.J.S.40A:2-2 \$69,793,678,122.00 EQUALS .62%.

BORROWING POWER CALCULATION

Equalized Valuation Basis – December 31, 2007	<u>\$69,793,678,122.00</u>
2% of Equalized Valuation Basis	\$1,395,873,562.44
Net Debt	<u>433,597,133.06</u>
Remaining Borrowing Power	<u>\$ 962,276,429.38</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$ 16,102,000.00	\$ 8,277,658.00	\$ 24,379,658.00
2009	16,205,000.00	7,595,043.76	23,800,043.76
2010	16,064,000.00	6,899,637.50	22,963,637.50
2011	16,785,000.00	6,203,455.00	22,988,455.00
2012	16,415,000.00	5,513,497.50	21,928,497.50
2013	16,420,000.00	4,840,072.50	21,260,072.50
2014	16,405,000.00	4,156,560.00	20,561,560.00
2015	16,061,000.00	3,459,372.50	19,520,372.50
2016	14,950,000.00	2,743,306.25	17,693,306.25
2017	15,880,000.00	2,032,118.75	17,912,118.75
2018	15,948,000.00	1,293,137.50	17,241,137.50
2019	4,550,000.00	833,218.75	5,383,218.75
2020	4,550,000.00	654,062.50	5,204,062.50
2021	4,550,000.00	472,062.50	5,022,062.50
2022	4,550,000.00	287,218.75	4,837,218.75
2023	<u>4,550,000.00</u>	<u>96,887.50</u>	<u>4,646,687.50</u>
	<u>\$ 199,985,000.00</u>	<u>\$ 55,357,109.26</u>	<u>\$ 255,342,109.26</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2007</u>
\$2,537,000.00 County College Bonds, dated October 1, 1993, due in one remaining annual installment of \$227,000.00 on October 1, 2008 with interest at 4.40%.	227,000.00
\$19,130,000.00 Refunding Bonds, dated December 1, 1993, due in remaining annual installments ranging between \$2,370,000.00 and \$2,490,000.00 beginning February 1, 2008 and ending February 1, 2011 with interest from 5.05% to 5.20%.	9,745,000.00
\$18,700,000.00 General Improvement Bonds, dated December 15, 1997, due in remaining annual installments ranging between \$1,097,000.00 and \$1,101,000.00 beginning December 15, 2008 and ending December 15, 2015 with interest at 4.75%.	8,800,000.00
\$5,158,000.00 County Vocational School Bonds, dated December 15, 1997, due in remaining annual installments ranging between \$308,000.00 and \$325,000.00 beginning December 15, 2008 and ending December 15, 2014 with interest at 4.75%.	2,258,000.00
\$4,518,000.00 County College Bonds, dated December 15, 1997, due in remaining annual installments ranging between \$393,000.00 and \$400,000.00 beginning December 15, 2008 and ending December 15, 2009 with interest at 4.75%.	793,000.00
\$2,514,000.00 County Vocational School Bonds, dated June 15, 1999, due in remaining annual installments ranging between \$224,000.00 and \$230,000.00 beginning February 1, 2008 and ending February 1, 2010 with interest at 5.00%.	674,000.00
\$40,920,000.00 General Improvement Bonds, dated June 15, 1999, due in remaining annual installments ranging between \$1,097,000.00 and \$2,400,000.00 beginning February 1, 2008 and ending February 1, 2018 with interest from 5.00% to 5.125%.	26,400,000.00
\$7,935,000.00 County College Bonds, dated June 1, 2002, due in remaining annual installments of \$870,000.00 beginning March 1, 2008 and ending March 1, 2014 with interest at 4.00%.	6,090,000.00
\$73,663,000.00 General Improvement Bonds, dated June 1, 2002, due in remaining annual installments ranging between \$1,780,000.00 and \$8,998,000.00 beginning March 1, 2008 and ending March 1, 2018 with interest from 4.00% to 5.00%.	68,438,000.00
\$2,130,000.00 County Vocational School Bonds, dated June 1, 2002, due in remaining annual installments of \$350,000.00 beginning March 1, 2008 and ending March 1, 2011 with interest at 4.00%.	1,400,000.00
\$3,100,000.00 County College Bonds, dated August 15, 2003, due in one remaining annual installment of \$620,000.00 on August 15, 2008 and ending August 15, 2008 with interest at 2.30%.	620,000.00
\$70,277,000.00 General Improvement Bonds, dated March 1, 2004, due in remaining annual installments ranging between \$3,950,000.00 and \$4,089,000.00 beginning March 1, 2008 and ending March 1, 2023 with interest from 3.50% to 4.25%.	63,382,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

\$11,261,000.00 County Vocational School Bonds, dated March 1, 2004 due in remaining annual installments ranging between \$461,000.00 and \$600,000.00 beginning March 1, 2008 and ending March 1, 2023 with interest from 3.50% to 4.25%.

9,461,000.00

\$362,000.00 County College Bonds, dated March 1, 2004, due in remaining annual installments ranging between \$35,000.00 and \$40,000.00 beginning March 1, 2008 and ending March 1, 2014 with interest at 3.50%.

257,000.00

\$3,615,000.00 County College Bonds, dated August 15, 2004, due in remaining annual installments ranging between \$725,000.00 and \$7,150,000.00 beginning August 15, 2008 and ending August 15, 2009 with interest at 2.125%.

1,440,000.00

\$199,985,000.00

NOTE 3: LONG-TERM DEBT (CONTINUED)

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$ 745,000.00	\$ 453,585.00	\$ 1,198,585.00
2009	775,000.00	425,769.00	1,200,769.00
2010	805,000.00	396,855.00	1,201,855.00
2011	835,000.00	366,843.00	1,201,843.00
2012	865,000.00	335,733.00	1,200,733.00
2013	895,000.00	298,020.75	1,193,020.75
2014	940,000.00	251,275.00	1,191,275.00
2015	990,000.00	200,226.50	1,190,226.50
2016	1,040,000.00	146,533.00	1,186,533.00
2017	1,095,000.00	90,062.25	1,185,062.25
2018	<u>1,155,000.00</u>	<u>30,549.75</u>	<u>1,185,549.75</u>
	<u>\$10,140,000.00</u>	<u>\$2,995,452.25</u>	<u>\$13,135,452.25</u>

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2007</u>
\$12,870,000.00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$745,000.00 and \$1,155,000.00 beginning April 1, 2008 and ending April 1, 2018 with interest ranging from 3.66% to 5.29%.	<u>\$10,140,000.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2008	\$ 128,342.41	\$ 56,328.71	\$ 184,671.12
2009	149,076.29	61,569.28	210,645.57
2010	152,072.70	58,572.86	210,645.56
2011	155,129.38	55,516.17	210,645.55
2012	158,247.48	52,398.10	210,645.58
2013	161,428.25	49,217.32	210,645.57
2014	164,672.95	45,972.61	210,645.56
2015	167,982.88	42,662.67	210,645.55
2016	171,359.34	39,286.22	210,645.56
2017	174,803.67	35,841.90	210,645.57
2018	178,317.22	32,328.34	210,645.56
2019	181,901.39	28,744.18	210,645.57
2020	185,557.61	25,087.95	210,645.56
2021	189,287.33	22,358.23	210,645.56
2022	193,091.99	17,553.57	210,645.56
2023	196,973.14	13,672.43	210,645.57
2024	200,932.30	9,713.26	210,645.56
2025	204,971.04	5,674.50	210,645.54
2026	<u>129,742.63</u>	<u>1,554.60</u>	<u>131,297.23</u>
	<u>\$ 3,243,890.00</u>	<u>\$ 654,052.90</u>	<u>\$ ,3897,942.90</u>

NOTE 4: FUND BALANCES APPROPRIATED

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

Current Fund	\$18,500,000.00
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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 \$45,057.58 for 2007.

NOTE 6: CAPITAL LEASES

The County of Union and the Union County Improvement Authority entered into agreements which:

- A. Leases a parcel of land owned by the County to the Authority upon which the Authority constructed a Correctional Facility Project. The Authority is to pay the sum \$1.00 per year to the County under the terms of the lease.
- B. Leases the Authority's Correctional Facility Project to the County. The lease requires the County to pay to the Authority a "basic" annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued Revenue Refunding Bonds dated January 15, 1992, June 1, 2002 and June 1, 2003 in order to refund a portion of the project bonds and, thereby, restructuring the County's basic annual rent. As additional rent, the County will pay the Authority an annual administrative fee and actual legal and accounting expenses incurred by the Authority.
- C. Leases certain items of equipment and projects to the County. The leases 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)

- E. Leases the acquisition of 10 Cherry Street Project to the County. The Lease requires the County to pay to the Authority a basic annual rent which is equal to the debt service on all project bonds outstanding. The Union County Improvement Authority issued \$1,230,000.00 County Guaranteed Bonds on May 17, 2007. As additional rent, the County will pay the Authority administrative fees incurred by the Authority.

COUNTY OF UNION  
CAPITAL LEASES  
12/31/2007

	<u>TOTAL</u>	<u>CORRECTIONAL FACILITY</u>	<u>PARK MADISON</u>	<u>LINDEN THEATER REDEVELOPMENT</u>	<u>JUVENILE DETENTION CENTER- 2004</u>	<u>JUVENILE DETENTION CENTER- 2005</u>	<u>CAPITAL EQUIPMENT LEASES</u>	<u>COUNTY PROSECUTOR'S OFFICE PROJECT</u>	<u>UNION COUNTY COLLEGE EXPANSION</u>	<u>LINDEN THEATER REDEVELOPME NT-2006</u>	<u>ACQUISITION 10 CHERRY STREET</u>
2008	\$ 10,830,815.22	\$ 934,540.00	\$ 1,531,682.00	\$ 225,894.50	\$ 952,943.75	\$ 2,047,668.76	\$ 52,619.88	\$ 289,045.00	\$ 4,420,388.83	\$ 230,185.00	\$ 145,847.50
2009	10,958,394.79	934,717.50	1,532,413.25	227,009.75	1,086,012.50	2,044,293.76	49,734.83	288,301.25	4,416,046.95	232,785.00	147,080.00
2010	10,734,171.95	933,135.00	1,532,512.00	227,935.50	929,525.00	2,044,993.76		287,163.75	4,410,534.44	230,085.00	138,287.50
2011	10,890,367.57	934,985.00	1,532,033.25	228,671.75	1,064,209.38	2,044,268.76		285,745.00	4,413,921.93	232,495.00	154,037.50
2012	10,905,814.93	930,547.50	1,531,042.00	229,218.50	1,094,387.50	2,042,068.76		284,010.00	4,410,221.92	230,025.00	154,293.75
2013	11,142,994.05	934,591.25	1,529,654.50	229,575.75	1,333,028.13	2,043,696.88		286,762.50	4,403,825.04	232,285.00	149,575.00
2014	11,025,298.79	931,915.00	1,541,025.25	229,743.50	1,197,700.00	2,044,390.00		284,012.50	4,417,750.04	229,162.50	149,600.00
2015	10,375,428.04	931,850.00	1,963,821.00	223,952.00	366,525.00	2,043,767.50		285,712.50	4,410,500.04		149,300.00
2016	9,999,991.29	927,125.00	1,963,986.25	227,040.00		2,041,515.00		286,900.00	4,404,625.04		148,800.00
2017	10,006,081.04	928,500.00	1,962,324.50	224,744.00		2,042,287.50		287,400.00	4,407,825.04		153,000.00
2018	9,851,820.54	928,125.00	1,963,706.50	227,064.00		2,040,300.00		287,200.00	4,405,425.04		
2019	9,830,950.54	921,125.00	1,963,000.50	224,000.00		2,036,100.00		286,600.00	4,400,125.04		
2020	9,814,836.66	922,375.00	1,960,206.50	225,552.00		2,035,600.00		285,600.00	4,385,503.16		
2021	9,500,827.03	926,500.00	1,951,197.50	226,592.00		2,038,600.00			4,357,937.53		
2022	5,918,186.27	918,625.00	1,946,010.00	227,120.00		2,027,750.00			798,681.27		
2023	5,517,338.51	445,875.00	1,943,677.50	227,136.00		2,105,137.50			795,512.51		
2024	5,053,900.01		1,934,197.50	226,640.00		2,097,300.00			795,762.51		
2025	5,044,117.01		1,932,447.50	225,632.00		2,091,300.00			794,737.51		
2026	5,221,375.63		2,347,422.50			2,082,000.00			791,953.13		
2027	4,417,545.00		2,343,282.50			2,074,262.50					
2028	4,403,180.00		2,340,230.00			2,062,950.00					
2029	4,327,725.00		2,338,012.50			1,989,712.50					
2030	4,554,040.00		2,331,502.50			2,222,537.50					
2031	4,539,675.00		2,330,450.00			2,209,225.00					
2032	4,515,837.50		2,324,600.00			2,191,237.50					
2033	4,482,850.00		2,324,000.00			2,158,850.00					
2034	4,450,937.50		2,318,875.00			2,132,062.50					
Minimum Lease Payments	\$ 208,314,499.87	\$ 14,384,531.25	\$ 53,213,312.50	\$ 4,083,521.25	\$ 8,024,331.26	\$ 56,033,875.68	\$ 102,354.71	\$ 3,724,452.50	\$ 65,641,276.97	\$ 1,617,022.50	\$ 1,489,821.25
Less: Amount Representing Interest	76,673,586.07	4,159,531.25	25,873,312.50	1,378,521.25	1,054,331.26	25,948,875.68	7,440.91	784,452.50	17,015,276.97	192,022.50	259,821.25
Present Value of Minimum Lease Payments	\$ 131,640,913.80	\$ 10,225,000.00	\$ 27,340,000.00	\$ 2,705,000.00	\$ 6,970,000.00	\$ 30,085,000.00	\$ 94,913.80	\$ 2,940,000.00	\$ 48,626,000.00	\$ 1,425,000.00	\$ 1,230,000.00

NOTE 7: COMPENSATED ABSENCES

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

NOTE 8: LITIGATION

The County is involved in a number of legal proceedings, the resolution of which, in the opinion of County Counsel, could result in the aggregate \$885,300.00 in damages against the County. These potential liabilities under New Jersey reporting requirements will be reflected in the financial statements when paid. In addition, there are other pending lawsuits in which the County is involved. Many of these lawsuits are presently in the preliminary or discovery stages, with the probability of a successful defense unknown at this time and the amounts of eventual settlements cannot be accurately determined.

NOTE 9: DEFICIENCY AND GUARANTEE AGREEMENTS

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

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2007</u>
The County of Union Guaranteed Solid Waste Bonds		
Series 1998A Bonds	July 15, 1998	53,266,161.20
Series 1998B Bonds ( Taxable )	July 15, 1998	2,845,000.00
Series 1998C Bonds	July 15, 1998	10,916,829.00

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

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2007</u>
The County of Union Guaranteed Lease Revenue Bonds:		
Capital Equipment and Facilities		
Series 1993A	June 1, 1993	1,260,000.00
The County of Union Guaranteed Lease Revenue Refunding Bonds:		
Union County College Lease Project		
Series 1996	June 15, 1996	855,000.00
The County of Union Guaranteed Lease Revenue Bonds:		
Union County Educational Services Commission Project		
Series 1997	January 1, 1997	3,890,000.00
The County of Union Guaranteed Mortgage Revenue Bonds:		
Sheridan Gardens Project- Roselle		
Series 2003 (Callable)	July 1, 2003	1,535,000.00
The County of Union Guaranteed Revenue Bonds:		
Linden Theater Redevelopment Project		
Series 2004 ( Federally Taxable)	March 1, 2004	2,705,000.00
The County of Union Guaranteed Lease Revenue Refunding Bonds:		
Capital Equipment and Facilities		
Series 2004A	May 21, 2004	1,280,000.00
The County of Union Guaranteed Lease Revenue Bonds:		
Linden Theater Redevelopment Project		
Series 2006	November 14, 2006	1,425,000.00

NOTE 10: DEFERRED COMPENSATION PLAN

The County offers its employees two deferred compensation plans created in accordance with Internal Revenue Code Sections 403 (b) and 457. The plans, available to all County employees, permit them to defer a portion of their salaries until future years. The County does not make any contribution to the plans. The deferred compensation is not available to employees until retirement, death, disability, termination or financial hardships.

In accordance with the requirements of the Small Business Job Protection Act of 1996 and the funding requirements of Internal Revenue Code Section 457(g), the County's Plan was amended to require that all amounts of compensation deferred under the Plan are held for the exclusive benefits of plan participants and beneficiaries. All assets and income under the Plan are held in trust, in annuity contracts or custodial accounts.

All assets of the plans are held by independent administrators, the Great West Benefits Corp. and Nationwide Retirement Solutions.

The accompanying financial statements do not include the County's Deferred Compensation Plan activities. The County's Deferred Compensation Plan financial statements are contained in a separate review report.

NOTE 11: CONTINGENT LIABILITIES

The County participates in federal and state financial assistance grant programs. Entitlement to the funds is generally conditional upon compliance with terms and conditions of the grant agreement and applicable regulations, including the expenditure of funds for eligible purposes. The state and federal grants received and expended in 2007 were subject to the Single Audit Act of 1996 and State of New Jersey OMB Circular 04-04, which mandates that grant revenues and expenditures be audited in conjunction with the County's annual audit. Findings and questioned costs, if any, relative to federal and state financial assistance programs will be discussed in detail in Part III, Comments and Recommendations section of the report. In addition, these programs are also subject to compliance and financial audits by the grantors or their representatives. As of December 31, 2007, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2007, the County of Union provided operating or capital funding to the following Union County Governmental Units:

Union County College  
Union County Vocational and Technical Schools

All debt obligation of these units must be authorized by the Union County Board of Freeholders and are liabilities of the County, not the governmental units.

NOTE 13: RISK MANAGEMENT

The County established an insurance program in accordance with New Jersey Statute Chapter 40A:10. The County is currently self insured for general liability, workers' compensation and drug prescription exposure. Additionally, the County maintains insurance policies, covering property, automobile fleet, boiler and machinery, employee dental plans, employee fidelity, lawyers' professional liability, physicians' malpractice, health benefits, temporary disability benefits and eyeglass coverage. The County has retained several agencies as its insurance consultants.

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

The County of Union and Pennsylvania Manufacturers' Association Insurance Company are parties to a Workers' Compensation Policy that was endorsed with a deductible reimbursement which provided for a reduced premium. To secure the payment of the deductible amount and premium required under the policy, the County established a custodial fund and deposited funds into escrow accounts held by the insurer. At December 31, 2007 the custodial fund amounted to \$681,362.04 and the escrow accounts totaled \$273,000.00.

NOTE 14: SUBSEQUENT EVENTS

The County issued \$83,726,000.00 of General Improvement Bonds, \$15,699,000.00 of County Vocational-Technical School Bonds and \$5,575,000.00 of County College Bonds dated February 15, 2008 at various interest rates, maturing annually until 2028. The proceeds of the bonds will be used to fund outstanding bond anticipation notes and to fund unfinanced portions of various capital projects.

NOTE 15: INTERFUND RECEIVABLES AND PAYABLES

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

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 17,882.96	\$ 295.78
Grant Fund		2,703,291.03
Trust Other Fund	2,703,291.03	17,882.96
Open Space preservation trust Fund		1,059,000.00
General Capital Fund	<u>1,059,295.78</u>	
	<u>\$ 3,780,469.77</u>	<u>\$ 3,780,469.77</u>

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

NOTE 16: GASB 45: OTHER POST-EMPLOYMENT BENEFITS

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

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COUNTY OF UNION  
SUPPLEMENTARY SCHEDULES – ALL FUNDS  
YEAR ENDED DECEMBER 31, 2007

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2006	A	\$ 43,471,900.46	\$ 4,080,003.41
Increased by Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 5,303,321.10	\$
Imprest and Change Funds Returned	A-5	7,212.37	
Taxes Receivable	A-6	239,640,689.05	
Revenue Accounts Receivable	A-8	137,896,617.96	
Miscellaneous Grants Receivable	A-9		35,440,185.71
Matching funds for Miscellaneous Grants	A-12		1,069,066.00
Miscellaneous Grants Unappropriated	A-13		66,664.58
Interfunds	A-16	<u>1,440.37</u>	
		<u>382,849,280.85</u>	<u>36,575,916.29</u>
		426,321,181.31	\$ 40,655,919.70
Decreased by Disbursements:			
Refund Prior Year's Revenue	A-1	\$ 24,812.37	\$
2007 Appropriations	A-3	368,210,468.49	
Matching funds for Miscellaneous Grants	A-3	1,069,066.00	
Imprest and Change Funds Advanced	A-5	11,490.00	
Accounts Payable	A-7	323,093.31	
Reserve for Medicare Peer Group-Appropriated	A-10	1,835,848.81	
2006 Appropriation Reserves	A-11	8,195,200.17	
Reserve for Miscellaneous Grants-Net	A-12		37,210,623.07
Union County Improvement Authority	A-14	281,184.37	
Interfunds	A-16	17,882.96	1,143.35
Due Trust Other Fund	A		<u>1,600,000.00</u>
		<u>379,969,046.48</u>	<u>38,811,766.42</u>
Balance, December 31, 2007	A	\$ <u>46,352,134.83</u>	\$ <u>1,844,153.28</u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DEPARTMENTAL IMPREST  
PETTY CASH FUNDS AND CHANGE FUNDS

	<u>REF.</u>	<u>PETTY CASH FUNDS</u>	<u>CHANGE FUNDS</u>
Balance, December 31, 2006	A	\$ -0-	\$ 3,370.00
Increased by:			
Cash Advanced	A-4	11,425.00	65.00
		\$ <u>11,425.00</u>	\$ <u>3,435.00</u>
Decreased by:			
Funds Returned	A-4	\$ 7,212.37	
Charges to 2007 Appropriations	A-3	4,212.63	
		\$ <u>11,425.00</u>	
Balance, December 31, 2007	A	\$ <u>-0-</u>	\$ <u>3,435.00</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2007

Runnells Specialized Hospital of Union County	\$ 100.00
Surrogate	250.00
Division of Parks and Recreation	2,835.00
County Clerk	200.00
Clerk of the Board	50.00
	<u>3,435.00</u>
	\$ <u>3,435.00</u>

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

REF.

Amount to be Raised by Taxation	A-2:A-6	\$	238,582,767.00
Added Taxes Per Chapter 397, P.L. 1941	A-2		<u>1,057,922.05</u>
		\$	<u>239,640,689.05</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2006</u>	<u>LEVIED</u>	<u>ADDED PER</u> <u>CHAPTER 397</u> <u>P.L. 1941</u>	<u>COLLECTED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2007</u>
Berkeley Heights	\$	\$	\$	\$	\$
Clark		11,030,925.58	48,494.91	11,030,925.58	48,494.91
Cranford	31,844.63	8,417,867.12	72,927.10	8,490,794.22	29,835.62
Elizabeth	215,999.54	13,285,751.51	29,835.62	13,317,596.14	29,835.62
Fanwood	15,932.47	27,482,563.85	287,634.97	27,698,563.39	287,634.97
Garwood	6,074.68	3,781,928.37	9,728.94	3,797,860.84	9,728.94
Hillside	35,508.25	2,011,902.60	11,188.38	2,017,977.28	11,188.38
Kenilworth	16,327.02	6,933,141.04	23,077.43	6,968,649.29	23,077.43
Linden	44,436.80	6,101,290.61	11,353.94	6,117,617.63	11,353.94
Mountainside	34,308.85	19,721,611.86	61,887.21	19,766,048.66	61,887.21
New Providence	40,361.92	6,245,115.25	28,686.38	6,279,424.10	28,686.38
Plainfield	20,297.27	7,993,826.87	23,498.00	8,034,188.79	23,498.00
Rahway	50,127.10	10,648,492.45	30,947.61	10,668,789.72	30,947.61
Roselle	26,290.17	10,807,050.49	42,140.27	10,857,177.59	42,140.27
Roselle Park	4,784.44	5,649,285.61	9,365.36	5,675,575.78	9,365.36
Scotch Plains		4,135,873.01	2,696.38	4,140,657.45	2,696.38
Springfield	12,769.33	13,720,697.25	63,529.51	13,784,227.01	
Summit	78,035.02	9,383,078.36	7,473.39	9,395,847.69	7,473.39
Union	67,863.43	23,761,758.70	36,495.37	23,839,793.72	36,495.37
Westfield		23,823,241.09	53,252.04	23,891,104.52	53,252.04
Winfield		23,592,002.71	220,504.27	23,812,506.98	
		<u>55,362.67</u>		<u>55,362.67</u>	
<u>TOTAL</u>	\$ <u>700,960.92</u>	\$ <u>238,582,767.00</u>	\$ <u>1,074,717.08</u>	\$ <u>239,640,689.05</u>	\$ <u>717,756.20</u>
<u>REF.</u>	A	A-6		A-4	A

"A-7"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF ACCOUNTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2006	A	\$ 776,321.96
Increased by:		
Transferred from 2006 Appropriation Reserves	A-11	<u>305,018.39</u>
		\$ 1,081,340.35
Decreased by:		
Payments	A-4	<u>323,093.31</u>
Balance, December 31, 2007	A	\$ <u><u>758,247.04</u></u>

COUNTY OF UNIONCURRENT FUNDSCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	<u>REF.</u>	<u>ACCRUED</u> <u>IN 2007</u>	<u>COLLECTED</u>
Fees:			
County Clerk	A-2	\$ 2,786,104.62	\$ 2,786,104.62
Surrogate	A-2	293,918.30	293,918.30
Sheriff	A-2	1,638,169.45	1,638,169.45
Realty Transfer	A-2	5,274,253.11	5,274,253.11
Medical Examiner	A-2	841.00	841.00
Increased Fees:			
County Clerk	A-2	2,445,650.00	2,445,650.00
Surrogate	A-2	186,188.53	186,188.53
Sheriff	A-2	100,000.00	100,000.00
Permits:			
County Road Department	A-2	155,946.95	155,946.95
Pay Patients-Runnells Specialized Hospital of Union County	A-2	37,474,130.77	37,474,130.77
Maintenance of Patients in State Institutions for Mental Diseases	A-2	8,354,763.00	8,354,763.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	18,432,293.00	18,432,293.00
Social and Welfare Services:			
Division of Youth and Family Services	A-2	4,151,330.00	4,151,330.00
Supplemental Social Security Income	A-2	1,073,542.00	1,073,542.00
Interest on Deposits and Investments	A-2	3,664,227.23	3,664,227.23
Reimbursement Plan For State Prisoners	A-2	5,488,935.81	5,488,935.81
Reimbursement From Grant Programs:			
1. Fringe Benefit Expenditures	A-2	2,509,336.06	2,509,336.06
2. Indirect Costs	A-2	100,000.00	100,000.00
State Aid-County College Bonds (N.J.S.A.18A:64A-22.6)	A-2	1,116,787.50	1,116,787.50
Elections- County Clerk	A-2	115,925.50	115,925.50
Election Board	A-2	716,037.48	716,037.48
New Jersey Division of Economic Assistance Earned Grant	A-2	29,484,137.92	29,484,137.92
Department of Parks and Recreation:			
Facilities Revenue	A-2	4,513,737.05	4,513,737.05
Service Fees- Courts	A-2	282,060.00	282,060.00
Medicare-Peer Group	A-2	2,237,395.72	2,237,395.72
Educational Building Aid	A-2	136,882.00	136,882.00
Leaf Composting	A-2	98,683.90	98,683.90
Franchise Fee - Jersey Gardens	A-2	560,000.00	560,000.00
Title IVD Facility Reimbursement	A-2	726,171.95	726,171.95
Debt Service - Open Space	A-2	2,023,040.79	2,023,040.79
Bail Forfeitures	A-2	456,128.32	456,128.32
Reserve to Pay Serial Bonds	A-2	500,000.00	500,000.00
Hospitalization Reimbursement	A-2	800,000.00	800,000.00
		<u>\$ 137,896,617.96</u>	<u>\$ 137,896,617.96</u>

REF.

A-4

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2006</u>	<u>2007</u> <u>BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2007</u>
Emergency Shelter Program	\$ 222,352.91	\$	\$	\$	\$ 222,352.91
Emergency Homeless	5,637.50			5,637.50	
Community Development Grant - Runnells Hospital	50,163.10				50,163.10
Community Development Grant - Aging Defibrillators	50,494.00				50,494.00
Summer Expansion Program	18,876.00	18,876.00	33,848.76		3,903.24
Co-Payments - Respite	25,000.00	43,606.00	55,952.93		12,653.07
Co-Payments - Paratransit	1,425.00	1,382.00	2,807.00		
Aid to Homeless Program	167,267.00	632,722.00	561,123.00		238,866.00
Supportive Housing Program	9,653,127.43	1,305,964.00	2,943,675.06		8,015,416.37
Welfare to Work Program	167,749.86		9.68		167,740.18
Nutrition Program	270,682.88	135,159.00	133,728.05		272,113.83
U.S. Department of Agriculture	487,624.16	234,175.00	344,834.00		376,965.16
Office on Aging- State Aid	22,923.00	58,000.00	58,000.00		22,923.00
Older American Act Title III	111,850.00	3,144,310.00	3,202,122.00		54,038.00
Community Care Elderly Title XX	420,014.32	469,725.00	711,702.00		178,037.32
Transportation for Elderly Title XX		139,058.00	139,058.00		
Home Health Aid Title XX	109,323.51	100,000.00	91,849.00	9,323.51	108,151.00
Senior Farmer's Market		3,000.00	3,000.00		
Transportation for Elderly Title XIX	410,946.00	500,000.00	468,875.00	7,916.50	434,154.50
Veterans Paratransit Program	7,000.00	15,000.00	13,000.00		9,000.00
HOPE for Elderly Program	152,239.08				152,239.08
Counseling Health Insurance (CHIME)	12,301.00	10,800.00	22,100.00		1,001.00
Route #27 Corridor Study		176,000.00			176,000.00
2007 Rail Project		2,900,000.00			2,900,000.00
Staten Island Railroad	79,281.92				79,281.92
Route #22 Shuttle		280,000.00			280,000.00
Conrail Project	150,000.00		100,000.00		50,000.00
Kaplowski Road	4,356.17				4,356.17
NACI Project	137,094.73		33,213.91		103,880.82
Scope Morris Ave. Route 82	49,904.70				49,904.70
Mattano Park Soccer Plex	12,500.00			12,500.00	
Mass Transit Corridor	2,716.02			2,716.02	
Port Area District Program	494.96				494.96
Community Shuttle Program	24.26			24.26	
South Ave. Route 28 Corridor	393.20			393.20	
Rape Counseling Program	52,399.00	51,500.00	69,465.65		34,433.35

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

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



COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>2007 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2007</u>
2007 Road Resurfacing		500,000.00	500,000.00		
Distribution of Transit Information	\$ 9,120.50	\$	\$ 8,297.25	\$	\$ 823.25
Signs and Markings Grant		1,006,000.00	1,006,000.00		
Cultural and Heritage Block grant	48,652.00	350,686.00	172,716.00		226,622.00
EPA 105 Air Pollution	12,288.00	45,264.00	45,264.00	12,288.00	
Bullet Proof Vests	14,000.00			14,000.00	
Body Armor Program	1.61	52,415.00	52,414.51	1.57	0.53
Child Passenger Safety	75,234.26		12,592.60	29,236.75	33,404.91
Homeland Security Code Orange		117,821.00			117,821.00
Community Care Persons Elderly and Disabled CCPED	258,402.34	300,000.00	267,540.00		290,862.34
Jersey Assistance for Community Caregiving JACC	20,010.00	40,000.00	28,150.00		31,860.00
Assisted Living AL	60,013.35	175,000.00	140,965.00		94,048.35
Caregivers Assistance Program CAP	101,356.04	57,000.00	45,900.00		112,456.04
Mental Health Program	14,634.84	6,000.00	5,679.79		14,955.05
Juvenile Accountability Block Grant	355,871.16	52,026.00	146,116.08		261,781.08
Youth Services Program	258,479.45	246,548.00	264,018.87		241,008.58
Comprehensive Alcohol Program	634,341.85	970,700.00	927,437.00	24,392.00	653,212.85
Governor's Alliance for Alcoholism	432,344.05	582,910.00	570,560.17		444,693.88
Intoxicated Driver Resource Center IDRC	35,995.00	178,000.00	136,095.00		77,900.00
Community Services Block Grant	957,845.95	786,800.00	984,544.00		760,101.95
Deserted Village	15,426.02				15,426.02
Respite Care Program	542,390.25	351,546.00	351,546.00		542,390.25
Local Lead Grant	75,884.57				75,884.57
Historical Commission	19,260.00	101,000.00	19,260.00		101,000.00
Local Staffing - Arts Program	32,300.00				32,300.00
Echo Lake Project	183,725.77		15,954.46		167,771.31
State Partnership Program	422,102.00	441,140.00	320,277.28		542,964.72
CEHA Grant	63,988.25	261,632.00	213,072.26		112,547.99
Personal Attendant Program	39,422.25	706,791.00	618,556.00		127,657.25
Sectorial Employment Grant	18,000.00				18,000.00
Safe Haven Infant Program		20,000.00	10,000.00		10,000.00
Stop Violence Against Women	11,513.00	44,618.00	11,154.00		44,977.00
Economic Development Program	54,436.00				54,436.00
Human Services Advisory HSAC	12,276.02	66,506.00	66,506.00		12,276.02
CWA Hea Grant		29,687.00			29,687.00
Disaster Liaison Grant		2,500.00	2,500.00		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2006</u>	<u>2007</u> <u>BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2007</u>
State Incentive Program	\$ 821,738.93	\$ 590,761.00	\$ 1,122,280.79	\$	\$ 290,219.14
Special Projects Support Program	10,150.00		10,150.00		
Job Access and Reverse Compute	60,000.00	97,200.00	26,414.74		130,785.26
Senior Citizen Arts	650.00		650.00		
Raritan Water Shed	24,168.73		6.17		24,162.56
Union County Medical Reserves Corp (Links)		10,000.00	10,000.00		
Brownfield Development Project	81,745.41				81,745.41
Homeland Security Phase II	68.63			68.63	
Homeland Security FY 05	643,735.45		476,427.49		167,307.96
County Registry grant	10,000.00				10,000.00
Union County Alliance Grant	150,500.02		62,500.00	0.02	88,000.00
Help Americans Vote Act (HAVA)		19,138.00	16,650.00		2,488.00
Law Enforcement Terrorism Grant	117,423.00		72,608.52		44,814.48
Urban Area Security Initiative - Blackberry	8,000.00		1,980.47		6,019.53
Urban Area Security Initiative - Operation	10,000.00		4,172.18		5,827.82
Attorney ID Program	11,000.00				11,000.00
SHARE/COUNT Grant	104,500.00	300,000.00			404,500.00
NJ Ease Program	39,470.00				39,470.00
Wetlands Mitigation	50,000.00				50,000.00
Sperry Park Easement	30,000.00				30,000.00
Keeping Our Roadways Green	25,000.00				25,000.00
Smart Growth Program	100,000.00		97,667.57		2,332.43
Smart Growth Program (RVL)	100,000.00		100,000.00		
Multi-Jurisdictional Narcotics Program	117,990.00	117,990.00	117,990.00		117,990.00
Gang Suppression	100,800.00	100,800.00	60,000.00		141,600.00
Warinanco Lagoon Restoration	99,000.00				99,000.00
UASI-Urban Area Security Initiative Program	984.97	487,760.00		984.97	487,760.00
FY 2006 Homeland Security Grant Phase II		1,664,007.00	49,147.50		1,614,859.50
Underground Storage Tank Removal Program	88,277.00				88,277.00
State and Local All Hazard Emergency Operations	20,000.47				20,000.47
Kids Scholarship	10,000.00				10,000.00
Mercer County Social Services Management	105,680.45	78,126.00	109,241.59		74,564.86
LINCS Program - Health Services Grant	649,998.00	423,291.00	332,671.00		740,618.00
Archival Visual Preservation Program	3,000.00				3,000.00
Community Justice Program	71,428.00	56,250.00	65,139.00		62,539.00
Law Enforcement Program		44,395.00	44,395.00		

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>2007 BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE DECEMBER 31, 2007</u>
Project Safe Neighborhood	\$ 89,420.00	\$ 89,420.00	\$ 89,420.00	\$	\$ 89,420.00
Jail Diversion Program	90,000.00	65,000.00	128,135.78		26,864.22
Sex Offender Registry	13,560.00	18,000.00	13,560.00		18,000.00
Cordell Lab - Prosecutor's Office		23,350.00			23,350.00
Auto Theft Force		269,477.00			269,477.00
Project Vision	43,750.00		20,000.00		23,750.00
Bicycle Master Plan	119,206.03		119,186.05	19.98	
Freight Access to Port Elizabeth/Tremley Point	197,886.99		197,723.50		163.49
Clean Communities	1,000.40	32,529.00	32,529.10	0.30	1,000.00
Solid Waste Program		320,183.00	320,183.00		
Elizabethtown Ferry Project	9,500,000.00				9,500,000.00
Morris and Erie Railroad Project	24,258.71				24,258.71
Boat Shrink Wrap		5,000.00			5,000.00
EMA Funding	55,000.00				55,000.00
PARIS Grant	1,029,452.00	739,700.00	726,301.55	0.45	1,042,850.00
Municipal Stormwater Grant	5,000.00		2,500.00		2,500.00
Hazard Mitigation		325,000.00			325,000.00
9-1-1 Consolidation Grant		25,000.00	25,000.00		
JAG Grant	303,877.00	420,578.00			724,455.00
Disability Grant	0.50			0.50	
Senior Citizens Disabled Transportation	863,140.10	1,889,142.00	2,347,161.33		405,120.77
	<u>\$ 63,554,750.34</u>	<u>\$ 39,800,276.00</u>	<u>\$ 35,510,412.34</u>	<u>\$ 470,960.75</u>	<u>\$ 67,373,653.25</u>
Ref.	A	A-2		A-12	A
Cash Receipts	A-4		\$ 35,440,185.71		
Reserve for Miscellaneous Grants - Unappropriated	A-13		<u>70,226.63</u>		
			<u>\$ 35,510,412.34</u>		

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE  
PEER GROUP-APPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2006	A	\$ 1,002,765.94
Increased by:		
2007 Budget Appropriation	A-3	<u>2,033,000.00</u>
		\$ <u>3,035,765.94</u>
Decreased by:		
Disbursements	A-4	<u>1,835,848.81</u>
Balance, December 31, 2007	A	\$ <u><u>1,199,917.13</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2006			BALANCE AFTER TRANSFERS	EXPENDED		
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS		NET CASH	ACCOUNTS PAYABLE	BALANCE LAPSED
<u>SALARIES AND WAGES</u>							
County Managers Office	\$	\$ 59,979.10	\$ (50,000.00)	\$ 9,979.10	\$	\$	9,979.10
Board of Chosen Freeholders		2,461.43		2,461.43			2,461.43
Clerk of the Board		69,177.71	(50,000.00)	19,177.71			19,177.71
County Clerk		24,146.01		24,146.01			24,146.01
Board of Elections		4,280.43		4,280.43			4,280.43
Elections (County Clerk)		4,146.68		4,146.68			4,146.68
Department of Finance:							
Office of Director		3,065.01		3,065.01			3,065.01
Division of Reimbursement		1,273.10		1,273.10			1,273.10
Division of Treasurer		1,912.52		1,912.52			1,912.52
Division of Comptroller		89,988.98	(80,000.00)	9,988.98			9,988.98
Division of Internal Audit		440.81		440.81			440.81
Department of Law:							
Office of County Counsel		15,594.42		15,594.42			15,594.42
Division of County Adjuster		1,761.26		1,761.26			1,761.26
Department of Administrative Services:							
Office of Director		15,559.91		15,559.91			15,559.91
Division of Motor Vehicles		13,403.92		13,403.92			13,403.92
Relations		2,457.19		2,457.19			2,457.19
Division of Purchasing		20,448.76		20,448.76			20,448.76
Division of Consumer Affairs		184.64		184.64			184.64
Board of Taxation		852.29		852.29			852.29
County Surrogate		12,729.35		12,729.35			12,729.35
Engineering, Land and Facilities Planning		29,160.10	(25,000.00)	4,160.10	(348,651.00)		352,811.10
Department of Economic Development:							
Office of Director		11,424.12		11,424.12			11,424.12
Division of Planning and Community Development		1,071.17		1,071.17			1,071.17
Division of Cultural and Heritage Affairs		996.01		996.01			996.01
Division of Information Technologies		30,115.62	(25,000.00)	5,115.62			5,115.62
Sheriff's Office		44,097.34	(35,000.00)	9,097.34			9,097.34
Department of Public Safety:							
Office of Director		512.62		512.62			512.62
Division of Weights and Measurers		4,463.61	2,500.00	6,963.61			6,963.61

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE			BALANCE	EXPENDED		
	DECEMBER 31, 2006			AFTER		ACCOUNTS	BALANCE
	COMMITMENTS		TRANSFERS	TRANSFERS	NET CASH	PAYABLE	LAPSED
	PAYABLE	RESERVED					
Division of Corrections	\$	\$ 151,688.70	\$	\$ 151,688.70	\$	\$	151,688.70
Division of Medical Examiner		3,802.67		3,802.67			3,802.67
Division of Emergency Management		47,070.99	(45,000.00)	2,070.99			2,070.99
Division of Police		34,836.36	(25,000.00)	9,836.36			9,836.36
Division of Health		1,523.49		1,523.49			1,523.49
County Prosecutor		61,735.84	150,000.00	211,735.84	158,384.25		53,351.59
Department of Public Works and Engineering:							
Office of Director		1,381.04		1,381.04			1,381.04
Division of Public Works		10,286.32		10,286.32			10,286.32
Runnells Specialized Hospital		73,219.74	(68,000.00)	5,219.74			5,219.74
Department of Human Services:							
Office of Director		691.78		691.78			691.78
Division of Aging		15,867.34		15,867.34			15,867.34
Division of Youth Services		80,499.93	(75,000.00)	5,499.93			5,499.93
Division of Social Services		127,546.85	350,000.00	477,546.85	150,197.41		327,349.44
Division of Internal Control		81,787.61	(75,000.00)	6,787.61			6,787.61
Division of Planning		19,149.30		19,149.30			19,149.30
Division of Employment and Training		4,666.37		4,666.37			4,666.37
Department of Parks and Recreation:							
Division of Recreation and Administrative Support		7,758.49		7,758.49			7,758.49
Division of Golf Operations		42,801.86	(30,000.00)	12,801.86			12,801.86
Division of Maintenance and Planning		32,318.33	(13,500.00)	18,818.33			18,818.33
Division of Facilities Management		15,763.45	450,000.00	465,763.45			465,763.45
Office of County Superintendent of Schools		5,509.08		5,509.08			5,509.08
County Extension Service in Agriculture and Home Economics and 4-H		1,584.36		1,584.36			1,584.36
<u>OTHER EXPENSES</u>							
County Managers Office:							
Special Studies and Initiatives	16,944.58	66,936.44		83,881.02	30,770.65		53,110.37
Miscellaneous	1,129.60	44,853.86		45,983.46	4,538.10		41,445.36
Board of Chosen Freeholders:							
Annual Audit	155,750.00			155,750.00	155,750.00		
Other Accounting and Audit Fees	92,625.00	575.00		93,200.00	55,000.00	37,625.00	575.00
Miscellaneous	770.62	38,334.09		39,104.71	568.12		38,536.59

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2006			BALANCE AFTER TRANSFERS	EXPENDED		BALANCE
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS		NET CASH	ACCOUNTS PAYABLE	LAPSED
Clerk of the Board:							
Miscellaneous	\$ 6,119.68	\$ 12,839.41	\$	\$ 18,959.09	\$ 5,760.28	\$	\$ 13,198.81
Advisory Boards, Committees and Commissions		5,500.00		5,500.00			5,500.00
Status of Women Advisory Board		500.00		500.00	386.10		113.90
County Clerk	23,315.91	44,187.51		67,503.42	32,850.22	4,871.59	29,781.61
Board of Elections	26,272.11	8,404.66		34,676.77	24,987.12		9,689.65
Elections (County Clerk)	11,302.76	58,585.88	(58,000.00)	11,888.64	1,042.50		10,846.14
Department of Finance:							
Office of Director	46,679.97	10,474.73		57,154.70	24,938.63	22,000.00	10,216.07
Public Obligations Registration Act P. L. 1983 Ch. 243	8,717.97	443,907.15	(95,000.00)	357,625.12	307,103.83		50,521.29
Division of Reimbursement		2,884.53		2,884.53			2,884.53
Division of Treasurer		1,098.19		1,098.19			1,098.19
Division of Comptroller	2,620.05	2,957.60		5,577.65	2,195.57		3,382.08
Division of Internal Audit		2,000.00		2,000.00			2,000.00
Department of Law:							
Office of County Counsel	183,705.24	60,096.42		243,801.66	140,383.59	58,121.77	45,296.30
Division of County Adjuster	91.16	2,882.63		2,973.79	321.67		2,652.12
Department of Administrative Services:							
Office of Director	9,210.85	18,359.90		27,570.75	8,500.00		19,070.75
Division of Motor Vehicles	96,695.03	36,985.68		133,680.71	80,818.62		52,862.09
Division of Personnel Management and Labor Relations	175,512.02	47,203.64		222,715.66	67,232.61		155,483.05
Division of Purchasing	33,572.94	40,950.12	(25,000.00)	49,523.06	18,011.86		31,511.20
Division of Consumer Affairs		2,929.90		2,929.90	11.65		2,918.25
Board of Taxation	405.31	1,044.96		1,450.27			1,450.27
County Surrogate	10,578.85	14,108.55		24,687.40	8,240.47		16,446.93
Engineering, Land and Facilities Planning	4,716.66	17,205.69		21,922.35	4,410.09	306.55	17,205.71
Department of Economic Development:							
Office of Director		39,979.31		39,979.31			39,979.31
Division of Planning and Community Development	44,927.25	59,370.90		104,298.15	44,927.93		59,370.22
Division of Cultural and Heritage Affairs	1,151.18	608.45		1,759.63	1,213.78		545.85
Division of Information Technologies	227,118.67	51,550.07		278,668.74	204,238.19	2,031.00	72,399.55
Printing and Publications	6,592.27	11,000.00		17,592.27	2,136.53		15,455.74
Insurance:							
Group Insurance Plan for Employees	87,081.43	1,623,504.81		1,710,586.24	1,185,316.66	2,765.51	522,504.07

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2006			BALANCE AFTER TRANSFERS	EXPENDED		BALANCE
	COMMITMENTS PAYABLE	RESERVED	TRANSFERS		NET CASH	ACCOUNTS PAYABLE	LAPSED
Surety Bond Premiums	\$	\$ 6,306.00	\$	\$ 6,306.00	\$	\$	6,306.00
Other Insurance Premiums	410,760.83	1,830.82		412,591.65	216,346.69		196,244.96
Medicare for Employees	18,319.50	12,319.50		30,639.00	19,381.50		11,257.50
Employee's Prescription Plan	280,785.42	31,780.38		312,565.80	280,785.42		31,780.38
Dental Plan	1.00	52,264.34		52,265.34	33,334.02		18,931.32
Disability Insurance		70,000.00		70,000.00			70,000.00
Sheriff's Office	42,395.60	39,356.40		81,752.00	36,685.59		45,066.41
Department of Public Safety:							
Office of Director		4,720.81		4,720.81	555.00		4,165.81
Division of Corrections	897,948.01	380,768.60		1,278,716.61	989,969.72	229.23	288,517.66
Division of Medical Examiner	67,270.85	21,858.85		89,129.70	24,283.85		64,845.85
Division of Emergency Management	54,314.87	38,378.70		92,693.57	60,586.16	8,115.36	23,992.05
Division of Police	21,667.13	53,469.02		75,136.15	23,591.93		51,544.22
Division of Health	1,232.27	767.73		2,000.00	1,940.07		59.93
County Prosecutor	184,985.43	26,773.37	45,000.00	256,758.80	151,728.72	26,899.71	78,130.37
Department of Public Works and Engineering:							
Office of Director	190.00	795.36		985.36			985.36
Division of Public Works	1,449.73	11,681.07		13,130.80	135.00		12,995.80
Landfill Closure and Post Closure Costs		30,000.00	(30,000.00)				
Contribution for Flood Control		155.21		155.21			155.21
Crippled Children	9,800.00			9,800.00	9,800.00		
Runnells Specialized Hospital	1,189,714.83	34,182.65		1,223,897.48	833,968.90	17,750.00	372,178.58
Adult Diagnostic Center		9,000.00	(9,000.00)				
Psychiatric Treatment		5,000.00	(5,000.00)				
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79)		30,820.85		30,820.85			30,820.85
Department of Human Services:							
Office of the Director	40,869.58	272,231.83		313,101.41	29,640.84	10,167.42	273,293.15
Division on Aging	159,179.90			159,179.90	159,179.90		
Division of Youth Services	112,448.84	224,970.60	(100,000.00)	237,419.44	136,559.71		100,859.73
Relocation of Detention Residents-Contractual	273,288.63	117,200.00	(379,000.00)	11,488.63	9,310.05		2,178.58
Division of Social Services	298,796.74	918,215.71		1,217,012.45	242,823.67		974,188.78
Division of Planning		2,327.32		2,327.32			2,327.32
Department of Parks and Recreation:							
Division of Recreation and Administrative Support	257,426.19	72,002.79	(50,000.00)	279,428.98	80,992.18		198,436.80



COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2006 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2006			BALANCE AFTER TRANSFERS	EXPENDED			BALANCE LAPSED
	COMMITMENTS					ACCOUNTS		
	PAYABLE	RESERVED			NET CASH	PAYABLE		
Division of Facilities Management	\$ 2,156,243.42	\$ 158,635.98	\$	\$ 2,314,879.40	\$ 1,018,607.15	\$ 114,135.25	\$	1,182,137.00
Office of County Superintendent of Schools	200.00	6,723.65		6,923.65	200.00			6,723.65
Vocational Schools		65,588.50		65,588.50				65,588.50
Union County Extension Services in Agriculture, Home Economics and 4-H	432.00	9,726.63		10,158.63				10,158.63
Union County Community College System		172,825.50		172,825.50				172,825.50
Scholarship Program		184,020.00		184,020.00	184,020.00			
Two-Year Colleges and Vocational Technical Schools N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4		80,485.16		80,485.16	54,280.76			26,204.40
Prior Year Bills	1,008.63			1,008.63				1,008.63
Contractual Retire Benefits	600,000.00			600,000.00	600,000.00			
Utilities	1,365,162.77	66,523.14	350,000.00	1,781,685.91	1,222,567.86			559,118.05
Matching Funds for Grants		253,771.00		253,771.00				253,771.00
Contingent		50,000.00		50,000.00				50,000.00
Public Employees Retirement System		0.60		0.60				0.60
Social Security System		717,345.18		717,345.18	2,340.05			715,005.13
Unemployment Compensation Insurance		168,300.00		168,300.00				168,300.00
Sheriff Officers' Pension Fund		2,210.72		2,210.72				2,210.72
Police and Firemen's Retirement Fund of New Jersey		0.40		0.40				0.40
TOTAL	\$ 9,719,499.28	\$ 8,464,348.46	\$	\$ 18,183,847.74	\$ 8,795,200.17	\$ 305,018.39	\$	9,083,629.18

Ref.

A

A

A-7

A-1

Cash Disbursement

A-4

Reserve for Contractual Retire Benefits

A-15

\$ 8,195,200.17  
600,000.00  
\$ 8,795,200.17

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
One Ease E Link	\$ 2,777.86	\$	\$	\$	\$	2,777.86
Ryan White HIV-Aids	965,997.02	2,104,245.00	2,452,230.09		438,139.67	179,872.26
Housing Opportunities for People With Aids (HOPWA )	475,569.21		256,041.07		26,409.15	193,118.99
Safe haven Infant Program		20,000.00	8,286.89		15.56	11,697.55
Welfare to Work	169,229.76					169,229.76
Economic Development Grant	26,483.75					26,483.75
Sectorial Employment Grant	18,000.00					18,000.00
Merck Summer Intern	798.50		202.79			595.71
Handicapped Recreational Grant	2,142.18	6,840.00	3,014.70		1,689.11	4,278.37
Deserted Village II	189,175.00					189,175.00
Masher's Barn	426,834.00		24,514.59		58,290.04	344,029.37
Tree Planting Grant	10,400.00					10,400.00
Keeping Our Roadways Green	25,000.00		25,000.00			
Echo Lake Grant	139,714.73		24,538.80		40,659.22	74,516.71
Set Aside Grant - Match	6,571.36					6,571.36
Forestry Program - Match	1,000.00					1,000.00
Union County Trail Grant	3,148.04					3,148.04
Archival Collection	1.10					1.10
Archival Collection - Match	529.08				488.49	40.59
Wildlife Improvement Grant - Match	3,115.66					3,115.66
COPS Homeland Security-Match (Sheriff)	16,728.00					16,728.00
Sperry Park Easement	30,000.00					30,000.00
Archival Program	41.20					41.20
Warinanco Park Lagoon	16,003.11		2,782.45		3,950.00	9,270.66
Wetlands Mitigation	14,448.45					14,448.45
Parkland Boundaries	88,643.60		59,100.00		2,350.00	27,193.60
Victim Assistance Grant	367,450.18	445,418.00	405,275.62		3.75	407,588.81
Victim Assistance Grant - Match		15,060.00	242.93		547.02	14,270.05
Multi-Jurisdictional Narcotics Grant	39,798.29	117,990.00	151,151.31		206.52	6,430.46
Multi-Jurisdictional Narcotics - Match	96,634.93	117,990.00	209,012.33		10.00	5,602.60
Child Advocacy Expansion		500,000.00				500,000.00
Canine Initiative	92.50			92.50		
Megan's Law	11,259.04		8,500.69			2,758.35
Megan's Law - Match	5,331.83		2,737.45			2,594.38
Insurance Fraud Grant	3,156.14	250,000.00	242,763.79			10,392.35

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Community Justice Grant	\$ 77,432.34	\$ 56,250.00	\$ 77,031.68	\$ 399.66	\$ 140.00	\$ 56,111.00
Community Justice - Match	9,234.30	14,062.00	18,482.10		907.00	3,907.20
Law Enforcement Program	5,587.40	44,395.00	26,325.54		12,049.77	11,607.09
Gun Violence - Match	4,940.95					4,940.95
Jail Diversion Program	90,000.00	65,000.00	57,903.85			97,096.15
Sex Offender Registry	13,560.00	18,000.00	8,684.00			22,876.00
Community Prosecution Grant	6.50			6.50		
Internet Crimes	19.63			19.63		
Sexual Assault - Nurses Examiner (SANE)	204,630.04	61,339.00	56,373.67	145,732.78	4,634.82	59,227.77
Sexual Assault - Nurses Examiner (SANE) - Match	40,839.00	15,335.00	14,555.50		1,036.50	40,582.00
Auto Theft		269,477.00	196,492.00		52,833.00	20,152.00
Gang Suppression	131,705.99	100,800.00	115,254.52		12,677.78	104,573.69
Project Safe Neighborhood	51,424.94	89,420.00	71,253.87			69,591.07
Gang Suppression - Match	49,093.43	33,600.00	41,742.32		11,845.33	29,105.78
Project Vision	37,800.00		37,800.00			
Sign Shop Grant	820,400.91	1,006,000.00	886,424.98		4,025.55	935,950.38
Local Lead Grant	93,689.00					93,689.00
Road Resurfacing		500,000.00	500,000.00			
Traffic Standards Grant	251,732.46		70,469.34		31,917.73	149,345.39
Local Safety Program - Mountain Avenue	95,424.00		95,424.00			
Local Safety Program - 7th Avenue, Plainfield		215,000.00				215,000.00
Distribution of Transit Information	308.60			308.60		
Council on the Arts	40,932.26	350,686.00	168,033.00		38,077.26	185,508.00
Council on the Arts - Match	8,869.28	87,850.00	43,213.73		510.00	52,995.55
Historical Commission Grant	42,342.89	101,000.00	120,878.08		21,395.00	1,069.81
Historical Commission - Match	32,139.50	40,000.00	71,266.95		184.00	688.55
Senior Citizen Art Show	32,300.40				0.40	32,300.00
Coverdell Lab		23,350.00			21,335.88	2,014.12
Elizabeth Ferry Project	9,500,000.00					9,500,000.00
Sub-Regional Transportation Planning	66,867.95	105,155.00	99,003.48		4.00	73,015.47
Sub-Regional Transportation Planning-Match	26,289.00	26,289.00	32,616.95			19,961.05
Local Arts Staffing - Match	39.68					39.68
Special Project for Artists	9,916.00		9,916.00			
Special Project for Artists - Match	12,008.20		12,008.20			

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
START - Building Cultural Participation	\$ 5,415.00	\$	\$ 125.16	\$	\$ 5,000.00	\$ 289.84
START - Building Cultural Participation - Match	9,874.84		9,874.84			
UASI - Urban Area Security Initiative	7,160.57	487,760.00	284,038.74		5,087.53	205,794.30
UASI - Urban Area Security - Mall	15,505.80		15,505.80			
Staten Island/Raritan Valley Railroad	100.00				100.00	
SCOPE Program	49,904.70					49,904.70
Cross Acceptance Grant	21.61			21.61		
Port Area District 151	885.96				885.96	
Community Shuttle	3.00			3.00		
Smart Growth Project	21,001.49		20,931.00		2.15	68.34
Smart Growth (Raritan Valley Line)	86,638.13		86,560.70		77.43	0.00
Route 28 Corridor - Match	33,383.50				33,383.50	
Kaplowski Road Project	4,356.17				4,356.17	
NACI Project	98,471.85		33,213.91		45,119.60	20,138.34
Bicycle Masterplan	73,572.59		73,572.59			
Bicycle Masterplan - Match	5,361.46		5,022.92			338.54
Freight Access to Port Elizabeth/Tremley Point	174,258.17		174,096.68		161.49	0.00
Freight Access - Match	21,963.79		21,496.39			467.40
Senior Arts Contest	10,979.96		4,979.96	6,000.00		
Clean Communities Program	36,176.48	32,529.00	26,142.00	900.00	844.27	40,819.21
Right to Know Project	16,239.09	16,401.00	17,416.45	11,992.52		3,231.12
Environmental Health Grant	990.57			990.57		
Comprehensive Traffic Safety Program	235,572.18	79,960.00	45,461.33	157,492.18	10.00	112,568.67
Response 98	1,604.74			1,604.74		
Body Armor Grant	64,016.01	52,415.00	30,501.50		3,264.00	82,665.51
Recycling Grant	1,434.78					1,434.78
County Environmental Health Act (CEHA)	27,653.91	261,632.00	245,132.03			44,153.88
County Environmental Health Act (CEHA) - Match	1,598.52					1,598.52
Solid Waste Service Grant	416,740.40	320,183.00	263,928.07		229,143.16	243,852.17
County Registry	10,000.00					10,000.00
EPA 105 Pollution Grant	16,408.12	45,264.00	48,122.22	12,288.00		1,261.90
Watershed Program	1,048.26					1,048.26
Case Management - Mercer/Union	193,755.62	78,126.00	137,135.08			134,746.54
Homeland Security FY2005	307,482.55		233,396.10		73,992.50	93.95

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Hospital Exercise	\$ 590.40	\$	\$	\$ 590.40	\$	
Route 27 Corridor Study		176,000.00	5,575.57			170,424.43
Route 27 Corridor Study - Match		44,000.00	1,393.92			42,606.08
Homeland Security Phase II	6,184.65			16.03	6,167.92	0.70
Tuberculosis Control Services Grant	68,188.21			23,061.21		45,127.00
NJ Narcotics Officers Association Grant	0.32					0.32
NJ Narcotics Officers Association Grant - Match	1.00				0.56	0.44
Hurricane Relief	10,081.60				1,741.85	8,339.75
Bomb Squad Equipment Grant	0.02			0.02		
Preschool Immunization Program	1,035.18			1,035.18		
Law Enforcement Terrorism	117,423.00		107,502.77		8,474.20	1,446.03
LINCS - State Grant	537,377.90	423,291.00	599,426.52		21,225.88	340,016.50
NAACHO - UC Medical Reserve Corp.		10,000.00	1,758.00			8,242.00
Port Authority / Rail Study Program	70,248.81				220.64	70,028.17
Child Passenger Program	141,111.58		1,260.00	75,500.58		64,351.00
PARIS Grant	1,544,499.75	739,700.00	1,154,659.82		629,830.20	499,709.73
Homeland Security Grant Program	271.44			271.44		
Homeland Security FY2006	542,162.99	1,664,007.00	512,435.55		406,668.30	1,287,066.14
Morristown & Erie Railroad	12,732.30	2,900,000.00	864,502.11		2,046,271.55	1,958.64
Underground Storage Tank	109,937.00					109,937.00
Kids Scholarship Fund	10,000.00					10,000.00
State/Local Hazard Emergency (SLAHEOP)	48,936.00					48,936.00
Healthy Heart Program	2,599.35					2,599.35
911 Program	47,166.62	25,000.00	21,741.08		10,296.53	40,129.01
CERT Program	2,636.84		1,774.50		58.00	804.34
DWI Program	3,777.25					3,777.25
Union County Alliance Grant	140,966.73		108,160.00			32,806.73
Scrap Tire	19,960.25		5,172.95		9,709.60	5,077.70
Emergency Management Assistance	55,000.00					55,000.00
Brownfield Development Program	60,638.84		598.65		60,016.86	23.33
Hazard Mitigation		325,000.00				325,000.00
Hazard Mitigation - Match		108,000.00				108,000.00
Justice Assistance Grant JAG	193,429.08	420,578.00	101,329.06		119,299.05	393,378.97
Municipal Stormwater Program	20,000.00					20,000.00
Boat Shrink Wrap Program		5,000.00				5,000.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Community Care Program for the Elderly Title XX	\$ 113,266.86	\$ 538,971.00	\$ 562,499.48	\$	\$ 54,413.58	\$ 35,324.80
Older Americans Act Title III	1,367,335.69	3,429,972.00	3,421,599.42		395,199.09	980,509.18
Respite Care Program	577,781.37	395,152.00	348,964.30		65,568.09	558,400.98
H.O.P.E. Elderly Program	169,471.54					169,471.54
C.H.I.M.E. Program	3,477.08	25,226.00	14,871.52	0.08	12,830.48	1,001.00
State Aging Program	2,008.38	58,000.00	58,980.31			1,028.07
Farmers Market Grant		3,000.00			3,000.00	
CCPED Program	882,655.89	572,000.00	625,828.05		26,305.91	802,521.93
Home Health Care Program	36,224.51	100,000.00	63,300.50	9,383.51	55,389.50	8,151.00
Department of Labor - Workforce Investment Act	4,428,204.00	3,514,480.00	3,015,155.29		1,089,246.45	3,838,282.26
Department of Labor - Workforce Learning Link	484,371.31	365,813.00	384,373.90		124,400.36	341,410.05
Department of Labor and Workforce Development WFNJ	8,442,275.64	5,170,143.00	4,631,733.76		2,295,363.41	6,685,321.47
Smart Steps		33,705.00	15,247.00			18,458.00
Department of Labor and Workforce Development	111,426.79		93,861.99		2,489.64	15,075.16
Department of Labor - Adult Literacy	86,589.49					86,589.49
Department of Health and Human Services Work First NJ	8,699,743.18	674,291.00	608,409.93		35,687.07	8,729,937.18
Department of Labor Work First NJ	1,450,619.67					1,450,619.67
NJ Build		4,795.00	4,795.00			
WIB Administration		10,000.00	10,000.00			
Disability Navigator		14,172.00	14,171.40			0.60
Career Advancement	34,723.00					34,723.00
Tank Verification		77,814.00	30,943.92			46,870.08
Jobs training Partnership Act	1,992,544.33					1,992,544.33
H.O.P.E. IV Program	86,863.00					86,863.00
Human Services Planning Council	16,274.80	66,506.00	64,588.59		7,311.62	10,880.59
Human Services Planning Council - Match	7,244.38	15,900.00	16,236.77		749.70	6,157.91
Aid to Homeless	183,850.41	632,722.00	630,470.98		85,261.42	100,840.01
Intoxicated Driver Resource Center	83,232.12	178,000.00	135,299.54		61.60	125,870.98
Alcohol Program	377,503.80	970,700.00	844,171.67	24,393.36	314,213.25	165,425.52
Alcohol Program - Match	40,906.61	200,000.00	138,004.79		38,308.00	64,593.82
Governor's Alliance to Prevent Alcoholism	381,387.16	582,910.00	613,767.07		312,791.90	37,738.19
Rape Care Program	53,747.31	78,241.00	59,986.88		15,406.69	56,594.74
Rape Counseling Program	15,079.68	51,500.00	58,253.81		3,145.58	5,180.29

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Emergency Shelter Program (HUD)	\$ 7,620.37	\$	\$	\$	\$	7,620.37
Supportive Housing Program	8,259,484.60	1,305,964.00	2,825,937.74		5,979,713.43	759,797.43
Safe Housing Program- Match	77,899.29	47,309.00	39,244.25		23,363.04	62,601.00
Personal Attendant Demonstration Program	146,696.27	706,791.00	657,516.21		58,902.65	137,068.41
Mental Health Program	11,611.33	6,000.00	5,614.74		712.96	11,283.63
Community Service Block Grant	816,494.65	786,800.00	724,636.04		110,196.01	768,462.60
Violence Against Women	11,516.00	44,618.00	7,861.25		979.75	47,293.00
Rape Care - Match	10,850.93		2,882.15			7,968.78
Rape Care - Match	769.00					769.00
Youth Services/ Family Court	175,310.91	246,548.00	273,144.75		77,870.99	70,843.17
Community Partnership Grant	165,346.89	441,140.00	363,841.84		209,312.43	33,332.62
Juvenile Justice Education Program	144,000.00	144,500.00	144,000.00			148,500.00
Juvenile Accountability Incentive Program	216,244.12	52,026.00	100,667.07		78,670.94	88,932.11
Juvenile Accountability Incentive Program - Match	36,120.59	5,781.00	16,718.59			25,183.00
State Incentive Program	368,908.26	590,761.00	687,185.50		206,803.54	65,680.22
Senior Citizen Transportation Program	489,619.66	1,889,142.00	2,053,363.10			325,398.56
Elderly Transportation - Title XX	274,540.47	139,058.00	171,040.80			242,557.67
Elderly Transportation - Title XX - Match	30,955.00	30,955.00				61,910.00
Transportation for Elderly Title XIX	510,521.04	501,382.00	201,996.83		155,994.87	653,911.34
Community Care Elderly Title XX - Match	158,329.38	183,223.00	177,707.94		17,577.88	146,266.56
Veterans Paratransit Program	21,827.49	15,000.00	12,000.00		12,000.00	12,827.49
Disability Grant	7,064.92				3,600.00	3,464.92
Urban Area Security Initiative	8,122.96		7,960.59			162.37
Homeland Security - Code Orange		117,821.00			62,967.99	54,853.01
Union County Auto Theft Task Force	2,500.00					2,500.00
9 1 1 Consolidation	100,000.00		40,000.00			60,000.00
Attorney I.D. Program	11,000.00					11,000.00
Share/Count Grant	104,500.00	300,000.00	7,349.75		36,595.25	360,555.00
Community Development-Runnells Handrails	189,356.62		139,193.52			50,163.10
Community Development-Defibrillators	50,494.00					50,494.00
Summer Expansion Program	789.24	18,876.00	15,762.28			3,902.96

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

		BALANCE DECEMBER 31, 2006	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2007
Job Access & Reverse Compute Program		\$ 60,000.00	\$ 97,200.00	\$ 62,683.08		\$ 60,896.46	\$ 33,620.46
JAARC - Match		40,000.00	64,800.00	15,651.73		87,190.00	1,958.27
Handicapped Persons Program - Match		776.09	1,368.00	610.22		535.39	998.48
Home Delivered Meals - Match		1,011.91	17,544.00	17,544.00			1,011.91
Help Americans Vote Act			19,138.00				19,138.00
Disaster Liaison			2,500.00	2,500.00			
HEAR CWA Grant			29,687.00				29,687.00
Route 22 Corridor			280,000.00				280,000.00
		<u>\$ 63,261,236.09</u>	<u>\$ 40,869,342.00</u>	<u>\$ 37,210,623.07</u>	<u>472,104.10</u>	<u>\$ 16,628,768.37</u>	<u>\$ 49,819,082.55</u>
REF.				A-4		A	A
Federal and State Grants	A	\$ 49,988,435.88					
Commitments Payable	A	<u>13,272,800.21</u>					
		<u>\$ 63,261,236.09</u>					
Federal and State Grants	A-3		\$ 39,800,276.00				
Matching Funds for Grants	A-3:A-4		<u>1,069,066.00</u>				
			<u>\$ 40,869,342.00</u>				
Grants Receivable	A-9				\$ 470,960.75		
Due to Current Fund - Cancelled Grant Reserves	A-1:A-15				<u>1,143.35</u>		
					<u>\$ 472,104.10</u>		



COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

	BALANCE DECEMBER <u>31, 2006</u>	UTILIZED AS ANTICIPATED <u>REVENUE</u>	<u>RECEIVED</u>	BALANCE DECEMBER <u>31, 2007</u>
Respite Care Program	\$ 37,225.34	\$ 37,225.34	\$ 28,050.00	\$ 28,050.00
Para Transit Program	2,143.25	2,143.25	300.13	300.13
Body Armor	30,858.04	30,858.04	35,165.39	35,165.39
Clean Communities			3,149.06	3,149.06
	<u>\$ 70,226.63</u>	<u>\$ 70,226.63</u>	<u>\$ 66,664.58</u>	<u>\$ 66,664.58</u>
<u>REF.</u>	A	A-9	A-4	A

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF.</u>		
Balance, December 31, 2006	A	\$	587,874.51
Increased by:			
Disbursements	A-4	\$	<u>281,184.37</u>
Balance, December 31, 2007	A	\$	<u><u>869,058.88</u></u>

"A-15"

SCHEDULE OF RESERVE FOR CONTRACTUAL  
RETIREE BENEFITS

Increased by:			
2007 Budget Appropriation	A-3	\$	1,700,000.00
2008 Budget Appropriation Reserve	A-11		<u>600,000.00</u>
Balance, December 31, 2007	A	\$	<u><u>2,300,000.00</u></u>

COUNTY OF UNION  
CURRENT FUND  
SCHEDULE OF INTERFUNDS

	<u>REF.</u>	<u>TOTAL</u>	<u>GRANT FUND</u>	<u>TRUST OTHER FUND</u>	<u>GENERAL CAPITAL FUND</u>
Balance, December 31, 2006					
Due From	A	\$ <u>1.24</u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>1.24</u>
Received	A-4	\$ <u>1,440.37</u>	\$ <u>1,143.35</u>	\$ <u>          </u>	\$ <u>297.02</u>
Cancelled Grant Reserves	A-1	<u>1,143.35</u>	<u>1,143.35</u>		
Disbursed	A-4	\$ <u>17,882.96</u>	\$ <u>          </u>	\$ <u>17,882.96</u>	\$ <u>          </u>
Balance, December 31, 2007					
Due To	A	\$ <u>295.78</u>	\$ <u>          </u>	\$ <u>          </u>	\$ <u>295.78</u>
Due From	A	<u>17,882.96</u>	<u>          </u>	<u>17,882.96</u>	<u>          </u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF TRUST CASH

	<u>REF.</u>	<u>TRUST OTHER</u>	<u>OPEN SPACE PRESERVATION TRUST</u>
Balance, December 31, 2006	B	\$ 19,948,488.00	\$ 3,093,709.63
Increased by Receipts:			
Due Current Fund	B	\$ 17,882.96	\$
Due General Capital Fund	B		6,918,000.00
Due Grant Fund	B	1,600,000.00	
Housing and Community Development Act	B-3	6,791,233.05	
Home Investment Partnerships Program	B-4	3,258,404.04	
Housing Assistance Voucher Program	B-5	3,126,105.00	
Emergency Shelter Program	B-6	208,980.70	
Interim Flood Assistance	B-8	125.00	
Home Investment Partnerships Program Recapture Funds	B-13	7,128.97	
Community Development Block Grants - Appropriated	B-16	18,699.56	
Multi - Jurisdictional Rehabilitation Loan Repayments	B-20	285,859.12	
Multi - Jurisdictional Rehabilitation Loan Repayments Interest	B-20	450.91	
Miscellaneous Deposits	B-22	25,020,398.71	
Motor Vehicle Fines	B-23	5,533,271.95	
Housing Assistance Voucher Program - Appropriated	B-28	115,382.09	
Emergency Shelter Program - Appropriated	B-30	2,139.43	
Housing Assistance Payments Program - Unappropriated	B-31	2,100.00	
Open Space Preservation Taxes	B-34		10,811,227.62
Open Space Preservation Interest	B-35		228,414.10
Open Space Preservation Refunds	B-35		164,803.15
		\$ <u>45,988,161.49</u>	\$ <u>18,122,444.87</u>
Decreased by Disbursements:			
Interim Flood Assistance	B-8	\$ 600.00	\$
Commitments Payable	B-24:B-36	44,781,164.43	11,681,602.05
		\$ <u>44,781,764.43</u>	\$ <u>11,681,602.05</u>
Balance, December 31, 2007	B	\$ <u>21,154,885.06</u>	\$ <u>9,534,552.45</u>

"B-3"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR HOUSING AND  
COMMUNITY DEVELOPMENT ACT FUND

	<u>REF.</u>	
Balance, December 31, 2006	B	\$ 10,949,709.55
Increased by:		
Authorized Funding	B-15	<u>5,418,816.00</u>
		\$ 16,368,525.55
Decreased by:		
Receipts	B-2	<u>6,791,233.05</u>
Balance, December 31, 2007	B	\$ <u>9,577,292.50</u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2006	B	\$ 6,054,719.96
Increased by:		
Authorized Funding	B-11	<u>1,418,153.00</u>
		\$ 7,472,872.96
Decreased by:		
Receipts	B-2	<u>3,258,404.04</u>
Balance, December 31, 2007	B	\$ <u>4,214,468.92</u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>	
Balance, December 31, 2006	B	\$ 224,230.02
Increased by:		
Authorized Funding	B-27	<u>3,198,418.00</u>
		\$ <u>3,422,648.02</u>
Decreased by:		
Receipts	B-2	<u>3,126,105.00</u>
Balance, December 31, 2007	B	\$ <u><u>296,543.02</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2006	B	\$ 235,570.25
Increased by:		
Authorized Funding	B-29	<u>231,967.00</u>
		\$ <u>467,537.25</u>
Decreased by:		
Cash Receipts	B-2	<u>208,980.70</u>
Balance, December 31, 2007	B	\$ <u><u>258,556.55</u></u>

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>	
Balance, December 31, 2006	B	\$ 246,528.00
Increased by:		
Authorized Funding	B-32	\$ <u>25,959.00</u>
Balance, December 31, 2007	B	\$ <u><u>272,487.00</u></u>

"B-8"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR  
INTERIM FLOOD ASSISTANCE

	<u>REF.</u>	
Balance, December 31, 2006	B	\$ 21,366.00
Increased by:		
Overpayments Refunded	B-2	600.00
		\$ <u>21,966.00</u>
Decreased by:		
Repayments	B-2	125.00
		<u>125.00</u>
Balance, December 31, 2007	B	\$ <u><u>21,841.00</u></u>

"B-9"

SCHEDULE OF RESERVE FOR NEIGHBORHOOD  
HOUSING SERVICES FUND

	<u>REF.</u>	
Balance, December 31, 2006	B	\$ 59,927.52
Increased by:		
Repayment of Flood Loans - Prior Year		\$ 1,032.00
Repayment of Flood Loans		125.00
	B-19	<u>1,157.00</u>
		\$ <u>61,084.52</u>
Decreased by:		
Overpayment of Flood Loans Refunded	B-8	600.00
		<u>600.00</u>
Balance, December 31, 2007	B	\$ <u><u>60,484.52</u></u>



"B-10"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY  
HOUSING PROGRAM

REF.

Balance, December 31, 2006  
and December 31, 2007

B

\$ 25,867.67

"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT  
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2006	B	\$ 2,506,283.30
Increased by:		
Authorized Funding	B-4	1,418,153.00
		\$ <u>3,924,436.30</u>
Decreased by:		
Contract Awards	B-12	<u>1,786,811.60</u>
Balance, December 31, 2007	B	\$ <u><u>2,137,624.70</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT  
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2006	B	\$ 1,040,309.90
Increased by:		
Contract Awards-Home Investment Partnership	B-11	\$ 1,786,811.60
Transfers	B-14	<u>50,000.00</u>
		<u>1,836,811.60</u>
		\$ <u>2,877,121.50</u>
Decreased by:		
Commitments Payable	B-24	<u>1,846,045.38</u>
Balance, December 31, 2007	B	\$ <u><u>1,031,076.12</u></u>

"B-13"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>	<u>TOTAL</u>	<u>RECAPTURE FUNDS</u>	<u>INTEREST</u>
Balance, December 31, 2006	B	\$ 277,773.15	\$ 253,304.35	\$ 24,468.80
Increased by:				
Receipts	B-2	7,128.97	7,072.52	56.45
Transfers			24,525.25	(24,525.25)
		\$ 284,902.12	\$ 284,902.12	
Decreased by:				
Contract Awards	B-14	265,282.70	265,282.70	
Balance, December 31, 2007	B	\$ 19,619.42	\$ 19,619.42	

"B-14"

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

	<u>REF.</u>		
Balance, December 31, 2006	B		\$ 170,000.00
Increased by:			
Contract Awards	B-13		265,282.70
			\$ 435,282.70
Decreased by:			
Commitments	B-24	\$ 365,282.70	
Transfers	B-12	50,000.00	
			415,282.70
Balance, December 31, 2007	B		\$ 20,000.00

"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY  
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

REF.

Balance, December 31, 2006	B	\$	36,291.27
Increased by:			
Funding Authorized	B-3		<u>5,418,816.00</u>
		\$	<u>5,455,107.27</u>
Decreased by:			
Contracts Awarded	B-16	\$	<u>5,418,816.00</u>
Balance, December 31, 2007	B	\$	<u><u>36,291.27</u></u>

"B-16"

RESERVE FOR COMMUNITY  
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2006	B	\$	1,194,668.42
Increased by:			
Refunds	B-2	\$	18,699.56
Contracts Awarded	B-15		<u>5,418,816.00</u>
			<u>5,437,515.56</u>
		\$	<u>6,632,183.98</u>
Decreased by:			
Commitments	B-24	\$	5,180,806.00
Transfers	B-21		<u>29,772.07</u>
			<u>5,210,578.07</u>
Balance, December 31, 2007	B	\$	<u><u>1,421,605.91</u></u>

"B-17"

COUNTY OF UNION

TRUST FUND

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

REF.

Balance, December 31, 2006  
and December 31, 2007

B

\$ 429,162.10

"B-18"

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

Balance, December 31, 2006  
and December 31, 2007

B

\$ 778,109.97

"B-19"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR INTERIM FLOOD ASSISTANCE ACCOUNTS RECEIVABLE

	<u>REF.</u>		
Balance, December 31, 2006	B	\$	22,398.00
Increased by:			
Overpayments refunded	B-9		600.00
		\$	<u>22,998.00</u>
Decreased by:			
Cash Collections Returned to:			
Neighborhood Housing Services Fund	B-9		<u>1,157.00</u>
Balance, December 31, 2007	B	\$	<u><u>21,841.00</u></u>

"B-20"

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

Balance, December 31, 2006	B	\$	848,374.81
Increased by:			
Receipts	B-2	\$	285,859.12
Interest	B-2		450.91
Contract Awards Cancelled	B-21		<u>100,657.10</u>
			386,967.13
		\$	<u>1,235,341.94</u>
Decreased by:			
Contract Awards	B-21		<u>610,943.47</u>
Balance, December 31, 2007	B	\$	<u><u>624,398.47</u></u>

"B-21"

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

Balance, December 31, 2006	B	\$	1,645,059.10
Increased by:			
Contract Awards	B-20		610,943.47
		\$	<u>2,256,002.57</u>
Decreased by:			
Commitments Payable	B-24	\$	1,346,879.00
Transfers	B-28		28,666.47
Contract Awards Cancelled	B-20		<u>100,657.10</u>
			<u>1,476,202.57</u>
Balance, December 31, 2007	B	\$	<u><u>779,800.00</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2006	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2007
United States Savings Bonds	\$ 7,867.89	\$	\$ 70,520.00	\$ 68,400.00	\$ 9,987.89
Public Employees' Retirement System	624,037.44		7,870,415.33	7,765,742.88	728,709.89
Group Insurance	76,151.81		536,593.09	529,654.61	83,090.29
Supplemental Annuity	595.26		43,436.02	40,930.00	3,101.28
Police and Firemen's Retirement System	454,763.64		6,134,228.84	6,083,439.46	505,553.02
Police and Fire SA			2,258.19	822.00	1,436.19
Employee Disability Insurance	121,384.21		351,835.15	398,035.46	75,183.90
Income Protection	2,319.36		852.12	709.74	2,461.74
Maine Mutual Life Insurance			14,197.41	13,718.40	479.01
State Unemployment Tax	226,391.90		417,493.07	437,288.09	206,596.88
Pennsylvania State Tax			33,366.04	33,366.04	
Disability	25,760.07		23,336.47	41,233.87	7,862.67
Provident Life Disability	15,739.06		25,646.12	33,950.54	7,434.64
Flex Benefits- Health	11,878.55		66,739.98	71,401.68	7,216.85
Flex Benefits- Dependent	12,336.72		64,038.60	63,684.79	12,690.53
Sheriff Fees Payroll	13,232.04				13,232.04
County Clerk P/R	46,513.59			36,323.56	10,190.03
Payroll- Police Academy	4,639.83	155,000.00		132,842.77	26,797.06
Prosecutor Fed. Forf. P/R	10,187.79	200,000.00	6,881.44	178,380.63	38,688.60
Sheriff Federal Forfeiture	1,629.83	35,657.53		37,287.36	
Personal Attendant P/R		1,167.00	249.82	1,416.82	
EQEF- Salaries	37,305.72	30,000.00	38,224.63	93,142.20	12,388.15
Due to Prisoners	90,918.33				90,918.33
Due to Employees	243,020.68		75,934.26	3,841.03	315,113.91
Due C.E.T.A. Employees	15,788.50				15,788.50
Road Opening Deposits	467,233.80		159,796.00	246,230.00	380,799.80
Proposal Deposits	466,613.53		49,500.00	337,834.02	178,279.51
Dr. Watson B. Morris Bequest	28,151.62		1,078.82	4,741.68	24,488.76
Sheriff-Fees	28,454.55	(23,914.53)	20,394.97		24,934.99
Sheriff-Special Service	12,893.43	(3,449.00)	167.52		9,611.95
County Clerk	1,354,325.87		324,170.65	149,011.25	1,529,485.27
Confiscated Moneys	940.52				940.52
Prosecutor-Law Enforcement	1,767,553.74		1,194,982.51	836,566.58	2,125,969.67
Prosecutor-Special Law Enforcement	451,304.30		726,849.27	468,486.41	709,667.16
Prosecutor-Police Academy Training	159,345.11	(155,000.00)	129,659.32	59,252.05	74,752.38
Prosecutor-Forensic Lab Fees	42,732.27		139,901.58	56,302.60	126,331.25
Prosecutor-Justice Department	198,032.44		9,387.87		207,420.31
Division of Weights and Measures	257,435.16		55,367.00	77,695.99	235,106.17
Union County Tax Board	29,849.88		22,832.25	16,865.45	35,816.68
Security Deposits			136,382.80		136,382.80
Caddy Cart Commissions			144,929.43		144,929.43
Recreational Activities	37,221.58		61,316.01	50,990.90	47,546.69
Trailside Museum	68,649.82		24,023.29	496.60	92,176.51
Summer Arts Festival	11,924.30		5,800.00	10,100.00	7,624.30
Cultural Heritage Commission Advisory Board	59,784.51		41,135.50	46,280.55	54,639.46
Pollution Control	2,105.65			1,047.95	1,057.70
U.C. Improvement Authority	2,401.40				2,401.40
Prosecutors Asset Maintenance Account	173,558.68		110,153.85	14,565.00	269,147.53
Prosecutors Federal Forfeited Fund	433,154.54	(200,000.00)	71,214.89	199,174.18	105,195.25
Fire Watch	95.63				95.63
Donations-Child Advocacy	28,215.34		125.00	10,902.48	17,437.86
Park Improvements	90,056.93		8,794.45	3,753.96	95,097.42
Donations-New Canine Police Officer			4,500.00		4,500.00

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2006	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2007
Self Insurance Liability	\$ 3,126,006.58		1,601,359.91	\$ 1,192,594.13	\$ 3,534,772.36
Accumulated Absences	453,677.00		1,261,145.00	10,000.00	1,704,822.00
Sheriff-Special Services Lifesaver	3,120.00		1,325.00		4,445.00
Surrogate-Trust	199,439.32		54,809.83	14,100.00	240,149.15
Sheriff-Federal Forfeitures	16,246.31	(8,294.00)	14,357.29	10,133.34	12,176.26
Sanitary Landfill Escrow	5,257.64		197.67	5,455.31	
Security Deposit - Interest			372.06		372.06
Jobs in Blue	260,782.73		726,017.74	973,714.73	13,085.74
Emergency Management 911	147,295.51		9,135.98	98,126.18	58,305.31
Police-Special Enforcement	133,181.03		9,508.01	5,735.30	136,953.74
Rape Crisis Center	12,519.24		1,376.38	2,685.92	11,209.70
Drunk Driving	14.86				14.86
Donations	43,540.77		175,950.00	116,333.24	103,157.53
Jail Commissary	175,441.90		149,006.75	108,126.99	216,321.66
Employee Recreation Program	2,552.84				2,552.84
Secretaries Day	363.24				363.24
Repair Escrow	25,474.64		1,244.32		26,718.96
Hurricane	5,753.33				5,753.33
Correction Law Enforcement	5,014.34		1,243.09		6,257.43
Personal Attendant Program	54,913.33	(1,167.00)	22,561.48	5,872.60	70,435.21
Hazardous Waste	265,270.43	18,185.00	425,807.22	80,849.54	628,413.11
Health Division - Salaries	48,185.00	(48,185.00)			
Self Insurance-Health Benefits (B.O.S.S.)	2,260,833.16		1,116,037.40	2,784,835.78	592,034.78
Donation - 150 Anniversary			3,495.00	1,495.00	2,000.00
Waste Flow Enforcement	55,090.49		82,013.32	118,000.00	19,103.81
Donation-Human Relations Pros	100.00		100.00		200.00
Wheeler Park Diversion	500.00				500.00
Donations- 9/11 Memorial	13,530.94			628.01	12,902.93
Kids Recreation- Scholarships	259,252.00		72,046.00	5,220.00	326,078.00
Kids Recreation- Recreation	238,264.00	95,100.00		70,979.99	262,384.01
Kids Recreation- Improvements	2,077,476.67	(95,100.00)		457,950.00	1,524,426.67
V.S.P. - Eye Care	47,804.50		72,579.70		120,384.20
Sheriff - O/S Checks	12,330.42				12,330.42
	<u>\$ 18,163,729.04</u>	<u>\$</u>	<u>\$ 25,020,398.71</u>	<u>\$ 24,718,745.64</u>	<u>\$ 18,465,382.11</u>

REF.

B

B-2

B-24

B



COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

	<u>REF.</u>		
Balance, December 31, 2006	B	\$	835,326.29
Increased by Receipts:			
Municipalities		\$	3,909,241.93
General Capital Fund			1,600,000.00
Miscellaneous			<u>24,030.02</u>
	B-2		5,533,271.95
		\$	<u>6,368,598.24</u>
Decreased by:			
Commitments Payable	B-24		<u>5,269,228.59</u>
Balance, December 31, 2007	B	\$	<u><u>1,099,369.65</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

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

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL  
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2006  
and December 31, 2007

B

\$ 15,100.40

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2006  
and December 31, 2007

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, 2006	B	\$ 292,288.99
Increased by:		
Authorized Funding	B-5	3,198,418.00
		\$ <u>3,490,706.99</u>
Decreased by:		
Contract Awards	B-28	<u>3,198,418.00</u>
Balance, December 31, 2007	B	\$ <u><u>292,288.99</u></u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2006	B	\$ 255,650.60
Increased by:		
Refunds (Port Ins)	B-2	\$ 115,382.09
Transfer from Community Development Block Grant	B-16	29,772.07
Transfer from Multi Jurisdictional Rehabilitation Loan Repayments	B-21	28,666.47
Contract Awards	B-27	<u>3,198,418.00</u>
		<u>3,372,238.63</u>
		\$ <u>3,627,889.23</u>
Decreased by:		
Commitments	B-24	<u>3,206,144.32</u>
Balance, December 31, 2007	B	\$ <u><u>421,744.91</u></u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY  
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by:			
Authorized Funding	B-6	\$	231,967.00
Decreased by:			
Contract Awards	B-30	\$	<u>231,967.00</u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY  
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2006	B	\$	121,361.45
Increased by:			
Contract Awards	B-29	\$	231,967.00
Refunds	B-2		<u>2,139.43</u>
			234,106.43
		\$	<u>355,467.88</u>
Decreased by:			
Commitments	B-24		<u>298,231.20</u>
Balance, December 31, 2007	B	\$	<u>57,236.68</u>

"B-31"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE  
VOUCHER PROGRAM RECAPTURED FUNDS UNAPPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2006	B	\$ 13,268.00
Increased by:		
Receipts	B-2	<u>2,100.00</u>
Balance, December 31, 2007	B	\$ <u><u>15,368.00</u></u>

"B-32"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR AMERICAN  
DREAM DOWN PAYMENT INITIATIVE UNAPPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2006	B	\$ 169,987.14
Increased by:		
Authorized Funding	B-7	<u>25,959.00</u>
		\$ 195,946.14
Decreased by:		
Contract Awards	B-33	<u>144,028.14</u>
Balance, December 31, 2007	B	<u><u>\$ 51,918.00</u></u>

"B-33"

SCHEDULE OF RESERVE FOR AMERICAN  
DREAM DOWN PAYMENT INITIATIVE APPROPRIATED

	<u>REF.</u>	
Increased by:		
Contract Awards	B-32	\$ 144,028.14
Decreased by:		
Commitments Payable	B-24	<u>89,000.00</u>
Balance, December 31, 2007	B	<u><u>\$ 55,028.14</u></u>

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF ANALYSIS OF OPEN SPACE TAXES RECEIVABLE

<u>MUNICIPALITY</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2007</u>
Berkeley Heights	\$	\$ 495,495.47	\$ 2,160.26	\$ 495,495.47	\$ 2,160.26
Clark		378,018.85	3,295.88	381,314.73	
Cranford	1,382.55	598,246.86	1,330.17	599,629.41	1,330.17
Elizabeth	9,470.21	1,256,752.45	13,090.14	1,266,222.66	13,090.14
Fanwood	694.92	169,807.74	435.18	170,502.66	435.18
Garwood	266.58	90,415.67	505.72	90,682.25	505.72
Hillside	1,505.55	311,916.17	1,026.37	313,421.72	1,026.37
Kenilworth	711.34	274,263.44	507.84	274,974.78	507.84
Linden	1,931.76	885,896.73	2,781.20	887,828.49	2,781.20
Mountainside	1,489.73	281,783.85	1,297.84	283,273.58	1,297.84
New Providence	1,749.98	360,351.61	1,063.37	362,101.59	1,063.37
Plainfield	872.22	480,942.97	1,391.57	481,815.19	1,391.57
Rahway	2,186.30	485,663.16	1,893.58	487,849.46	1,893.58
Roselle	1,158.23	255,262.07	417.05	256,420.30	417.05
Roselle Park	209.97	186,411.22	121.40	186,621.19	121.40
Scotch Plains		616,105.00	2,854.25	618,959.25	
Springfield	557.15	421,598.53	330.24	422,155.68	330.24
Summit	3,444.31	1,068,298.13	1,630.61	1,071,742.44	1,630.61
Union	2,989.18	1,073,214.99	2,399.45	1,076,204.17	2,399.45
Westfield	8,987.56	1,062,619.38	9,919.89	1,081,526.83	
Winfield		2,485.77		2,485.77	
	\$ <u>39,607.54</u>	\$ <u>10,755,550.06</u>	\$ <u>48,452.01</u>	\$ <u>10,811,227.62</u>	\$ <u>32,381.99</u>
<u>REF.</u>	B	B-34	B-34	B-2	B



"B-35"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE PRESERVATION EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2006	B		\$ 3,468,282.01
Increased by Receipts:			
2007 Tax Levy	B-34	\$ 10,755,550.06	
2007 Added Taxes	B-34	48,452.01	
Contribution	B-37	50,000.00	
Interest on Investments and Deposits	B-2	228,414.10	
Commitments Payable Canceled	B-36	353,800.00	
Refunds	B-2	<u>164,803.15</u>	
			<u>11,601,019.32</u>
			\$ <u>15,069,301.33</u>
Decreased by:			
Commitments	B-36		<u>11,481,730.38</u>
Balance, December 31, 2007	B		\$ <u><u>3,587,570.95</u></u>

"B-36"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2006	B		\$ 5,524,035.16
Increased by:			
Commitments Payable	B-35		<u>11,481,730.38</u>
			\$ <u>17,005,765.54</u>
Decreased by:			
Disbursements	B-2	\$ 11,681,602.05	
Canceled	B-35	<u>353,800.00</u>	
			<u>12,035,402.05</u>
Balance, December 31, 2007	B		\$ <u><u>4,970,363.49</u></u>

"B-37"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF CONTRIBUTION RECEIVABLE

REF.

Increased by:

Township of Cranford

B-35

\$ 50,000.00

Balance December 31, 2007

B

\$ 50,000.00

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2006	C	\$	42,811,468.71
Increased by Receipts:			
Premium on Sale of Notes	C-1	\$	374,505.00
Transferred from Open Space Preservation Fund	C-7		600,000.00
Budget Appropriations:			
Capital Improvement Fund	C-7		1,200,000.00
Refunds	C-8		1,767,680.66
Miscellaneous Receivable - Federal Government	C-12		829,455.27
Miscellaneous Receivable - State of New Jersey	C-12		3,960,499.32
Miscellaneous Receivable - Various Municipalities	C-12		165,059.90
State Aid	C-13		809.54
Bond Anticipation Notes	C-14		105,000,000.00
Cash Held by Trustee	C-15		26.12
New Jersey Dam Restoration Loan Program Receivable	C-16		334,817.00
			<u>114,232,852.81</u>
		\$	157,044,321.52
Decreased by Disbursements:			
Due From Current Fund	C-3	\$	297.02
Commitments Payable	C-9		67,520,539.60
Reserve to Pay Serial Bonds to Current Fund	C-13		500,000.00
Bond Anticipation Notes	C-14		75,000,000.00
Due From Open Space Trust Fund	C-18		6,918,000.00
			<u>149,938,836.62</u>
Balance, December 31, 2007	C	\$	<u>7,105,484.90</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO/FROM CURRENT FUND

	<u>REF.</u>		
Balance December 31, 2006 (Due to)	C	\$	(1.24)
Increased by:			
Disbursed	C-2		<u>297.02</u>
Balance December 31, 2007 (Due from)	C	\$	<u><u>295.78</u></u>

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE  
DECEMBER  
31, 2007

Fund Balance	\$	1,631,934.88
Capital Improvement Fund		1,077,290.52
Commitments Payable		18,659,366.73
Due From Current Fund		(295.78)
Due From Open Space Preservation Trust Fund		(1,059,000.00)
Reserve to Pay Serial Bonds		1,308,751.94
Due From Municipalities		(986,161.62)
Due From State of New Jersey		(2,701,772.91)
Due From Federal Government		(4,539,706.30)
New Jersey Dam Restoration Loan Program Receivable		(2,125,073.00)
Improvement Authorizations Funded As Set Forth on "C-8"		21,066,859.90
Improvement Authorizations Expended As Set Forth on "C-6"		(35,719,654.06)
Unexpended Proceeds of Bond Anticipation Notes As Set Forth on "C-6"		<u>10,492,944.60</u>
	\$	<u>7,105,484.90</u>

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO  
FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2006	C	\$	227,701,000.00
Increased by:			
New Jersey Dam Restoration Loan Program	C-17		<u>2,443,890.00</u>
			230,144,890.00
Decreased by:			
2007 Budget Appropriation to Pay Bonds	C-10	\$	16,056,000.00
2007 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11		<u>720,000.00</u>
			<u>16,776,000.00</u>
Balance, December 31, 2007	C	\$	<u><u>213,368,890.00</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
325 C	6/21/1990	Improvement of Bridges	\$ 269,910.00	\$ 269,910.00		
348 H	10/24/1991	Road & Bridge 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	Correctional Facilities	296,904.00	296,904.00		
455 O	10/16/1997	Design of Building, Equipment - Sheriff	48,000.00	48,000.00		
465 B	3/12/1998	College - Various Improvements	160,000.00	160,000.00		
480 D	7/23/1998	Oak Ridge Golf Course	1,541,200.00	385,000.00		1,156,200.00
480 F	7/23/1998	Pedestrian Bridges - Rahway River	534,200.00	270,000.00	150,497.28	113,702.72
480 G	7/23/1998	Elizabeth River Flood Control - Hillside	401,100.00		401,100.00	
480 H	7/23/1998	Garwood Branch Flood Control	771,400.00			771,400.00
480 N	7/23/1998	Various Building Improvements	285,700.00	120,000.00	42,529.74	123,170.26
480 O	7/23/1998	Communication & Signal Equipment	773,900.00	300,000.00		473,900.00
501 E	7/22/1999	Engineering - Traffic Signals, Roads	565,900.00	565,900.00		
501 G	7/22/1999	Engineering - Flood Control	200,500.00	460.00	40.00	200,000.00
501 M	7/22/1999;7/20/2006	Parks and Recreation - Park Improvements	406,500.00	406,000.00	500.00	
501 N	7/22/1999	Parks - Landscaping & Maintenance Equipment	58,600.00	58,600.00		
501 V	7/22/1999	Prosecutor - Equipment & Machinery	35,700.00	35,700.00		
501 W	7/22/1999	Clerk - Equipment & Machinery	27,300.00	27,300.00		
501 Z	7/22/1999	Surrogate - Equipment & Machinery	23,900.00			23,900.00
516 A	10/11/2000	Senior Focus	147,745.00			147,745.00
516 E	10/11/2000	Seniors in Motion	116,200.00			116,200.00
518 A	12/14/2000	Communications & Signal Equip.	274,030.00	274,030.00		
518 E	12/14/2000	Design & Engineering - Culverts	787,375.00	787,375.00		
518 J	12/14/2000	Construction of Building	2,185,000.00	2,185,000.00		
518 N	12/14/2000	Replace of Sidewalks	237,500.00			237,500.00
518 Q	12/14/2000	Parks & Recreation -Improvements	1,124,250.00	1,124,000.00		250.00
518 T	12/14/2000	Vehicular Gate - Jail	171,000.00			171,000.00
518 U	12/14/2000	Equipment & Machinery - Prosecutor	181,565.00	181,565.00		
518 V	12/14/2000	Equipment & Machinery - Clerk	10,385.00	10,385.00		
518 W	12/14/2000	Equipment & Machinery -Surrogate	30,452.00	30,452.00		
533 A	6/28/2001	Replacement of 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	10/25/2001	Loan U.C.I.A	250,000.00		230,000.00	20,000.00
552 A	5/9/2002	Vocational - Construct Building	271,967.00		271,967.00	
554 A	7/25/2002	Engineer - Replace Bridges	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 Bridge	617,500.00	617,500.00		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
555 G	8/22/2002	Replace Culverts	\$ 415,125.00	\$ 258,000.00	\$	157,125.00
555 H	8/22/2002	Environmental Monitoring	461,550.00	461,550.00		
555 K	8/22/2002	Sewer Projects	49,400.00		15,401.50	33,998.50
555 M	8/22/2002	Various Engineering Services	227,500.00	227,500.00		
555 O	8/22/2002	Improvement to Building	6,137,100.00	6,137,100.00		
555 P	8/22/2002	Improvement to Building	1,695,750.00	756,000.00		939,750.00
555 Q	8/22/2002	Furniture and Carpets	151,750.00	151,750.00		
555 U	8/22/2002	Security and Facility Infrastructure	200,000.00	200,000.00		
555 V	8/22/2002	Prosecutor - Equipment and Machinery	154,025.00	154,025.00		
555 X	8/22/2002	Surrogate - Furnishings and Equipment	20,900.00			20,900.00
555 Y	8/22/2002	College - Equipment and Machinery	150,000.00	107,000.00		43,000.00
555 AA	8/22/2002	Vocational - Vehicle	25,000.00		25,000.00	
560 A	12/19/2002	Engineering Services	1,154,000.00	1,154,000.00		
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	630,000.00		55,555.67	574,444.33
576 A	5/29/2003	Bridge and Culvert Improvements	1,633,000.00	305,000.00	519,616.16	808,383.84
578 A	8/21/2003	Data Processing Equipment and Machinery	857,645.00	857,645.00		
578 B	8/21/2003	Communication and Signal Equipment	2,491,374.00	2,491,374.00		
578 C	8/21/2003	Runnells - Renovate Long-Term Care Units	306,402.00	306,402.00		
578 D	8/21/2003	Human Services - Equipment and Machinery	24,667.00	24,667.00		
578 E	8/21/2003	Operational Services - Engineering Services	627,000.00	400,000.00	198,939.98	28,060.02
578 F	8/21/2003	Operational Services - Environmental Monitoring	142,500.00	142,000.00	500.00	
578 G	8/21/2003	Operational Services - Traffic Studies	665,000.00	665,000.00		
578 I	8/21/2003	Operational Services - Sewer Projects	47,500.00			47,500.00
578 K	8/21/2003	Construction of New Building - Scotch Plains	1,197,773.00	1,197,773.00		
578 L	8/21/2003	Operational Services - Improvement to Buildings	4,773,750.00	3,471,000.00	481,474.05	821,275.95
578 M	8/21/2003	Improvement to Buildings - Fire Alarms	1,733,750.00		1,437,949.83	295,800.17
578 N	8/21/2003	Operational Services - Furniture, Carpet	475,000.00	200,000.00	6,080.59	268,919.41
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	100,726.53	1,079,143.47
578 Q	8/21/2003	Alarm Systems at Parks and Recreation	280,962.00	280,000.00		962.00
578 R	8/21/2003	Parks Equipment, Machinery and Vehicles	1,455,128.00	1,455,128.00		
578 S	8/21/2003	Public Safety - Security and Facility Infrastructure	882,549.00	700,000.00		182,549.00
578 T	8/21/2003	Public Safety - Police Equipment and Machinery	94,525.00	8,000.00	24,660.93	61,864.07
578 U	8/21/2003	Medical Examiner - Equipment and Machinery	21,850.00	14,000.00		7,850.00
578 V	8/21/2003	Sheriff - Equipment and Machinery	73,625.00	73,625.00		
578 W	8/21/2003	Prosecutor - Equipment and Machinery	661,753.00	661,753.00		
578 X	8/21/2003	County Clerk Offices, Renovations and Improvements	267,662.00	267,662.00		
578 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	35,387.00		2,663.16	32,723.84
578 Z	8/21/2003	Union County College - Various Improvements	175,601.00			175,601.00
578 BB	8/21/2003	Vocational - Equipment and Various Improvements	1,197,000.00	1,072,000.00	67,845.86	57,154.14
578 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	60,000.00		35,617.33	24,382.67
601 A	8/19/2004	Acquisition of Property - Union County Arts Center	5,871,000.00	514,000.00	5,177,000.00	180,000.00
601 B	8/19/2004	Economic Development - Equipment and Machinery	870,864.00	792,000.00	40,075.12	38,788.88
601 C	8/19/2004	Communication and Signal Equipment	117,420.00		88,233.58	29,186.42
601 D	8/19/2004	Runnells - Renovate Long-Term Care Units	1,269,355.00	410,000.00	2,344.56	857,010.44
601 E	8/19/2004	Human Services - Equipment and Machinery	329,464.00	290,000.00	448.00	39,016.00
601 F	8/19/2004	Human Services - Furnishings	587,100.00	587,100.00		
601 G	8/19/2004	Repair of Various Bridges	3,020,369.00			3,020,369.00
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,957,000.00	501,000.00		1,456,000.00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	1,657,275.00	1,344,000.00	172.97	313,102.03



COUNTY OF UNION

GENERAL CAPITAL FUND

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ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
601 K	8/19/2004	Various Traffic Signal Improvements in Rahway	\$ 419,887.00	\$ 419,887.00	\$	
601 L	8/19/2004	2005 Road Resurfacing Program	85,500.00	85,000.00	500.00	
601 M	8/19/2004	Construction of Building-Engineering and Public Works	1,174,200.00	1,174,200.00		
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	513,712.00	170,000.00	197,878.33	145,833.67
601 O	8/19/2004	Various Improvements to Public Buildings	10,689,400.00	3,083,000.00	2,078,337.81	5,528,062.19
601 P	8/19/2004	Various Improvements to Public Buildings	992,750.00	167,000.00	124,190.00	701,560.00
601 Q	8/19/2004	Furniture, Carpet and Window Treatments	489,250.00			489,250.00
601 R	8/19/2004	Various Departments - Equipment and Machinery	1,525,494.00	977,000.00	115,628.84	432,865.16
601 T	8/19/2004	Various Improvements - Parks and Recreation	220,162.00	30,000.00	37,153.17	153,008.83
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	1,200,840.00	907,000.00	987.28	292,852.72
601 V	8/19/2004	Parks and Recreation - Furniture and Fixtures	574,550.00		106,790.72	467,759.28
601 W	8/19/2004	Parks and Recreation - Upgrade Alarms and Sprinklers	249,517.00			249,517.00
601 X	8/19/2004	Public Safety - Equipment and Machinery	708,709.00	37,000.00	311,399.00	360,310.00
601 Y	8/19/2004	Public Safety - Specialized Weapons	14,677.00			14,677.00
601 Z	8/19/2004	Public Safety - Equipment	117,420.00		61,260.90	56,159.10
601 AA	8/19/2004	Public Safety Medical Examiner Equipment	14,677.00			14,677.00
601 BB	8/19/2004	Public Safety - Floor, Radio System	571,944.00	300,000.00		271,944.00
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	649,034.00	32,000.00	196,905.50	420,128.50
601 DD	8/19/2004	Prosecutor - Equipment and Machinery	712,422.00	712,422.00		
601 EE	8/19/2004	Clerk - Renovation of Records Room, Equipment	166,344.00			166,344.00
601 FF	8/19/2004	Surrogate - Furniture, Computers and Office Equipment	27,397.00			27,397.00
601 GG	8/19/2004	Union County College - Various Improvements and Equipment	2,033,563.00	1,945,000.00	5,738.13	82,824.87
601 HH	8/19/2004	County Voc Tech Schools - Various Improvements and Equipment	849,750.00	245,000.00	580,000.00	24,750.00
601 II	8/19/2004	County Voc Tech Schools - Various Improvements	386,250.00			386,250.00
605 A	10/28/2004	Acquisition of Property - Open Space Conservation	1,800,000.00		1,700,488.99	99,511.01
608 A	2/10/2005	Acquisition of Property - Open Space Conservation	7,690,000.00	4,690,000.00	3,000,000.00	
610 A	3/10/2005	Renovation of Baxel and West Halls at Union County Vocational/Technical Schools	20,000,000.00	14,335,000.00	4,941,862.77	723,137.23
616 A	8/18/2005	Communication and Information Systems Equipment	888,908.00	603,000.00	210,305.11	75,602.89
616 B	8/18/2005	Radio Equipment - Division of Information Technologies	68,494.00		1,809.70	66,684.30
616 C	8/18/2005	Runnells - Renovate Long-Term Care Units	899,043.00	208,000.00	461,734.42	229,308.58
616 D	8/18/2005	Human Services - Equipment and Machinery	811,176.00	533,000.00	223,108.05	55,067.95
616 E	8/18/2005	Human Services - Equipment and Machinery	156,915.00	2,000.00	661.00	154,254.00
616 F	8/18/2005	Engineer - Replace Bridges	604,200.00			604,200.00
616 G	8/18/2005	Engineer - Culver Repair	1,467,750.00		246,200.00	1,221,550.00
616 H	8/18/2005	Engineer - Inspection and Rehabilitation of Various Dams	97,850.00	19,000.00	78,850.00	
616 I	8/18/2005	Engineer - Traffic Signals	1,402,960.00	267,000.00	245,683.17	890,276.83
616 J	8/18/2005	Engineer - Street Resurfacing	574,750.00	527,000.00	33,529.99	14,220.01
616 K	8/18/2005	Engineer - Environmental Monitoring	1,125,275.00	560,000.00	92,055.74	473,219.26
616 L	8/18/2005	Engineer - Equipment and Machinery	249,555.00	204,000.00	321.00	45,234.00
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1,531,352.00		742,402.00	788,950.00
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1,247,587.00		84,337.00	1,163,250.00
616 O	8/18/2005	New Automotive Vehicles and Communication Equipment	1,156,944.00	765,000.00	77,640.95	314,303.05
616 P	8/18/2005	Park and Recreation Improvements	1,311,189.00	289,000.00	421,146.30	601,042.70
616 Q	8/18/2005	Parks - Equipment and Machinery	269,087.00		77,071.00	192,016.00
616 R	8/18/2005	Parks - New Automotive Vehicles	269,087.00	150,000.00	481.00	118,606.00
616 S	8/18/2005	Public Safety - Equipment and Machinery	156,560.00	60,000.00	91,226.40	5,333.60
616 T	8/18/2005	Sheriff - Equipment and Machinery	114,484.00		41,174.00	73,310.00
616 U	8/18/2005	Sheriff - Equipment and Machinery	73,387.00	71,000.00		2,387.00
616 V	8/18/2005	Prosecutor - Equipment and Machinery	262,347.00	85,000.00	162,769.52	14,577.48

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2006	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
616 W	8/18/2005	Prosecutor - Equipment and Machinery	\$ 17,124.00	\$ 17,000.00	\$	124.00
616 X	8/18/2005	Surrogate's Office - Furnishings	32,289.00			32,289.00
616 Y	8/18/2005	Clerk's Office - Furnishings	88,065.00			88,065.00
616 Z	8/18/2005	Union County Vocational/Technical Schools - Instructional Equipment	772,500.00	624,000.00	87,505.35	60,994.65
616 AA	8/18/2005	Union County College - Equipment and Machinery	772,500.00		630,829.09	141,670.91
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	746,750.00	47,000.00	578,000.00	121,750.00
616 CC	8/18/2005	Union County Vocational/Technical Schools - Equipment and Machinery	25,750.00		10,547.00	15,203.00
624 A	3/30/2006	Acq. Property-Hazelwood Cemetery	6,175,000.00	6,175,000.00		
632 A	8/1/2006	Economic Development-Equip & Machinery	424,839.00		235,872.70	188,966.30
632 B	8/1/2006	Economic Development-Professional Services	166,345.00		41,245.00	125,100.00
632 C	8/1/2006	Runnells-Renovate Long Term Units	637,980.00		37,881.38	600,098.62
632 D	8/1/2006	Engineering -Replace Bridges	1,810,225.00		123,346.11	1,686,878.89
632 E	8/1/2006	Engineering-Culvert repairs	1,223,125.00		254,431.00	968,694.00
632 F	8/1/2006	Engineering-Traffic Signals	2,389,249.00			2,389,249.00
632 G	8/1/2006	Engineering-Environmental Monitoring	2,246,512.00		740,862.61	1,505,649.39
632 H	8/1/2006	Engineering-West Brook Flood Control	978,500.00		948,500.00	30,000.00
632 I	8/1/2006	Engineering-Resurface County Roads	1,064,000.00			1,064,000.00
632 J	8/1/2006	Engineering-Equip & Machinery	48,925.00			48,925.00
632 K	8/1/2006	Park Improvements	1,272,050.00		124,760.00	1,147,290.00
632 L	8/1/2006	Park Improvements	322,905.00		263,005.00	59,900.00
632 M	8/1/2006	Parks-Equip & Machinery	1,457,955.00		361,464.00	1,096,491.00
632 N	8/1/2006	Parks-Vehicles	811,176.00		47,276.00	763,900.00
632 O	8/1/2006	Parks -Facilities-Improvement to Buildings	2,593,025.00			2,593,025.00
632 P	8/1/2006	Parks-Facilities-Improvement to Buildings	1,027,425.00			1,027,425.00
632 Q	8/1/2006	Parks-Facilities-Construct New Building	7,828,000.00			7,828,000.00
632 R	8/1/2006	Parks-Facilities-Furniture, Carpets	293,550.00			293,550.00
632 S	8/1/2006	Engineering-Public Works-Equip, Machinery, Vehicles	675,163.00		761.00	674,402.00
632 T	8/1/2006	Human Services-Vehicles, Equipment	257,835.00		14,768.00	243,067.00
632 U	8/1/2006	Various Departments-Vehicles	577,802.00		69,993.50	507,808.50
632 V	8/1/2006	Public Safety-Equipment and Machinery	885,540.00		341,349.21	544,190.79
632 W	8/1/2006	Sheriff-Firearms Range	308,227.00		84,075.24	224,151.76
632 X	8/1/2006	Prosecutor-Equipment and Machinery	243,909.00		117,521.63	126,387.37
632 Y	8/1/2006	County Clerk-Computer Equipment	197,644.00		186,584.00	11,060.00
632 Z	8/1/2006	Surrogate-Furnishings, Equip.	16,953.00			16,953.00
632 AA	8/1/2006	College-Equipment & Machinery	772,500.00		550,030.51	222,469.49
632 BB	8/1/2006	Vocational-Renovations and Improvements	1,210,250.00		1,034,684.32	175,565.68
632 CC	8/1/2006	Vocational-Equipment and Machinery	128,750.00			128,750.00
648 A	5/10/2007	Restoration of Lakes	2,585,719.00			2,585,719.00
650 A	6/21/2007	Acquisition of Property - Open Space Conservation	7,885,000.00	7,885,000.00		
651 A	6/21/2007	Acquisition of Property - Open Space Conservation	3,515,000.00	3,515,000.00		
653 A	8/23/2007	Info Tech IT and Tele Equipment	720,176.00			720,176.00
653 B	8/23/2007	Info Tech Communication Equipment	278,872.00		10,322.00	268,550.00
653 C	8/23/2007	Runnells-Call System, Wall Guards and Equipment	629,382.00			629,382.00
653 D	8/23/2007	Engineering-Repair or Replace Bridges	2,280,000.00			2,280,000.00
653 E	8/23/2007	Engineering-Culvert Repairs	950,000.00			950,000.00
653 F	8/23/2007	Engineering-Traffic Signals	2,707,500.00			2,707,500.00
653 G	8/23/2007	Engineering-Environmental Monitoring	1,993,100.00		243,751.00	1,749,349.00
653 H	8/23/2007	Engineering-Inspect Dams	551,000.00			551,000.00
653 I	8/23/2007	Park and Recreation Improvements	792,584.00			792,584.00
653 J	8/23/2007	Park and Recreation Improvements	1,179,092.00			1,179,092.00
653 K	8/23/2007	Parks-Equipment	58,710.00			58,710.00
653 L	8/23/2007	Parks-Equipment & Machinery	215,270.00			215,270.00
653 M	8/23/2007	Parks-Vehicles	1,429,212.00			1,429,212.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

			ANALYSIS OF BALANCE DECEMBER 31, 2007				
ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS	
653 N	8/23/2007	Facilities Management-Improvements to Buildings	\$ 3,962,925.00	\$		\$ 3,962,925.00	
653 O	8/23/2007	Facilities Management-Improvements to Buildings	636,025.00			636,025.00	
653 P	8/23/2007	Facilities Management-Furniture, Carpets	293,550.00			293,550.00	
653 Q	8/23/2007	Public Works - Equipment and Machinery	543,066.00			543,066.00	
653 R	8/23/2007	Human Services - Equipment and Machinery	397,778.00			397,778.00	
653 S	8/23/2007	Various - Equipment, Machinery and Vehicles	668,315.00			668,315.00	
653 T	8/23/2007	Public Safety - Equipment and Machinery	373,470.00		19,877.00	353,593.00	
653 U	8/23/2007	Public Safety - Equipment and Machinery	97,850.00			97,850.00	
653 V	8/23/2007	Emergency Management - Equipment and Machinery	252,367.00			252,367.00	
653 W	8/23/2007	Emergency Management - Equipment and Machinery	68,495.00		17,656.00	50,839.00	
653 X	8/23/2007	Sheriff - Firearms Range, Equipment and Machinery	244,624.00			244,624.00	
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	151,209.00		47,053.77	104,155.23	
653 Z	8/23/2007	College - Equipment and Machinery	250,000.00			250,000.00	
653 AA	8/23/2007	Vocational - Renovations and Improvements	1,050,000.00		122,821.82	927,178.18	
653 BB	8/23/2007	Vocational - Equipment and Furnishings	300,000.00			300,000.00	
653 CC	8/23/2007	Vocational - Construction and Renovations	1,000,000.00		741,791.82	258,208.18	
661 A	8/23/2007	Refunding Bond Ordinance	6,412,000.00			6,412,000.00	
			\$ 232,706,995.00	\$ 105,000,000.00	\$ 35,719,654.06	\$ 91,987,340.94	
			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	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
			REF. C-8			
		Improvement Authorizations - Unfunded				\$ 102,480,285.54
		Less: Unexpended Proceeds of				
		Bond Anticipation Notes:				
		Ordinance Number				
		325 C		\$	269,910.00	
		348 H			1,225,923.76	
		403 3			1,529.44	
		408 1			296,904.00	
		455 O			13,343.48	
		465 B			50,849.66	
		480 D			385,000.00	
		480 O			67,622.96	
		501 N			58,186.00	
		501 V			32,769.70	
		501 W			4,330.00	
		518 A			172.13	
		518 E			277.97	
		518 Q			43,882.41	
		518 U			4,329.10	
		518 W			4,562.30	
		533 A			1,440,200.00	
		536 J			2,401.80	
		536 N			1.00	
		536 P			1,520,908.61	
		554 A			80,626.76	
		555 A			70,349.67	
		555 B			5,162.25	
		555 C			6.25	
		555 E			21,100.00	
		555 G			178,999.00	
		555 O			1,777,969.00	
		555 P			144,139.42	
		555 Q			15,168.48	
		555 U			59,812.20	
		555 V			3,000.00	
		555 Y			100,895.56	
		560 A			9,904.28	
		578A			40,852.00	
		578 B			146,041.15	
		578 C			13,750.00	
		578F			7,975.80	
		578 G			27,464.00	
		578 O			23,268.00	
		578 Q			15,161.54	
		578 R			90,004.24	
		578 S			28,646.98	
		578 U			7,724.44	
		578 V			51,680.00	
		578 W			26,646.90	
		578 X			6,750.00	
		601 E			6,525.41	
		601 F			18,000.00	
		601 H			52,983.68	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007	ANALYSIS OF BALANCE DECEMBER 31, 2007		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
			<u>REF.</u>			
			601J	\$	655,037.76	
			601 K		168,832.77	
			601 M		261,436.10	
			601 U		880.65	
			601 BB		31,897.75	
			601 DD		317,103.59	
			616 U		3,055.93	
			616 W		401.00	
			624 A		233,614.70	
			650 A		279,956.11	
			651 A		87,016.91	
			C-4			<u>10,492,944.60</u>
			C-6			<u>\$ 91,987,340.94</u>

COUNTY OF UNION  
GENERAL CAPITAL FUND  
SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>		
Balance, December 31, 2006	C	\$	1,259,543.52
Increased by:			
2007 Budget Appropriation	C-2	\$	1,200,000.00
Transferred from Open Space Preservation Fund	C-2		<u>600,000.00</u>
			1,800,000.00
		\$	<u>3,059,543.52</u>
Decreased by:			
Appropriation to Finance Improvement Authorizations	C-8		<u>1,982,253.00</u>
Balance, December 31, 2007	C	\$	<u><u>1,077,290.52</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Construction of a Police Academy and Crime Laboratory	12/10/1987	\$ 6,000,000.00	\$ 68,204.06	\$	\$	36,251.24	\$	31,952.82	\$
Public Safety - Corrections	8/3/1989	3,000,000.00				(988.41)		988.41	
Improvements to Bridges	6/21/1990	4,290,000.00	354,961.04	269,910.00		(2,030.18)		356,991.22	269,910.00
Flood Control Projects	6/21/1990	5,490,000.00	404,970.21			107,517.05		297,453.16	
Correctional Facilities	6/28/1990; 10/24/1991	3,810,000.00	25,251.39					25,251.39	
Preliminary Engineering Fees for the Removal of Underground Fuel Tanks	10/24/1991	7,082,000.00		1,226,623.76					1,226,623.76
Architectural and Engineering-Police Headquarters	9/10/1992	200,000.00	51,148.20			51,148.20			
Resurface of County Roads and Construction of Storm Water Sewers	6/17/1993	2,275,000.00	131,949.18					131,949.18	
West Brook Construction Phase III and Dams Rehabilitation	6/17/1993	2,600,000.00				(24,373.75)		24,373.75	
Correctional Facilities	6/17/1993	6,000,000.00	949,909.14			(202,393.35)		1,152,302.49	
Architectural and Engineering for the Improvement of Galloping Hill Service Yard	6/17/1993	200,000.00	167,480.22					167,480.22	
Acquisition and Installation of an Optical ITV System	6/17/1993	950,000.00	339.66					339.66	
Automation of Correction Facility	6/17/1993	625,000.00	34,196.49					34,196.49	
EDP, Prosecutor	8/18/1994	520,000.00	101.28			101.28			
Renovation of Buildings	8/18/1994	1,050,000.00	1,017.50			(19.05)		1,036.55	
Improvements to Galloping Hills Golf Course	12/15/1994	6,000,000.00	176,982.80			103,538.00		73,444.80	
Drainage and Sewers	8/17/1995	761,250.00				(1,529.44)			1,529.44
Preliminary Engineering	8/17/1995	367,500.00				(64.55)		64.55	
Inmate Property System	8/17/1995	666,750.00	37,302.05					37,302.05	
Correctional Facilities	12/14/1995	5,000,000.00	2,526,947.46	296,904.00		(16,737.20)		2,543,684.66	296,904.00
Various Public Acquisitions	5/16/1996	285,000.00	5,389.00					5,389.00	
Improvements to Roads and Bridges	12/12/1996	5,824,000.00	216,683.40					216,683.40	
Improvements to Ice Skating Facility	12/12/1996	612,000.00				(618.00)		618.00	
Various Public Improvements and Acquisitions, County College	2/20/1997	2,432,400.00	1,711.93					1,711.93	
Acquisition of Furnishing and Replacement of Sidewalks	10/16/1997	255,000.00				(0.01)		0.01	
Design of Building and Equipment for Sheriff's Office	10/16/1997	242,760.00		13,343.48					13,343.48
1804 Section 20 Expense Ordinance 455	10/16/1997	257,322.00	152,243.53			400.00		151,843.53	
Various Improvements and Acquisitions	3/12/1998	1,560,000.00		50,849.66					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	96,980.05					96,980.05	
Oak Ridge Golf Course	7/23/1998	3,060,000.00	816,111.41	1,541,200.00				816,111.41	1,541,200.00
Replacement of Sidewalks	7/23/1998	612,000.00	12,222.00			12,222.00			
Study Phase of the Improvement of Various Intersections	7/23/1998	200,000.00	200,000.00			150,024.28		49,975.72	
Replacement of Pedestrian Bridge	7/23/1998	561,000.00		263,702.72		150,000.00			113,702.72
Elizabeth River Flood Control Project	7/23/1998	2,376,000.00	1,368,900.00	577,100.00			1,946,000.00		
Cranford Flood Control Project	7/23/1998	810,000.00	38,600.00	771,400.00				38,600.00	771,400.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Various Improvements	7/23/1998	\$ 5,956,800.00	\$ 90,021.86	\$	\$	(196.21)	\$	\$ 90,218.07	\$
Various Building Improvements	7/23/1998	510,000.00		193,520.26		70,350.00			123,170.26
Acquisition of New Communication and Signal Systems	7/23/1998	968,000.00		692,476.16		150,953.20			541,522.96
Acquisition of Equipment and Machinery - administrative Services	7/23/1998	2,001,000.00				(23,049.47)		23,049.47	
Acquisition of Equipment and Machinery - Sheriff's Office	7/23/1998	112,200.00	3,461.64					3,461.64	
Access 2000 School Computer Program	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	108,724.42			7,198.99		101,525.43	
Improvements of County Police and Forensic Laboratory Complex	7/22/1999	16,000,000.00	1,667,849.60					1,667,849.60	
Acquisition of a Sign Plotter Machine and Various Public Improvements - Engineering	7/22/1999	608,300.00	50,001.36			50,001.36			
Elizabeth River Flood Control Project - Engineering	7/22/1999	220,000.00		200,000.00					200,000.00
Acquisition of Automotive Vehicles - Various Departments	7/22/1999	1,005,950.00	95,262.00			(53,292.00)		148,554.00	
Various Improvements to Public Buildings - Buildings Services	7/22/1999	2,745,600.00	35,842.83			(7,157.65)		43,000.48	
Acquisition of New Furniture and Carpet - Building Services	7/22/1999	93,500.00	7,755.14			800.00		6,955.14	
Replacement of Sidewalks and Acquisition of Equipment and Machinery - Public Works	7/22/1999	825,000.00	461,921.43			98,413.80		363,507.63	
Acquisition of New Automotive Vehicles - Public Works	7/22/1999	646,800.00	51,269.96					51,269.96	
Various Park and Recreation Improvements - Park and Recreation	7/22/1999	2,616,504.00		532.00		532.00			
and Machinery - Parks and Recreation	7/22/1999	644,447.00		58,586.00		400.00			58,186.00
Acquisition of Communication Equipment and Additional Equipment and Machinery - Public Safety	7/22/1999	181,500.00	16,500.00			9,883.63		6,616.37	
Acquisition of Equipment and Machinery and Communication and Signal System- Sheriff's Offices	7/22/1999	77,000.00	24,864.22					24,864.22	
Signal System- Prosecutor's Offices	7/22/1999	549,067.00		32,769.70					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 Various Improvements - Vocational - Technical Schools	7/22/1999	1,160,500.00	92,000.00					92,000.00	
Computer Equipment -Surrogate's Office	7/22/1999	55,550.00	5,710.00	23,900.00		5,006.36		703.64	23,900.00
Computer Equipment - College	7/22/1999	1,870,000.00	1,223.05					1,223.05	
Automotive Vehicle - College	7/22/1999	82,500.00	938.00					938.00	
Senior Focus	10/11/2000	3,150,000.00	500.00	147,745.00				500.00	147,745.00
Replace Bridges	10/11/2000	4,053,520.00	675.02			(223,729.03)		224,404.05	
Seniors in Motion	10/11/2000	400,000.00	814.00	116,200.00				814.00	116,200.00
Communications and Signal Equipment	12/14/2000	1,629,505.00		172.13					172.13
Design & Engineering - Culverts	12/14/2000	1,302,500.00		277.97					277.97
Replacement of Bridges	12/14/2000	4,871,288.00	33,009.03			33,009.03			



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Traffic Signals and Improvements	12/14/2000	\$ 420,000.00	\$ 27,259.84	\$	\$	\$	\$	\$ 27,259.84	\$
Rehabilitation of Dams	12/14/2000	700,000.00	47,000.00			11,500.00		35,500.00	
Equipment & Machinery - Engineering	12/14/2000	412,531.00	629.50					629.50	
Improvement to Buildings	12/14/2000	2,730,000.00	27,576.78			(3,330.12)		30,906.90	
Replacement of Sidewalks	12/14/2000	250,000.00	12,500.00	237,500.00				12,500.00	237,500.00
New Automotive Vehicles	12/14/2000	1,108,000.00	6,082.00			6,082.00			
Landscaping and Grounds Maintenance Equipment	12/14/2000	445,875.00		12,663.58		(31,468.83)			44,132.41
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		4,562.30					4,562.30
Equipment and Machinery -College	12/14/2000	4,377,500.00	16,477.72					16,477.72	
Loan - U.C.I.A - College - Land	12/14/2000	520,000.00	520,000.00					520,000.00	
Replacement of Bridges and Culverts	6/28/2001	7,535,000.00	344,881.91	1,440,200.00		178,621.98		166,259.93	1,440,200.00
Traffic Signal and Intersection Improvements - Rahway	6/28/2001	800,000.00	2,512.64					2,512.64	
Resurface Roads	6/28/2001	2,900,000.00	50,000.00					50,000.00	
Loan - U.C.I.A	7/26/2001	200,000.00	10,000.00	40,000.00		50,000.00			
Rehabilitation of Dams	8/28/2001	1,775,000.00	72,358.50	2,504.63				72,358.50	2,504.63
Various Improvements to Public Buildings	8/28/2001	3,295,000.00	111,645.68			(7,201.57)		118,847.25	
New Furniture, Carpets and Window Treatments	8/28/2001	650,000.00	8,690.00			5,390.60		3,299.40	
Various Improvements to Public Buildings and Property	8/28/2001	762,000.00		336,530.15		334,128.35			2,401.80
Various Park and Recreation Improvements	8/28/2001	3,490,000.00		12,220.00		12,220.00			
Upgraded Signage at County Golf Courses	8/28/2001	60,000.00		19,924.50		19,924.50			
Communication Equipment and Security Check Point System	8/28/2001	472,000.00				(1.00)			1.00
Office Renovations - Surrogate's Office	8/28/2001	25,000.00	266.97					266.97	
Various Improvements - Union County College	8/28/2001	3,000,000.00		1,521,808.61					1,521,808.61
Loan - U.C.I.A	10/25/2001	1,000,000.00	100,000.00	250,000.00		330,000.00			20,000.00
Replace Vauxhall Road Bridge	2/13/2002	2,400,000.00				(90,052.65)		90,052.65	
Parks and Recreation Improvements	2/28/2002	350,000.00	37,817.37			5,317.37		32,500.00	
Acquisition of Land - Summit	4/11/2002	9,150,000.00	126,900.00					126,900.00	
Engineer - Replace Bridges	4/25/2002	4,152,405.30		12,894.99		(67,865.77)			80,760.76
Traffic Signals and Intersection Improvement	8/22/2002	1,560,000.00	26,560.62			(53,294.20)		79,854.82	
Communication and Signal Equipment	8/22/2002	1,835,000.00		77,683.77		7,334.10			70,349.67
Replacement Equipment and Machinery	8/22/2002	716,000.00		22,734.88		17,572.63			5,162.25
Printing Equipment and Machinery	8/22/2002	168,000.00		8,006.25		8,000.00			6.25
Runnells Hospital - Renovation Long-term Care Unit	8/22/2002	409,045.00	15,000.00			8,201.40		6,798.60	
Human Services - Communication and Signal System	8/22/2002	106,100.00		4,000.00		(17,100.00)			21,100.00
Replace Milltown Road 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		34,598.50		600.00			33,998.50
Improvement to Building	8/22/2002	6,618,000.00		2,861,326.98		1,083,357.98			1,777,969.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Improvement to Building	8/22/2002	\$ 1,785,000.00	\$	\$ 1,018,508.81	\$	(65,380.61)	\$	\$	1,083,889.42
Furniture and Carpets	8/22/2002	265,000.00		60,570.32		45,401.84			15,168.48
Equipment, Machinery and Motor Vehicles	8/22/2002	2,425,000.00	103,322.79			46,675.80		56,646.99	
Parks and Recreation Improvements	8/22/2002	4,680,000.00	370,774.75			56,048.24		314,726.51	
Upgrade Fire Alarm Systems	8/22/2002	135,000.00	5,000.00					5,000.00	
Security and Facility Infrastructure	8/22/2002	940,000.00		72,955.81		13,143.61			59,812.20
Prosecutor - Equipment and Machinery	8/22/2002	183,164.00		18,067.34		15,067.34			3,000.00
Clerk - Equipment and Machinery	8/22/2002	159,600.00	22,685.10			16,558.54		6,126.56	
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	1,574.45	150,000.00		7,678.89			143,895.56
Vocational - Computers, Equipment and Machinery	8/22/2002	1,215,000.00	15,000.00					15,000.00	
Vocational - Vehicle	8/22/2002	25,000.00	523.00					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		26.86			574,444.33
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		1,327,136.81		518,752.97			808,383.84
Data Processing Equipment and Machinery	8/21/2003	902,787.00	54,314.16			13,462.16			40,852.00
Communication and Signal Equipment	8/21/2003	2,622,500.00		207,424.70		61,383.55			146,041.15
Runnells - Renovate Long-Term Care Units	8/21/2003	322,529.00		13,750.00					13,750.00
Operational Services - Engineering Services	8/21/2003	660,000.00		226,600.02		198,540.00			28,060.02
Operational Services - Environmental Monitoring	8/21/2003	150,000.00				(7,975.80)			7,975.80
Operational Services - Traffic Studies	8/21/2003	700,000.00		27,464.00					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		
Operational Services - Improvements to Building	8/21/2003	5,025,000.00		1,302,394.31		481,118.36			821,275.95
Improvement to Buildings Fire Alarms	8/21/2003	1,825,000.00	13,274.22	1,733,750.00		1,451,224.05			295,800.17
Operational Services - Furniture, Carpet	8/21/2003	500,000.00		297,741.92		28,822.51			268,919.41
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		55,994.77		(1,023,148.70)			1,079,143.47
Alarm Systems at Parks and Recreation	8/21/2003	295,750.00		28,468.84		12,345.30			16,123.54
Parks Equipment, Machinery and Vehicles	8/21/2003	1,531,714.00		159,098.64		69,094.40			90,004.24
Public Safety - Security and Facility Infrastructure	8/21/2003	929,000.00		261,095.98		49,900.00			211,195.98
Police - Equipment and Machinery	8/21/2003	99,500.00		91,500.08		29,636.01			61,864.07
Medical Examiner - Equipment and Machinery	8/21/2003	23,000.00		15,574.44					15,574.44
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		29,453.50		2,806.60			26,646.90
County Clerk Offices, Renovations and Improvements	8/21/2003	281,750.00		7,093.38		343.38			6,750.00
Surrogate Offices, Renovations and Improvements	8/21/2003	37,250.00	415.75	35,387.00		3,078.91			32,723.84
Union County College - Various Improvements	8/21/2003	3,687,601.00	40,465.47	175,601.00		5,000.00		35,465.47	175,601.00
Union County College -Resurface Parking Lots	8/21/2003	108,150.00	5,150.00					5,150.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Vocational - Equipment and Various Improvements	8/21/2003	\$ 1,197,000.00	\$	\$ 124,202.33	\$	\$ 67,048.19	\$	\$	\$ 57,154.14
Vocational - Vehicle and Equipment and Machinery	8/21/2003	60,000.00		60,000.00		35,617.33			24,382.67
Acquisition of Property - Scotch Plains	10/09/2003	10,500,000.00	474,375.10					474,375.10	
Acquisition of Property - Union County Arts Center Center	8/19/2004	6,180,000.00		180,000.00					180,000.00
Economic Development - Equipment and Machinery	8/19/2004	916,700.00		77,914.83		39,125.95			38,788.88
Communication and Signal Equipment	8/19/2004	123,600.00		51,443.04		22,256.62			29,186.42
Runnells - Renovate Long-Term Care Units	8/19/2004	1,336,165.00		859,348.44		2,338.00			857,010.44
Human Services - Equipment and Machinery	8/19/2004	346,804.00		39,016.00		(6,525.41)			45,541.41
Human Services - Furnishings	8/19/2004	618,000.00		18,000.00					18,000.00
Repair of Various Bridges	8/19/2004	4,679,336.00	591,850.00	3,020,369.00		147,854.00		443,996.00	3,020,369.00
Engineering Services and Culvert Repairs	8/19/2004	2,060,000.00		1,508,983.69		0.01			1,508,983.68
Engineering Design - Gordon Street Bridge	8/19/2004	339,900.00	31,060.00					31,060.00	
Traffic Signal Rehabilitation Program	8/19/2004	3,244,500.00		313,102.03		(655,037.76)			968,139.79
Various Traffic Signal Improvements in Rahway	8/19/2004	927,000.00		168,832.77					168,832.77
Construction of Building-Engineering and Public Works	8/19/2004	1,236,000.00		756,935.57		495,499.47			261,436.10
Environmental Monitoring - Underground Tanks	8/19/2004	540,750.00		255,483.23		109,649.56			145,833.67
Various Improvements to Public Buildings	8/19/2004	11,252,000.00		7,605,426.89		2,077,364.70			5,528,062.19
Various Improvements to Public Buildings	8/19/2004	1,045,000.00		825,000.00		123,440.00			701,560.00
Furniture, Carpet and Window Treatments	8/19/2004	515,000.00	25,750.00	489,250.00				25,750.00	489,250.00
Various Departments - Equipment and Machinery	8/19/2004	1,605,785.00		469,577.22		36,712.06			432,865.16
Acquisition of Real Property for Park Purposes	8/19/2004	203,100.00	203,100.00					203,100.00	
Various Improvements - Parks and Recreation	8/19/2004	231,750.00		190,055.94		37,047.11			153,008.83
Parks and Recreation - Equipment and Machinery	8/19/2004	1,264,043.00		292,852.72		(880.65)			293,733.37
Parks and Recreation - Furniture and Fixtures	8/19/2004	604,790.00		476,999.85		9,240.57			467,759.28
Parks and Recreation - Upgrade Alarms and Sprinklers	8/19/2004	262,650.00	12,715.60	249,517.00				12,715.60	249,517.00
Public Safety - Equipment and Machinery	8/19/2004	746,010.00		573,510.00		213,200.00			360,310.00
Public Safety - Specialized Weapons	8/19/2004	15,450.00	773.00	14,677.00				773.00	14,677.00
Public Safety - Equipment	8/19/2004	123,600.00		56,159.10					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		532,628.50		112,500.00			420,128.50
Prosecutor - Equipment and Machinery	8/19/2004	749,918.00		388,592.76		71,469.17			317,103.59
Clerk - Renovation of Records Room, Equipment	8/19/2004	175,100.00	3,519.00	166,344.00				3,519.00	166,344.00
Surrogate - Furniture, Computers and Office Equipment	8/19/2004	28,840.00	363.75	27,397.00				363.75	27,397.00
Union County College - Various Improvements and Equipment	8/19/2004	2,033,563.00		88,379.27		5,554.40			82,824.87
County Voc Tech Schools - Various Improvements and Equipment	8/19/2004	849,750.00		604,621.43		579,871.43			24,750.00
County Voc Tech Schools - Various Improvements	8/19/2004	386,250.00		386,250.00					386,250.00
Acquisition of Property - Open Space Conservation	10/28/2004	1,900,000.00		99,511.01					99,511.01
Acquisition of Property - Open Space Conservation	2/10/2005	13,075,000.00		74,547.61		74,547.61			
Renovation of Baxel and West Halls at Union County									
Vocational/Technical Schools	3/10/2005	20,000,000.00		8,545,108.95		7,821,971.72			723,137.23

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE	
			DECEMBER 31, 2006					DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Communication and Information Systems Equipment	8/18/2005	\$ 935,697.00	\$	\$ 285,495.54	\$	\$ 209,892.65	\$	\$	75,602.89
Radio Equipment - Division of Information Technologies	8/18/2005	72,100.00		66,684.30					66,684.30
Runnell's - Renovate Long-Term Care Units	8/18/2005	946,364.00		690,994.85		461,686.27			229,308.58
Human Services - Equipment and Machinery	8/18/2005	853,870.00		277,962.37		222,894.42			55,067.95
Human Services - Equipment and Machinery	8/18/2005	165,174.00		154,254.00					154,254.00
Engineer - Replace Bridges	8/18/2005	1,236,000.00	38,550.94	604,200.00				38,550.94	604,200.00
Engineer - Culver Repair	8/18/2005	1,545,000.00		1,545,000.00		323,450.00			1,221,550.00
Engineer - Inspection and Rehabilitation of Various Dams	8/18/2005	103,000.00		83,800.00		83,800.00			
Engineer - Traffic Signals	8/18/2005	1,476,800.00		1,135,823.41		245,546.58			890,276.83
Engineer - Street Resurfacing	8/18/2005	3,605,000.00		47,088.62		32,868.61			14,220.01
Engineer - Environmental Monitoring	8/18/2005	1,184,500.00		565,000.00		91,780.74			473,219.26
Engineer - Equipment and Machinery	8/18/2005	262,690.00		45,234.00					45,234.00
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,611,950.00	80,598.00	1,531,352.00		823,000.00			788,950.00
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,313,250.00		1,163,250.00					1,163,250.00
New Automotive Vehicles and Communication Equipment	8/18/2005	1,217,838.00		391,111.30		76,808.25			314,303.05
Park and Recreation Improvements	8/18/2005	1,380,200.00		1,021,788.56		420,745.86			601,042.70
Parks - Equipment and Machinery	8/18/2005	283,250.00		228,132.00		36,116.00			192,016.00
Parks - New Automotive Vehicles	8/18/2005	283,250.00		118,606.00					118,606.00
Public Safety - Equipment and Machinery	8/18/2005	164,800.00		18,618.35		13,284.75			5,333.60
Sheriff - Equipment and Machinery	8/18/2005	120,510.00		73,310.00					73,310.00
Sheriff - Equipment and Machinery	8/18/2005	77,250.00		5,442.93					5,442.93
Prosecutor - Equipment and Machinery	8/18/2005	276,155.00		79,777.33		65,199.85			14,577.48
Prosecutor - Equipment and Machinery	8/18/2005	18,025.00		536.68		11.68			525.00
Surrogate's Office - Furnishings	8/18/2005	33,990.00	1,701.00	32,289.00				1,701.00	32,289.00
Clerk's Office - Furnishings	8/18/2005	92,700.00	4,635.00	88,065.00				4,635.00	88,065.00
Union County Vocational/Technical Schools - Instructional Equipment	8/18/2005	772,500.00		147,528.99		86,534.34			60,994.65
Union County College - Equipment and Machinery	8/18/2005	772,500.00		772,500.00		630,829.09			141,670.91
Union County Vocational/Technical Schools - Facility Improvements	8/18/2005	746,750.00		246,750.00		125,000.00			121,750.00
Union County Vocational/Technical Schools - Equipment and Machinery	8/18/2005	25,750.00		25,750.00		10,547.00			15,203.00
Acq. Property-Hazelwood Cemetery	3/30/2006	6,500,000.00	325,000.00	6,175,000.00		6,266,385.30			233,614.70
Equipment, Computers, Communications	8/17/2006	447,200.00	22,361.00	424,839.00		258,233.70			188,966.30
College-Equipment	8/17/2006	772,500.00		754,807.17		532,337.68			222,469.49
Communications and Signal Equip.	8/17/2006	175,100.00	8,755.00	166,345.00		50,000.00			125,100.00
Vocational-Renovate and improve Buildings	8/17/2006	1,210,250.00		1,210,250.00		1,034,654.32		30.00	175,565.68
Runnell's-Long Term Care	8/17/2006	671,560.00	33,580.00	637,980.00		71,461.38			600,098.62
Vocational-Equipment and Vehicles	8/17/2006	128,750.00		128,750.00					128,750.00
Engineering-Bridges	8/17/2006	1,905,500.00	95,275.00	1,810,225.00		218,621.11			1,686,878.89
Engineering-Culverts	8/17/2006	1,287,500.00	64,375.00	1,223,125.00		318,806.00			968,694.00
Traffic Signals	8/17/2006	3,584,400.00	1,195,151.00	2,389,249.00		264,368.00		930,783.00	2,389,249.00
Underground Storage Tanks	8/17/2006	2,364,750.00		2,152,786.71		647,137.32			1,505,649.39

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
West Brook Flood Control Phase 4	8/17/2006	\$ 1,030,000.00	\$ 51,500.00	\$ 978,500.00	\$	\$ 1,000,000.00	\$	\$	30,000.00
Resurface Roads	8/17/2006	4,120,000.00	3,056,000.00	1,064,000.00		2,987,271.04		68,728.96	1,064,000.00
Replace Computer Equipment	8/17/2006	51,500.00	2,575.00	48,925.00				2,575.00	48,925.00
Ash Brook and Galloping Hill	8/17/2006	1,339,000.00	66,950.00	1,272,050.00		191,710.00			1,147,290.00
Ash Brook Club House, Stables	8/17/2006	339,900.00	16,995.00	322,905.00		280,000.00			59,900.00
Parks Equipment and Machinery	8/17/2006	1,534,689.00	76,734.00	1,457,955.00		438,198.00			1,096,491.00
Parks-Vehicles	8/17/2006	853,870.00	42,694.00	811,176.00		89,970.00			763,900.00
Improvements to Various Buildings	8/17/2006	2,729,500.00	136,475.00	2,593,025.00				136,475.00	2,593,025.00
Upgrade Fire Detection System	8/17/2006	1,081,500.00	54,075.00	1,027,425.00				54,075.00	1,027,425.00
Construction New Building Westfield	8/17/2006	8,240,000.00	412,000.00	7,828,000.00				412,000.00	7,828,000.00
Furniture Carpets	8/17/2006	309,000.00	15,450.00	293,550.00				15,450.00	293,550.00
Equipment and Vehicles	8/17/2006	710,700.00	35,537.00	675,163.00		36,298.00			674,402.00
New Vehicles	8/17/2006	271,405.00		243,067.00					243,067.00
New Vehicles	8/17/2006	608,215.00	30,413.00	577,802.00		100,406.50			507,808.50
Public Safety-New Equipment	8/17/2006	932,150.00	22,653.38	885,540.00		364,002.59			544,190.79
Sherriff-Fire arm Range, Equipment	8/17/2006	324,450.00		288,882.08		64,730.32			224,151.76
Prosecutor-Equipment	8/17/2006	256,746.00		196,746.00		70,358.63			126,387.37
Clerk-Equipment	8/17/2006	208,047.00		11,060.00					11,060.00
Surrogate-Equipment	8/17/2006	17,845.00	892.00	16,953.00				892.00	16,953.00
Restoration of Lakes	5/10/2007	5,281,609.00			5,281,609.00	452,200.00		2,243,690.00	2,585,719.00
Acquisition of Property - Open Space Conservation	6/2/2007	8,300,000.00			8,300,000.00	8,020,043.89			279,956.11
Acquisition of Property - Open Space Conservation	6/21/2007	3,700,000.00			3,700,000.00	3,612,983.09			87,016.91
Info Tech IT and Tele Equipment	9/6/2007	758,080.00			758,080.00			37,904.00	720,176.00
Info Tech Communication Equipment	9/6/2007	293,550.00			293,550.00	25,000.00			268,550.00
Runnells-Call System, Wall Guards and Equipment	9/6/2007	662,510.00			662,510.00	16,974.00		16,154.00	629,382.00
Engineering-Repair or Replace Bridges	9/6/2007	6,400,000.00			6,400,000.00			4,120,000.00	2,280,000.00
Engineering-Culvert Repairs	9/6/2007	1,000,000.00			1,000,000.00			50,000.00	950,000.00
Engineering-Traffic Signals	9/6/2007	2,850,000.00			2,850,000.00			142,500.00	2,707,500.00
Engineering-Environmental Monitoring	9/6/2007	2,098,000.00			2,098,000.00	348,651.00			1,749,349.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2006		2007 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2007	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Engineering-Inspect and Rehabilitate Dams	9/6/2007	\$ 580,000.00	\$	\$	\$ 580,000.00	\$	\$	\$ 29,000.00	\$ 551,000.00
Parks - Park Improvements	9/6/2007	834,300.00			834,300.00			41,716.00	792,584.00
Parks - Park and Recreation Improvements	9/6/2007	1,241,150.00			1,241,150.00			62,058.00	1,179,092.00
Parks - Information Technology Equipment	9/6/2007	61,800.00			61,800.00			3,080.00	58,710.00
Parks - Equipment and Machinery	9/6/2007	226,600.00			226,600.00			11,330.00	215,270.00
Parks - Vehicles	9/6/2007	1,504,434.00			1,504,434.00	16,500.00		58,722.00	1,429,212.00
Facilities - Improve Buildings	9/6/2007	4,171,500.00			4,171,500.00			208,575.00	3,962,925.00
Facilities - Improve Buildings	9/6/2007	669,500.00			669,500.00			33,475.00	636,025.00
Facilities -Furniture and Carpets	9/6/2007	309,000.00			309,000.00			15,450.00	293,550.00
Public Works - Equipment, Machinery and Vehicles	9/6/2007	571,650.00			571,650.00			28,584.00	543,066.00
Human Services - Equipment and Machinery	9/6/2007	418,714.00			418,714.00			20,936.00	397,778.00
Various - Equipment, Machinery and Vehicles	9/6/2007	703,490.00			703,490.00			35,175.00	668,315.00
Public Safety - Equipment and Machinery	9/6/2007	393,130.00			393,130.00	39,537.00			353,593.00
Public Safety - Equipment and Machinery	9/6/2007	103,000.00			103,000.00			5,150.00	97,850.00
Emergency Management - Equipment and Machinery	9/6/2007	265,650.00			265,650.00			13,283.00	252,367.00
Emergency Management - Equipment and Machinery	9/6/2007	72,100.00			72,100.00	21,261.00			50,839.00
Sheriff - Firearms Range, Equipment and Machinery	9/6/2007	257,500.00			257,500.00			12,876.00	244,624.00
Prosecutor - Equipment and Machinery	9/6/2007	159,167.00			159,167.00	55,011.77			104,155.23
College - Equipment and Machinery	9/6/2007	250,000.00			250,000.00				250,000.00
Vocational - Renovate and Improve Buildings	9/6/2007	1,050,000.00			1,050,000.00	122,821.82			927,178.18
Vocational - Information Technical Information	9/6/2007	300,000.00			300,000.00				300,000.00
Vocational - Construction and Renovation	9/6/2007	1,000,000.00			1,000,000.00	741,791.82			258,208.18
Refunding Bonds	12/20/2007	6,412,000.00			6,412,000.00				6,412,000.00
		\$ 21,059,355.95	\$ 100,959,327.39	\$ 52,898,434.00	\$ 48,533,048.90	\$ 2,836,923.00	\$ 21,066,859.90	\$ 102,480,285.54	
	REF	C	C					C-C-4	C-C-6
Deferred Charges to Future Taxation-Unfunded					\$ 46,916,181.00	\$ 176,000.00			
Capital Improvement Fund		C-7			1,982,253.00				
Miscellaneous Receivable		C-12			4,000,000.00		2,270,000.00		
Fund Balance		C-1					390,923.00		
					\$ 52,898,434.00	\$ 2,836,923.00			
Refunds		C-2				\$ (1,767,680.66)			
Commitments Payable		C-9				50,300,729.56			
						\$ 48,533,048.90			

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2006	C	\$	35,879,176.77
Increased by:			
Expenditures	C-8	\$	<u>50,300,729.56</u>
		\$	<u>86,179,906.33</u>
Decreased by:			
Disbursed	C-2		<u>67,520,539.60</u>
Balance, December 31, 2007	C	\$	<u><u>18,659,366.73</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2007</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2007</u>
			<u>DATE</u>	<u>AMOUNT</u>				
County College	6/1/92	\$ 2,841,000.00		\$		\$ 201,000.00	\$ 201,000.00	\$
County College	10/1/93	2,537,000.00	10/1/2008	227,000.00	4.40%	452,000.00	225,000.00	227,000.00
Refunding Bonds	12/1/93	19,130,000.00	2/1/2008	2,490,000.00	5.05%	12,260,000.00	2,515,000.00	9,745,000.00
			2/1/2009	2,460,000.00	5.00%			
			2/1/2010	2,425,000.00	5.00%			
			2/1/2011	2,370,000.00	5.20%			
General Improvement	12/15/97	18,700,000.00	12/15/2008	1,100,000.00	4.75%	9,900,000.00	1,100,000.00	8,800,000.00
			12/15/2009	1,097,000.00	4.75%			
			12/15/2010-2013	1,100,000.00	4.75%			
			12/15/2014	1,102,000.00	4.75%			
			12/15/2015	1,101,000.00	4.75%			
County Vocational School	12/15/97	5,158,000.00	12/15/2008-2013	325,000.00	4.75%	2,558,000.00	300,000.00	2,258,000.00
			12/15/2014	308,000.00	4.75%			
County College	12/15/97	4,518,000.00	12/15/2008	400,000.00	4.75%	1,193,000.00	400,000.00	793,000.00
			12/15/2009	393,000.00	4.75%			
County Vocational School	6/15/99	2,514,000.00	2/1/2008 -2009	225,000.00	5.00%	904,000.00	230,000.00	674,000.00
			2/1/2010	224,000.00	5.00%			
General Improvement	6/15/99	40,920,000.00	2/1/2008 -2015	2,400,000.00	5.00%	28,800,000.00	2,400,000.00	26,400,000.00
			2/1/2016 -2018	1,097,000.00	5.125%			
County College	6/01/02	7,935,000.00	3/1/2008-2014	870,000.00	4.00%	6,960,000.00	870,000.00	6,090,000.00



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2007</u>
			<u>DATE</u>	<u>AMOUNT</u>				
General Improvement	6/01/02	\$ 73,663,000.00	3/1/2008	\$ 1,780,000.00	4.00%	\$	\$	\$
			3/1/2009	2,780,000.00	4.00%			
			3/1/2010	3,780,000.00	4.00%			
			3/1/2011	4,780,000.00	4.00%			
			3/1/2012	7,130,000.00	4.00%			
			3/1/2013	7,130,000.00	4.125%			
			3/1/2014	7,130,000.00	4.25%			
			3/1/2015	8,000,000.00	4.50%			
			3/1/2016	8,000,000.00	5.00%			
			3/1/2017	8,930,000.00	5.00%			
			3/1/2018	8,998,000.00	5.00%			
						71,218,000.00	2,780,000.00	68,438,000.00
County Vocational School	6/01/02	2,130,000.00	3/1/2008-2011	350,000.00	4.00%	1,750,000.00	350,000.00	1,400,000.00
County College	8/15/03	3,100,000.00	08/15/2008	620,000.00	2.30%	1,240,000.00	620,000.00	620,000.00
General Improvement	3/1/04	70,277,000.00	3/1/2008-2011	3,955,000.00	3.50%			
			3/1/2012	3,950,000.00	3.50%			
			3/1/2013	3,955,000.00	3.50%			
			3/1/2014	3,958,000.00	3.50%			
			3/1/2015	3,960,000.00	3.50%			
			3/1/2016-2017	3,950,000.00	3.625%			
			3/1/2018	3,950,000.00	3.75%			
			3/1/2019	3,950,000.00	3.875%			
			3/1/2020-2021	3,950,000.00	4.00%			
			3/1/2022	3,950,000.00	4.125%			
			3/1/2023	4,089,000.00	4.25%	66,087,000.00	2,705,000.00	63,382,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF SERIAL BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2007</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2006</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2007</u>
			<u>DATE</u>	<u>AMOUNT</u>				
County Vocational School	3/1/04	\$ 11,261,000.00	3/1/2008-2015	\$ 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%			
						10,061,000.00	600,000.00	9,461,000.00
County College	3/1/04	362,000.00	3/1/2008-2011	35,000.00	3.50%			
			3/1/2012-13	40,000.00	3.50%			
			3/1/2014	37,000.00	3.50%			
						292,000.00	35,000.00	257,000.00
County College	8/15/04	3,615,000.00	8/15/2008	725,000.00	2.125%			
			8/15/2009	7,150,000.00	2.125%			
						2,165,000.00	725,000.00	1,440,000.00
						\$ 216,041,000.00	\$ 16,056,000.00	\$ 199,985,000.00
						REF. C	C-5	C

SUMMARY

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

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF LOCAL UNIT REFUNDING BONDS

<u>PURPOSE</u>	<u>DATE OF ISSUE</u>	<u>AMOUNT OF ORIGINAL ISSUE</u>	<u>MATURITIES OF BONDS OUTSTANDING DECEMBER 31, 2007</u>		<u>INTEREST RATE</u>	<u>BALANCE</u>	<u>DECREASED</u>	<u>BALANCE</u>
			<u>DATE</u>	<u>AMOUNT</u>		<u>DECEMBER 31, 2006</u>		<u>DECEMBER 31, 2007</u>
Unfunded ERI Liability	4/1/03	\$ 12,870,000.00	4/1/2008	\$ 745,000.00	3.66%	\$	\$	\$
			4/1/2009	775,000.00	3.66%			
			4/1/2010	805,000.00	3.66%			
			4/1/2011	835,000.00	3.66%			
			4/1/2012	865,000.00	3.66%			
			4/1/2013	895,000.00	4.89%			
			4/1/2014	940,000.00	5.29%			
			4/1/2015	990,000.00	5.29%			
			4/1/2016	1,040,000.00	5.29%			
			4/1/2017	1,095,000.00	5.29%			
			4/1/2018	1,155,000.00	5.29%	<u>10,860,000.00</u>	<u>720,000.00</u>	<u>\$ 10,140,000.00</u>
						<u>\$ 10,860,000.00</u>	<u>\$ 720,000.00</u>	<u>\$ 10,140,000.00</u>
					<u>REF.</u>	C	C-5	C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF MISCELLANEOUS RECEIVABLES

	<u>REF.</u>	<u>FEDERAL GOVERNMENT</u>	<u>STATE OF NEW JERSEY</u>	<u>VARIOUS MUNICIPALITIES</u>
Balance, December 31, 2006	C	\$ 3,139,161.57	\$ 7,162,272.23	\$ 1,151,221.52
Increased by:				
Improvement Authorizations	C-8	<u>4,000,000.00</u>		
		\$ 7,139,161.57	\$ 7,162,272.23	\$ 1,151,221.52
Decreased by:				
Cash Receipts	C-2	829,455.27	3,960,499.32	165,059.90
Cancelled	C-8	<u>1,770,000.00</u>	<u>500,000.00</u>	
Balance, December 31, 2007	C	\$ <u>4,539,706.30</u>	\$ <u>2,701,772.91</u>	\$ <u>986,161.62</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2007

<u>Description</u>	<u>Ordinance Number</u>			
U. S. Marshals Service	347	\$ 406,665.12	\$	
Department of Transportation	616-F	133,041.18		
Department of Transportation	653	4,000,000.00		
Department of Transportation	348-H		1,526,371.91	
Department of Transportation	480-M		106,000.00	
Department of Transportation	632-F		1,069,401.00	
City of Linden	223			986,161.62
		\$ <u>4,539,706.30</u>	\$ <u>2,701,772.91</u>	\$ <u>986,161.62</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVES TO PAY SERIAL BONDS

	<u>REF.</u>	
Balance, December 31, 2006	C	\$ 1,807,942.40
Increased by:		
State Aid on Funded Ordinances	C-2	809.54
		<u>1,808,751.94</u>
Decreased by:		
Utilized as Anticipated Revenue	C-2	500,000.00
Balance, December 31, 2007	C	\$ <u><u>1,308,751.94</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, 2006	INCREASED	DECREASED	BALANCE DECEMBER 31, 2007
324C	908-494	06/21/1990	Improvement of Bridges	08/01/2005	03/01/2007	02/28/2008	4.00%	\$ 269,910.00	\$ 269,910.00	\$ 269,910.00	\$ 269,910.00
348 H	908-302	10/24/1991	Roads and Bridges	08/01/2005	03/01/2007	02/28/2008	4.00%	2,123,000.00	2,123,000.00	2,123,000.00	2,123,000.00
403 3	908-498	08/17/1995	Drainage and Sewer Projects	08/01/2005	03/01/2007	02/28/2008	4.00%	311,000.00	311,000.00	311,000.00	311,000.00
408 1	917-716	12/14/1995	Renovate Old Jail, Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	296,904.00	296,904.00	296,904.00	296,904.00
455 O	916-603	10/16/1997	Design of Building, Equipment-Sheriff	08/01/2005	03/01/2007	02/28/2008	4.00%	48,000.00	48,000.00	48,000.00	48,000.00
465 B	922-117	03/12/1998	College - Various Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	160,000.00	160,000.00	160,000.00	160,000.00
480 F	908-806	07/23/1998	Pedestrian Bridges	08/01/2005	03/01/2007	02/28/2008	4.00%	270,000.00	270,000.00	270,000.00	270,000.00
480D	912-282	07/23/1998	Oak Ridge Golf Course	03/01/2006	03/01/2007	02/28/2008	4.00%	385,000.00	385,000.00	385,000.00	385,000.00
480 N	913-607	07/23/1998	Various Building Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	120,000.00	120,000.00	120,000.00	120,000.00
480 O	913-608	07/23/1998	Communication and Signal System Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	300,000.00	300,000.00	300,000.00	300,000.00
501 E	908-800	07/22/1999	Traffic Signals and Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	565,900.00	565,900.00	565,900.00	565,900.00
501 G	908-802	07/22/1999	Engineering - Flood Control	08/01/2005	03/01/2007	02/28/2008	4.00%	460.00	460.00	460.00	460.00
501 N	912-201	07/22/1999	Parks - Landscaping and Maintenance Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	58,600.00	58,600.00	58,600.00	58,600.00
501 V	917-700	07/22/1999	Equipment and Machinery - Prosecutor	08/01/2005	03/01/2007	02/28/2008	4.00%	35,700.00	35,700.00	35,700.00	35,700.00
501 W	918-800	07/22/1999	Equipment and Machinery - Clerk	08/01/2005	03/01/2007	02/28/2008	4.00%	27,300.00	27,300.00	27,300.00	27,300.00
518 A	903-305	12/14/2000	Communication and Signal Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	274,030.00	274,030.00	274,030.00	274,030.00
518 E	908-311	12/14/2000	Design and Engineering - Culverts	08/01/2005	03/01/2007	02/28/2008	4.00%	787,375.00	787,375.00	787,375.00	787,375.00
518 J	908-316	12/14/2000	Construction of Building	08/01/2005	03/01/2007	02/28/2008	4.00%	2,185,000.00	2,185,000.00	2,185,000.00	2,185,000.00
518 Q	912-205	12/14/2000	Parks and Recreation Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	1,124,000.00	1,124,000.00	1,124,000.00	1,124,000.00
518 U	917-606	12/14/2000	Equipment and Machinery - Prosecutor	08/01/2005	03/01/2007	02/28/2008	4.00%	181,565.00	181,565.00	181,565.00	181,565.00
518 V	918-801	12/14/2000	Equipment and Machinery - Clerk	08/01/2005	03/01/2007	02/28/2008	4.00%	10,385.00	10,385.00	10,385.00	10,385.00
518 W	919-901	12/14/2000	Equipment and Machinery - Surrogate	08/01/2005	03/01/2007	02/28/2008	4.00%	30,452.00	30,452.00	30,452.00	30,452.00
533 A	908-318	06/28/2001	Replacement of Bridges	08/01/2005	03/01/2007	02/28/2008	4.00%	1,440,200.00	1,440,200.00	1,440,200.00	1,440,200.00
533 D	908-321	06/28/2001	Traffic Signals and Intersection Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	423,075.00	423,075.00	423,075.00	423,075.00
536 A	902-605	08/28/2001	Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	190,000.00	190,000.00	190,000.00	190,000.00
536 G	908-328	08/28/2001	Sidewalks and Computerized Asset Management	08/01/2005	03/01/2007	02/28/2008	4.00%	195,750.00	195,750.00	195,750.00	195,750.00
536 J	909-709	08/28/2001	Improvements to Public Buildings	08/01/2005	03/01/2007	02/28/2008	4.00%	723,900.00	723,900.00	723,900.00	723,900.00
536 K	912-207	08/28/2001	Parks and Recreation Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	3,221,500.00	3,221,500.00	3,221,500.00	3,221,500.00
536 M	912-209	08/28/2001	Communication and Signal Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	20,000.00	20,000.00	20,000.00	20,000.00
536 N	914-604	08/28/2001	Communications Equipment and Security Check	08/01/2005	03/01/2007	02/28/2008	4.00%	358,400.00	358,400.00	358,400.00	358,400.00
536 P	922-205	08/28/2001	College - Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	2,739,000.00	2,739,000.00	2,739,000.00	2,739,000.00
554 A	908-333	07/25/2002	Engineer - Replace Bridges	08/01/2005	03/01/2007	02/28/2008	4.00%	1,459,000.00	1,459,000.00	1,459,000.00	1,459,000.00
555 A	902-606	08/22/2002	Communications and Signal Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	1,553,250.00	1,553,250.00	1,553,250.00	1,553,250.00
555 B	902-607	08/22/2002	Replacement Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	515,200.00	515,200.00	515,200.00	515,200.00
555 C	903-306	08/22/2002	Printing Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	159,599.00	159,599.00	159,599.00	159,599.00
555 E	906-602	08/22/2002	Human Services - Communication and Signal System	08/01/2005	03/01/2007	02/28/2008	4.00%	50,795.00	50,795.00	50,795.00	50,795.00
555 F	908-335	08/22/2002	Replace Milltown Road Bridge	08/01/2005	03/01/2007	02/28/2008	4.00%	617,500.00	617,500.00	617,500.00	617,500.00
555 G	908-336	08/22/2002	Replace Culverts	08/01/2005	03/01/2007	02/28/2008	4.00%	258,000.00	258,000.00	258,000.00	258,000.00
555 H	908-343	08/22/2002	Environmental Monitoring	08/01/2005	03/01/2007	02/28/2008	4.00%	461,550.00	461,550.00	461,550.00	461,550.00
555 M	908-341	08/22/2002	Various Engineering Services	08/01/2005	03/01/2007	02/28/2008	4.00%	227,500.00	227,500.00	227,500.00	227,500.00
555 O	909-710	08/22/2002	Improvement to Building	08/01/2005	03/01/2007	02/28/2008	4.00%	6,137,100.00	6,137,100.00	6,137,100.00	6,137,100.00
555 P	909-711	08/22/2002	Improvement to Building	08/01/2005	03/01/2007	02/28/2008	4.00%	756,000.00	756,000.00	756,000.00	756,000.00
555 Q	909-712	08/22/2002	Furniture and Carpets	08/01/2005	03/01/2007	02/28/2008	4.00%	151,750.00	151,750.00	151,750.00	151,750.00
555 U	913-303	08/22/2002	Security and Facility Infrastructure	08/01/2005	03/01/2007	02/28/2008	4.00%	200,000.00	200,000.00	200,000.00	200,000.00
555 V	617-607	08/22/2002	Prosecutor - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	154,025.00	154,025.00	154,025.00	154,025.00
555 Y	922-206	08/22/2002	College - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	107,000.00	107,000.00	107,000.00	107,000.00
560 A	908-344	12/19/2002	Engineering Services	08/01/2005	03/01/2007	02/28/2008	4.00%	1,154,000.00	1,154,000.00	1,154,000.00	1,154,000.00
576 A	908-345	05/29/2003	Bridge and Culvert Improvement	08/01/2007	08/01/2007	05/01/2008	4.25%		305,000.00		305,000.00
578 A	902-610	08/21/2003	Data Processing Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	857,645.00	857,645.00	857,645.00	857,645.00
578 B	903-307	08/21/2003	Communication and Signal Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	2,491,374.00	2,491,374.00	2,491,374.00	2,491,374.00
578 C	905-508	08/21/2003	Runnells - Renovate Long-Term Care Units	08/01/2005	03/01/2007	02/28/2008	4.00%	306,402.00	306,402.00	306,402.00	306,402.00
578 D	906-603	08/21/2003	Human Services - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	24,667.00	24,667.00	24,667.00	24,667.00
578 E	908-346	08/21/2003	Operational Services - Engineering Services	08/01/2005	03/01/2007	02/28/2008	4.00%	400,000.00	400,000.00	400,000.00	400,000.00
578 F	908-347	08/21/2003	Operational Services - Environmental Monitoring	08/01/2005	03/01/2007	02/28/2008	4.00%	142,000.00	142,000.00	142,000.00	142,000.00
578 G	908-348	08/21/2003	Operational Services - Traffic Studies	08/01/2005	03/01/2007	02/28/2008	4.00%	665,000.00	665,000.00	665,000.00	665,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2006	INCREASED	DECREASED	BALANCE DECEMBER 31, 2007
578 K	908-352	08/21/2003	Construction of New Building - Scotch Plains	08/01/2005	03/01/2007	02/28/2008	4.00%	\$ 1,197,773.00	\$ 1,197,773.00	\$ 1,197,773.00	\$ 1,197,773.00
578 L	909-714	08/21/2003	Operational Services - Improvement to Buildings	08/01/2005	03/01/2007	02/28/2008	4.00%	2,900,000.00	2,900,000.00	2,900,000.00	2,900,000.00
578 L	909-714	08/21/2003	Operational Services - Improvement to Buildings	08/01/2007	08/01/2007	05/01/2008	4.25%		571,000.00		571,000.00
578 N	909-716	08/21/2003	Operational Services - Furniture, Carpet	03/01/2006	03/01/2007	02/28/2008	4.00%	200,000.00	200,000.00	200,000.00	200,000.00
578 O	910-104	08/21/2003	Equipment , Machinery and Vehicles	08/01/2005	03/01/2007	02/28/2008	4.00%	663,687.00	663,687.00	663,687.00	663,687.00
578 P	912-216	08/21/2003	Parks and Recreation Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	145,000.00	145,000.00	145,000.00	145,000.00
578 Q	912-217	08/21/2003	Parks - Alarms, Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	280,000.00	280,000.00	280,000.00	280,000.00
578 R	912-218	08/21/2003	Parks - Equipment, Machinery and Vehicles	08/01/2005	03/01/2007	02/28/2008	4.00%	1,455,128.00	1,455,128.00	1,455,128.00	1,455,128.00
578 S	914-605	08/21/2003	Public Safety - Security and Facility Infrastructure	08/01/2005	03/01/2007	02/28/2008	4.00%	700,000.00	700,000.00	700,000.00	700,000.00
578 T	914-606	08/21/2003	Public Safety - Police Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	8,000.00	8,000.00	8,000.00	8,000.00
578 U	913-304	08/21/2003	Medical Examiner - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	14,000.00	14,000.00	14,000.00	14,000.00
578 V	916-604	08/21/2003	Sheriff - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	73,625.00	73,625.00	73,625.00	73,625.00
578 W	917-608	08/21/2003	Prosecutor - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	661,753.00	661,753.00	661,753.00	661,753.00
578 X	918-803	08/21/2003	Clerk - Renovations and Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	267,662.00	267,662.00	267,662.00	267,662.00
578 BB	921-110	08/21/2003	Vocational - Equipment and Various Improvements	08/01/2005	03/01/2007	02/28/2008	4.00%	397,000.00	397,000.00	397,000.00	397,000.00
578 BB	921-110	08/21/2003	Vocational - Equipment and Various Improvements	08/01/2007	08/01/2007	05/01/2008	4.25%		675,000.00		675,000.00
601A	900-014	08/19/2004	Union County Arts Center	08/01/2007	08/01/2007	05/01/2008	4.25%		514,000.00		514,000.00
601 B	902-611	08/19/2004	Economic Development - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	655,000.00	655,000.00	655,000.00	655,000.00
601 B	902-611	08/19/2004	Economic Development - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		137,000.00		137,000.00
601 D	905-509	08/19/2004	Runnells - Renovate Long-Term Care Units	03/01/2006	03/01/2007	02/28/2008	4.00%	303,000.00	303,000.00	303,000.00	303,000.00
601 D	905-509	08/19/2004	Runnells - Renovate Long-Term Care Units	08/01/2007	08/01/2007	05/01/2008	4.25%		107,000.00		107,000.00
601 E	906-604	08/19/2004	Human Services - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	52,000.00	52,000.00	52,000.00	52,000.00
601 E	906-604	08/19/2004	Human Services - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		238,000.00		238,000.00
601 F	906-605	08/19/2004	Human Services - Furnishings	08/01/2005	03/01/2007	02/28/2008	4.00%	587,100.00	587,100.00	587,100.00	587,100.00
601 H	908-354	08/19/2004	Engineering - Engineering Services	03/01/2006	03/01/2007	02/28/2008	4.00%	501,000.00	501,000.00	501,000.00	501,000.00
601 J	908-356	08/19/2004	Engineering - Traffic Signals	08/01/2007	08/01/2007	05/01/2008	4.25%		1,344,000.00		1,344,000.00
601 K	908-357	08/19/2004	Various Traffic Signal Improvements in Rahway	08/01/2005	03/01/2007	02/28/2008	4.00%	419,887.00	419,887.00	419,887.00	419,887.00
601 L	908-358	08/19/2004	Engineering - Resurface Roads	03/01/2006	03/01/2007	02/28/2008	4.00%	85,000.00	85,000.00	85,000.00	85,000.00
601 M	908-359	08/19/2004	Construction of Building-Engineering and Public Works	08/01/2005	03/01/2007	02/28/2008	4.00%	1,174,200.00	1,174,200.00	1,174,200.00	1,174,200.00
601 N	908-360	08/19/2004	Engineering - Environmental Monitoring	03/01/2006	03/01/2007	02/28/2008	4.00%	170,000.00	170,000.00	170,000.00	170,000.00
601 O	909-717	08/19/2004	Building Services - Improvement to Buildings	03/01/2006	03/01/2007	02/28/2008	4.00%	129,000.00	129,000.00	129,000.00	129,000.00
601 O	909-717	08/19/2004	Building Services - Improvement to Buildings	08/01/2007	08/01/2007	05/01/2008	4.25%		2,954,000.00		2,954,000.00
601 P	909-718	08/19/2004	Building Services - Improvement to Buildings	08/01/2007	08/01/2007	05/01/2008	4.25%		167,000.00		167,000.00
601 R	910-105	08/19/2004	Various - Equipment, Machinery, Vehicles	03/01/2006	03/01/2007	02/28/2008	4.00%	977,000.00	977,000.00	977,000.00	977,000.00
601 T	912-220	08/19/2004	Parks and Recreation - Park Improvements	03/01/2006	03/01/2007	02/28/2008	4.00%	30,000.00	30,000.00	30,000.00	30,000.00
601 U	912-221	08/19/2004	Parks and Recreation - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	405,000.00	405,000.00	405,000.00	405,000.00
601 U	912-221	08/19/2004	Parks and Recreation - Equipment and Machinery						502,000.00		502,000.00
601 X	914-607	08/19/2004	Police - Phase V Automated Security	03/01/2006	03/01/2007	02/28/2008	4.00%	37,000.00	37,000.00	37,000.00	37,000.00
601 BB	905-504	08/19/2004	Public Safety - Floor, Radio System	08/01/2005	03/01/2007	02/28/2008	4.00%	300,000.00	300,000.00	300,000.00	300,000.00
601 CC	916-605	08/19/2004	Sheriff - Reconstruct Firearms Range, Security Equipment	03/01/2006	03/01/2007	02/28/2008	4.00%	32,000.00	32,000.00	32,000.00	32,000.00
601 DD	917-609	08/19/2004	Prosecutor - Equipment and Machinery	08/01/2005	03/01/2007	02/28/2008	4.00%	712,422.00	712,422.00	712,422.00	712,422.00
601 HH	921-112	08/19/2004	Vocational - Computers, Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	245,000.00	245,000.00	245,000.00	245,000.00
601 GG	922-120	08/19/2004	Union County College - Various Improvements and Equipment	08/01/2005	03/01/2007	02/28/2008	4.00%	1,825,000.00	1,825,000.00	1,825,000.00	1,825,000.00
601 GG	922-120	08/19/2004	Union County College - Various Improvements and Equipment	08/01/2007	08/01/2007	05/01/2008	4.25%		120,000.00		120,000.00
608 A	900-016	02/10/2005	Acquisition of Property - Open Space Conservation	08/01/2005	03/01/2007	02/28/2008	4.00%	4,690,000.00	4,690,000.00	4,690,000.00	4,690,000.00
610 A	921-115	03/10/2005	Renovation of Baxel and West Halls at Union County Vocational/Technical Schools	08/01/2005	03/01/2007	02/28/2008	4.00%	14,335,000.00	14,335,000.00	14,335,000.00	14,335,000.00
616 A	902-612	08/18/2005	Information Technology- Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	35,000.00	35,000.00	35,000.00	35,000.00
616 A	902-612	08/18/2005	Information Technology- Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		568,000.00		568,000.00
616 C	905-510	08/18/2005	Runnells - Renovate Long-Term Care Units	03/01/2006	03/01/2007	02/28/2008	4.00%	37,000.00	37,000.00	37,000.00	37,000.00
616 C	905-510	08/18/2005	Runnells - Renovate Long-Term Care Units	08/01/2007	08/01/2007	05/01/2008	4.25%		171,000.00		171,000.00
616 D	909-606	08/18/2005	Human Services - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		533,000.00		533,000.00
616 E	908-919	08/18/2005	Human Services - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	2,000.00	2,000.00	2,000.00	2,000.00
616 H	908-363	08/18/2005	Engineering and Public Works - Dams	03/01/2006	03/01/2007	02/28/2008	4.00%	19,000.00	19,000.00	19,000.00	19,000.00
616 I	908-364	08/18/2005	Engineering and Public Works - Traffic Signals	08/01/2007	08/01/2007	05/01/2008	4.25%		267,000.00		267,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BOND ANTICIPATION NOTES

ORDINANCE NUMBER	ACCOUNT NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	DATE OF ORIGINAL ISSUE	DATE OF ISSUE	DATE OF MATURITY	INTEREST RATE	BALANCE DECEMBER 31, 2006	INCREASED	DECREASED	BALANCE DECEMBER 31, 2007
616 J	965-919	08/18/2005	Engineering and Public Works - Resurface Roads	08/01/2007	08/01/2007	05/01/2008	4.25%	\$	\$	527,000.00	\$ 527,000.00
616 K	908-366	08/18/2005	Engineering and Public Works - Environmental Monitoring	08/01/2007	08/01/2007	05/01/2008	4.25%		560,000.00		560,000.00
616 L	908-367	08/18/2005	Engineering and Public Works - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	17,000.00	17,000.00	17,000.00	17,000.00
616 L	908-367	08/18/2005	Engineering and Public Works - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		187,000.00		187,000.00
616 O	910-106	08/18/2005	Various - New Automobiles	03/01/2006	03/01/2007	02/28/2008	4.00%	59,000.00	59,000.00	59,000.00	59,000.00
616 O	910-106	08/18/2005	Various - New Automobiles	08/01/2007	08/01/2007	05/01/2008	4.25%		706,000.00		706,000.00
616 P	919-224	08/18/2005	Parks and Recreation Improvements	08/01/2007	08/01/2007	05/01/2008	4.25%		289,000.00		289,000.00
606 R	912-226	08/18/2005	Parks and Recreation - Automobiles	08/01/2007	08/01/2007	05/01/2008	4.25%		150,000.00		150,000.00
616 S	914-609	08/18/2005	Public Safety - Police Equipment	03/01/2006	03/01/2007	02/28/2008	4.00%	60,000.00	60,000.00	60,000.00	60,000.00
616 U	916-607	08/18/2005	Sheriff - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	71,000.00	71,000.00	71,000.00	71,000.00
616 V	917-611	08/18/2005	Prosecutor - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	85,000.00	85,000.00	85,000.00	85,000.00
616 W	917-612	08/18/2005	Prosecutor - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	17,000.00	17,000.00	17,000.00	17,000.00
616 Z	922-121	08/18/2005	College - Equipment and Machinery	03/01/2006	03/01/2007	02/28/2008	4.00%	197,000.00	197,000.00	197,000.00	197,000.00
616 Z	922-121	08/18/2005	College - Equipment and Machinery	08/01/2007	08/01/2007	05/01/2008	4.25%		427,000.00		427,000.00
616 BB	921-117	08/18/2005	Vocational - Improvements	03/01/2006	03/01/2007	02/28/2008	4.00%	47,000.00	47,000.00	47,000.00	47,000.00
624 A	900-017	03/30/2006	Acquisition of Property - Hazelwood Cemetery	08/01/2007	08/01/2007	05/01/2008	4.25%		6,175,000.00		6,175,000.00
631 A	912-200	07/20/2006	Parks and Recreation Improvements	08/01/2007	08/01/2007	05/01/2008	4.25%		406,000.00		406,000.00
650 A	900-018	06/21/2007	Acquisition of Property - Clark	08/01/2007	08/01/2007	05/01/2008	4.25%		7,885,000.00		7,885,000.00
651	900-019	06/21/2007	Acquisition of Property - Clark and Westfield	08/01/2007	08/01/2007	05/01/2008	4.25%		3,515,000.00		3,515,000.00
								<u>\$ 75,000,000.00</u>	<u>\$ 105,000,000.00</u>	<u>75,000,000.00</u>	<u>\$ 105,000,000.00</u>
REF.								C	C-2:C-6	C-2	C



COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH HELD BY TRUSTEE

	<u>REF.</u>		
Balance, December 31, 2006	C	\$	26.12
Decreased By;			
Disbursements	C-2	\$	<u>26.12</u>

"C-16"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM RECEIVABLE

	<u>REF.</u>	
Balance, December 31, 2006	<u>C</u>	\$ 16,000.00
Increased By;		
Loans Processed	C-17	2,443,890.00
		<u>2,459,890.00</u>
Decreased By;		
Receipts	C-2	334,817.00
		<u>334,817.00</u>
Balance, December 31, 2007	C	\$ <u>2,125,073.00</u>

"C-17"

GENERAL CAPITAL FUND

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

	<u>REF.</u>	
Balance, December 31, 2006	<u>C</u>	\$ 800,000.00
Increased By;		
Loans Processed	C-16	\$ 2,443,890.00
		<u>2,443,890.00</u>
Balance, December 31, 2007	C	\$ <u>3,243,890.00</u>

"C-18"

GENERAL CAPITAL FUND

SCHEDULE OF DUE OPEN SPACE PRESERVATION TRUST FUND

	<u>REF.</u>	
Balance, December 31, 2006 (Due to)	C	\$ 5,859,000.00
Decreased By;		
Disbursements	C-2	6,918,000.00
		<u>6,918,000.00</u>
Balance, December 31, 2007 (due from)	C	\$ <u>1,059,000.00</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007
348 H	10/24/1991	Road and Bridge Improvements	\$ 700.00
480 D	7/23/1998	Oak Ridge Golf Course	1,156,200.00
480 F	7/23/1998	Pedestrian Bridges - Rahway River	264,200.00
480 G	7/23/1998	Elizabeth River Flood Control - Hillside	401,100.00
480 H	7/23/1998	Garwood Branch Flood Control	771,400.00
480 N	7/23/1998	Various Building Improvements	165,700.00
480 O	7/23/1998	Communication & Signal Equipment	473,900.00
501 G	7/22/1999	Engineering - Flood Control	200,040.00
501 M	7/22/1999	Parks and Recreation - Park Improvements	500.00
501 Z	7/22/1999	Surrogate - Equipment & Machinery	23,900.00
516 A	10/11/2000	Senior Focus	147,745.00
516 E	10/11/2000	Seniors in Motion	116,200.00
518 N	12/14/2000	Replace of Sidewalks	237,500.00
518 Q	12/14/2000	Parks & Recreation -Improvements	250.00
518 T	12/14/2000	Vehicular Gate - Jail	171,000.00
533 D	6/28/2001	Traffic Signals & Intersections	775.00
535 A	7/26/2001	Loan to U.C.I.A	40,000.00
536 D	8/28/2001	Rehabilitation of Dams	806,250.00
536 E	8/28/2001	Rahway River Flood Control	658,000.00
536 P	8/28/2001	College - Improvements	900.00
540 A	10/25/2001	Loan U.C.I.A	250,000.00
552 A	5/9/2002	Vocational - Construct Building	271,967.00
554 A	7/25/2002	Engineer - Replace Bridges	134.00
555 G	8/22/2002	Replace Culverts	157,125.00
555 K	8/22/2002	Sewer Projects	49,400.00
555 P	8/22/2002	Improvement to Building	939,750.00
555 X	8/22/2002	Surrogate - Furnishings and Equipment	20,900.00
555 Y	8/22/2002	College - Equipment and Machinery	43,000.00
555 AA	8/22/2002	Vocational - Vehicle	25,000.00
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	630,000.00
576 A	5/29/2003	Bridge and Culvert Improvements	1,328,000.00
578 E	8/21/2003	Operational Services - Engineering Services	227,000.00
578 F	8/21/2003	Operational Services - Environmental Monitoring	500.00
578 I	8/21/2003	Operational Services - Sewer Projects	47,500.00
578 L	8/21/2003	Operational Services - Improvement to Buildings	1,302,750.00
578 M	8/21/2003	Operational Services - Improvement to Buildings	1,733,750.00
578 N	8/21/2003	Operational Services - Furniture, Carpet	275,000.00
578 P	8/21/2003	Parks and Recreation Improvements	1,179,870.00
578 Q	8/21/2003	Alarm Systems at Parks and Recreation	962.00
578 S	8/21/2003	Public Safety - Security and Facility Infrastructure	182,549.00
578 T	8/21/2003	Public Safety - Police Equipment and Machinery	86,525.00
578 U	8/21/2003	Medical Examiner - Equipment and Machinery	7,850.00
578 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	35,387.00
578 Z	8/21/2003	Union County College - Various Improvements	175,601.00
578 BB	8/21/2003	Vocational - Equipment and Various Improvements	125,000.00
578 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	60,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007
601 A	8/19/2004	Acquisition of Property - Union County Arts Center	\$ 5,357,000.00
601 B	8/19/2004	Economic Development - Equipment and Machinery	78,864.00
601 C	8/19/2004	Communication and Signal Equipment	117,420.00
601 D	8/19/2004	Runnells - Renovate Long-Term Care Units	859,355.00
601 E	8/19/2004	Human Services - Equipment and Machinery	39,464.00
601 G	8/19/2004	Repair of Various Bridges	3,020,369.00
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,456,000.00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	313,275.00
601 L	8/19/2004	2005 Road Resurfacing Program	500.00
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	343,712.00
601 O	8/19/2004	Various Improvements to Public Buildings	7,606,400.00
601 P	8/19/2004	Various Improvements to Public Buildings	825,750.00
601 Q	8/19/2004	Furniture, Carpet and Window Treatments	489,250.00
601 R	8/19/2004	Various Departments - Equipment and Machinery	548,494.00
601 T	8/19/2004	Various Improvements - Parks and Recreation	190,162.00
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	293,840.00
601 V	8/19/2004	Parks and Recreation - Furniture and Fixtures	574,550.00
601 W	8/19/2004	Parks and Recreation - Upgrade Alarms and Sprinklers	249,517.00
601 X	8/19/2004	Public Safety - Equipment and Machinery	671,709.00
601 Y	8/19/2004	Public Safety - Specialized Weapons	14,677.00
601 Z	8/19/2004	Public Safety - Equipment	117,420.00
601 AA	8/19/2004	Public Safety Medical Examiner Equipment	14,677.00
601 BB	8/19/2004	Public Safety - Floor, Radio System	271,944.00
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	617,034.00
601 EE	8/19/2004	Clerk - Renovation of Records Room, Equipment	166,344.00
601 FF	8/19/2004	Surrogate - Furniture, Computers and Office Equipment	27,397.00
601 GG	8/19/2004	Union County College - Various Improvements and Equipment	88,563.00
601 HH	8/19/2004	County Voc Tech Schools - Various Improvements and Equipment	604,750.00
601 II	8/19/2004	County Voc Tech Schools - Various Improvements	386,250.00
605 A	10/28/2004	Acquisition of Property - Open Space Conservation	1,800,000.00
608 A	2/10/2005	Acquisition of Property - Snyder Avenue	3,000,000.00
610 A	3/10/2005	Renovation of Baxel and West Halls at Union County	5,665,000.00
616 A	8/18/2005	Communication and Information Systems Equipment	285,908.00
616 B	8/18/2005	Radio Equipment - Division of Information Technologies	68,494.00
616 C	8/18/2005	Runnells - Renovate Long-Term Care Units	691,043.00
616 D	8/18/2005	Human Services - Equipment and Machinery	278,176.00
616 E	8/18/2005	Human Services - Equipment and Machinery	154,915.00
616 F	8/18/2005	Engineer - Replace Bridges	604,200.00
616 G	8/18/2005	Engineer - Culver Repair	1,467,750.00
616 H	8/18/2005	Engineer - Inspection and Rehabilitation of Various Dams	78,850.00
616 I	8/18/2005	Engineer - Traffic Signals	1,135,960.00
616 J	8/18/2005	Engineer - Street Resurfacing	47,750.00
616 K	8/18/2005	Engineer - Environmental Monitoring	565,275.00
616 L	8/18/2005	Engineer - Equipment and Machinery	45,555.00
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	1,531,352.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	\$ 1,247,587.00
616 O	8/18/2005	New Automotive Vehicles and Communication Equipment	391,944.00
616 P	8/18/2005	Park and Recreation Improvements	1,022,189.00
616 Q	8/18/2005	Parks - Equipment and Machinery	269,087.00
616 R	8/18/2005	Parks - New Automotive Vehicles	119,087.00
616 S	8/18/2005	Public Safety - Equipment and Machinery	96,560.00
616 T	8/18/2005	Sheriff - Equipment and Machinery	114,484.00
616 U	8/18/2005	Sheriff - Equipment and Machinery	2,387.00
616 V	8/18/2005	Prosecutor - Equipment and Machinery	177,347.00
616 W	8/18/2005	Prosecutor - Equipment and Machinery	124.00
616 X	8/18/2005	Surrogate's Office - Furnishings	32,289.00
616 Y	8/18/2005	Clerk's Office - Furnishings	88,065.00
616 Z	8/18/2005	Union County Vocational/Technical Schools - Instructional Equipment	148,500.00
616 AA	8/18/2005	Union County College - Equipment and Machinery	772,500.00
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	699,750.00
616 CC	8/18/2005	Union County Vocational/Technical Schools - Equipment and Machinery	25,750.00
632 A	8/1/2006	Economic Development-Equip & Machinery	424,839.00
632 AA	8/1/2006	College-Equipment & Machinery	772,500.00
632 B	8/1/2006	Economic Development-Professional Services	166,345.00
632 BB	8/1/2006	Vocational-Renovations and Improvements	1,210,250.00
632 C	8/1/2006	Runnells-Renovate Long Term Units	637,980.00
632 CC	8/1/2006	Vocational-Equipment and Machinery	128,750.00
632 D	8/1/2006	Engineering -Replace Bridges	1,810,225.00
632 E	8/1/2006	Engineering-Culvert repairs	1,223,125.00
632 F	8/1/2006	Engineering-Traffic Signals	2,389,249.00
632 G	8/1/2006	Engineering-Environmental Monitoring	2,246,512.00
632 H	8/1/2006	Engineering-West Brook Flood Control	978,500.00
632 I	8/1/2006	Engineering-Resurface County Roads	1,064,000.00
632 J	8/1/2006	Engineering-Equip & Machinery	48,925.00
632 K	8/1/2006	Park Improvements	1,272,050.00
632 L	8/1/2006	Park Improvements	322,905.00
632 M	8/1/2006	Parks-Equip & Machinery	1,457,955.00
632 N	8/1/2006	Parks-Vehicles	811,176.00
632 O	8/1/2006	Parks -Facilities-Improvement to Buildings	2,593,025.00
632 P	8/1/2006	Parks-Facilities-Improvement to Buildings	1,027,425.00
632 Q	8/1/2006	Parks-Facilities-Construct New Building	7,828,000.00
632 R	8/1/2006	Parks-Facilities-Furniture, Carpets	293,550.00
632 S	8/1/2006	Engineering-Public Works-Equip, Machinery, Vehicles	675,163.00
632 T	8/1/2006	Human Services-Vehicles, Equipment	257,835.00
632 U	8/1/2006	Various departments-Vehicles	577,802.00
632 V	8/1/2006	Public Safety-Equipment and Machinery	885,540.00
632 W	8/1/2006	Sheriff-Firearms Range	308,227.00
632 X	8/1/2006	Prosecutor-Equipment and Machinery	243,909.00
632 Y	8/1/2006	County Clerk-Computer Equipment	197,644.00
632 Z	8/1/2006	Surrogate-Furnishings, Equipment	16,953.00
648 A	5/10/2007	Restoration of Lakes	2,585,719.00
653 A	8/23/2007	Info Tech IT and Tele Equipment	720,176.00
653 B	8/23/2007	Info Tech Communication Equipment	278,872.00
653 C	8/23/2007	Runnells-Call System, Wall Guards and Equipment	629,382.00
653 D	8/23/2007	Engineering-Repair or Replace Bridges	2,280,000.00
653 E	8/23/2007	Engineering-Culvert Repairs	950,000.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2007
653 F	8/23/2007	Engineering-Traffic Signals	\$ 2,707,500.00
653 G	8/23/2007	Engineering-Environmental Monitoring	1,993,100.00
653 H	8/23/2007	Engineering-Inspect Dams	551,000.00
653 I	8/23/2007	Park and Recreation Improvements	792,584.00
653 J	8/23/2007	Park and Recreation Improvements	1,179,092.00
653 K	8/23/2007	Parks-Equipment	58,710.00
653 L	8/23/2007	Parks-Equipment & Machinery	215,270.00
653 M	8/23/2007	Parks-Vehicles	1,429,212.00
653 N	8/23/2007	Facilities Management-Improvements to Buildings	3,962,925.00
653 O	8/23/2007	Facilities Management-Improvements to Buildings	636,025.00
653 P	8/23/2007	Facilities Management-Furniture, Carpets	293,550.00
653 Q	8/23/2007	Public Works - Equipment and Machinery	543,066.00
653 R	8/23/2007	Human Services - Equipment and Machinery	397,778.00
653 S	8/23/2007	Various - Equipment, Machinery and Vehicles	668,315.00
653 T	8/23/2007	Public Safety - Equipment and Machinery	373,470.00
653 U	8/23/2007	Public Safety - Equipment and Machinery	97,850.00
653 V	8/23/2007	Emergency Management - Equipment and Machinery	252,367.00
653 W	8/23/2007	Emergency Management - Equipment and Machinery	68,495.00
653 X	8/23/2007	Sheriff - Firearms Range, Equipment and Machinery	244,624.00
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	151,209.00
653 Z	8/23/2007	College - Equipment and Machinery	250,000.00
653 AA	8/23/2007	Vocational - Renovations and Improvements	1,050,000.00
653 BB	8/23/2007	Vocational - Equipment and Furnishings	300,000.00
653 CC	8/23/2007	Vocational - Construction and Renovations	1,000,000.00
661 A	8/23/2007	Refunding Bond Ordinance	6,412,000.00
			<u>\$ 127,706,995.00</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, 2007 and have issued our report thereon dated July 16, 2008. Our report disclosed that, as described in Note 1 to the financial statements, the County of Union prepares its financial statements on a basis of accounting prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey, that demonstrates compliance with a modified accrual basis and the budget laws of the State of New Jersey, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. In addition, our report was qualified for the omission of a Statement of General Fixed Assets and we did not audit the financial activities of the County of Union's, Division of Social Services. These activities are considered confidential and are only subject to audit by the New Jersey State Department of Human Services. We conducted our audit in accordance with U.S. generally accepted auditing standards, audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of Union's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of the County of Union's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Union's internal control over financial reporting.



## SUPLEE, CLOONEY & COMPANY

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

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

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

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Union's financial statements - statutory basis are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and audit requirements as prescribed by the Division of Local Government Services, Department of Community Affairs which are described in the accompanying Schedule of Findings and Questioned Costs as item #07-2.

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

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

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 16, 2008



# SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Westfield 908-789-9300

Somerville 908-725-6688

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, 2007. The County of Union's major federal and state programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal and state programs are the responsibility for the County of Union's management. Our responsibility is to express an opinion on the County of Union's compliance based on our audit.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, audit requirements prescribed by the Division of Local Government Services, Department of Community Affairs, State of New Jersey and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133 "Audits of States, Local Governments and Non-Profit Organizations" and State of New Jersey OMB Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid." Those standards and provisions require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County of Union's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of Union's compliance with those requirements.

## SUPLEE, CLOONEY & COMPANY

In our opinion, the County of Union complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended December 31, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item #07-3.

### Internal Control Over Compliance

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

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

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

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

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

## SUPLEE, CLOONEY & COMPANY

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

  
CERTIFIED PUBLIC ACCOUNTANTS

  
REGISTERED MUNICIPAL ACCOUNTANT NO. 50

July 16, 2008

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
				FROM	TO				
Direct Programs									
United States Department of Housing and Urban Development:									
Community Development Block Grant	14.218		B-07-UC-34-0106	8/1/07	7/31/08	\$ 5,418,816.00	\$	\$ 393,064.64	\$ 393,064.64
Community Development Block Grant	14.218		B-06-UC-34-0106	8/1/06	7/31/07	5,378,614.00		3,383,298.12	3,813,264.83
Community Development Block Grant	14.218		B-05-UC-34-0106	8/1/05	7/31/06	5,999,071.00		2,031,447.55	5,727,910.82
Community Development Block Grant	14.218		B-04-UC-34-0106	8/1/04	7/31/05	6,316,000.00		390,978.84	6,247,632.78
Community Development Block Grant	14.218		B-03-UC-34-0106	8/1/03	7/31/04	6,433,000.00		100,058.00	6,129,979.19
Community Development Block Grant	14.218		B-02-UC-34-0106	8/1/02	7/31/03	6,393,000.00			6,063,656.59
Community Development Block Grant	14.218		B-01-UC-34-0106	8/1/01	7/31/02	6,473,000.00			6,357,878.67
							\$ 6,791,233.05	\$ 6,298,847.15	\$ 34,733,387.52
Title II National Affordable Housing Act:									
Home Investment Partnership Program	14.239		M-07-DC-34-0222	9/20/07	9/20/08	1,418,153.00	\$	\$ 60,835.64	\$ 60,835.64
Home Investment Partnership Program	14.239		M-06-DC-34-0222	9/20/06	9/20/07	1,420,008.00		252,827.85	305,896.87
Home Investment Partnership Program	14.239		M-05-DC-34-0222	9/20/05	9/20/06	1,506,302.00		170,606.38	657,456.24
Home Investment Partnership Program	14.239		M-04-DC-34-0222	9/20/04	9/20/05	1,546,290.00		1,162,261.67	2,726,904.96
Home Investment Partnership Program	14.239		M-03-DC-34-0222	9/20/03	9/20/04	1,552,638.00		140,205.40	1,095,802.91
Home Investment Partnership Program	14.239		M-02-DC-34-0222	9/20/02	9/20/03	1,467,311.55		1,150,000.00	2,912,023.37
Home Investment Partnership Program	14.239		M-01-DC-34-0222	9/20/01	9/20/02	1,836,537.73			1,696,533.30
Home Investment Partnership Program	14.239		M-00-DC-34-0222	9/20/00	9/20/01	1,880,871.35			1,049,821.35
							\$ 3,258,404.04	\$ 2,936,736.94	\$ 10,505,274.64
Emergency Food and Shelter									
Emergency Food and Shelter	14.231		S-07-UC-34-0021	8/1/07	7/31/08	231,967.00	\$	\$ 1,168.86	\$ 1,168.86
Emergency Food and Shelter	14.231		S-06-UC-34-0021	8/1/06	7/31/07	230,754.00	228,156.70	224,323.18	228,156.70
Emergency Food and Shelter	14.231		S-05-UC-34-0021	8/1/05	7/31/06	231,014.00		(89.27)	230,593.38
Emergency Food and Shelter	14.231		S-04-UC-34-0021	8/1/04	7/31/05	235,316.00			232,498.33
Emergency Food and Shelter	14.231		S-03-UC-34-0021	8/1/03	7/31/04	219,000.00			218,230.85
Emergency Food and Shelter	14.231		S-02-UC-34-0021	8/1/02	7/31/03	220,000.00			219,124.10
							\$ 228,156.70	\$ 225,402.77	\$ 1,129,772.22
Supportive Housing Program									
Supportive Housing Program	14.235			5/1/07	4/30/08	1,305,964.00	\$	\$	\$
Supportive Housing Program	14.235			5/1/06	4/30/08	3,876,466.00	501,224.00	1,073,574.23	1,175,555.11
Supportive Housing Program	14.235			5/1/05	4/30/08	3,792,411.00	1,250,799.00	1,042,522.05	2,009,007.05
Supportive Housing Program	14.235			5/1/04	4/30/08	2,454,595.00	1,133,140.00	580,393.18	1,625,329.14
Supportive Housing Program	14.235			5/1/03	4/30/07	1,307,511.00		114,071.10	1,243,522.51
Supportive Housing Program	14.235			5/1/02	4/30/05	254,471.00	31,548.00	4,017.00	254,471.00
Supportive Housing Program	14.235			5/1/00	4/30/03	488,941.00	-		477,488.34
Supportive Housing Program	14.235			5/1/98	4/30/01	2,033,537.00	26,964.06	11,360.18	1,940,681.43
							\$ 2,943,675.06	\$ 2,825,937.74	\$ 8,726,054.58
Pass-Through City of Newark:									
Housing Opportunities for People With Aids:									
(HOPWA I)	14.241			10/1/06	9/30/07	275,000.00	\$ 274,983.71	240,306.07	242,853.85
(HOPWA I)	14.241			10/1/05	9/30/06	275,000.00	-	15,735.00	274,983.71
(HOPWA I)	14.241			10/1/04	9/30/05	260,000.00			247,905.38
(HOPWA I)	14.241			10/1/03	9/30/04	304,360.00	-		201,626.00
(HOPWA I)	14.241			10/1/02	9/30/03	350,000.00	-	-	349,049.42
(HOPWA I)	14.241			10/1/01	9/30/02	370,000.00	-	-	378,937.67
(HOPWA I)	14.241			10/1/99	9/30/00	587,900.00	-	-	555,579.68
							\$ 274,983.71	\$ 256,041.07	\$ 2,250,935.71
Section 8 Housing Choice Voucher Program									
Section 8 Housing Choice Voucher Program	14.871			1/1/07	12/31/07	3,198,418.00	\$	\$ 3,060,708.54	\$ 3,060,708.54
Section 8 Housing Choice Voucher Program	14.871			1/1/06	12/31/06	3,249,363.00		18,153.69	3,099,837.73
Section 8 Housing Choice Voucher Program	14.871			1/1/05	12/31/05	3,122,110.00		11,300.00	2,963,357.32
Section 8 Housing Choice Voucher Program	15.871			1/1/04	12/31/04	2,877,476.72			2,819,014.76
							\$ 3,126,105.00	\$ 3,090,162.23	\$ 11,942,918.35
Total Department of Housing and Urban Development							\$ 16,622,557.56	\$ 15,633,127.90	\$ 69,288,343.02

COUNTY OF UNION

SCHEDULE "1"  
SHEET #2

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
United States Department of Transportation: Pass-Through State of New Jersey Department of Transportation Highway Planning and Construction	20.205				\$ 1,677,000.00	\$	\$	1,583,311.00
Highway Planning and Construction	20.205	6300-480-078-6320- AWX-TCAP-7310			434,000.00		246,139.01	246,139.01
Highway Planning and Construction	20.205	6320-480-078-6320- AJC-TCAP-7310			485,014.00	161,601.43	260,938.45	485,014.00
Highway Planning and Construction	20.205	6300-480-078-6300- CZZ-TCAP-7310			600,000.00	466,958.82	241,496.16	341,243.03
Highway Planning and Construction	20.205				4,000,000.00	0.00	0.00	0.00
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/06 6/30/07	105,155.00	0.00	34,050.51	34,050.51
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/06 6/30/07	105,155.00	104,897.34	64,938.43	105,155.00
Transportation, Engineering and Sub-Regional Transportation Planning Work Program	20.505	6200-218-022361-36		07/01/05 6/30/06	84,124.00		15.34	82,179.14
Transportation, Engineering and Sub-Regional								
Pass-Through North Jersey Transportation Planning Authority: Port Area District 151: Parking and Intermodal Facility Study	20.505			7/01/03 6/30/04	80,008.80			79,123.04
Gorden Street Bridge	20.505				330,000.00	26,922.00	43,553.72	198,747.74
Bicycle Master Plan	20.505			1/01/06 12/31/06	120,000.00	119,186.05	73,572.59	120,000.00
Freight Access	20.505			1/01/06 12/31/06	200,000.00	197,723.50	174,096.68	199,838.51
<b>Total Department of Transportation</b>						\$ 1,077,289.14	\$ 1,138,800.89	\$ 3,474,800.98
United States Department of Labor: Pass-Through State of New Jersey Department of Labor:								
Workforce Investment Act	17.258			7/1/07 6/30/08	1,102,372.00	\$ 560,226.02	\$ 233,862.66	\$ 233,862.66
Workforce Investment Act	17.258			7/1/06 6/30/07	1,171,979.30	286,941.52	718,800.14	986,206.96
Workforce Investment Act	17.258			7/1/05 6/30/06	1,383,915.00		56,306.38	1,383,914.61
Workforce Investment Act	17.258			7/1/04 6/30/05	1,427,333.15			1,427,332.62
Workforce Investment Act	17.258			7/1/03 6/30/04	1,313,288.00			1,313,238.16
						\$ 847,167.54	\$ 1,008,969.18	\$ 5,344,555.01
Workforce Investment Act	17.259			7/1/07 6/30/08	1,060,307.00	\$ 723,884.49	\$ 390,301.40	\$ 390,301.40
Workforce Investment Act	17.259			7/1/06 6/30/07	1,122,337.80	200,006.80	572,493.39	1,053,586.28
Workforce Investment Act	17.259			7/1/05 6/30/06	1,336,217.00		71,933.34	1,336,217.00
Workforce Investment Act	17.259			7/1/04 6/30/05	1,386,896.00			1,386,896.00
						\$ 923,891.29	\$ 1,034,728.13	\$ 4,167,000.68
Workforce Investment Act	17.260			7/1/07 6/30/08	1,342,642.00	\$ 648,547.49	\$ 155,657.70	\$ 155,657.70
Workforce Investment Act	17.260			7/1/06 6/30/07	905,888.90	490,201.69	716,614.82	791,077.01
Workforce Investment Act	17.260			7/1/05 6/30/06	1,450,648.00		90,038.30	1,450,648.00
Workforce Investment Act	17.260			7/1/04 6/30/05	1,667,010.00			1,667,010.00
Workforce Investment Act	17.260			7/1/05 6/30/06	12,857.00	8,094.00	8,093.43	12,857.00
Workforce Investment Act	17.260			7/1/04 6/30/05	33,927.00			33,927.00
Workforce Investment Act	17.260			7/1/03 6/30/04	1,500,000.00			
						\$ 1,146,843.18	\$ 970,404.25	\$ 4,111,176.71

COUNTY OF UNION

SCHEDULE "1"  
SHEET #3

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
United States Department of Labor - Direct Program Sectorial Employment Demonstration	17.260			7/1/01 6/30/02	\$ 75,000.00	\$ 0	\$ 0	57,000.00
Welfare to Work	17.253		Y67828008160	1/1/98 12/31/98	5,000,000.00	9.68	0	4,830,770.24
<u>Total Department of Labor</u>						\$ 2,917,911.69	\$ 3,014,101.56	18,510,502.64
<u>United States Department of Justice:</u>								
Pass-Through From State of New Jersey Department of Law and Public Safety:								
Multi-Jurisdictional Narcotics Task Force	16.579	1020-100-066-1020- 157-40PR-6010	DE-2-37-04	1/1/07 12/31/07	117,990.00	\$ 0	\$ 111,389.03	\$ 111,389.03
Multi-Jurisdictional Narcotics Task Force	16.579	1020-100-066-1020- 157-40PR-6010	DE-2-37-04	1/1/06 12/31/06	117,990.00	117,990.00	39,762.28	117,953.99
Justice Assistance Program	16.579			1/1/07 12/31/07	257,081.00		0.00	0.00
Justice Assistance Program	16.579			1/1/06 12/31/06	163,497.00		27,383.36	27,383.36
Justice Assistance Program	16.579			1/1/05 12/31/05	303,877.00		73,945.70	184,393.62
						\$ 117,990.00	\$ 252,480.37	\$ 441,120.00
Gang Suppression Program	16.544			10/1/06 9/30/07	100,800.00	0		
Gang Suppression Program	16.544			10/1/06 9/30/07	100,800.00	60,000	84,578.71	87,803.61
Gang Suppression Program	16.544			10/1/05 9/30/06	180,000.00		30,675.81	179,999.72
Gang Suppression Program	16.544		DE 24-3-00	10/1/02 9/30/03	180,000.00	0		176,545.20
						\$ 60,000.00	\$ 115,254.52	\$ 444,348.53
Victim Assistance Program	16.575	1020-100-066-1020- 143-YCJS-6010	V-2-99	10/1/06 9/30/07	445,418.00	\$ 91,651.00	\$ 144,734.98	\$ 144,734.98
Victim Assistance Program	16.575	1020-100-066-1020- 143-YCJS-6010	V-2-99	10/1/05 9/30/06	450,819.00	\$ 385,529.00	260,540.64	\$ 385,527.77
Victim Assistance Program	16.575	1020-100-066-1020- 143-YCJS-6010	V-2-99	10/1/04 9/30/05	450,819.00	\$		\$ 411,193.87
Victim Assistance Program	16.575	1020-100-066-1020- 143-YCJS-6010	V-2-99	10/1/03 9/30/04	317,705.00			317,700.82
Victim Assistance Program	16.575	1020-100-066-1020- 143-YCJS-6010	V-2-99	10/1/02 9/30/03	597,158.00			595,169.00
						\$ 477,180.00	\$ 405,275.62	\$ 1,854,326.44
<u>Total Department of Justice</u>						\$ 655,170.00	\$ 773,010.51	\$ 2,739,794.97
<u>United States Department of Health and Human Services:</u>								
Pass-Through State of New Jersey Department of Community Affairs:								
Older Americans Act Title III	93.044	8060-491-022-8060- 029-F36-6110		1/1/07 12/31/08	3,490,148.00	\$ 3,352,906.30	\$ 3,063,493.64	\$ 3,063,493.64
Older Americans Act Title III	93.044	8060-491-022-8060- 029-F36-6110		1/1/06 12/31/06	3,415,180.00	327,778.00	\$ 358,011.20	\$ 3,430,026.70
Older Americans Act Title III	93.044	8060-491-022-8060- 029-F36-6110		1/1/05 12/31/05	3,208,294.00			3,525,811.01
Older Americans Act Title III	93.044	8060-491-022-8060- 029-F36-6110		1/1/04 12/31/04	3,183,502.00			3,524,592.78
Older Americans Act Title III	93.044	8060-491-022-8060- 029-F36-6110		1/1/03 12/31/03	3,537,865.00		94.58	3,634,802.75
Older Americans Act Title III	93.044	8060-491-022-8060- 029-F36-6110		1/1/02 12/31/02	3,965,840.00	0		3,417,918.65
Older Americans Act Title III	93.044	8060-491-022-8060- 029-F36-6110		1/1/01 12/31/01	2,696,872.00	0	0	2,656,371.29
Older Americans Act Title III	93.044	8060-491-022-8060- 029-F36-6110		1/1/99 12/31/99	2,459,712.00	0	0	2,446,976.28
						\$ 3,680,684.30	\$ 3,421,599.42	\$ 25,699,993.10

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

COUNTY OF UNION

SCHEDULE "1"  
SHEET #4

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE		FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO		GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
Pass-Through State of New Jersey Department of Human Services:										
Transportation of Elderly Title XIX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/07	12/31/07	\$ 500,000.00	\$ 385,087.50	\$ 303,099.91	\$ 303,099.91
Transportation of Elderly Title XIX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/06	12/31/06	302,994.10	83,787.50	(101,103.08)	281,632.10
Transportation of Elderly Title XIX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/05	12/31/05	562,049.00			451,054.12
Transportation of Elderly Title XIX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/04	12/31/04	755,438.00			684,488.32
Transportation of Elderly Title XIX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/03	12/31/03	829,876.81			806,520.66
Transportation of Elderly Title XIX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/01	12/31/01	239,156.71	0	0	230,971.26
Elderly Handicapped Transportation Title XX		93.667	5120-100-034-5120- 131-H370-6130		1/1/07	12/31/07	139,058.00	139,058.00	139,058.00	139,058.00
Elderly Handicapped Transportation Title XX		93.667	5120-100-034-5120- 131-H370-6130		1/1/06	12/31/06	138,015.00		31,982.80	31,982.80
Elderly Handicapped Transportation Title XX		93.667	5120-100-034-5120- 131-H370-6130		1/1/05	12/31/05	137,935.00			137,260.00
Elderly Handicapped Transportation Title XX		93.667	5120-100-034-5120- 131-H370-6130		1/1/02	12/31/02	131,553.47	0	0	127,857.00
Community Care for the Elderly - Title XX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/07	12/31/07	538,972.00	469,725.00	483,833.31	483,833.31
Community Care for the Elderly - Title XX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/06	12/31/06	478,225.00	241,977.00	78,666.17	478,225.00
Community Care for the Elderly - Title XX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/05	12/31/05	469,726.00			468,209.28
Community Care for the Elderly - Title XX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/02	12/31/02	488,298.00	0	0	465,610.16
Community Care for the Elderly - Title XX		93.667	7570-100-054-7570- 048-LLLL-6130		1/1/01	12/31/01	464,753.00	0	0	464,100.76
Home Health Care - Title XX		93.667			1/1/07	12/31/07	100,000.00		44,610.50	44,610.50
Home Health Care - Title XX		93.667			1/1/06	12/31/06	100,000.00	91,849.00	18,690.00	91,849.00
Home Health Care - Title XX		93.667			1/1/05	12/31/05	100,000.00			99,970.06
Home Health Care - Title XX		93.667			1/1/04	12/31/04	100,000.00			99,872.25
Home Health Care - Title XX		93.667			1/1/03	12/31/03	100,000.00			99,896.00
Home Health Care - Title XX		93.667			1/1/02	12/31/02	100,000.00	0.00	0	99,773.38
							\$ 1,411,484.00	\$ 998,837.61	\$ 6,089,873.87	
Community Service Block Grant		93.569	8050-100-022-8050- 184-F235-6130	01-1981-00	1/1/06	12/31/06	786,800.00		142,503.35	338,493.04
Community Service Block Grant		93.569	8050-100-022-8050- 184-F235-6130	01-1981-00	1/1/05	12/31/05	791,537.00	788,554.00	578,277.41	1,365,958.21
Community Service Block Grant		93.569	8050-100-022-8050- 184-F235-6130	01-1981-00	1/1/03	12/31/04	963,074.00	195,990.00	3,855.28	801,869.28
Community Service Block Grant		93.569	8050-100-022-8050- 184-F235-6130	01-1981-00	1/1/02	12/31/02	742,880.00			742,615.85
Community Service Block Grant		93.569	8050-100-022-8050- 184-F235-6130	01-1981-00	1/1/01	12/31/01	669,113.00	0		634,793.46
							\$ 984,544.00	\$ 724,636.04	\$ 3,883,729.84	

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS



COUNTY OF UNION

SCHEDULE "1"  
SHEET #5

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

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD FROM TO	GRANT AWARD AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
Pass-Through City of Newark:								
Ryan White Title I HIV	93.915			1/1/07 12/31/07	2,104,245.00 \$	717,910.12 \$	1,651,281.89 \$	1,651,281.89
Ryan White Title I HIV	93.915			1/1/06 12/31/06	2,535,676.00	1,511,142.08 \$	800,947.40	2,535,676.00
Ryan White Title I HIV	93.915			1/1/05 12/31/05	2,657,306.00			2,657,306.00
Ryan White Title I HIV	93.915			1/1/04 12/31/04	2,630,751.00			2,630,750.99
Ryan White Title I HIV	93.915			1/1/03 12/31/03	2,952,719.00			2,952,587.78
Ryan White Title I HIV	93.915			1/1/02 12/31/02	2,864,440.00			2,864,440.00
Ryan White Title I HIV	93.915			1/1/01 12/31/01	2,645,046.00		0	2,640,111.06
					\$ 2,229,052.20	\$ 2,452,229.29	\$ 17,932,153.72	
<u>Total Department of Health and Human Services</u>					\$ 8,305,764.50	\$ 7,597,302.36	\$ 53,605,750.53	
<u>TOTAL EXPENDITURES OF FEDERAL AWARDS</u>					\$ 29,578,692.89	\$ 28,156,343.22	\$ 147,619,192.14	

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

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Community Affairs:							
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/07	12/31/07	\$ 6,840.00	\$ 2,394.00	\$ 2,492.20	\$ 2,492.20
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/06	12/31/06	7,010.00		479.30	7,004.94
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/05	12/31/05	10,000.00			9,516.30
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/03	12/31/03	10,000.00			10,000.00
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/02	12/31/02	10,000.00		43.20	9,990.67
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/01	12/31/01	10,000.00			8,878.41
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/07	12/31/07	58,000.00	58,000.00	57,201.86	57,201.86
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/06	12/31/06	58,000.00		1,778.86	58,000.00
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/05	12/31/05	58,000.00			58,000.00
Hope for Elderly Independence	8020-100-22-8020-99-F150-6130	10/1/02	9/30/03	286,106.00			143,588.00
Hope for Elderly Independence	8020-100-22-8020-99-F150-6130	10/1/01	9/30/02	250,917.00			250,916.46
Hope for Elderly Independence	8020-100-22-8020-99-F150-6130	10/1/99	9/30/00	474,072.00			447,119.00
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/07	12/31/07	25,226.00	10,800.00	12,395.52	12,395.52
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/06	12/31/06	27,301.00	11,300.00	2,476.00	26,300.00
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/04	12/31/04	11,500.00			11,499.92
Environmental Health		1/1/98	12/31/98	41,509.43			41,509.43
Smart Future Planning Grant	8070-100-022-8070-039	7/1/04	6/30/05	150,000.00	97,667.57	20,931.00	149,922.57
Smart Future Planning Grant	8070-100-022-8070-039	7/1/03	6/30/04	150,000.00	100,000.00	86,560.70	149,929.51
HEA CWA	LIHEAP CWA 07-1699	06/01/07	09/30/07	29,687.00			-
Farmers Market		06/01/07	09/30/07	3,000.00	3,000.00		-
Child Advocacy Expansion		1/1/07	12/31/07	500,000.00	450,000.00		-
Economic Development		6/01	10/01	64,995.00			38,511.25
				\$	733,161.57	\$ 184,358.64	\$ 1,492,776.04
Department of State:							
New Jersey State Council on the Arts:							
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/08	6/30/09	\$ 185,268.00	\$	\$	
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/07	6/30/08	165,418.00	124,064.00	143,073.00	143,073.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/06	6/30/07	194,609.00	48,652.00	24,212.50	194,609.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/05	6/30/06	235,717.00		747.50	235,127.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	7/1/04	6/30/05	119,630.00			119,630.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/03	12/31/03	170,778.00			156,050.74
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/02	12/31/02	175,778.00			175,123.00
Local Arts Staffing Initiative		1/1/06	12/31/06	32,300.00			-
Senior Arts Contest		1/1/06	12/31/06	6,500.00	650.00	4,979.96	6,500.00
Senior Arts Contest		1/1/05	12/31/05	6,500.00			6,500.00
Senior Arts Contest		1/1/04	12/31/04	6,500.00			6,499.60
Department of State (continued):							
Archival Collection		1/1/05	12/31/05	15,000.00			14,958.80
Archival Collection		1/1/03	12/31/03	10,000.00			9,998.90
Special Projects Artists		1/1/06	12/31/06	10,150.00	10,150.00	4,050.00	10,150.00
Special Projects Artists		1/1/05	12/31/05	11,475.00		5,866.00	11,475.00
START Program		1/1/04	12/31/04	50,000.00	12,500.00	125.16	44,710.16
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/07	12/31/07	739,700.00		29,479.25	29,479.25
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/06	12/31/06	1,346,000.00	369,850.00	897,953.57	1,009,225.21
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/05	12/31/05	1,010,639.00	356,451.55	227,227.00	928,094.61
				\$	922,317.55	\$ 1,337,713.94	\$ 3,101,204.27

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

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Health:							
Coordinated Rape Care	1020-100-066-1020-143-YCJS-6010	1/1/07	12/31/07	\$ 51,862.00	\$ 789.67	\$ 7,754.91	\$ 7,754.91
Coordinated Rape Care	1020-100-066-1020-143-YCJS-6010	7/1/05	6/30/06	79,070.00	29,227.48	52,231.97	78,849.40
Sexual Assault, Abuse and Rape Care: Capital E	100-022-8051-085-F554-6130	11/1/06	06/30/08	26,379.00	23,740.00		-
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/07	12/31/07	572,000.00	482,555.00	542,610.42	542,610.42
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/06	12/31/06	651,817.43		83,217.63	629,212.43
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/05	12/31/05	401,999.96			361,075.77
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/04	12/31/04	455,150.00			402,294.45
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	9/1/02	8/31/03	370,027.06			244,705.02
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	9/1/01	8/31/02	445,832.96			220,743.06
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/07	12/31/07	970,700.00	629,600.00	718,061.12	718,061.12
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/06	12/31/06	968,966.00	297,837.00	126,110.55	931,986.91
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/05	12/31/05	941,601.00			822,802.85
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/04	12/31/04	948,492.00			877,269.35
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/03	12/31/03	941,418.00			917,024.64
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/07	12/31/07	16,401.00	12,300.75	13,169.88	13,169.88
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/06	12/31/06	16,401.00	4,100.25	4,246.57	16,401.00
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/05	12/31/05	16,401.00			16,401.00
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/01	12/31/01	16,091.00			15,914.34
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/00	12/31/00	16,449.00			4,820.04
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/07	12/31/07	351,546.00	351,546.00	296,665.26	296,665.26
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/06	12/31/06	410,933.00		52,299.04	384,902.84
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/05	12/31/05	397,123.00			368,032.48
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/04	12/31/04	422,112.00			320,228.98
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/03	12/31/03	433,236.00			399,351.62
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/02	12/31/02	512,652.55			358,126.93
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/01	12/31/01	382,860.45			274,350.08
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/04	12/31/04	24,002.00			-
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/03	6/30/04	66,252.00			45,127.00
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/02	6/30/03	75,183.00			73,246.79
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/01	6/30/02	43,460.00			22,335.00
Union Emergency Exercise	3-1229-EPR-C-0	1/1/03	12/31/03	25,000.00			24,409.60
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/07	8/31/08	423,291.00		86,209.12	86,209.12
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/06	8/31/07	604,701.00	301,284.00	513,017.41	593,747.40
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/05	8/31/06	662,645.00	31,387.00	199.99	659,636.56
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/04	8/31/05	586,165.00			575,966.54
Healthy Heart		1/1/04	12/31/04	10,000.00			7,400.65
				\$	2,164,367.15	\$ 2,495,793.87	\$ 11,310,833.44

SEE ACCOMPANYING NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

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

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Human Services:							
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/07	12/31/07	\$ 619,379.68	\$ 208,358.17	\$ 299,426.02	299,426.02
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/06	12/31/06	617,616.46	362,202.00	314,341.05	590,868.55
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/05	12/31/05	585,583.34			585,583.34
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/04	12/31/04	600,115.95			600,115.84
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/01	12/31/01	527,729.32			523,900.91
Mental Health Program II	7700-100-083010-60	7/1/07	6/30/08	6,000.00		703.71	703.71
Mental Health Program II	7700-100-083010-60	7/1/06	6/30/07	6,000.00	5,679.79	4,911.03	5,679.79
Mental Health Program II	7700-100-083010-60	7/1/05	6/30/06	6,000.00			5,649.10
Mental Health Program II	7700-100-083010-60	7/1/04	6/30/05	6,000.00			5,757.49
Mental Health Program II	7700-100-083010-60	7/1/03	6/30/04	7,500.00			6,000.00
Mental Health Program II	7700-100-083010-60	7/1/02	6/30/03	6,000.00			6,000.00
Mental Health Program II	7700-100-083010-60	7/1/01	6/30/02	12,000.00			11,816.68
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/06	12/31/06	77,000.00	30,467.84	56,330.34	69,580.34
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/05	12/31/05	51,000.00	11,219.81	660.52	50,999.81
Rape Crisis Counseling	8051-100-022-8051-048-FFFF-6130	1/1/04	12/31/04	100,047.00	27,778.00	1,262.95	100,043.60
Local Share Count Program		1/1/06	12/31/07	404,500.00		7,349.75	7,349.75
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/07	12/31/07	246,548.00	105,133.68	165,965.81	165,965.81
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/06	12/31/06	244,107.00	121,802.07	53,811.53	191,885.01
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/05	12/31/05	241,696.00	37,083.12	53,367.41	241,696.00
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/04	12/31/04	236,957.00			236,957.00
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/03	12/31/03	236,957.00			236,957.00
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/07	12/31/07	66,506.00	66,506.00	57,421.87	57,421.87
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/06	12/31/06	66,008.00		7,166.72	64,258.95
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/05	12/31/05	65,646.00			65,646.00
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/02	12/31/02	161,632.00			158,001.33
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/01	12/31/01	60,759.00			57,030.64
Safe Haven Infant Program		1/1/07	12/31/07	20,000.00	10,000.00	8,286.89	8,286.89
Disaster Liaison		1/1/07	12/31/07	2,500.00	2,500.00	2,500.00	2,500.00
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/07	12/31/07	706,791.00	618,556.00	558,734.50	558,734.50
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/06	12/31/06	633,203.00		98,781.71	631,545.69
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/05	12/31/05	606,369.00			606,369.00
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/02	12/31/02	508,029.00			497,749.36
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/01	12/31/01	480,982.00			451,840.39
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/07	12/31/07	632,722.00	474,541.00	540,581.84	540,581.84
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/06	12/31/06	676,511.00	86,582.00	89,889.14	654,416.74
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/05	12/31/05	619,932.00			619,277.03
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/04	12/31/04	589,008.00			587,809.63
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/03	12/31/03	594,783.00			592,235.95
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/02	12/31/02	587,492.00			582,945.10
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/01	12/31/01	567,077.00			552,404.87
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/00	12/31/00	538,024.00			506,557.54
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/07	6/30/08	674,291.00	408,882.00	213,004.41	213,004.41
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/06	6/30/07	674,291.00	298,815.00	395,405.52	652,714.20
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/05	6/30/06	895,271.00	31,493.00		640,026.10
Work First New Jersey	7550-100-054-7550-121-158010-63	7/1/04	6/30/05	2,682,576.00			1,926,275.87
				\$	2,907,599.48	\$ 2,929,902.72	\$ 15,170,569.65

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

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Law and Public Safety:							
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/07	9/30/08	\$ 79,960.00	\$	\$	
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/06	9/30/07	79,960.00	42,333.50	45,461.33	47,351.33
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/05	9/30/06	80,960.00			56,794.24
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/04	9/30/05	81,120.00			63,290.87
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/03	9/30/04	96,960.00			46,450.55
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/02	9/30/03	75,000.00			45,157.97
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/01	9/30/02	79,818.00			79,808.00
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/00	9/30/01	80,818.00			46,524.09
Emergency Disaster Relief	00-100-022-8020-157-FFFF-6120	12/1/99	11/30/00	951,745.00			941,663.40
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/07	6/30/08	44,395.00	44,395.00	20,738.14	20,738.14
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/06	6/30/07	28,940.00		5,587.40	28,940.00
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/05	6/30/06	29,225.00			29,225.00
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/07	12/31/07	56,250.00			
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/06	12/31/06	71,428.00	65,139.00	71,223.60	71,427.00
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/05	12/31/05	71,428.00		5,808.08	71,428.00
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/02	12/31/02	88,355.00			88,080.34
Justice Program	1020-100-066-1020-157-YOPC-6010	1/1/00	12/31/00	110,642.00			110,517.00
SANE	1020-100-066-1020-142-YCJC-6010	11/1/06	10/31/07	61,339.00		4,114.93	4,114.93
SANE	1020-100-066-1020-142-YCJC-6010	11/1/05	10/31/06	61,134.00	54,657.00	50,180.18	54,495.48
SANE	1020-100-066-1020-142-YCJC-6010	11/1/04	10/31/05	66,378.00		2,078.56	54,403.83
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/06	12/31/06	12,744.00	12,744.00	8,373.47	9,985.65
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/05	12/31/05	8,496.00		127.22	8,496.00
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/04	12/31/04	29,869.00			29,869.00
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/07	12/31/07	52,415.00	52,414.51		
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/06	12/31/06	49,522.00		22,347.50	28,422.50
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/05	12/31/05	50,896.00		6,835.00	45,061.75
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/04	12/31/04	50,462.00		1,319.00	46,331.36
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/03	12/31/03	51,858.00			49,565.88
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/00	12/31/00	52,767.00			52,609.00
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/07	12/31/07	250,000.00	114,311.00	239,607.65	239,607.65
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/06	12/31/06	250,000.00	47,045.00	3,156.14	250,000.00
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/05	12/31/05	238,098.00			238,098.00
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/07	12/31/07	269,477.00		196,492.00	196,492.00
Coverdell Lab Grant		1/1/07	12/31/07	23,350.00			
Driving While Under the Influence DWI		1/1/03	12/31/03	20,000.00			15,100.96
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/06	9/30/07	37,250.00	12,592.60	1,260.00	3,260.00
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/05	9/30/06	37,250.00			6,889.00
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/04	9/30/05	61,190.00			28,714.45
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/01	9/30/02	21,720.00			5,066.75
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/07	12/31/07	441,140.00	35,230.64	261,193.23	261,193.23
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/06	12/31/06	437,306.00	285,046.64	84,785.51	381,144.17
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/05	12/31/05	433,401.00		17,863.10	426,864.55
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/04	12/31/04	425,850.00			425,850.00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/02	12/31/02	425,105.00			425,105.00

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

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Law and Public Safety (continued):							
Project Safe Neighborhoods	9039-1304-822360	1/1/07	12/31/07	\$ 89,420.00	\$	36,253.84	\$ 36,253.84
Project Safe Neighborhoods	9039-1304-822360	1/1/06	12/31/06	89,420.00	89,420.00	35,000.03	86,789.45
Project Safe Neighborhoods	9039-1304-822360	1/1/05	12/31/05	94,420.00			94,420.00
Project Safe Neighborhoods	9039-1304-822360	1/1/03	12/31/03	25,513.00			11,718.64
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/07	12/31/07	590,761.00	350,284.93	449,747.46	449,747.46
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/06	12/31/06	584,913.00	553,641.18	89,210.88	557,442.03
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/05	12/31/05	579,122.00	218,354.68	40,531.93	568,657.75
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/04	12/31/04	567,767.00			567,767.00
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/03	12/31/03	567,767.00		107,695.23	474,232.00
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/07	12/31/07	148,500.00	74,250.00		
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/06	12/31/06	144,000.00	72,000.00	144,000.00	144,000.00
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/05	12/31/05	90,000.00			90,000.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/07	12/31/07	52,026.00			
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/06	12/31/06	56,453.00	26,718.22	26,718.22	26,718.22
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/05	12/31/05	69,670.00	38,518.28	59,433.84	59,433.84
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/04	12/31/04	118,364.00	80,879.58	14,515.01	118,364.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/03	12/31/03	400,675.00			400,675.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/02	12/31/02	220,404.00			201,779.31
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/01	12/31/01	283,120.00			259,176.97
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	7/1/07	6/30/08	44,618.00		7,861.25	7,861.25
Violence Against Women	1020-100-066-1020-246-YCJS-6010	7/1/06	6/30/07	15,196.00	11,154.00		15,196.00
Violence Against Women	1020-100-066-1020-246-YCJS-6010	7/1/05	6/30/06	30,389.00			18,876.00
Violence Against Women	1020-100-066-1020-246-YCJS-6010	7/1/04	6/30/05	10,772.00			10,769.00
Attorney ID		1/1/06	12/31/06	11,000.00			0.00
Sex Offender Registry		1/1/07	12/31/07	18,000.00			0.00
Sex Offender Registry		1/1/06	12/31/06	13,560.00	13,560.00	8,684.00	8,684.00
Community Emergency Response Team		1/1/04	12/31/04	6,939.00		1,500.00	6,509.20
Community Emergency Response Team		1/1/03	12/31/03	4,000.00		274.50	3,567.46
Homeland Security FY 07	1200-100-066-1020-726-YOAG-6110	1/1/07	12/31/07	937,369.00			
Homeland Security FY 06	1200-100-066-1020-726-YOAG-6110	1/1/06	12/31/06	726,638.00	49,147.50	79,330.91	79,330.91
Homeland Security FY 05	1200-100-066-1020-726-YOAG-6110	1/1/05	12/31/05	1,272,710.00	476,427.49	433,104.64	1,163,651.65
Homeland Security FY 04	1200-100-066-1020-726-YOAG-6110	1/1/04	12/31/04	2,069,545.00		233,396.10	1,995,458.55
Homeland Security Phase II	1200-100-066-1020-726-YOAG-6110	1/1/03	12/31/03	1,201,073.00			1,193,770.73
Canine Initiative	1200-100-066-1200-833-YEMR-6131	1/1/03	12/31/03	57,143.00			57,050.50
Summer Expansion Program		1/1/07	12/31/07	18,876.00	15,762.00	15,762.28	15,762.28
Summer Expansion Program		1/1/06	12/31/06	18,876.00	18,086.76		18,086.76
JAARC Program		1/1/07	12/31/07	97,200.00	5,544.90	39,205.50	39,205.50
JAARC Program		1/1/06	12/31/06	60,000.00	20,869.84	23,477.58	23,477.58
Urban Area Security Initiative	1200-100-066-1200-879-AAAC-6110	1/1/07	12/31/07	219,760.00		45,486.72	45,486.72
Urban Area Security Initiative	1200-100-066-1200-879-AAAC-6110	1/1/06	12/31/06	268,000.00		235,272.37	235,272.37
Urban Area Security Initiative	1200-100-066-1200-879-AAAC-6110	1/1/04	12/31/04	170,500.00		333.86	170,460.82
Urban Area Security Initiative - BlackBerry		1/1/06	12/31/06	8,000.00	1,980.47	2,945.79	4,158.26
Urban Area Security Initiative - Operations		1/1/06	12/31/06	10,000.00	4,172.18	7,960.59	9,837.63
Hazard Mitigation		1/1/07	12/31/07	325,000.00			
Help Americans Vote Act (HAVA)		1/1/07	12/31/07	19,138.00	16,650.00		
Law Enforcement Terrorism		1/1/06	12/31/06	117,423.00	72,608.52	107,502.77	107,502.77
Urban Area Security Initiative - Mall		1/1/06	12/31/06	53,100.00		15,505.80	53,100.00
State / Local All Hazard Emergency Op (SLAHE)	1200-100-066-1200-821-YEMR-6120	1/1/04	12/31/04	48,936.00			0.00
Project Vision	1300-100-066-13LP-041-YPRV-6010	1/1/06	12/31/06	43,750.00		37,800.00	43,750.00
				\$	2,995,939.42	\$ 3,347,063.14	\$ 14,758,226.13

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

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007
		FROM	TO				
Department of Labor:							
Smart Steps		7/1/07	6/30/08	\$ 18,458.00	\$	\$	0.00
Smart Steps		7/1/06	6/30/07	15,247.00	15,247.00	15,247.00	15,247.00
Disability Navigator		7/1/06	6/30/07	14,172.00	14,171.00	14,171.40	14,171.40
NJ Build		7/1/06	6/30/07	4,795.00	4,795.00	4,795.00	4,795.00
WIB Administration	4545-607-0644-06-33	7/1/07	6/30/08	10,000.00			
WIB Administration		7/1/06	6/30/07	10,000.00	10,000.00	10,000.00	10,000.00
WIB Administration		7/1/01	6/30/02	39,436.00			30,000.00
TANF Work Verification		7/1/07	6/30/08	62,251.00	13,131.00	15,380.92	15,380.92
TANF Work Verification		7/1/06	6/30/07	15,563.00	15,563.00	15,563.00	15,563.00
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/07	6/30/08	73,312.00			
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/06	6/30/07	111,426.00	91,099.00	93,861.99	93,861.99
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/05	6/30/06	93,309.00			93,308.57
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/07	6/30/08	231,503.00	6,549.00	45,075.92	45,075.92
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/06	6/30/07	369,153.00	242,470.00	227,210.21	228,627.61
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/05	6/30/06	203,699.00	111,693.00	112,087.77	203,699.00
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/04	6/30/05	356,854.84			222,996.90
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/07	6/30/08	5,170,143.00	526,749.00	589,701.18	589,701.18
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/06	6/30/07	5,142,728.00	3,634,831.00	3,676,516.36	3,986,990.24
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/05	6/30/06	4,255,937.00	375,224.00	365,516.22	2,896,816.66
				\$	5,061,522.00	\$ 5,185,126.97	\$ 8,466,235.39
Other State Agencies:							
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/07	12/31/07	\$ 1,889,142.00	\$ 1,659,284.68	\$ 1,755,861.35	\$ 1,755,861.35
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/06	12/31/06	1,886,287.67	687,876.65	297,501.75	1,824,388.58
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/05	12/31/05	1,336,930.33			1,310,398.97
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/04	12/31/04	1,374,569.00			1,352,334.17
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/03	12/31/03	1,599,967.97			1,594,979.40
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/02	12/31/02	1,382,868.95			1,377,313.07
Conrail Project				150,000.00	100,000.00		150,000.00
Newark-Elizabeth Light Rail Line Study				1,000,000.00			929,751.19
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/07	6/30/08	15,000.00	6,000.00	6,000.00	6,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/06	6/30/07	12,000.00	7,000.00	6,000.00	6,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/05	6/30/06	12,000.00			8,852.81
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/03	6/30/04	12,000.00			10,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/02	6/30/03	15,000.00			10,668.00
Distribution of Transit Information	Not Available	7/1/05	6/30/06	11,100.00	8,297.25		10,841.37
Distribution of Transit Information	Not Available	7/1/04	6/30/05	11,100.00			11,050.03
				\$	2,468,458.58	\$ 2,065,363.10	\$ 10,358,438.94

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

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



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

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2007 FUNDS RECEIVED	2007 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2007	
		FROM	TO					
Department of Transportation:								
State Aid Highway Projects:								
Various Intersections with Route 22	6320-480-078-6320-AHC-TCAP-6110			\$ 200,000.00	\$	143,948.28	\$ 143,948.28	
Traffic Signals and Intersections	6320-480-078-6320-AHC-TCAP-6110			800,000.00			733,101.36	
Traffic Signals and Intersections	6320-480-078-6320-AGD-TCAP-6110			3,150,000.00	960,499.32	76,419.32	3,150,000.00	
Traffic Signals and Intersections	6320-480-078-6320-AGD-TCAP-6110			1,069,401.00				
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010			500,000.00	500,000.00	500,000.00	500,000.00	
County Road Resurfacing Program	6320-480-078-6320-AHC-TCAP-6110			1,900,000.00		31,813.69	1,870,000.00	
County Road Resurfacing Program	6320-480-078-6320-AFS-TCAP-6110			2,700,000.00		41,681.61	2,700,000.00	
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010			3,000,000.00	3,000,000.00	2,513,560.14	2,513,560.14	
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2007		1,006,000.00	1,006,000.00	72,722.58	72,722.58	
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2006		1,014,000.00		703,405.33	1,014,000.00	
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2005		929,040.00		110,297.07	927,999.44	
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2004		634,963.58			632,831.60	
Local Safety - 7th Avenue, Plainfield				215,000.00				
Local Safety - Mountain Ave./Glenside				95,424.00		95,424.00	95,424.00	
Intermodal 2006		1/1/06	12/31/06	1,129,568.00			1,129,568.00	
M&E Railway	6300-480-078-6300-DGO-TCAP-7310	1/1/07	12/31/07	2,900,000.00		801,718.31	801,718.31	
M&E Railway		1/1/05	12/31/05	3,100,000.00		62,783.80	3,150,051.50	
Staten Island/Rahway Valley Project	6320-480-078-6320-AVD-TCAP-6110	1/1/03	12/31/03	5,500,000.00			5,499,900.00	
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/05	12/31/05	84,960.00		6,655.00	6,655.00	
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/04	12/31/04	82,617.00			46,588.25	
Traffic Standards	6320-480-078-6320-AG4-TCAP-6010	1/1/03	12/31/03	82,617.00			38,700.40	
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/02	12/31/02	81,708.00		54,314.63	71,880.23	
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/01	12/31/01	90,000.00			89,943.91	
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/00	12/31/00	85,000.00		8,543.91	76,249.19	
Traffic Standards	6320-480-078-6320-AA7-TCAP-6010	1/1/99	12/31/99	82,603.00		955.80	78,224.90	
Rt. 22 Corridor Shuttle Program				280,000.00				
Cross Acceptance	8020-100-022-8020-090-FCRS-6120	1/1/04	12/31/04	50,000.00			49,978.83	
Cross Acceptance	8020-100-022-8020-090-FCRS-6120	1/1/97	12/31/97	50,000.00			49,999.56	
Morris Avenue Route 82 Bridge Scope				200,000.00			150,095.30	
South Avenue/Route 28 Corridor				134,400.00	0.00		134,400.00	
NACI Project	6320-480-078-6320-AUD-TCAP-6110	1/1/03	12/31/03	15,000,000.00	33,213.91	33,213.91	14,934,742.06	
Kapkowski Road Project		1/1/00	12/31/00	2,052,669.00			2,048,312.83	
				\$	5,499,713.23	\$ 5,257,457.38	\$ 42,710,595.67	
				GRAND TOTAL	\$	23,434,231.87	\$ 23,685,916.09	\$ 111,953,067.37

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2007

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4. RELATIONSHIP TO FINANCIAL STATEMENTS - STATUTORY BASIS

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

NOTE 5. OTHER

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

COUNTY OF UNION  
NEW JERSEY

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

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

**Financial Statements**

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

**Federal Program(s)**

- |   |             |
|---|-------------|
| (1) Internal Control Over Major Federal Program(s):   |             |
| (a) Significant deficiencies identified during the audit of major federal programs?   | Yes         |
| (b) Significant deficiencies identified as material weaknesses?   | No          |
| (2) Type of Auditor's Report issued on compliance for major federal program(s)?   | Unqualified |
| (3) Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133 and listed in Section III of this schedule? | Yes         |

COUNTY OF UNION  
NEW JERSEY

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

**Federal Programs (Continued)**

(4) Identification of Major Federal Programs:

<u>Grant Program</u>	<u>CFDA</u>	<u>Award Period</u>	<u>Type</u>		<u>Amount</u>	<u>Amounts Expended</u>
Home Investment Partnership Program	14.239	9/20/02-9/20/08	A	\$	8,910,702.55	\$ 2,936,736.94
Supporting Housing Program	14.235	5/01/98-4/30/08	A		15,513,896.00	2,825,937.74
Housing Opportunities for People with Aids	14.241	10/01/05-9/30/07	B		2,422,260.00	256,041.07
Section 8 Housing Choice Voucher Program	14.871	1/01/05-12/31/07	A		12,447,367.22	3,090,162.23
Workforce Investment Act	17.258	7/01/05-6/30/08	A		5,085,599.45	1,008,969.18
Workforce Investment Act	17.259	7/01/05-6/30/08	A		4,905,757.80	1,034,728.13
Workforce Investment Act	17.260	7/01/05-6/30/08	A		6,879,045.90	970,404.25
Social Service Block Grants	93.667	1/01/06-12/31/07	A		2,297,264.10	998,837.61
Community Service Block Grant	93.567	1/01/03-12/31/06	B		2,541,411.00	724,636.04
Ryan White Title I HIV	93.915	1/01/06-12/31/07	A		4,639,921.00	2,452,229.29

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$844,690.30

Type B Federal Program Threshold <=\$844,690.30

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

**State Program(s)**

(1) Internal Control Over Major State Programs:

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

(b) Significant deficiencies identified as material weaknesses? No

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

(3) Any audit findings disclosed that are required to be reported in accordance with N.J. OMB Circular 04-04 and listed in Section III of this schedule? Yes

COUNTY OF UNION  
NEW JERSEY

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

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

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

<u>Grant Program</u>	<u>Award Period</u>	<u>Type</u>	<u>Amount</u>	<u>Amounts Expended</u>
Public Archive Record Infrastructure Support	1/01/05-12/31/07	A	\$ 3,096,339.00	\$ 1,154,659.82
Governor's Alliance on Drugs	1/01/06-12/31/07	B	1,236,996.14	613,767.07
Personal Attendant Services Program	1/01/06-12/31/07	B	1,339,994.00	657,516.21
Social Services Homeless	1/01/06-12/31/07	B	1,309,233.00	630,470.98
Work First New Jersey – Dept. of Labor	7/01/05-6/30/08	A	14,568,808.00	4,631,733.76
Sr. Citizens and Disabled Residents Trans Assistance Program	1/01/06-12/31/07	A	3,775,429.67	2,053,363.10
County Road Resurfacing Program	N/A	A	8,100,000.00	3,087,055.44

(5) Program Threshold Determination:

Type A State Program Threshold > \$710,577.48  
Type B State Program Threshold <= \$710,577.48

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

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

**Internal Control Findings**

**#07-01 General Fixed Assets**

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

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

**Compliance Findings**

**#07-02**

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

COUNTY OF UNION  
NEW JERSEY

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

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

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

**#07-03 Monitoring**

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

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

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

**#07-04 Expenditure Reports**

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

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

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

State Programs - Not Applicable

Federal Programs - Not Applicable

PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2007

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

	YEAR 2007		YEAR 2006	
	AMOUNT	%	AMOUNT	%
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 20,550,000.00	4.54%	\$ 22,000,000.00	5.05%
Miscellaneous From Other Than Current				
Tax Levy	193,142,910.88	42.70%	187,244,179.64	42.96%
Collection of Current Tax Levy	238,582,767.00	52.75%	226,632,767.00	51.99%
	\$		\$	
<u>TOTAL INCOME</u>	<u>452,275,677.88</u>	<u>100.00%</u>	<u>435,876,946.64</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 433,299,850.50	99.93%	414,836,161.26	99.81%
Other Expenditures	323,879.70	0.07%	771,074.53	0.19%
	\$		\$	
<u>TOTAL EXPENDITURES</u>	<u>433,623,730.20</u>	<u>100.00%</u>	<u>415,607,235.79</u>	<u>100.00%</u>
Excess in Revenue	\$ 18,651,947.68		\$ 20,269,710.85	
<u>Fund Balance</u>				
Balance, January 1	23,512,334.82		25,242,623.97	
	\$ 42,164,282.50		\$ 45,512,334.82	
Decreased by:				
Utilization as Anticipated Revenue	20,550,000.00		22,000,000.00	
Balance, December 31	\$ 21,614,282.50		\$ 23,512,334.82	



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

<u>YEAR</u>	<u>COUNTY TAX LEVY</u>	<u>OPEN SPACE PRESERVATION</u>	<u>COLLECTIONS</u>	<u>PERCENTAGE OF COLLECTIONS</u>
2007	\$238,582,767.00	\$10,755,550.06	\$249,338,317.06	100%
2006	\$226,632,767.00	\$10,058,068.38	\$236,690,835.38	100%
2005	\$216,332,767.00	\$8,912,192.65	\$225,244,959.65	100%
2004	\$203,832,767.00	\$7,880,101.43	\$211,712,868.43	100%
2003	\$191,322,767.00	\$6,959,156.11	\$198,291,923.11	100%

COMPARATIVE TAX INFORMATION

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

<u>YEAR</u>	<u>ASSESSED VALUATIONS ON WHICH COUNTY TAXES ARE APPORTIONED</u>	<u>COUNTY TAX RATE</u>	<u>OPEN SPACE PRESERVATION RATE</u>
2007	\$71,703,667,012.00	.334077391773	.015
2006	\$67,053,789,221.00	.33982201405	.015
2005	\$59,414,617,644.00	.36495426467	.015
2004	\$52,534,009,443.00	.38868641233	.015
2003	\$46,394,374,039.00	.4136223174	.015

YEAR'S OPERATION

The operation of the County for the year 2007 produced a surplus of \$21,614,282.50 compared with a surplus of \$23,512,334.82 in 2006, a decrease of \$1,890,052.32. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2007	\$21,614,282.50
2006	\$23,512,334.82
2005	\$22,036,040.91

### YEAR'S OPERATION (CONTINUED)

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

	<u>YEAR 2007</u>	<u>YEAR 2006</u>	<u>YEAR 2005</u>
Excess Receipts from Miscellaneous Revenue			
Anticipated	\$ 1,424,934.96	\$ 5,313,090.78	\$8,413,614.77
Miscellaneous Revenue - Not Anticipated	5,304,162.10	3,707,600.05	4,343,377.70
Added Taxes Collected - Chapter 197, P.L. 1941	1,540,995.73	1,540,995.73	727,386.59
Unexpended Balance of Prior Year Appropriation Reserve			
Lapsed	9,083,629.18	5,933,965.50	6,147,227.46
Other Credits to Income	1,144.59	2,391,616.58	742,929.67
Unexpended Balances of Appropriations Canceled	2,104,034.50	2,153,516.74	2,299,348.84
Non-Budget Expenditures	<u>323,879.70*</u>	<u>771,074.53*</u>	<u>637,843.92*</u>
 STATUTORY EXCESS TO FUND BALANCE	 <u>\$18,651,947.87</u>	 <u>\$20,269,710.85</u>	 <u>\$ 22,036,040.91</u>

\*Deduction

### COMPARATIVE SCHEDULE OF FUND BALANCE

A comparison of the amount of Fund Balance in the Current Fund at the end of the past five years is as follows:

<u>YEAR</u>	<u>BALANCE DECEMBER 31</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
2007	\$21,612,282.50	\$18,500,000.00
2006	\$23,512,334.82	\$20,550,000.00
2005	\$25,242,623.97	\$22,000,000.00
2004	\$22,206,583.06	\$19,000,000.00
2003	\$18,958,204.99	\$16,280,000.00

COMPARISON OF BUDGET AND EMERGENCY  
EXPENDITURES - CURRENT FUND

	<u>YEAR 2007</u>	<u>YEAR 2006</u>
<u>Operating</u>		
General Government	\$ 27,876,469.00	\$ 28,128,446.00
Insurance	49,488,992.00	46,658,175.00
Public Safety	81,306,498.00	80,525,776.00
Operational Services	1,096,827.00	7,218,226.00
Health and Welfare	115,118,189.00	109,921,141.00
Recreation	23,806,566.00	23,224,999.00
Education	17,236,617.00	16,937,671.00
Unclassified	11,773,234.12	9,428,294.06
State and Federal Programs -		
Offset by Revenues	40,950,276.00	39,432,895.00
Contingent	<u>50,000.00</u>	<u>50,000.00</u>
<u>Total Operating Costs</u>	\$369,030,668.12	\$346,976,728.80
<u>Capital Improvements</u>	2,800,000.00	2,800,000.00
<u>Debt Service</u>	39,831,901.38	36,783,770.20
Deferred Charges and		
<u>Statutory Expenditures</u>	<u>21,637,281.00</u>	<u>19,684,290.00</u>
<u>Total General Appropriations</u>	<u>\$433,299,850.50</u>	<u>\$414,836,161.26</u>

## OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office at December 31, 2007

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Bette Jane Kowalski	Chairwoman		
Angel G. Estrada	Vice Chairman		
Chester Holmes	Freeholder		
Adrian O. Mapp	Freeholder		
Alexander Mirabella	Freeholder		
Rick Proctor	Freeholder		
Deborah P. Scanlon	Freeholder		
Daniel P. Sullivan	Freeholder		
Nancy Ward	Freeholder		
George W. Devanney	County Manager	\$ 50,000.00	Hartford Accident and Indemnity Company
Nicole L. DiRado	Clerk of the Board		
Lawrence M. Caroselli	Director, Department of Finance	\$ 500,000.00	Hartford Accident and Indemnity Company
Frank W. 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
Alan L. Falcone	Deputy County Clerk	\$ 500,000.00	Hartford Accident and Indemnity Company
David Wright	Deputy County Clerk	\$ 50,000.00	Hartford Accident and Indemnity Company
Joann Schwab	Deputy Surrogate	\$ 50,000.00	Hartford Accident and Indemnity Company
Arlene Verniero	Special Deputy Surrogate	\$ 25,000.00	Hartford Accident and Indemnity Company
Steven H. Merman	Director, Division of Planning and Community Development	\$ 100,000.00	Hartford Accident and Indemnity Company
Soman Sivasankaran	Accountant	\$ 100,000.00	Hartford Accident and Indemnity Company

OFFICIALS IN OFFICE AND SURETY BONDS (CONTINUED)

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

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

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COMMENTS AND RECOMMENDATIONS

## GENERAL COMMENTS

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

N.J.S.A. 40A:11-4 states "Every contract or agreement, for the performance of any work or the furnishing or hiring of any material or supplies, the cost or the contract price whereof is to be paid with or out of public funds not included within the terms of Section 3 of this act, shall be made or awarded only after public advertising for bids and bidding therefore, except as is provided otherwise in this act or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or the amount calculated, by the Governor pursuant to Section 3 of P.L. 1971, c. 198 (c.40A:11-3), except by contract or agreement."

Effective July 1, 2005, the bid threshold in accordance with N.J.S.A. 40A:11-4 is \$21,000.00. Effective May 9, 2002, the bid threshold in accordance with N.J.S.A. 40A:11-3 was increased to \$29,000.00 by resolution of the Board of Freeholders. The governing body of the County has the responsibility of determining whether the expenditures in any category will exceed \$29,000.00 within the fiscal year. Where question arises as to whether any contract or agreement might result in violation of the statute, the County Counsel's opinion should be sought before a commitment is made.

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

- Various Parts, Materials and Supplies
- Road Improvements
- Services
- Construction Projects
- New Equipment
- Vehicles
- Building Maintenance and Repairs

The minutes indicate that resolutions were adopted and advertised authorizing the awarding of contracts or agreements for "Professional Services" per N.J.S.A. 40A:11-5.

Our audit of expenditures did not reveal any individual payments, contracts or agreements in excess of \$25,000.00 "for the performance of any work, or for the furnishing or hiring of any materials or supplies" other than those where bids had been previously sought by public advertisement or where a resolution had been previously adopted under the provisions of N.J.S.A. 40A:11-6.



### DEDICATED FUNDS - MOTOR VEHICLE FINES

Motor vehicle fines levied in the various municipalities for certain violations are remitted monthly to the County by the local magistrates. These funds are considered dedicated funds and used for the maintenance of County roads and bridges. A summary of the activity in this account for the year 2007 is as follows:

Balance, December 31, 2006	\$ 835,326.26
Received	<u>5,533,271.95</u>
	\$ 6,368,598.24
Expended	<u>5,269,228.59</u>
Balance, December 31, 2007	<u>\$ 1,099,369.65</u>

### OTHER COMMENTS

#### INTERFUNDS

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

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

## RECOMMENDATIONS

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

Federal and State Programs:

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

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



