

Report of Audit
on the
Financial Statements
of the
County of Union
for the
Year Ended
December 31, 2011

COUNTY OF UNION

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COUNTY OF UNION

PART I

INDEPENDENT AUDITOR'S REPORT ON
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SUPPLEMENTARY SCHEDULES – ALL FUNDS

YEAR ENDED DECEMBER 31, 2011



SUPLEE, CLOONEY & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@senco.com

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 - regulatory basis of the various individual funds of the County of Union, New Jersey as of and for the years ended December 31, 2011 and 2010, and for the year ended December 31, 2011 as listed as financial statements - regulatory basis in the foregoing table of contents. These financial statements - regulatory 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.

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.

SUPLEE, CLOONEY & COMPANY

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, 2011 and 2010 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 - regulatory basis present fairly, in all material respects, the financial position - regulatory basis of the various individual funds of the County of Union, as of December 31, 2011 and 2010, and the results of its operations and changes in fund balance - regulatory basis for the years then ended and the revenues, expenditures and changes in fund balance - regulatory basis for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated November 16, 2012 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 important for assessing the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements - regulatory basis taken as a whole. The information included in the schedules of expenditures of federal awards and state financial assistance, Financial Data Schedule – Section 8 Housing Choice Voucher Program, 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," New Jersey OMB's, Circular 04-04, "Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid," Financial Reporting Requirements of the U.S. Department of Housing and Urban Development, 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the regulatory financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

SUPLEE, CLOONEY & COMPANY

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


CERTIFIED PUBLIC ACCOUNTANTS


REGISTERED MUNICIPAL ACCOUNTANT NO. 50

November 16, 2012

CURRENT FUND

"A"

COUNTY OF UNION

CURRENT FUND

BALANCE SHEETS - REGULATORY BASIS

<u>ASSETS</u>	<u>REF.</u>	<u>BALANCE DECEMBER 31, 2011</u>	<u>BALANCE DECEMBER 31, 2010</u>
Cash - Treasurer	A-4	\$ 36,303,164.86	\$ 47,822,861.99
Cash - Change Funds	A-5	3,435.00	3,435.00
		<u>\$ 36,306,599.86</u>	<u>\$ 47,826,296.99</u>
Receivable with Offsetting Reserves:			
Property Taxes	A-6	\$ 634,228.46	\$ 759,776.83
Union County Improvement Authority	A-14	348,115.93	328,231.59
Due General Capital Fund	A-1		20,830.67
Due Trust Other Fund	A-4	57.28	
	A-4	<u>\$ 982,401.67</u>	<u>\$ 1,108,839.09</u>
		<u>\$ 37,289,001.53</u>	<u>\$ 48,935,136.08</u>
Grant Fund:			
Cash	A-4	\$ 783,271.10	\$ 42,810.68
Grants Receivable	A-9	59,270,572.70	62,895,749.51
		<u>\$ 60,053,843.80</u>	<u>\$ 62,938,560.19</u>
		<u>\$ 97,342,845.33</u>	<u>\$ 111,873,696.27</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>			
Appropriation Reserves	A-3:A-11	\$ 5,765,828.03	\$ 6,423,937.20
Commitments Payable	A-3:A-11	9,493,196.07	9,248,643.53
Accounts Payable	A-7	2,316,780.53	1,659,420.73
Reserve for:			
Medicare Peer Group - Appropriated	A-10	581,858.52	1,156,650.74
Contractual Retiree Benefits	A-15		6,513,665.38
Lease Improvement Authority	A-1		42,271.30
Due Trust Other Fund	A-4		123,831.65
		<u>\$ 18,157,663.15</u>	<u>\$ 25,168,420.53</u>
Reserve for Receivable	A	982,401.67	1,108,839.09
Fund Balance	A-1	18,148,936.71	22,657,876.46
		<u>\$ 37,289,001.53</u>	<u>\$ 48,935,136.08</u>
Grant Fund:			
Due Trust Other Fund	A-4	\$ 1,462,384.75	\$ 3,004,914.75
Grants - Appropriated	A-12	41,382,033.91	40,498,494.45
Commitments Payable	A-12	17,209,425.14	19,377,515.99
Grants - Unappropriated	A-13		57,635.00
		<u>\$ 60,053,843.80</u>	<u>\$ 62,938,560.19</u>
		<u>\$ 97,342,845.33</u>	<u>\$ 111,873,696.27</u>

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

"A-1"

COUNTY OF UNION

CURRENT FUND

STATEMENTS OF OPERATIONS AND
CHANGE IN FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>	<u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2011</u>	<u>YEAR ENDED</u> <u>DECEMBER</u> <u>31, 2010</u>
<u>REVENUE AND OTHER INCOME</u>			
Fund Balance Revenue Utilized	A-2	\$ 18,700,000.00	\$ 24,250,000.00
Miscellaneous Revenue Anticipated	A-2	185,645,175.58	178,991,234.37
Receipts From Current Taxes	A-2	291,168,537.00	277,356,170.00
Non-Budget Revenue	A-2	7,473,459.90	11,811,372.71
Other Credits to Income:			
Unexpended Balance of Appropriation Reserves	A-11	6,341,297.01	7,433,048.93
Cancel Accounts Payable	A-7	852,255.76	705,133.59
Cancel Grant Reserves - Matching Funds	A-16	455,119.86	405,937.49
Cancel Reserves - Improvement Authority Lease	A	42,271.30	
Interfunds Returned (Net)		20,773.39	
<u>TOTAL INCOME</u>		<u>\$ 510,698,889.80</u>	<u>\$ 500,952,897.09</u>
<u>EXPENDITURES</u>			
Budget and Emergency Appropriations:			
Operations	A-3	\$ 408,808,475.85	\$ 395,816,762.81
Capital Improvements	A-3	3,800,000.00	4,770,000.00
Debt Service	A-3	44,266,114.80	46,948,161.63
Deferred Charges and Statutory Expenditures	A-3	39,524,013.00	34,456,825.00
Interfunds Advanced (Net)			20,830.67
Union County Improvement Authority Receivable	A-14	19,884.34	
Refund of Prior Year's Revenue	A-4	89,341.56	526,312.37
		<u>\$ 496,507,829.55</u>	<u>\$ 482,538,892.48</u>
<u>TOTAL EXPENDITURES</u>			
Excess in Revenue		\$ 14,191,060.25	\$ 18,414,004.61
<u>Fund Balance</u>			
Balance, January 1	A	22,657,876.46	28,493,871.85
		<u>\$ 36,848,936.71</u>	<u>\$ 46,907,876.46</u>
Decreased by:			
Utilization as Anticipated Revenue	A-1:A-2	18,700,000.00	24,250,000.00
Balance, December 31	A	<u>\$ 18,148,936.71</u>	<u>\$ 22,657,876.46</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	REF.	BUDGET	SPECIAL N.J.S. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Surplus Anticipated	A-1	\$ 18,700,000.00		\$ 18,700,000.00	\$
Miscellaneous Revenues:					
Fees:					
County Clerk	A-8	\$ 1,746,068.00		\$ 1,775,100.14	\$ 29,032.14
Surrogate	A-8	324,794.00		236,816.64	(87,977.36)
Sheriff	A-8	1,898,758.00		1,187,188.55	(711,569.45)
Interest on Investments and Deposits	A-8	400,232.00		177,236.60	(222,995.40)
County Hospital Board of Pay Patients	A-8	37,650,000.00		36,154,053.40	(1,495,946.60)
Permits - County Road Department	A-8	120,000.00		99,350.00	(20,650.00)
Register - Realty Transfer Fees	A-8	2,830,760.00		2,749,430.25	(81,329.75)
Parks and Recreation Facilities Revenue	A-8	5,500,000.00		5,709,281.49	209,281.49
State Aid County College Bonds (N.J.S.A. 18A:64A-22.6)	A-8	1,804,916.00		1,806,446.88	1,530.88
Division of Youth and Family Services	A-8	4,735,179.00		4,534,179.00	(201,000.00)
Supplemental Social Security Income	A-8	1,041,483.00		539,143.00	(502,340.00)
Maintenance of Patients in State Institutions for Mental Diseases	A-8	9,613,034.00		9,613,034.00	
Maintenance of Patients in State Institutions for Mentally Retarded	A-8	22,087,765.00		22,087,765.00	
Older Americans Act Title III	A-9	3,421,796.00	15,498.00	3,437,294.00	
Program Income Nutrition	A-9	135,309.00		135,309.00	
Office on Aging - State Grant	A-9	40,000.00		40,000.00	
Community Homeless Assistance Program	A-9	643,705.00		643,705.00	
State/Community Partnership	A-9	452,098.00		452,098.00	
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 Senior Citizen and Disabled Residents Transportation Assistance Prog.	A-9	1,570,619.00		1,570,619.00	
New Jersey Department of Health - Intoxicated Driver Resource Center	A-9	216,695.00		216,695.00	
New Jersey Department of Health - Intoxicated Driver Resource Center-Unapprop.	A-9	13,965.00		13,965.00	
Human Services Family Court	A-9	252,748.00		252,748.00	
Paratransit Elderly and Handicapped Transportation Title XX	A-9	142,524.00		142,524.00	
Paratransit Elderly and Handicapped Transportation Title XX-Program Income Donations	A-9	75,000.00		75,000.00	
Paratransit Elderly and Handicapped Transportation Title XX-Program Income Fares	A-9	1,500.00		1,500.00	
Paratransit Elderly and Handicapped Transportation Title XX-Aging	A-9	85,362.00		85,362.00	
Disability Navigator	A-9	32,395.00		32,395.00	
Respite Care Program	A-9	347,178.00		347,178.00	
Respite Care - Program Income	A-9	28,500.00		28,500.00	
Rape Care Program	A-9	1,750.00		1,750.00	
Medicare Reimbursement Program Logistics	A-9	42,000.00		42,000.00	
County Wide Comprehensive Alcohol Program (CWCAP)	A-9	1,077,560.00		1,077,560.00	
Personal Attendant Program	A-9	869,811.00		869,811.00	
Alliance to Prevent Alcoholism and Drug Abuse	A-9	582,910.00		582,910.00	
Human Services Planning Advisory Council (HSPAC)	A-9	93,163.00		93,163.00	
Recycling Grant	A-9	630,000.00		630,000.00	
Ryan White HIV Emergency Relief Grant	A-9	902,612.00	1,250,771.00	2,153,383.00	
Victim Witness Advocacy Program	A-9	296,531.00		296,531.00	
Victim Witness Advocacy Program - Supplemental	A-9	60,547.00		60,547.00	
County Environmental Health Act (CEHA)	A-9	22,632.00		22,632.00	
Edward Byrne Memorial Justice Assistance Grant	A-9	308,957.00		308,957.00	
Council on the Arts	A-9	137,917.00		137,917.00	
Local Core Capacity Infrastructure for Bioterrorism Preparedness Health Service	A-9	80,000.00		80,000.00	
Juvenile Accountability (JAIB)	A-9	57,965.00		57,965.00	
Senior Health Insurance Program (SHIP)	A-9	27,000.00		27,000.00	
Jail Diversion PILOT Program	A-9	66,950.00		66,950.00	
Community Service block Grant	A-9	182,952.00		182,952.00	
Jersey Assistance Community Caregivers(JACC)	A-9	17,100.00		17,100.00	
Council on Arts - Special Project	A-9	18,500.00		18,500.00	
WIA	A-9	85,891.00		85,891.00	
Rape Prevention Education grant	A-9	46,149.00		46,149.00	
Neighborhood Stabilization Program	A-9	1,574,051.00		1,574,051.00	
Urban area Security Initiative Program UASI	A-9	1,696,348.00		1,696,348.00	
Law Enforcement Officers Training and Equipment Fund	A-9	12,577.00	10,271.00	22,848.00	
Homeland Security - Emergency Operations Center	A-9	500,000.00		500,000.00	
State Facilities Education Act SFEA	A-9	166,500.00		166,500.00	
NACCHO Health Officials grant	A-9	5,000.00		5,000.00	
Supportive Housing - McKinney Vento Homeless	A-9	3,123,975.00		3,123,975.00	
Comprehensive Traffic Safety	A-9	24,975.00		24,975.00	
Disaster Liaison	A-9	2,500.00		2,500.00	
CCPED - Global Options	A-9	659,400.00		659,400.00	
CCPED - Global Options Unappropriated	A-9	51,520.00		51,520.00	
Housing Opportunities Persons With Aids - HOPWA	A-9	560,929.00		560,929.00	
Insurance Fraud Reimbursement Program	A-9	250,000.00		250,000.00	
Megan's Law	A-9	16,198.00		16,198.00	
Juvenile Justice innovations Grant	A-9	120,000.00		120,000.00	
Port Security Grant Match	A-9	416,625.00		416,625.00	
Port Security Grant	A-9	1,249,875.00		1,249,875.00	
ARRA COT	A-9	88,000.00		88,000.00	
TANF	A-9	66,000.00		66,000.00	
ARRA - WIA Rapid Response	A-9	54,500.00		54,500.00	
CWA Low Income Home Energy Assistance Program LIHEAP	A-9		19,012.00	19,012.00	
Narcotics Commanders Training	A-9		38,000.00	38,000.00	
UASI - NIMS Training Grant	A-9		42,000.00	42,000.00	
NJ Dep't. of Community Affairs - CWA Universal Service	A-9		10,237.00	10,237.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	REF.	BUDGET	SPECIAL N.J.S. 40A:4-87	REALIZED	EXCESS OR (DEFICIT)
Mass Vaccinations Exercise Mini Grant	A-9	\$	\$ 25,000.00	\$ 25,000.00	\$
Sexual Assault Nurse Examiner/Response Team (Sane/Sart) Project	A-9		26,160.00	26,160.00	
FY 10 Port Security Grant	A-9		221,980.00	221,980.00	
Green Acres Program - Open Space and Recreation Plan	A-9		1,500,000.00	1,500,000.00	
Green Acres Program - Park Development Project: Stanford Drive Park	A-9		1,475,000.00	1,475,000.00	
Clean Communities grant	A-9		46,602.00	46,602.00	
County Environmental Health Act	A-9		276,837.00	276,837.00	
DCA - Community Service Block Grant	A-9		647,801.00	647,801.00	
TANF Transportation Block Grant	A-9		65,292.00	65,292.00	
McKinney-Vento Grant Program (Supportive Housing)	A-9		1,101,229.00	1,101,229.00	
Workforce Investment Act - WIA	A-9		3,329,569.00	3,329,569.00	
Stop Violence Against Women (VAWA) Program	A-9		29,466.00	29,466.00	
Recreation for Individuals with Disabilities ROID	A-9		18,900.00	18,900.00	
Local Core Capacity for Public Health Emergency Preparedness Grant	A-9		362,343.00	362,343.00	
Multi-Jurisdictional Gang, Gun and Narcotics Task Force Program	A-9		215,104.00	215,104.00	
Veterans Transportation Grant	A-9		22,000.00	22,000.00	
Workforce Investment Act - Learning Link	A-9		268,500.00	268,500.00	
Work First New Jersey	A-9		3,258,201.00	3,258,201.00	
Workforce Development partnership Program - WDPP	A-9		26,019.00	26,019.00	
Farmers market	A-9		3,000.00	3,000.00	
Sub-Regional Transportation	A-9		105,155.00	105,155.00	
Right to Know Grant	A-9		16,401.00	16,401.00	
MUTCD - Traffic Sign Inventory and Assessment Grant	A-9		133,000.00	133,000.00	
Senior Citizen Art Contest Grant	A-9		4,243.00	4,243.00	
2011 Signs and markings	A-9		1,013,800.00	1,013,800.00	
Law Enforcement Officers Training and Equipment Fund	A-9		7,557.00	7,557.00	
Para transit Transportation XIX	A-9		22,538.00	22,538.00	
Office on Aging - State Grant	A-9		18,000.00	18,000.00	
Nutrition Program	A-9		300.00	300.00	
NJ Historical Commission	A-9		61,826.00	61,826.00	
Sexual assault Nurse Examiner (SANE)	A-9		41,000.00	41,000.00	
Disaster Mini-NEG Grant	A-9		300,000.00	300,000.00	
Interoperable Emergency Communications Grant	A-9		137,995.00	137,995.00	
Smart steps Program Grant	A-9		11,235.00	11,235.00	
2011 Edward Byrne Memorial	A-9		269,863.00	269,863.00	
Hurricane Irene Disaster National Emergency Grant	A-9		237,096.00	237,096.00	
Rape Prevention Education Grant	A-9		28,000.00	28,000.00	
Megan's Law	A-9		15,047.00	15,047.00	
Body Armor Grant	A-9		54,744.00	54,744.00	
Medicaid Reimbursement	A-9		60,000.00	60,000.00	
Homeland Security Grant	A-9		543,301.00	543,301.00	
Constitutional officers - increased fees (P.L. 2001, c. 370):					
County Clerk	A-8	1,513,989.00		1,177,910.00	(336,079.00)
Surrogate	A-8	275,206.00		274,673.57	(532.43)
Sheriff	A-8	101,242.00		97,125.80	(4,116.20)
Reimbursement from Grant Programs:					
1. Fringe Benefits Expenditures	A-8	2,900,000.00		3,550,383.82	650,383.82
2. Indirect Costs	A-8	100,000.00		119,411.00	19,411.00
Medicare - Peer Group	A-8	2,350,000.00		2,763,182.13	413,182.13
Bail Forfeitures	A-8	350,000.00		384,472.23	34,472.23
New Jersey Reimbursement - State Prisoners	A-8	980,000.00		876,819.18	(103,180.82)
Educational Building Aid	A-8	300,000.00		546,565.00	246,565.00
School Board Elections - County Clerk	A-8	110,000.00		95,633.97	(14,366.03)
School Board Elections - Election Board	A-8	600,000.00		728,169.95	128,169.95
New Jersey-Division of Economic Assistance Earned Grant	A-8	30,584,091.00		28,257,282.88	(2,326,808.12)
Service Fees - Courts	A-8	375,000.00		187,238.68	(187,761.32)
Capital Fund Balance	A-8	3,000,000.00		3,000,000.00	
Franchise Fee - Jersey Gardens	A-8	425,000.00		486,404.32	61,404.32
Title IVD - Facility Reimbursement	A-8	1,050,000.00		1,200,547.69	150,547.69
Debt Service - Open Space	A-8	4,164,596.00		4,164,596.91	0.91
FEMA Reimbursement	A-8	187,500.00		191,869.44	4,369.44
Leaf Composting	A-8	228,000.00		157,244.00	(70,756.00)
PILOTS	A-8	300,000.00		279,860.09	(20,139.91)
Rent 921 Elizabeth Avenue	A-8	412,356.00		418,306.68	5,950.68
Rental Beds - Juvenile Detention Center	A-8	1,600,000.00		1,878,833.41	278,833.41
State Reimbursements Delaney Hall	A-8	2,500,000.00		2,500,000.00	
Trust Fund Balance	A-8	250,000.00		237,813.32	(12,186.68)
Open Space	A-8	2,350,000.00		2,350,000.00	
Telephone Commissions	A-8	450,000.00		481,326.49	31,326.49
Reimbursement Prosecutor Salary	A-8	130,000.00		65,000.00	(65,000.00)
Division of Development Disabilities	A-8	500,000.00		477,497.03	(22,502.97)
Rental Income UC College/Trinitas Hospital Kellogg Building	A-8	217,000.00		200,000.04	(16,999.96)
ILSA Roselle Park Traffic Control Monitoring	A-8		75,617.00	75,617.00	
ILSA Rahway Traffic Control Monitoring	A-8		89,484.00	89,484.00	
Total Miscellaneous Revenue	A-1	\$ 172,333,958.00	\$ 17,550,994.00	\$ 186,645,175.58	\$ (4,239,776.42)
Amount to be Raised by Taxation	A-1-A-6	291,168,537.00		291,168,537.00	
Budget Totals		\$ 482,202,495.00	\$ 17,550,994.00	\$ 495,513,712.58	\$ (4,239,776.42)
Non-Budget Revenue	A-1-A-2			7,473,459.90	7,473,459.90
		\$ 482,202,495.00	\$ 17,550,994.00	\$ 502,987,172.48	\$ 3,233,683.48

REF.

A-3

A-3

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF REVENUES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	REF.		
<u>ANALYSIS OF NON-BUDGET REVENUE</u>			
Added County Taxes	A-6	\$	759,776.83
Revenue Accounts Receivable:			
Medical Examiner	A-8		2,257.18
Sale of Scrap and Purchasing Auction		\$	160,366.91
Lien Fees			12,566.12
Insurance Refunds			64,077.01
Workers Compensation			803,746.69
Planning Board			40,185.30
Dep't. of Justice OCDEF			56,497.03
Telephone Commissions and Cellular Antenna Rental			133,134.97
Sale of Maps/Copies			8,438.67
Medicare Part D			402,949.93
Concession/ Vending/ATM Machine			77,175.50
Welfare Refund SS			178,093.45
Miscellaneous Refunds and Cancellations			96,565.24
Police Dispatching services			80,655.89
State Chancery Court			42,123.00
State Treasurer Title IV D Reimbursements			87,058.84
Natures Choice			13,026.00
Data Processing Rebate			4,605.00
Printing and Duplicate			43,339.74
State Criminal Alien Assistance Program (SCAAP)			597,413.00
Ambulance Services			37,218.53
Construction Board Appeal			3,400.00
Utilities Authority Interlocal Agreement			125,625.00
Refunds - Grants			443,890.36
Corrections Processing Fee			103,772.67
Site Plan Fees			35,322.50
Music Fest			15,471.10
Prosecutor Discovery			50,000.00
Psychiatric Institutions			10,675.84
Restitution			1,733.70
Utilities Authority - Covanta Lease			1,561,359.60
Motor Vehicles Refunds			392,535.06
Postage Reimbursement			9,362.47
Inmate Medical Co-payment			4,364.63
DDD Institutional Develop Disabled			152,002.78
Fire Training Academy			34,845.00
Vacation Purchase			152,022.31
SSA			64,806.01
Probation Fees			12,528.79
Park Police Fines			41,445.66
Child Nutrition			52,160.23
Jobs in Blue Administration			108,333.67
Prosecutor Federal Reimbursement			28,270.06
Emergency Management			50,000.00
Mental Health Director			12,000.00
Local Unit Bonds - Vocational school Share			101,498.50
Lease Fiber Optic Line			24,300.00
IT shared Services			2,000.00
ATM Commissions			3,206.00
Security Park UCIA			107,241.36
Towing License			68,015.77
	A-4		6,711,425.89
	A-1:A-2	\$	<u>7,473,459.90</u>

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
GENERAL GOVERNMENT						
County Managers Office:						
Salaries and Wages	\$ 881,105.00	\$ 866,105.00	\$ 858,359.29	\$	7,745.71	\$
Other Expenses:						
Special Studies and Initiatives	900,000.00	900,000.00	829,539.65	36,227.50	34,232.85	
Miscellaneous	150,000.00	70,000.00	40,641.25	6,186.23	23,172.52	
Board of Chosen Freeholders:						
Salaries and Wages	268,500.00	261,500.00	258,402.77		3,097.23	
Other Expenses:						
Annual Audit	188,258.00	188,258.00		185,339.00	2,919.00	
Other Accounting and Audit Fees	135,136.00	135,136.00	22,500.00	112,636.00		
Miscellaneous	90,000.00	90,000.00	52,512.19	5,514.25	31,973.56	
Clerk of the Board:						
Salaries and Wages	785,837.00	785,837.00	783,827.94		2,009.06	
Other Expenses:						
Miscellaneous	260,000.00	260,000.00	174,249.59	34,727.85	51,022.56	
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	1,863,824.00	1,848,824.00	1,837,580.77		11,243.23	
Other Expenses	170,000.00	170,000.00	123,862.88	18,432.27	27,704.85	
Board of Elections:						
Salaries and Wages	1,213,885.00	1,293,885.00	1,272,381.81		21,503.19	
Other Expenses	1,352,000.00	1,312,000.00	1,218,277.05	74,756.63	18,966.32	
Elections (County Clerk):						
Salaries and Wages	126,629.00	141,629.00	136,942.31		4,686.69	
Other Expenses	981,000.00	718,500.00	559,551.61	10,327.23	148,621.16	
Department of Finance:						
Office of Director:						
Salaries and Wages	255,476.00	280,476.00	277,088.18		3,387.82	
Other Expenses	70,000.00	10,000.00	7,797.00	806.94	1,396.06	
Public Obligations Registration Act P.L.1983 Ch. 243 Financial Administration:						
Other Expenses	1,366,676.00	558,285.00	472,285.00		86,000.00	
Division of Reimbursement:						
Salaries and Wages	155,418.00	155,518.00	155,418.44		99.56	
Other Expenses	3,000.00	3,000.00	874.00		2,126.00	
Division of the Treasurer:						
Salaries and Wages	259,720.00	259,720.00	259,719.20		0.80	
Other Expenses	2,500.00	2,500.00	345.00		2,155.00	
Division of the Comptroller:						
Salaries and Wages	786,360.00	856,360.00	851,466.86		4,893.14	
Other Expenses	22,000.00	22,000.00	12,495.72	1,036.97	8,467.31	
Division of Internal Audit:						
Salaries and Wages	48,712.00	48,812.00	48,712.56		99.44	
Other Expenses	2,000.00	2,000.00			2,000.00	

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS			EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	
<u>GENERAL GOVERNMENT (CONTINUED)</u>						
Department of Law:						
Office of County Counsel:						
Salaries and Wages	\$ 1,328,273.00	\$ 1,277,968.00	\$ 1,258,458.63	\$	\$ 19,509.37	\$
Other Expenses	525,860.00	500,860.00	341,386.77	149,108.85	10,364.38	
Division of County Adjuster:						
Salaries and Wages	311,873.00	311,873.00	311,872.08		0.92	
Other Expenses	6,000.00	6,000.00	2,021.89	882.21	3,095.90	
Department of Administrative Services:						
Office of Director:						
Salaries and Wages	263,706.00	243,706.00	237,689.64		6,016.36	
Other Expenses	118,000.00	18,000.00		10,000.00	8,000.00	
Division of Motor Vehicles:						
Salaries and Wages	1,565,777.00	1,565,777.00	1,527,786.45		37,990.55	
Other Expenses	4,065,000.00	4,286,000.00	3,867,754.38	417,463.00	782.62	
Division of Personnel Management and Labor Relations:						
Salaries and Wages	1,196,353.00	1,116,353.00	1,089,913.78		26,439.22	
Other Expenses	852,000.00	852,000.00	683,813.20	96,952.49	71,234.31	
Division of Purchasing:						
Salaries and Wages	651,301.00	651,301.00	645,080.60		6,220.40	
Other Expenses	340,000.00	340,000.00	286,001.54	43,377.53	10,620.93	
Board of Taxation:						
Salaries and Wages	262,393.00	262,393.00	255,181.55		7,211.45	
Other Expenses	4,000.00	4,000.00	2,215.82	1,218.75	565.43	
County Surrogate:						
Salaries and Wages	884,809.00	884,809.00	863,497.93		21,311.07	
Other Expenses	39,795.00	39,795.00	13,697.95	2,762.45	23,334.60	
Division of Engineering, Land and Facilities Planning:						
Other Expenses	76,500.00	82,500.00	40,632.58	31,757.57	10,109.85	
Department of Parks and Community Renewal						
Office of Director:						
Salaries and Wages	2,141,837.00	2,071,837.00	2,067,346.37		4,490.63	
Other Expenses	935,000.00	981,500.00	867,169.68	110,821.24	3,509.08	
Division of Planning and Community Development:						
Salaries and Wages	173,998.00	173,998.00	159,708.89		14,289.11	
Other Expenses	656,000.00	656,000.00	597,481.90	54,055.08	4,463.02	
Division of Cultural and Heritage Affairs:						
Salaries and Wages	487,546.00	447,546.00	433,676.06		13,869.94	
Other Expenses	8,000.00	8,000.00	1,932.64	2,686.05	3,381.31	
Division of Information Technologies:						
Salaries and Wages	1,196,477.00	1,196,477.00	1,173,392.93		23,084.07	
Other Expenses	1,643,800.00	1,643,800.00	1,303,055.46	278,960.77	61,783.77	
Division of Golf Operations						
Salaries and Wages	649,512.00	649,512.00	637,436.26		12,075.74	
Other Expenses	2,817,498.00	3,017,498.00	2,953,995.56	6,777.49	56,724.95	
Division of Planning and Environmental Services						
Salaries and Wages	486,101.00	501,101.00	491,896.67		9,204.33	
Printing and Publications	75,000.00					

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS			EXPENDED		UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	RESERVED	BALANCE CANCELED
<u>GENERAL GOVERNMENT (CONTINUED)</u>						
<u>INSURANCE</u>						
Group Insurance Plan for Employees	\$ 36,803,982.00	\$ 38,744,873.00	\$ 38,714,001.15	\$ 21,871.85	\$ 9,000.00	\$
Surety Bond Premiums	12,800.00	12,800.00	6,210.00		6,590.00	
Other Insurance Premiums	8,165,309.00	8,165,309.00	7,228,624.43	431,253.03	5,431.54	500,000.00
Medicare for Employees	20,000.00	20,000.00			20,000.00	
Employees' Prescription Plan	12,379,900.00	12,379,900.00	11,106,671.16	98,829.22	174,399.62	1,000,000.00
Dental Plan	1,155,660.00	1,155,660.00	824,182.43	131,682.28	199,795.29	
Disability Insurance	270,000.00	270,000.00	270,000.00			
Health Waivers	1,500,000.00	1,565,000.00	1,563,777.93		1,222.07	
	60,307,651.00	62,313,542.00	59,713,467.10	683,636.38	416,438.52	1,500,000.00
<u>TOTAL GENERAL GOVERNMENT</u>	<u>\$ 96,414,096.00</u>	<u>\$ 97,350,491.00</u>	<u>\$ 92,082,895.38</u>	<u>\$ 2,376,450.73</u>	<u>\$ 1,391,144.89</u>	<u>\$ 1,500,000.00</u>
<u>PUBLIC SAFETY</u>						
Sheriff's Office:						
Salaries and Wages	\$ 16,432,666.00	\$ 16,732,666.00	\$ 16,327,443.29	\$	405,222.71	\$
Other Expenses	408,843.00	358,843.00	261,507.20	41,800.57	55,535.23	
Department of Public Safety:						
Office of Director:						
Salaries and Wages	245,015.00	220,015.00	204,690.98		15,324.02	
Other Expenses	5,000.00	5,000.00	120.00	125.00	4,755.00	
Division of Weights and Measures:						
Salaries and Wages	198,168.00	203,168.00	201,520.85		1,647.15	
Division of Consumer Affairs:						
Salaries and Wages	243,362.00	244,862.00	244,459.84		402.16	
Other Expenses	4,265.00	4,265.00	972.40	25.00	3,267.60	
Division of Medical Examiner:						
Salaries and Wages	793,892.00	743,892.00	729,664.99		14,227.01	
Other Expenses	300,000.00	250,000.00	158,908.40	61,598.93	29,492.67	
Division of Emergency Management:						
Salaries and Wages	467,373.00	512,373.00	511,901.00		472.00	
Other Expenses	324,574.00	324,574.00	182,428.77	105,526.15	36,619.08	
Division of Police:						
Salaries and Wages	7,432,444.00	7,732,444.00	7,709,225.12		23,218.88	
Other Expenses	248,000.00	223,000.00	109,774.08	47,421.70	65,804.22	
Division of Health:						
Salaries and Wages	46,800.00	46,800.00	46,800.00			
Other Expenses	96,000.00	71,000.00	28,282.29	21,522.36	21,195.35	
County Prosecutor's Office:						
Salaries and Wages	19,482,061.00	19,482,061.00	19,146,593.07		335,467.93	
Other Expenses	785,000.00	760,000.00	557,479.16	157,416.02	45,104.82	
Division of Corrections:						
Salaries and Wages	31,423,016.00	30,423,016.00	30,336,171.25		86,844.75	
Other Expenses	11,717,040.00	11,727,040.00	10,055,278.84	1,570,267.16	101,494.00	

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE RESERVED	
<u>PUBLIC SAFETY (CONTINUED)</u>					
Contribution to Soil Conservation District (N.J.S. 4:24-22 (i))	\$ 24,157.00	\$ 24,157.00	\$ 24,157.00	\$	\$
<u>TOTAL PUBLIC SAFETY</u>	\$ 90,677,676.00	\$ 90,089,176.00	\$ 86,837,378.53	\$ 2,005,702.89 \$ 1,246,094.58	\$
 <u>OPERATIONAL SERVICES</u>					
Department of Engineering, Public Works and Facilities Management					
Office of Director:					
Salaries and Wages	\$ 28,575.00	\$ 28,675.00	\$ 28,574.78	\$ 100.22	\$
Other Expenses	28,000.00				
Division of Public Works:					
Salaries and Wages	1,548,435.00	1,473,435.00	1,456,005.01		17,429.99
Other Expenses	40,000.00	206,601.00	159,412.81	1,601.84	45,586.35
Division of Facilities Management					
Salaries and Wages	6,379,808.00	6,284,808.00	6,257,617.74		27,190.26
Other Expenses	7,980,000.00	7,880,000.00	6,154,811.21	1,613,910.66	111,278.13
Division of Park Maintenance					
Salaries and Wages	2,773,927.00	2,778,927.00	2,751,579.15		27,347.85
Other Expenses	450,000.00	439,000.00	362,419.01	70,736.15	5,844.84
Contribution for Flood Control	16,418.00	16,418.00	16,417.28		0.72
<u>TOTAL OPERATIONAL SERVICES</u>	\$ 19,245,163.00	\$ 19,107,864.00	\$ 17,186,836.99	\$ 1,686,248.65 \$ 234,778.36	\$
 <u>HEALTH AND WELFARE</u>					
Crippled Children	\$ 39,200.00	\$ 39,200.00	\$ 29,400.00	\$ 9,800.00	\$
Department of Runnells Specialized Hospital of Union County:					
Salaries and Wages	30,826,803.00	31,026,803.00	30,849,447.26		177,355.74
Other Expenses	7,549,338.00	7,549,338.00	6,312,159.12	1,124,026.13	113,152.75
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)	14,302,484.00	14,302,484.00	14,268,843.62		33,640.38
Maintenance of Patients in State Institutions for					
Mentally Retarded (N.J.S.A. 30:4-79)	22,087,765.00	22,087,765.00	22,087,765.00		
Maintenance of Patients in State Geriatric Center	48,000.00	48,000.00	48,000.00		
New Jersey Bureau of Children's Services (DYFS)	4,735,179.00	4,735,179.00	4,534,179.00		201,000.00
Department of Human Services:					
Office of Director:					
Salaries and Wages	5,251,748.00	5,311,748.00	5,291,909.00		19,839.00
Other Expenses	3,337,426.00	3,528,426.00	2,989,846.84	250,541.06	288,038.10

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		EXPENDED		UNEXPENDED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	BALANCE CANCELED
HEALTH AND WELFARE (CONTINUED)					
Division on Aging:					
Salaries and Wages	\$ 282,028.00	\$ 282,028.00	\$ 267,221.49	\$ 14,806.51	\$
Other Expenses	897,012.00	1,106,012.00	651,011.27	445,729.73	9,271.00
Division of Youth Services:					
Salaries and Wages	689,299.00	609,299.00	592,473.89		16,825.11
Other Expenses	104,200.00	104,200.00	41,211.29	6,430.56	56,558.15
Division of Social Services:					
Salaries and Wages	30,767,819.00	30,767,819.00	29,223,936.98		543,882.02
Other Expenses	7,950,012.00	7,950,012.00	7,495,207.95	298,914.30	155,889.75
Division of Planning:					
Salaries and Wages	386,041.00	376,041.00	347,012.25		29,028.75
Other Expenses	5,500.00	5,500.00	3,010.66	1,871.67	617.67
Community Social Service-Medical Peer Group	2,033,000.00	2,033,000.00	2,033,000.00		
TOTAL HEALTH AND WELFARE	\$ 131,306,854.00	\$ 131,876,854.00	\$ 127,065,635.62	\$ 2,137,313.45	\$ 1,201,000.00
EDUCATIONAL					
Office of County Superintendent of Schools:					
Salaries and Wages	\$ 297,931.00	\$ 297,931.00	\$ 272,109.02	\$ 25,821.98	\$
Other Expenses	12,500.00	12,500.00	4,101.50	198.21	8,200.29
Vocational Schools	4,331,919.00	4,331,919.00	4,306,364.00		25,555.00
Union County Extension Service in Agriculture, Home Economics and 4-H:					
Salaries and Wages	215,143.00	216,343.00	216,161.06		181.94
Other Expenses	110,000.00	110,000.00	86,059.36	1,706.85	22,233.79
Union County Community College System	12,926,381.00	12,926,381.00	12,809,501.52		116,879.48
Scholarship Program	375,000.00	375,000.00	115,010.60		259,989.40
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	150,511.01	46,218.85	10,270.14
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		
TOTAL EDUCATIONAL	\$ 18,545,874.00	\$ 18,547,074.00	\$ 18,029,818.07	\$ 48,123.91	\$ 469,132.02
UNCLASSIFIED					
Prior Year Bills	\$ 895.00	\$ 895.00	\$ 894.85	\$	\$ 0.15
Salary Adjustment	1,065,695.00				
Contractual Retiree Benefits	2,000,000.00	2,000,000.00	2,000,000.00		
Utilities	9,574,240.00	9,574,240.00	7,941,453.17	1,239,356.44	393,430.39
TOTAL UNCLASSIFIED	\$ 12,640,830.00	\$ 11,575,135.00	\$ 9,942,348.02	\$ 1,239,356.44	\$ 393,430.39
SUBTOTAL OPERATIONS	\$ 368,830,493.00	\$ 368,546,594.00	\$ 351,144,912.61	\$ 9,493,196.07	\$ 5,207,485.17

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES</u>						
Matching Funds for Grants	\$ 267,360.00	\$ 267,360.00	\$	\$	267,360.00	\$
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 \$14,498.00)	3,557,105.00	3,572,603.00	3,572,603.00			
Match	64,853.00	64,853.00	64,853.00			
Program Income Nutrition (40A:4-87 \$300.00)		300.00	300.00			
Para transit-Elderly and Handicapped Transportation Title XX	142,524.00	142,524.00	142,524.00			
Match	30,955.00	30,955.00	30,955.00			
Para transit-Elderly and Handicapped Transportation Program Income-Fares	75,000.00	75,000.00	75,000.00			
Para transit-Elderly and Handicapped Transportation Program Income-Donations	1,500.00	1,500.00	1,500.00			
Para transit-Elderly and Handicapped Transportation Program Income-Aging (40A:4-87 \$22,538.00)	85,362.00	107,900.00	107,900.00			
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	93,163.00	93,163.00	93,163.00			
Match	15,900.00	15,900.00	15,900.00			
Community Service Block Grant (40A:4-87 \$647,801.00)	182,952.00	830,753.00	830,753.00			
Community Care for the Elderly Title XX	469,725.00	469,725.00	469,725.00			
Match	186,057.00	186,057.00	186,057.00			
Intoxicated Driver Resource Center	216,695.00	216,695.00	216,695.00			
Intoxicated Driver Resource Center - Unappropriated	13,965.00	13,965.00	13,965.00			
Community Right To Know Project (40A:4-87 \$16,401.00)		16,401.00	16,401.00			
Senior Citizen and Disabled Residents Transportation Assistance Program	1,570,619.00	1,570,619.00	1,570,619.00			
Jail Diversion Pilot Program	66,950.00	66,950.00	66,950.00			
Countywide Comprehensive Alcohol Program	1,077,560.00	1,077,560.00	1,077,560.00			
Match	200,000.00	200,000.00	200,000.00			
S.H.I.P. Senior Health Insurance Program (40A:4-87 \$6,150.00)	27,000.00	27,000.00	27,000.00			
Human Services Family Court	252,748.00	252,748.00	252,748.00			
Port Security Grant (40A:4-87 \$221,980.00)	1,249,875.00	1,471,855.00	1,471,855.00			
Match	416,625.00	416,625.00	416,625.00			
State/Community Partnership Program	452,098.00	452,098.00	452,098.00			
CCPED-Global Options	659,400.00	659,400.00	659,400.00			
CCPED-Global Options Unappropriated	51,520.00	51,520.00	51,520.00			
Medicare Reimbursement Program Logistics (40A:4-87 \$60,000.00)	42,000.00	102,000.00	102,000.00			
Senior Farmer's Market (40A:4-87 \$3,000.00)		3,000.00	3,000.00			
Personal Attendant Program	869,811.00	869,811.00	869,811.00			
NJ Mass Vaccination (40A:4-87 \$25,000.00)		25,000.00	25,000.00			
Ryan White Title I HIV Emergency Relief Funds (40A:4-87 \$1,250,771.00)	902,612.00	2,153,383.00	2,153,383.00			
NJ Governor's Council on Alcoholism and Drug Abuse - Alliance to						
Prevent Alcoholism and Drug Abuse	582,910.00	582,910.00	582,910.00			
Comprehensive Traffic Study	24,975.00	24,975.00	24,975.00			
Traffic Sign Inventory and Assessment (40A:4-87 \$133,000.00)		133,000.00	133,000.00			
Megan's Law (40A:4-87 \$15,047.00)	16,198.00	31,245.00	31,245.00			
Match	10,415.00	10,415.00	10,415.00			
Community Homeless Assistance	643,705.00	643,705.00	643,705.00			
Supportive Housing Program - McKinney Vento Homeless (40A:4-87 \$1,101,229.00)	3,123,975.00	4,225,204.00	4,225,204.00			
Traffic Signs and Markings (40A:4-87 \$1,013,800.00)		1,013,800.00	1,013,800.00			
Disaster Liaison	2,500.00	2,500.00	2,500.00			
Veterans Transportation Program (40A:4-87 \$22,000.00)		22,000.00	22,000.00			

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		PAID OR CHARGED	EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION		COMMITMENTS PAYABLE	RESERVED	
Juvenile Accountability Incentive Block Grant (JAIBG)	\$ 57,965.00	\$ 57,965.00	\$ 57,965.00	\$	\$	\$
Match	6,441.00	6,441.00	6,441.00			
Council on the Arts	137,917.00	137,917.00	137,917.00			
Match	79,617.00	79,617.00	79,617.00			
Recreational Opportunities for Individuals with Disabilities (ROID) (40A:4-87 \$18,900.00)		18,900.00	18,900.00			
Match	3,780.00	3,780.00	3,780.00			
Law Enforcement Officers Training and Equipment Fund (40A:4-87 \$17,828.00)	12,577.00	30,405.00	30,405.00			
Recycling Grant	630,000.00	630,000.00	630,000.00			
County Environmental Health Act (CEHA) (40A:4-87 \$276,837.00)	22,632.00	299,469.00	299,469.00			
Senior Arts Show (40A:4-87 \$4,243.00)		4,243.00	4,243.00			
NACCHO Health Officials Grant	5,000.00	5,000.00	5,000.00			
Rape Prevention Education Grant (40A:4-87 \$28,000.00)	46,149.00	74,149.00	74,149.00			
Homeland Security-Emergency Operations Center	500,000.00	500,000.00	500,000.00			
Match	166,667.00	166,667.00	166,667.00			
Edward Byrne Memorial Justice Assistance Grant (40A:4-87 \$269,863.00)	308,957.00	578,820.00	578,820.00			
Local Information Network Communication System(LINC) (40A:4-87 \$362,343.00)	80,000.00	442,343.00	442,343.00			
Body Armor (40A:4-87 \$54,744.00)		54,744.00	54,744.00			
Interoperable Emergency Comm. (40A:4-87 137,995.00)		137,995.00	137,995.00			
Neighborhood Stabilization Program	1,574,051.00	1,574,051.00	1,574,051.00			
TANF (40A:4-87 \$65,292.00)	66,000.00	131,292.00	131,292.00			
Jersey Assistance Community Caregivers (JACC)	17,100.00	17,100.00	17,100.00			
Council on Arts - Special Projects	18,500.00	18,500.00	18,500.00			
Match	9,250.00	9,250.00	9,250.00			
Sub regional Transportation Program (40A:4-87 \$105,155.00)		105,155.00	105,155.00			
Match	26,289.00	26,289.00	26,289.00			
Work First New Jersey (40A: 4-87 \$26,019.00)	35,891.00	61,910.00	61,910.00			
Workforce Learning Link Program (40A: 4-87 \$268,500.00)		268,500.00	268,500.00			
Work First New Jersey - TANF (40A: 4-87 \$3,258,201.00)	50,000.00	3,308,201.00	3,308,201.00			
Respite Care	347,178.00	347,178.00	347,178.00			
Match	45,736.00	45,736.00	45,736.00			
Respite Care - Program income	28,500.00	28,500.00	28,500.00			
Sexual Assault Nurse Examiner (SANE) (40A:4-87 \$41,000.00)		41,000.00	41,000.00			
Match	10,250.00	10,250.00	10,250.00			
Sexual Assault and Rape Program (40A:4-87 \$26,160.00)		26,160.00	26,160.00			
Stop Violence Against Woman (40A:4-87 \$29,468.00)		29,466.00	29,466.00			
Match	9,822.00	9,822.00	9,822.00			
Clean Communities (40A:4-87 \$46,602.00)		46,602.00	46,602.00			
Historic Commission Grant (40A:4-87 \$61,826.00)		61,826.00	61,826.00			
Match	42,475.00	42,475.00	42,475.00			
State Facilities Education Act	166,500.00	166,500.00	166,500.00			
Rape Care Services	1,750.00	1,750.00	1,750.00			
State Homeland Security Grant (40A:4-87 \$543,301.00)		543,301.00	543,301.00			
Disability Navigator	32,395.00	32,395.00	32,395.00			
Housing Opportunities for People With Aids (HOPWA)	560,929.00	560,929.00	560,929.00			
Juvenile Justice Innovations Grant	120,000.00	120,000.00	120,000.00			
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00			
Narcotics Commanders Training Grant (40A:4-87 \$38,000.00)		38,000.00	38,000.00			

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE	
<u>PUBLIC AND PRIVATE PROGRAMS OFFSET BY REVENUES (CONTINUED)</u>					
Green Acres Program (40A:4-87 \$1 500,000.00)	\$	\$ 1,500,000.00	\$ 1,500,000.00	\$	\$
Green Acres Program (40A:4-87 \$1 475,000.00)		1,475,000.00	1,475,000.00		
ARRA-WIA (40A:4-87 \$1,020,538.00)		1,020,583.00	1,020,583.00		
ARRA-OJT	88,000.00	88,000.00	88,000.00		
ARRA-WIA Dislocated Worker Program (40A:4-87 \$1,241,240.00)		1,241,240.00	1,241,240.00		
ARRA-WIA Rapid Response	54,500.00	54,500.00	54,500.00		
WIA - Youth Program Grant (40A:4-87 \$1,067,746.00)		1,067,746.00	1,067,746.00		
CWA-Lihead Grant (40A:4-87 \$19,012.00)		19,012.00	19,012.00		
CWA-Universal Service Grant (40A:4-87 \$10,237.00)		10,237.00	10,237.00		
ARRA-NJ Dept. of Law & Public Safety-Gang, Gun & Narcotics (40A:4-87 \$215,104.00)		215,104.00	215,104.00		
Smart Steps Program (40A:4-87 \$11,235.00)		11,235.00	11,235.00		
Disaster Mini-Neg Grant (40A:4-87 \$300,000.00)		300,000.00	300,000.00		
Hurricane Irene Disaster National Emergency (40A:4-87 \$237,096.00)		237,096.00	237,096.00		
Victim Witness Advocacy Program	296,531.00	296,531.00	296,531.00		
Match	74,133.00	74,133.00	74,133.00		
Victim Witness Advocacy Program-Supplemental	60,547.00	60,547.00	60,547.00		
UASI-NIMS Training (40A:4-87 \$42,000.00)		42,000.00	42,000.00		
Urban Area Security Initiative Program	1,696,348.00	1,696,348.00	1,696,348.00		
<u>TOTAL PUBLIC AND PRIVATE PROGRAM OFFSET BY REVENUE</u>	\$ 25,526,989.00	\$ 42,912,882.00	\$ 42,645,522.00	\$ 267,360.00	\$
	25,526,989.00	42,912,882.00			
<u>CONTINGENT</u>	\$ 50,000.00	\$ 50,000.00		\$ 50,000.00	\$
<u>TOTAL OPERATIONS INCLUDING CONTINGENT</u>	\$ 394,407,482.00	\$ 411,509,476.00	\$ 393,790,434.61	\$ 9,493,196.07	\$ 5,524,845.17
					\$ 2,701,000.15
<u>CAPITAL IMPROVEMENTS</u>					
Capital Improvement Fund	\$ 1,300,000.00	\$ 1,300,000.00	1,300,000.00		\$
Road Resurfacing	2,100,000.00	2,500,000.00	2,500,000.00		
<u>TOTAL CAPITAL IMPROVEMENTS</u>	\$ 3,400,000.00	\$ 3,800,000.00	\$ 3,800,000.00		\$
<u>COUNTY DEBT SERVICE</u>					
Payment of Bond Principal:					
County College Bonds	\$ 1,480,000.00	\$ 1,480,000.00	\$ 1,480,000.00	\$	\$
Vocational School Bonds	2,400,000.00	2,400,000.00	2,400,000.00		
Other Bonds	15,686,000.00	15,686,000.00	15,585,000.00		101,000.00
Interest on Bonds:					
County College Bonds	276,000.00	276,000.00	275,238.75		761.25
Vocational School Bonds	832,000.00	832,000.00	831,958.75		41.25
Other Bonds	9,672,000.00	9,672,000.00	9,171,196.00		500,804.00
Interest on Notes	3,290,000.00	3,290,000.00	3,279,924.81		10,075.19
Lease to Improvement Authority-Debt Service:					
U.C.I.A.	7,460,000.00	7,460,000.00	7,420,362.41		39,637.59
U.C.I.A. - State Aid - County College Bonds	3,613,000.00	3,613,000.00	3,612,893.76		106.24

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

COUNTY OF UNION

CURRENT FUND

STATEMENT OF EXPENDITURES - REGULATORY BASIS
YEAR ENDED DECEMBER 31, 2011

	APPROPRIATIONS		EXPENDED		UNEXPENDED BALANCE CANCELED
	BUDGET	BUDGET AFTER MODIFICATION	PAID OR CHARGED	COMMITMENTS PAYABLE RESERVED	
<u>COUNTY DEBT SERVICE (CONTINUED)</u>					
DAM Restoration Loan					
Loan Repayments for Principal and Interest	\$ 211,000.00	\$ 211,000.00	\$ 209,540.32	\$	\$ 1,459.68
<u>TOTAL COUNTY DEBT SERVICE</u>	\$ 44,920,000.00	\$ 44,920,000.00	\$ 44,266,114.80	\$	\$ 653,885.20
<u>DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>					
Deferred Charges to Future taxation	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$	\$
Statutory Expenditures:					
Contribution To:					
Public Employees' Retirement System	14,344,847.00	14,344,847.00	14,342,146.82	2,700.18	
Social Security System (O.A.S.I.)	11,526,049.00	11,575,049.00	11,547,290.88	27,758.12	
Unemployment Compensation Insurance (N.J.S.A. 43:21-3 Et. Seq.)	250,000.00	250,000.00	250,000.00		
Sheriff Officers' Pension Fund	75,000.00	75,000.00	25,984.62	49,015.38	
Police and Firemen's Retirement Fund of NJ	13,054,117.00	13,054,117.00	12,979,117.00	75,000.00	
Defined Contribution Retirement Program	100,000.00	100,000.00	13,490.82	86,509.18	
<u>TOTAL DEFERRED CHARGES AND STATUTORY EXPENDITURES</u>	\$ 39,475,013.00	\$ 39,524,013.00	\$ 39,283,030.14	\$ 240,982.86	\$
<u>TOTAL BUDGET APPROPRIATIONS</u>	\$ 482,202,495.00	\$ 499,753,489.00	\$ 481,139,579.55	\$ 9,493,196.07	\$ 5,765,828.03
	REF. A-2		A-1	A:A-1	A:A-1
Budget	A-3	\$ 482,202,495.00	\$		
Appropriation by 40A:4-87	A-2	17,550,994.00			
Disbursed	A-4		433,480,728.31		
Matching Funds for Miscellaneous Grants	A-4:A-12		3,957,640.00		
Petty Cash	A-5		5,329.24		
Reserve For:					
Medicare Peer Group	A-10		2,033,000.00		
Miscellaneous Grants	A-12		41,662,882.00		
		\$ 499,753,489.00	\$ 481,139,579.55		

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TRUST FUND

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COUNTY OF UNION

TRUST FUND

BALANCE SHEETS - REGULATORY BASIS

			BALANCE DECEMBER 31, 2011	BALANCE DECEMBER 31, 2010
<u>A S S E T S</u>	<u>REF.</u>			
Trust Other Fund:				
Cash	B-2	\$	30,058,258.71	\$ 18,287,718.63
Accounts Receivable:				
Community Development Block Grants	B-3		9,445,530.99	11,172,918.84
Home Investment Partnership Program	B-4		6,173,990.36	6,606,343.08
Housing Assistance Voucher Program	B-5		3,636,645.02	3,628,275.02
Emergency Shelter Program	B-6		255,379.17	278,796.90
Due Grant Fund	B-7		1,462,384.75	3,004,914.75
Due Current Fund	B-21			123,831.65
		\$	<u>51,032,189.00</u>	<u>\$ 43,102,798.87</u>
Open Space Preservation Trust Fund:				
Cash	B-2	\$	10,835,158.66	\$ 20,989,127.74
Taxes Receivable	B-8		23,593.32	31,392.65
		\$	<u>10,858,751.98</u>	<u>\$ 21,020,520.39</u>
		\$	<u>61,890,940.98</u>	<u>\$ 64,123,319.26</u>
<u>LIABILITIES, RESERVES AND FUND BALANCES</u>				
Trust Other Fund:				
Reserve For:				
Neighborhood Housing Services	B-9	\$	150,069.19	\$ 60,484.52
Family Self Sufficiency Housing Program	B-10		25,360.45	25,360.45
Home Investment Partnerships Program - Unappropriated	B-11		880,147.00	1,674,846.75
Home Investment Partnerships Program - Appropriated	B-12		3,660,308.30	3,871,196.19
Home Investment Partnerships Recapture Funds - Unappropriated	B-13		31,614.26	31,614.26
Home Investment Partnerships Recapture Funds - Appropriated	B-14		20,000.00	20,000.00
Community Development Block Grants - Unappropriated	B-15		11,874.40	11,874.40
Community Development Block Grants - Appropriated	B-16		2,153,324.44	1,510,995.17
Community Development Block Grants Project Income - Unappropriated	B-17		131,404.67	219,085.67
Community Development Block Grants Project Income - Appropriated	B-18			778,109.97
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19		41,763.86	31,457.53
Multi Jurisdictional Rehabilitation Loan Repayments Unappropriated	B-20		140.12	140.12
Miscellaneous Deposits	B-22		29,924,327.84	20,143,773.33
Motor Vehicle Fines	B-23			17,829.69
Commitments Payable	B-24		13,302,413.96	13,337,067.93
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			215,188.99
Housing Assistance Voucher Program - Appropriated	B-28		67,315.12	724,222.59
Emergency Shelter Program - Appropriated	B-30		95,109.48	65,546.70
Housing Assistance Voucher Program Recaptured Funds - Unappropriated	B-31		27,217.00	22,532.00
Community Development Block Grants Recaptured Funds - Unappropriated	B-35		183,113.63	77,031.29
Due Current Fund	B-21		57.28	
Fund Balance	B-1		300,000.00	237,813.32
		\$	<u>51,032,189.00</u>	<u>\$ 43,102,798.87</u>
Open Space Preservation Trust Fund:				
Reserve for County Open Space, Recreation, Farmland and Historic Preservation	B-32	\$	8,731,990.37	\$ 19,045,088.82
Commitments Payable	B-33		2,126,761.61	1,775,431.57
Due General Capital Fund	B-34			200,000.00
		\$	<u>10,858,751.98</u>	<u>\$ 21,020,520.39</u>
		\$	<u>61,890,940.98</u>	<u>\$ 64,123,319.26</u>

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

COUNTY OF UNION

TRUST FUND

STATEMENT OF TRUST OTHER FUND BALANCE-REGULATORY BASIS

	<u>REF.</u>	
Balance, December 31, 2010	B	\$ 237,813.32
Increased by:		
Cancelled-Miscellaneous Deposits	B-22	300,000.00
		\$ <u>537,813.32</u>
Decreased by:		
Payment to Current Fund as Anticipated Revenue	B-2	<u>237,813.32</u>
Balance, December 31, 2011	B	\$ <u><u>300,000.00</u></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 - REGULATORY BASIS

	REF.	BALANCE DECEMBER 31, 2011	BALANCE DECEMBER 31, 2010
<u>ASSETS</u>			
Cash	C-2:C-4	\$ 70,717,152.58	\$ 73,353,062.59
Deferred Charges to Future Taxation:			
Funded	C-5	323,520,714.75	263,134,761.37
Unfunded	C-6	243,439,002.85	293,278,439.45
Due Open Space Trust Fund	C-3		200,000.00
Accounts Receivable:			
State of New Jersey	C-12	6,165,924.03	4,992,518.31
Federal Government	C-12	5,728,863.17	7,018,850.42
		<u>\$ 649,571,657.38</u>	<u>\$ 641,977,632.14</u>

LIABILITIES, RESERVES, AND FUND BALANCE

Serial Bonds	C-10	\$ 313,628,000.00	\$ 252,258,000.00
Local Unit Refunding Bonds	C-11	6,980,000.00	7,815,000.00
Bond Anticipation Notes	C-14	130,000,000.00	182,746,250.00
New Jersey Dam Restoration Loan Program	C-16	2,912,714.75	3,061,761.37
Improvement Authorizations:			
Funded	C-8	14,786,742.37	17,330,921.31
Unfunded	C-8	92,818,607.86	145,254,612.58
Commitments Payable	C-9	83,371,710.57	28,119,683.36
Capital Improvement Fund	C-7	1,205,942.52	1,885,178.52
Reserve to Pay Serial Bonds	C-13	80,645.61	80,645.61
Reserve for Arbitrage	C-15	31,257.86	
Due Current Fund	C-2		20,830.67
Fund Balance	C-1	<u>3,756,035.84</u>	<u>3,404,748.72</u>
		<u>\$ 649,571,657.38</u>	<u>\$ 641,977,632.14</u>

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

COUNTY OF UNION

GENERAL CAPITAL FUND

STATEMENT OF CAPITAL FUND BALANCE - REGULATORY BASIS

	<u>REF.</u>		
Balance, December 31, 2010	C	\$	3,404,748.72
Increased by:			
Premium on Sale of Notes	C-2	\$	1,627,600.00
Premium on Sale of Serial Bonds	C-2		960.00
Reimbursement - Funded Ordinance	C-2		6,590.50
Cancellation of Funded Improvement Authorizations	C-8		<u>1,716,136.62</u>
			<u>3,351,287.12</u>
			6,756,035.84
Decreased by:			
Payment to Current Fund as Anticipated Revenue	C-2		<u>3,000,000.00</u>
Balance, December 31, 2011	C	\$	<u><u>3,756,035.84</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, 2011 AND 2010

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 have been acquired by other governmental funds.

C. Basis of Accounting

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

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

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

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

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

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

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

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

General Fixed Assets - The provisions the New Jersey Administrative Code (N.J.A.C. 5:30-5.6) codify and continue the provisions of Technical Accounting Directive No. 85-2, Accounting for Governmental Fixed Assets, as promulgated by the Division of Local Government Services, which differs in certain respects from generally accepted accounting principles, requires the inclusion of a statement of general fixed assets of the County as part of its basic financial statements. General fixed assets are defined as nonexpendable personal and real property having a physical existence, a useful life of more than one year and as acquisition cost of \$5,000.00 or more per unit. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, curbs and gutters, streets and sidewalks and drainage systems are not capitalized. General Fixed Assets that have been acquired and are utilized in a governmental fund operation are accounted for in the General Fixed Assets Account Group rather than in a governmental fund. No depreciation has been provided on general fixed assets or reported in the financial statements.

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 were originally valued at historical cost or estimated if actual historical cost was not available. Because 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, a new inventory of fixed assets was taken as of December 31, 2011. It was noted that when compared to the fixed assets reported in 2006, the new inventory appeared to under report land and equipment and over report buildings. The new inventory included infrastructure which are not required to be reported. Accordingly, the correct amount of general fixed assets to be reported in the financial statements is 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 is not included on the various balance sheets. GAAP requires the cost of inventories to be reported as a current asset and equally offset by a fund balance reserve.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (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, 2011:

<u>Fund</u>	<u>Cash in Bank</u>	<u>Change Fund</u>	<u>Certificate of Deposits</u>	<u>Total</u>
Current Fund	\$ 36,303,164.86	\$ 3,435.00	\$	\$ 36,306,599.86
Grant Fund	783,271.10			783,271.10
Trust Other Fund	30,033,258.71		25,000.00	30,058,258.71
Open Space Preservation Trust Fund	10,835,158.66			10,835,158.66
General Capital Fund	<u>70,717,152.58</u>	<u></u>	<u></u>	<u>70,717,152.58</u>
	<u>\$ 148,672,005.91</u>	<u>\$ 3,435.00</u>	<u>\$ 25,000.00</u>	<u>\$ 148,700,440.91</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, 2011, 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, \$1,990,789.50 was covered by Federal Depository Insurance, \$27,585.06 was covered by Securities Investor Protection Corporation, \$112,735,255.42 was covered under the provisions of NJGUDPA and \$33,943,375.93 was invested in the New Jersey Cash Management Fund, which is not insured.

B. Investments

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

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

NOTE 2: CASH AND CASH EQUIVALENTS (CONTINUED)

B. Investments (Continued)

6. Local government investment pools that are fully invested in U.S. Government securities that meet the definition of eligible security pursuant to 17 C.F.R. § 270a-7 and repurchase agreements that are collateralized by such U.S. Government securities in which direct investment may be made pursuant to paragraphs (1) and (3) of N.J.S.A. 5-15.1. This type of investment is also required to be rated in the highest category by a nationally recognized statistical rating organization.
7. Deposits with the State of New Jersey Cash Management Fund established pursuant to Section 1 of P.L. 1977, c.281 (C.52:18A-90.4); or
8. Agreements for the repurchase of fully collateralized securities if:
 - a. the underlying securities are permitted investments pursuant to paragraphs (1) and (3) of this subsection;
 - b. the custody of collateral is transferred to a third party;
 - c. the maturity of the agreement is not more than 30 days;
 - d. the underlying securities are purchased through a public depository as defined in section 1 of P.L. 1970, c.236 (C. 17:19-41); and
 - e. a master repurchase agreement providing for the custody and security of collateral is executed.

The County had no investments outstanding at December 31, 2011. 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.

NOTE 3: LONG-TERM DEBT (CONTINUED)

SUMMARY OF COUNTY DEBT

	<u>YEAR 2011</u>	<u>YEAR 2010</u>	<u>YEAR 2009</u>
Issued			
General			
Bonds and Notes - County	\$ 450,608,000.00	\$ 442,819,250.00	\$ 431,623,250.00
Bonds Guaranteed by			
County	62,085,000.00	105,742,990.20	87,782,990.20
Loans	<u>2,912,714.75</u>	<u>3,061,761.37</u>	<u>3,189,425.65</u>
	\$ <u>515,605,714.75</u>	\$ <u>551,624,001.57</u>	\$ <u>522,595,665.85</u>
Less:			
Cash on Hand to Pay			
Bonds	\$ 80,645.61	\$ 80,645.61	\$ 80,645.61
Notes	882,322.60		
Due From State of New			
Jersey:			
Chapter 12, P.L. 1971			
Refunding Bonds	6,980,000.00	7,815,000.00	8,620,000.00
Bonds Issued by Another			
Public Body	\$ <u>62,085,000.00</u>	\$ <u>105,742,990.20</u>	\$ <u>87,782,990.20</u>
Total Deductions	\$ <u>70,027,968.21</u>	\$ <u>113,638,635.81</u>	\$ <u>96,483,635.81</u>
Net Debt Issued	\$ <u>445,577,746.54</u>	\$ <u>437,985,365.76</u>	\$ <u>426,112,030.04</u>
Authorized But Not Issued			
Bonds and Notes	\$ 114,321,325.45	\$ 109,671,027.83	\$ 98,416,397.83
Bonds Guaranteed by County	<u>24,030,000.00</u>	<u>39,220,000.00</u>	<u>14,000,000.00</u>
	\$ <u>138,351,325.45</u>	\$ <u>148,891,027.83</u>	\$ <u>112,416,397.83</u>
Less:			
Bonds Authorized by			
Another Public Body	\$ <u>24,030,000.00</u>	\$ <u>39,220,000.00</u>	\$ <u>14,000,000.00</u>
Net Authorized But			
Not Issued	\$ <u>114,321,325.45</u>	\$ <u>109,671,027.83</u>	\$ <u>98,416,397.83</u>
Net Bonds and Notes Issued			
And Authorized But Not Issued	\$ <u>559,899,071.99</u>	\$ <u>547,656,393.59</u>	\$ <u>524,528,427.87</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 .78%.

	<u>GROSS DEBT</u>	<u>DEDUCTIONS</u>	<u>NET DEBT</u>
Bonds and Notes Issued	\$ 515,605,714.75	\$ 70,027,968.21	\$ 445,577,746.54
Authorized But Not Issued:			
Bonds and Notes	<u>138,351,325.45</u>	<u>24,030,000.00</u>	<u>114,321,325.45</u>
	<u>\$ 653,957,040.20</u>	<u>\$ 94,057,968.21</u>	<u>\$ 559,899,071.99</u>

DEBT \$ 559,899,071.99 DIVIDED BY EQUALIZED VALUATION BASIS PER
N.J.S. 40A:2-2 \$ 71,503,997,212.67 EQUALS 0.78%.

BORROWING POWER CALCULATION

Equalized Valuation Basis- December 31, 2011	\$ <u>71,503,997,212.67</u>
2% of Equalized Valuation Basis	\$ 1,430,079,944.25
Net Debt	<u>559,899,071.99</u>
Remaining Borrowing Power	\$ <u>870,180,872.26</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

COUNTY OF UNION
ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
SERIAL BONDS
2011

<u>YEAR</u>		<u>PRINCIPAL</u>		<u>INTEREST</u>		<u>TOTAL</u>
2012	\$	22,495,000.00	\$	13,319,542.50	\$	35,814,542.50
2013		22,865,000.00		11,883,411.25		34,748,411.25
2014		23,563,000.00		10,948,355.00		34,511,355.00
2015		23,100,000.00		10,017,612.50		33,117,612.50
2016		21,900,000.00		9,034,618.75		30,934,618.75
2017		22,825,000.00		7,978,312.50		30,803,312.50
2018		23,175,000.00		6,892,737.50		30,067,737.50
2019		16,945,000.00		6,035,968.75		22,980,968.75
2020		16,960,000.00		5,407,975.00		22,367,975.00
2021		16,960,000.00		4,732,362.50		21,692,362.50
2022		16,780,000.00		4,019,718.75		20,799,718.75
2023		16,780,000.00		3,304,987.50		20,084,987.50
2024		12,230,000.00		2,684,100.00		14,914,100.00
2025		11,150,000.00		2,181,500.00		13,331,500.00
2026		11,150,000.00		1,700,500.00		12,850,500.00
2027		11,150,000.00		1,219,500.00		12,369,500.00
2028		11,150,000.00		738,500.00		11,888,500.00
2029		4,150,000.00		415,000.00		4,565,000.00
2030		4,150,000.00		249,000.00		4,399,000.00
2031		4,150,000.00		83,000.00		4,233,000.00
	\$	<u>313,628,000.00</u>	\$	<u>102,846,702.50</u>	\$	<u>416,474,702.50</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

	<u>31, 2011</u>
<u>ISSUE</u>	
\$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, 2012 and ending December 15, 2014 with interest at 4.75%.	958,000.00
\$73,663,000.00 General Improvement Bonds, dated June 1, 2002, due March 1 2012 in one remaining annual installment of \$7,130,000.00 with interest rate at 4.00%.	7,130,000.00
\$7,935,000.00 County College Bonds, dated June 1, 2002, due in remaining annual installments of \$870,000.00 beginning March 1, 2012 and ending March 1, 2014 with interest at 4.00%.	2,610,000.00
\$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, 2012 and ending March 1, 2023 with interest from 3.50% to 4.25%.	47,562,000.00
\$11,261,000.00 County Vocational School Bonds, dated March 1, 2004 due in remaining annual installments ranging between \$600,000.00 and \$461,000.00 beginning March 1, 2012 and ending March 1, 2023 with interest from 3.50% to 4.25%.	7,061,000.00
\$362,000.00 County College Bonds, dated March 1, 2004, due in remaining annual installments ranging between \$37,000.00 and \$40,000.00 beginning March 1, 2012 and ending March 1, 2014 with interest at 3.50%	117,000.00
\$83,726,000.00 General Improvement Bonds, dated February 20, 2008, due in remaining annual installments ranging between \$1,425,000.00 and \$7,000,000.00 beginning February 15, 2012 and ending February 15, 2028 with interest from 3.25% to 4.50%.	82,076,000.00
\$15,699,000.00 County Vocational School Bonds, dated February 20, 2008 due in remaining annual installments ranging between \$1,124,000.00 and \$1,125,000.00 beginning February 15, 2012 and ending February 15, 2022 with interest from 3.25% to 4.50%.	12,374,000.00
\$5,575,000.00 County Vocational School Bonds, dated February 20, 2008 due in remaining annual installments ranging between \$550,000.00 and \$575,000.00 beginning February 15, 2012 and ending February 15, 2028 with interest from 3.25% to 4.00%.	3,850,000.00
\$75,770,000.00 County Vocational School Bonds, dated March 1, 2009, due in remaining annual installments ranging between \$300,000.00 and \$10,945,000.00 beginning March 1, 2012 and ending March 1, 2018 with interest from 2.00% to 5.00%.	69,890,000.00
\$65,565,000.00 General Improvement Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$1,985,000.00 and \$3,970,000.00 beginning March 1, 2012 and ending March 1, 2031 with interest from 3.00% to 4.00%.	65,565,000.00
\$10,280,000.00 County Vocational School Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$540,000.00 and \$1,080,000.00 beginning March 1, 2012 and ending March 1, 2024 with interest from 3.00% to 4.00%.	10,280,000.00
\$3,000,000.00 Redevelopment Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$90,000.00 and \$180,000.00 beginning March 1, 2012 and ending March 1, 2031 with interest from 3.00% to 4.00%.	3,000,000.00
\$1,155,000.00 County College Bonds, dated July 1, 2011, due in remaining annual installments ranging between \$90,000.00 and \$180,000.00 beginning March 1, 2012 and ending March 1, 2021 with interest from 3.00% to 4.00%.	1,155,000.00
	<u>313,628,000.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
LOCAL UNIT BONDS
2011

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	1,155,000.00	30,549.75	1,185,549.75
	<u>\$ 6,980,000.00</u>	<u>\$ 1,352,400.25</u>	<u>\$ 8,332,400.25</u>

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

<u>ISSUE</u>	<u>OUTSTANDING BALANCE DECEMBER 31, 2011</u>
\$12,870,000.00 Unfunded ERI Liability, dated April 1, 2003, due in remaining annual installments ranging between \$865,000.00 and \$1,155,000.00 beginning April 1, 2012 and ending April 1, 2018 with interest ranging from 3.66% to 5.29%.	\$ <u>6,980,000.00</u>

NOTE 3: LONG-TERM DEBT (CONTINUED)

ANNUAL DEBT SERVICE PRINCIPAL AND INTEREST
DAM RESTORATION LOANS
2011

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2012 \$	152,042.45 \$	57,497.87 \$	209,540.32
2013	155,098.50	54,441.81	209,540.31
2014	158,215.99	51,324.33	209,540.32
2015	161,396.12	48,144.19	209,540.31
2016	164,640.19	44,900.12	209,540.31
2017	167,949.45	41,590.87	209,540.32
2018	171,325.23	38,215.07	209,540.30
2019	174,768.87	34,771.44	209,540.31
2020	178,281.73	31,258.59	209,540.32
2021	181,865.20	27,675.12	209,540.32
2022	185,520.69	24,019.64	209,540.33
2023	189,249.66	20,290.66	209,540.32
2024	193,053.57	16,486.75	209,540.32
2025	196,933.95	12,606.36	209,540.31
2026	200,892.32	8,647.99	209,540.31
2027	126,591.65	4,869.81	131,461.46
2028	102,744.87	2,586.61	105,331.48
2029	<u>52,144.30</u>	<u>521.44</u>	<u>52,665.74</u>
\$	<u>2,912,714.74</u> \$	<u>519,848.67</u> \$	<u>3,432,563.41</u>

NOTE 4: FUND BALANCES APPROPRIATED

Fund balance at December 31, 2011, which was appropriated and included in the budget as anticipated revenue for the year ending December 31, 2012, was as follows:

Current Fund	\$16,000,000.00
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NOTE 5: PENSION PLANS

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

Certain portions of the costs are contributed by the employees. The County's share of pension costs, which is based upon the annual billings received from the State, amounted to \$12,193,142.00 for 2009, \$22,406,825.00 for 2010 and \$27,321,263.82 for 2011.

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 \$45,607.88 for 2009, \$45,483.88 for 2010 and \$25,984.62 for 2011.

Pension Contribution Deferral

The State of New Jersey has enacted Public Law 2011, C.19, which authorizes the State Department of Treasury, Division of Pensions and Benefits to provide non-state contributing employers the option of paying an amount that represents a fifty percent (50%) reduction of the normal and accrued liability payment of the required contributions to the Police and Fire Retirement System (PFRS) and the Public Employees Retirement System (PERS) which would have been due April 1, 2011. If the deferral is elected, the amount deferred must be repaid, with interest, over a period of fifteen years, beginning in April, 2012; however, the contributing employer is permitted to pay off the obligation at any time by contacting the Division of Pension and Benefits for a payoff amount. The County of Union has elected to defer a portion of its pension contributions as follows:

<u>Retirement System</u>	<u>2009 Required Contribution</u>	<u>Amount Deferred</u>	<u>2009 Actual Contribution</u>
PFRS	\$10,866,091.00	\$5,215,986.00	\$5,650,105.00
PERS	<u>6,871,247.00</u>	<u>3,055,784.00</u>	<u>3,815,463.00</u>
Total	<u>\$17,737,338.00</u>	<u>\$8,271,767.00</u>	<u>\$9,465,568.00</u>

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. Park Madison Redevelopment	March 1, 2003	\$27,800,000.00
2. Juvenile Detention Center	December 15, 2004	\$8,900,000.00
3. Juvenile Detention Center	September 7, 2005	\$30,085,000.00
4. Prosecutor's Office	September 15, 2005	\$3,120,000.00
5. County College Facility	March 8, 2006	\$48,626,000.00

NOTE 6: CAPITAL LEASES (CONTINUED)

- 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.
- 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.
- F. Leases the Child Advocacy Center 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 \$2,575,000.00 County Guaranteed Bonds on September 28, 2011. As additional rent, the County will pay the Authority administrative fees incurred by the Authority.
- G. Lease between the County of Union, PACE QALICB, Inc., a non profit Corporation and the Parking Authority of the City of Elizabeth relating to the Purchase of an Easement containing approximately 1,515 parking spaces on property owned by the Parking Authority. The Lease in the amount of \$20,826,566.00 requires the County to pay to the Authority a basic annual Payment of \$576,553.00 from 2012 to 2015, \$711,713.00 from 2016 to 2040 and \$727,529.00 in 2041.

COUNTY OF UNION
CAPITAL LEASES
12/31/2011

	TOTAL	CORRECTIONAL FACILITY	PARK MADISON	JUVENILE DETENTION CENTER 2004	JUVENILE DETENTION CENTER 2005	COUNTY PROSECUTOR'S OFFICE	UNION COUNTY COLLEGE EXPANSION	LINDEN THEATER REDEVELOPMENT	LINDEN THEATER REDEVELOPMENT 2006	10 CHERRY STREET	CHILD ADVOCACY CENTER	PACE AGREEMENT
2012	\$ 11,704,642.93	\$ 930,547.50	\$ 1,531,042.00	\$ 1,094,387.50	\$ 2,042,068.76	\$ 284,010.00	\$ 4,410,221.92	\$ 229,218.50	230,025.00	\$ 154,293.75	\$ 222,275.00	\$ 576,553.00
2013	11,943,922.05	934,591.25	1,529,654.50	1,333,028.13	2,043,696.88	286,762.50	4,403,825.04	229,575.75	232,285.00	149,575.00	224,375.00	576,553.00
2014	11,823,226.79	931,915.00	1,541,025.25	1,197,700.00	2,044,390.00	284,012.50	4,417,750.04	229,743.50	229,162.50	149,600.00	221,375.00	576,553.00
2015	11,175,356.04	931,850.00	1,963,821.00	366,525.00	2,043,767.50	285,712.50	4,410,500.04	223,952.00		149,300.00	223,375.00	576,553.00
2016	10,936,204.29	927,125.00	1,963,986.25		2,041,515.00	286,900.00	4,404,625.04	227,040.00		148,800.00	224,500.00	711,713.00
2017	10,943,294.04	928,500.00	1,962,324.50		2,042,287.50	287,400.00	4,407,825.04	224,744.00		153,000.00	225,500.00	711,713.00
2018	10,789,083.54	928,125.00	1,963,706.50		2,040,300.00	287,200.00	4,405,425.04	227,064.00			225,550.00	711,713.00
2019	10,768,113.54	921,125.00	1,963,000.50		2,036,100.00	286,600.00	4,400,125.04	224,000.00			225,450.00	711,713.00
2020	10,753,749.66	922,375.00	1,960,206.50		2,035,600.00	285,600.00	4,387,503.16	225,552.00			225,200.00	711,713.00
2021	10,437,340.03	926,500.00	1,951,197.50		2,038,600.00		4,357,937.53	226,592.00			224,800.00	711,713.00
2022	6,852,299.27	918,625.00	1,946,010.00		2,027,750.00		798,681.27	227,120.00			222,400.00	711,713.00
2023	6,453,851.51	445,875.00	1,943,677.50		2,105,137.50		795,512.51	227,136.00			224,800.00	711,713.00
2024	5,987,413.01		1,934,197.50		2,097,300.00		795,762.51	226,640.00			221,800.00	711,713.00
2025	5,979,430.01		1,932,447.50		2,091,300.00		794,737.51	225,632.00			223,600.00	711,713.00
2026	5,933,088.63		2,347,422.50		2,082,000.00		791,953.13					711,713.00
2027	5,129,258.00		2,343,282.50		2,074,262.50							711,713.00
2028	5,114,893.00		2,340,230.00		2,062,950.00							711,713.00
2029	5,039,438.00		2,338,012.50		1,989,712.50							711,713.00
2030	5,265,753.00		2,331,502.50		2,222,537.50							711,713.00
2031	5,251,388.00		2,330,450.00		2,209,225.00							711,713.00
2032	5,227,550.50		2,324,600.00		2,191,237.50							711,713.00
2033	5,194,563.00		2,324,000.00		2,158,850.00							711,713.00
2034	5,162,650.50		2,318,875.00		2,132,062.50							711,713.00
2035	711,713.00											711,713.00
2036	711,713.00											711,713.00
2037	711,713.00											711,713.00
2038	711,713.00											711,713.00
2039	711,713.00											711,713.00
2040	711,713.00											711,713.00
2041	727,529.00											727,529.00
Minimum Lease Payments	\$ 188,864,316.34	\$ 10,647,153.75	\$ 47,084,672.00	\$ 3,991,640.63	\$ 47,852,650.64	\$ 2,574,197.50	\$ 47,982,384.82	\$ 3,174,009.75	691,472.50	\$ 904,568.75	\$ 3,135,000.00	\$ 20,826,566.00
Less: Amount Representing Interest	55,562,732.42	2,497,153.75	20,414,672.00	261,640.63	20,292,650.64	404,197.50	9,897,384.82	899,009.75	36,472.50	99,568.75	759,982.08	
Present Value of Minimum Lease Payments	\$ 133,301,583.92	\$ 8,150,000.00	\$ 26,670,000.00	\$ 3,730,000.00	\$ 27,560,000.00	\$ 2,170,000.00	\$ 38,085,000.00	\$ 2,275,000.00	655,000.00	\$ 805,000.00	\$ 2,375,017.92	\$ 20,826,566.00

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, 2011 that the accumulated cost of such unpaid compensation would approximate \$ 1,315,000.00 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, 2011. The County has provided from budget appropriations and has reserved on its balance sheet the amount of \$1,101,439.00 for the payments of these obligations.

NOTE 8: LITIGATION

The County is involved in a number of legal proceedings, the resolution of which, in the opinion of County Counsel, could result in the aggregate \$12,830,000.00 in damages against the County. These potential liabilities under New Jersey reporting requirements will be reflected in the financial statements when paid. In addition, there are other pending lawsuits in which the County is involved. Many of these lawsuits are presently in the preliminary or discovery stages, with the probability of a successful defense unknown at this time and the amounts of eventual settlements cannot be accurately determined.

NOTE 9: DEFICIENCY AND GUARANTEE AGREEMENTS

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

<u>Title of Issue</u>	<u>Dated</u>	<u>Bonds Outstanding December 31, 2011</u>
The County of Union Guaranteed Resource Recovery Facility Lease Revenue Refunding Bonds Series 2011A Bonds	November 22, 2011	\$ 115,730,000.00
The County of Union Guaranteed Resource Recovery Facility Lease Revenue Bonds Series 2011B Bonds	December 1, 2011	21,015,000.00
The County of Union Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011A Bonds	December 1, 2011	47,245,000.00
The County of Union Guaranteed Solid Waste System Revenue Refunding Bonds Series 2011B Bonds	December 1, 2011	<u>21,835,000.00</u>
		\$ <u><u>205,825,000.00</u></u>

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, 2011</u>
The County of Union Guaranteed Lease Revenue Bonds: Union County Educational Services Commission Project Series 1997	January 1, 1997	\$ 3,530,000.00
The County of Union Guaranteed Mortgage Revenue Bonds: Sheridan Gardens Project- Roselle Series 2003 (Callable)	July 1, 2003	1,395,000.00
The County of Union Guaranteed Revenue Bonds: Linden Theater Redevelopment Project Series 2004 (Federally Taxable)	March 1, 2004	2,500,000.00
The County of Union Guaranteed Lease Revenue Bonds: Linden Theater Redevelopment Project Series 2006	November 14, 2006	655,000.00
The County of Union Guaranteed Lease Revenue Bonds: Acquisition of 10 Cherry Street Series 2007	May 17, 2007	805,000.00
The County of Union Guaranteed Lease Revenue Bonds: Oakwood Plaza-Elizabeth Project Series 2009 (Federally Taxable)	June 24, 2009	16,870,000.00
The County of Union Guaranteed Lease Revenue Bonds: Union County Child Advocacy Center Project Series 2010	September 28, 2010	2,445,000.00
The County of Union Guaranteed Revenue Refunding Bonds: Oakwood Plaza-Elizabeth Project Series 2010 (Federally Taxable)	December 17, 2010	18,695,000.00
The County of Union Guaranteed Lease Revenue Bonds Renewable Energy Program Series 2011 (Federally Taxable)	May 4, 2011	\$ <u>15,190,000.00</u>
		\$ <u><u>62,085,000.00</u></u>

NOTE 10: DEFERRED COMPENSATION PLAN

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

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

All assets of the plans are held by an independent administrator, The Hartford.

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 2011 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, 2011, the County does not believe that any material liabilities will result from such audit.

NOTE 12: RELATED PARTIES

During 2011, the County of Union provided operating or capital funding to the following Union County Governmental Units:

Union County College
Union County Vocational and Technical Schools
Union County Improvement Authority

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

NOTE 13: RISK MANAGEMENT

The County established an insurance program in accordance with New Jersey Statute Chapter 40A:10. The County is currently self insured for general liability, workers' compensation and drug prescription exposure. Additionally, the County maintains insurance policies, covering workers' compensation, 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.

NOTE 14: INTERFUND RECEIVABLES AND PAYABLES

The following interfund balances remained on the balance sheet at December 31, 2011:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Current Fund	\$ 57.28	\$ 1,462,384.75
Trust Other Fund	1,462,384.75	57.28
	<u>\$ 1,462,442.03</u>	<u>\$ 1,462,442.03</u>

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

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS

The Governmental Accounting Standards Board (GASB) has issued Statement No. 45, "Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pension." This statement requires the County to disclose in the notes to the financial statements the present value of the estimated future cost of the other post employment benefits (OPEB). OPEB obligations are non-pension benefits that the County has contractually or otherwise agreed to provide employees once they have retired and in most instances, will be for retirement health and prescription coverage.

Under current New Jersey budget and financial reporting requirements, the County is not required to fund any amounts in excess of their current costs on a pay-as-you-go basis. Additionally, the County is not required to recognize any long-term obligations resulting from OPEB on their balance sheets; however, OPEB obligations are required to be disclosed in the notes to the financial statements.

Plan Description

The County of Union provides Post-Retirement Benefits to eligible employees in accordance with terms of their various labor agreements or in accordance with County ordinance. Their post-employment benefits include medical health and prescription drug coverage obtained from the Horizon Blue Cross Blue Shield of New Jersey and Health Net of New Jersey, Inc. The County of Union does not provide life insurance, death, dental or vision benefits to eligible retirees.

Eligibility for post-employment medical health and prescription drug benefits is based upon the employment service of the retirees who meets the following criteria:

Law Enforcement Employees covered by Collective Bargaining Agreement (effective January 1, 2005 for employees hired prior to December 31, 2009):

- Retire with at least 25 years of service in the New Jersey Police and Firemen's Retirement System (NJPFERS) and at least 10 years of service with the County; or
- Retire with at least 15 years of service with the County, with benefits commencing on or after age 62; or
- Retire under a disability retirement from the NJPFERS: Ordinary - 4 years of service; Accidental - no service requirement

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Continued)

Assistant Prosecutors covered by Collective Bargaining Agreement (effective January 1, 2006 for employees hired prior to December 31, 2010):

- Retire with at least 25 years of service in New Jersey Public Employees' Retirement System (NJPERs) and at least 10 years of service with the County; or
- Retire with at least 15 years of service with the County, with benefits commencing on or after age 62; or
- Retire with a disability retirement from NJPERs: Ordinary - 10 years of service; Accidental - no service requirement

Constitutional Officer, Department Director or Equivalent, or Division Head or Equivalent (effective January 1, 2008):

- Retire with at least 25 years of service in the NJPFRS or NJPERs with at least 5 years of service with the County; or
- Retire after attainment of age 62 with at least 15 years of service in the NJPFRS or NJPERs and at least 5 years of service with the County; or
- Retire with a disability pension from either NJPFRS or NJPERs

All Other Employees:

- Retire with at least 25 years of service with the County, with benefits commencing after attainment of age 55; or
- Retire after attainment of age 62 with at least 15 years of service; or
- Retire with a disability pension from the New Jersey Public Employees' Retirement System (NJPERs): Ordinary – 10 years of service; accidental - no service requirement

The surviving spouse and dependents of a deceased retiree are eligible for continued health benefits. Benefits continue for the surviving spouse until death or remarriage, if earlier. Benefits generally continue for dependents until age 19 or age 23 for full-time students.

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Plan Description (Continued)

The County of Union will pay for eligible retirees the full cost of coverage for post-retirement benefits based upon the following classifications:

- Law Enforcement and Assistant Prosecutor employees who retire after January 1, 2006. Medical benefits are provided under a fully-insured PPO plan through Horizon Blue Cross Blue Shield of New Jersey and prescription drug benefits are provided through a self-insured plan with MEDCO
- Employees holding the position Department Head or equivalent and Division Head or equivalent
- Pursuant to the 2008 Collective Bargaining process, employees covered by Council 8, HPAE Local 5112 and the Park Foremen Association
- Accidental disability pension retirees will receive full retiree health benefits
- Employees who retired under the County 2006/2007 Early Retirement Incentive Program receive medical coverage through a fully-insured PPO plan with Horizon Blue Cross Blue Shield and receive prescription drug coverage through a self-insured arrangement with MEDCO
- Employees who retired under the County 2002/2003 Early Retirement Incentive Program receive medical and prescription drug coverage through a fully-insured PPO plan with Horizon Blue Cross Blue Shield
- Employees who retired under the State of New Jersey 2004 Early Retirement Incentive Program receive medical and prescription drug coverage from the New Jersey State Health Benefits Plan

The County of Union also pays a flat dollar amount per month toward the cost of coverage to any other employees not described above who meet the eligibility criteria. The flat dollar amount is based upon the date of retirement.

The County will pay \$5,000 annually to an eligible Free-for-Life retiree if they voluntarily opt out of either Family or Husband/Wife coverage and \$1,800 per year for single coverage. Eligible retirees opting out shall retain the right to reenter the County's health benefit plan.

Medical benefits coordinate with Medicare primary and the County of Union, New Jersey Plans are secondary for retirees eligible for Medicare. Medicare eligible retirees and dependents are required to enroll in Medicare Parts A and B. The County does not reimburse retirees for Medicare Part B premiums. The County receives a subsidy from Medicare for providing prescription drug coverage to retirees. The Medicare Part D subsidy is not considered in this valuation.

NOTE 15: GASB 45: OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Funding Policy

The County is not required to nor does it contribute the annual required contribution (ARC) per N.J.S.A. 40A:4-1 *et. seq.* There is currently no provision under State statute for the County to accrue funds, create a trust or issue debt to finance their other post employment benefit ("OPEB") liability. However, the County has made provision from budget appropriations and has reserved on its balance sheet the amount of \$6,518,450.49 for future OPEB obligations.

Currently, there are no contribution requirements of active plan members; however, certain retired plan members make contributions.

Annual OPEB Cost

For 2011, the County's annual OPEB cost (expense) of \$50,872,000 was equal to the ARC. The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2011 and the preceding years are as follows:

2011	\$15,914,000.00	\$50,872,000.00	31.28%	\$34,958,000.00
2010	14,138,000.00	48,750,000.00	29.00%	34,612,000.00
2009	11,289,000.00	46,638,000.00	24.21%	35,349,000.00

Funding Status and Funding Progress

The funded status of the plan as of December 31, 2011, was as follows:

Actuarial Accrued Liability (AAL)	\$	550,602,000.00
Actuarial Value of Plan Assets		17,546,000.00
Unfunded Actuarial Accrued Liability (UAAL)	\$	<u>533,056,000.00</u>
Funded Ratio (Actuarial Value of Plan Assets (AAL)		3.19%
Covered Payroll (Active Plan Members)	\$	166,109,836.00
UAAL as a Percentage of Covered Payroll		320.91%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Examples include economic assumptions; benefit assumptions and demographic assumptions. Economic assumptions include the discount rate and health care cost trend rates. Benefit assumptions encompass the initial per capita costs rates for medical coverage, and the face amount of employer-paid life insurance. Finally, demographic assumptions include probabilities concerning retirement, mortality, termination without receiving benefits; disability; recovery from disability; participation rates and coverage levels. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 15: GASB 45 - OTHER POST-EMPLOYMENT BENEFITS (CONTINUED)

Actuarial Methods and Assumptions

The actuarial cost method used to determine the plan's costs is the Projected Unit Credit method, the same method used in State of New Jersey Postemployment Benefits Other Than Pension July 1, 2007 Actuarial Valuation. Under this method, an actuarial accrued liability is determined as the actuarial present value of the portion of projected benefits which is allocated to service before the current plan year. In addition, a normal cost is determined as the actuarial present value of the portion of projected benefits which is allocated to service in the current plan year for each active participant under the assumed retirement age. The unfunded actuarial accrued liability is amortized as a level dollar amount using an open period of 30 years.

In the December 2007 actuarial valuation, the projected unit credit cost method was used. Under this method, the present value of benefits is allocated uniformly over an employee's expected working lifetime. The actuarial assumptions included a 4.5% investment rate of return and an annual healthcare cost trend rate of 10% initially, reduced by decrements to an ultimate rate of 5.0% after 11 years. This rate declines over time from 10% in 2011 to 5% in 2019. For 2020 and beyond the rate utilized is 5.0%.

Schedule of Funding Progress

<u>Year</u>	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
2011	12/07	\$17,546,000	\$550,602,000	\$533,056,000	3.19%	\$166,109,836	320.91%
2010	12/07	\$12,505,000	\$516,920,000	\$504,415,000	2.42%	\$165,576,989	304.64%
2009	12/07	\$ 7,933,000	\$484,118,000	\$476,185,000	1.64%	\$165,855,231	269.67%

NOTE 16: SUBSEQUENT EVENTS

Issuance of Debt

On May 15, 2012, The Union County Improvement Authority issued County Guaranteed Bonds in the amount of \$43,125,000.00. The Improvement Authority also issued \$3,755,000.00 of Revenue Refunding Bonds (Correctional Facility Project, series 2012) dated May 31, 2012 payable from and secured by a lease agreement between the improvement Authority and the County.

NOTE 16: SUBSEQUENT EVENTS (Continued)

Issuance of Debt (Continued)

On June 7, 2012 the Union County Improvement Authority entered into a forward bond purchase contract with NW Capital markets Inc. in which the Authority grants a purchase option to refund the Authority's outstanding bonds relative to the Juvenile Detention Center Facility and Park Madison Redevelopment Projects. In consideration for the purchase option NW Capital Markets Inc. paid the Authority an upfront fee, net of costs of \$1,806,250.00 which was subsequently transferred to the County.

The County issued \$100,000,000.00 of General Obligation Bonds, dated June 15, 2012. On June 29, 2012 the County of Union issued \$60,000,000.00 of Bond Anticipation Notes including \$30,952,748.67 of new BANs.

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COUNTY OF UNION
SUPPLEMENTARY SCHEDULES – ALL FUNDS
YEAR ENDED DECEMBER 31, 2011

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF CASH

	<u>REF.</u>	<u>CURRENT FUND</u>	<u>GRANT FUND</u>
Balance, December 31, 2010	A	\$ 47,822,861.99	\$ 42,810.68
Increased by Receipts:			
Miscellaneous Revenue Not Anticipated	A-2	\$ 6,711,425.89	\$
Petty Cash Funds Returned	A-5	5,595.76	
Taxes Receivable	A-6	291,928,313.83	
Revenue Accounts Receivable	A-8	143,984,550.76	
Miscellaneous Grants Receivable	A-9		36,378,353.26
Matching Funds for Miscellaneous Grants	A-12		3,957,640.00
Contractual Retiree Benefits	A-15	4,785.11	
Due Grant Fund	A-16	455,119.86	
Due Trust Other Fund	A	1,164,852.77	
Due General Capital Fund	A	20,830.67	717,905.95
		<u>444,275,474.65</u>	<u>41,053,899.21</u>
		492,098,336.64	\$ 41,096,709.89
Decreased by Disbursements:			
		\$	\$
Refund of Prior Year Revenue	A-1	89,341.56	
2011 Appropriations	A-3	433,480,728.31	
Matching Funds for Miscellaneous Grants	A-3	3,957,640.00	
Imprest and Change Funds Advanced	A-5	10,925.00	
Accounts Payable	A-7	367,765.51	
Reserve for Medicare Peer Group-Appropriated	A-10	2,607,792.22	
2010 Appropriation Reserves	A-11	7,453,902.65	
Reserve for Miscellaneous Grants-Net	A-12		37,597,882.98
Union County Improvement Authority	A-14	19,884.34	
Contractual Retiree Benefits	A-15	6,518,450.49	
Due Current Fund	A		455,119.86
Due Trust Other Fund	A	1,288,741.70	2,260,435.95
		<u>455,795,171.78</u>	<u>40,313,438.79</u>
Balance, December 31, 2011	A	\$ <u>36,303,164.86</u>	\$ <u>783,271.10</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, 2010	A	\$ -0-	\$ 3,435.00
Increased by:			
Cash Advanced	A-4	10,925.00	
		<u>\$ 10,925.00</u>	<u>\$ 3,435.00</u>
Decreased by:			
Funds Returned	A-4	\$ 5,595.76	
Charges to 2011 Appropriations	A-3	5,329.24	
		<u>\$ 10,925.00</u>	
Balance, December 31, 2011	A	<u><u>\$ -0-</u></u>	<u><u>\$ 3,435.00</u></u>

ANALYSIS OF BALANCE, DECEMBER 31, 2011

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><u>\$ 3,435.00</u></u>

COUNTY OF UNION

CURRENT FUND

ANALYSIS OF TAX YIELD

REF.

Amount to be Raised by Taxation	A-2:A-6	\$ 291,168,537.00
Added Taxes Per Chapter 397, P.L. 1941	A-2	<u>759,776.83</u>
		<u>\$ 291,928,313.83</u>

DETAIL OF PROPERTY TAXES FROM MUNICIPALITIES

<u>MUNICIPALITY</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2010</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, 2011</u>
Berkeley Heights	\$ 13,577.82	\$ 14,090,197.88	\$ 22,783.17	\$ 14,103,775.70	\$ 22,783.17
Clark		10,512,369.61	33,414.67	10,512,369.61	33,414.67
Cranford	30,751.07	16,926,821.31	31,531.34	16,957,572.38	31,531.34
Elizabeth	108,007.56	31,680,133.45	191,567.57	31,788,141.01	191,567.57
Fanwood	9,180.11	4,743,955.05	8,288.23	4,753,135.16	8,288.23
Garwood	10,714.87	2,832,712.47	4,695.23	2,843,427.34	4,695.23
Hillside	8,227.80	8,153,264.41		8,161,492.21	
Kenilworth	8,759.72	6,849,577.94	7,214.55	6,858,337.66	7,214.55
Linden	11,127.58	24,083,961.15	57,679.46	24,095,088.73	57,679.46
Mountainside	43,051.34	7,072,304.44	16,619.98	7,115,355.78	16,619.98
New Providence	23,346.73	10,471,278.22	17,671.27	10,494,624.95	17,671.27
Plainfield	16,407.43	12,517,401.63		12,533,809.06	
Rahway	23,732.99	13,652,046.27	2,685.03	13,675,779.26	2,685.03
Roselle	6,475.21	6,877,087.03		6,883,562.24	
Roselle Park	4,937.55	5,062,050.87	4,483.81	5,066,988.42	4,483.81
Scotch Plains	58,331.18	16,366,083.08	44,639.26	16,424,414.26	44,639.26
Springfield	185,614.19	12,142,220.85	1,930.12	12,327,835.04	1,930.12
Summit	61,437.81	27,808,360.67	77,248.59	27,869,798.48	77,248.59
Union	20,397.64	29,302,996.61	28,440.49	29,323,394.25	28,440.49
Westfield	115,698.23	29,955,405.31	83,335.69	30,071,103.54	83,335.69
Winfield		68,308.75		68,308.75	
<u>TOTAL</u>	<u>\$ 759,776.83</u>	<u>\$ 291,168,537.00</u>	<u>\$ 634,228.46</u>	<u>\$ 291,928,313.83</u>	<u>\$ 634,228.46</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, 2010	A	\$ 1,659,420.73
Increased by:		
Transferred from 2010 Appropriation Reserves	A-11	<u>1,877,381.07</u>
		\$ 3,536,801.80
Decreased by:		
Cancelled	A-1	\$ 852,255.76
Payments	A-4	<u>367,765.51</u>
		<u>1,220,021.27</u>
Balance, December 31, 2011	A	\$ <u>2,316,780.53</u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF REVENUE ACCOUNTS RECEIVABLE

	REF.	ACCRUED 2011	COLLECTED
Fees:			
County Clerk	A-2	\$ 1,775,100.14	\$ 1,775,100.14
Surrogate	A-2	236,816.64	236,816.64
Sheriff	A-2	1,187,188.55	1,187,188.55
Realty Transfer	A-2	2,749,430.25	2,749,430.25
Medical Examiner	A-2	2,257.18	2,257.18
Interest on Deposits and Investments	A-2	177,236.60	177,236.60
Pay Patients-Runnells Specialized Hospital of Union County	A-2	36,154,053.40	36,154,053.40
Permits:			
County Road Department	A-2	99,350.00	99,350.00
Parks and Recreation Facilities Revenue	A-2	5,709,281.49	5,709,281.49
State Aid-County College Bonds (N.J.S.A. 18A:64A-22.6)	A-2	1,806,446.88	1,806,446.88
Social and Welfare Services:			
Division of Youth and Family Services	A-2	4,534,179.00	4,534,179.00
Supplemental Social Security Income	A-2	539,143.00	539,143.00
Maintenance of Patients in State Institutions for Mental Diseases	A-2	9,613,034.00	9,613,034.00
Maintenance of Patients in State Institutions for Mentally Retarded	A-2	22,087,765.00	22,087,765.00
Increased Fees:			
County Clerk	A-2	1,177,910.00	1,177,910.00
Surrogate	A-2	274,673.57	274,673.57
Sheriff	A-2	97,125.80	97,125.80
Reimbursement From Grant Programs:			
1. Fringe Benefit Expenditures	A-2	3,550,383.82	3,550,383.82
2. Indirect Costs	A-2	119,411.00	119,411.00
Medicare-Peer Group	A-2	2,763,182.13	2,763,182.13
Bail Forfeitures	A-2	384,472.23	384,472.23
Reimbursement Plan For State Prisoners	A-2	876,819.18	876,819.18
Educational Building Aid	A-2	546,565.00	546,565.00
School Board Elections- County Clerk	A-2	95,633.97	95,633.97
School Board Elections- Election Board	A-2	728,169.95	728,169.95
New Jersey Division of Economic Assistance Earned Grant	A-2	28,257,282.88	28,257,282.88
Service Fees- Courts	A-2	187,238.68	187,238.68
Capital Fund Balance	A-2	3,000,000.00	3,000,000.00
Franchise Fee - Jersey Gardens	A-2	486,404.32	486,404.32
Title IVD Facility Reimbursement	A-2	1,200,547.69	1,200,547.69
Debt Service - Open Space	A-2	4,164,596.91	4,164,596.91
FEMA Reimbursement	A-2	191,869.44	191,869.44
Leaf Composting	A-2	157,244.00	157,244.00
Payments in Liew of Taxes (PILOTS)	A-2	279,860.09	279,860.09
Rent 921Elizabeth Avenue	A-2	418,306.68	418,306.68
Rental Beds - Juvenile Detention Center	A-2	1,878,833.41	1,878,833.41
State Reimbursements Delaney Hall	A-2	2,500,000.00	2,500,000.00
Trust Fund Balance	A-2	237,813.32	237,813.32
Open Space	A-2	2,350,000.00	2,350,000.00
Telephone Commissions	A-2	481,326.49	481,326.49
Reimbursement Prosecutors Salary	A-2	65,000.00	65,000.00
Division of Development Disabilities	A-2	477,497.03	477,497.03
Rental Income UC College/ Trinatas Hospital Kellogg Building	A-2	200,000.04	200,000.04
ILSA Roselle Park Traffic Control Monitoring	A-2	75,617.00	75,617.00
ILSA Rahway Traffic Control Monitoring	A-2	89,484.00	89,484.00
		<u>\$ 143,984,550.76</u>	<u>\$ 143,984,550.76</u>

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2010</u>	<u>2011</u> <u>BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2011</u>
Ryan White I HIV Emergency Relief Grant	\$ 1,665,870.19	\$ 2,153,383.00	\$ 2,343,497.71	\$ 12.22	\$ 1,475,743.26
Housing Opportunities for Persons With Aids (HOPWA)	88,495.56	560,929.00	418,705.72	2,278.56	228,440.28
Newark Alliance	0.06			0.06	
Newark AEMA Minority Aids Grant	15,714.12		15,541.62	172.50	
Economic Development Program	54,436.00				54,436.00
Sectorial Employment Grant					
Union County Re-entry Program	50,800.00				50,800.00
Handicapped Recreation Program	9,177.15	18,900.00	12,774.64		15,302.51
Deserted Village	15,426.02				15,426.02
Masher's Barn	304,146.04		296,783.54		7,362.50
Echo Lake Project	139,362.89				139,362.89
Archival Visual Preservation Program	3,000.00				3,000.00
Wetlands Mitigation	50,000.00				50,000.00
Sperry Park Easement	30,000.00				30,000.00
Green Acres Program		1,500,000.00			1,500,000.00
Green Acres Redevelopment		1,475,000.00			1,475,000.00
Victim Witness Assistance Grant (VWAG)	346,774.00	296,531.00	97,398.00	68,291.00	477,616.00
Gang, Gun and Narcotics	161,252.00	215,104.00	70,562.00		305,794.00
Insurance Fraud Reimbursement Program	250,000.00	250,000.00	250,000.00		250,000.00
Victim Witness Advocacy	24,315.00	60,547.00	24,315.00		60,547.00
Sexual Assault Nurse Examiner Response Team (SANE/SART) Project	149,223.00	41,000.00			190,223.00
Megan's Law	8,088.00	31,245.00	24,286.00		15,047.00
Law Enforcement Program - LEOTEF		30,405.00	30,405.00		
Jail Diversion PILOT Program	10,614.25	66,950.00	44,634.00	10,614.25	22,316.00
Cordell Lab - Prosecutor's Office	2,014.12			2,014.12	
Union County Auto Theft Task Force	35,438.00				35,438.00
Essex/Union Auto Theft Force	9,646.00				9,646.00
ARRA Gang, Guns and Narcotics	94,638.00		94,638.00		
ARRA Victim Witness DV Advocate	68,500.00	29,466.00	68,500.00		29,466.00
Narcotics Commanders Training	31,043.00	38,000.00	31,043.00		38,000.00
Signs and Markings	1,062,652.00	1,013,800.00	1,013,800.00		1,062,652.00
Summit Transfer Station	266,048.00				266,048.00
Local Safety Program - 7th Ave., Plainfield	215,000.00		215,000.00		
Local Safety Program- Intersections on Broad and Summit Avenues Grant	369,639.00				369,639.00
Distribution of Transit Information	823.25			823.25	
Council on Arts	19,155.00	137,917.00	136,385.00		20,687.00
Historical Commission	9,970.05	61,826.00	52,552.10		19,243.95
Local Staffing - Arts Program	32,909.00		609.00	32,300.00	
ARRA - BSF Forestry Service Grant	7,000.00		7,000.00		
Sub-Regional Transportation Planning	116,078.89	105,155.00	100,126.86		121,107.03
Intermodal 2006	5,695.64				5,695.64
Morris and Erie Railroad Project	24,258.71				24,258.71
Route #27 Corridor Study	16,371.73				16,371.73
Route 1 and 9 Corridor Study	176,000.00		129,272.73		46,727.27
MUTCD Traffic Sign Inventory and Assessment Program		133,000.00			133,000.00
2007 Rail Project	2,196,723.95				2,196,723.95

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

<u>GRANT/PROGRAM (CONTINUED)</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2010</u>	<u>2011</u> <u>BUDGET</u>	<u>RECEIVED</u>	<u>CANCELLED</u>	<u>BALANCE</u> <u>DECEMBER</u> <u>31, 2011</u>
Staten Island Railroad	\$ 79,281.92	\$	\$	\$	\$ 79,281.92
Conrail Project	50,000.00				50,000.00
Kaplowski Road	4,356.17			4,356.17	
North Atlantic Corridor Intersection-NACI Project	103,880.82				103,880.82
Elizabethtown Ferry Project	9,500,000.00				9,500,000.00
ARRA Supplemental Sub regional Transportation	45,698.12		45,698.12		
Senior Art Show	4,466.00	4,243.00	3,797.00		4,912.00
Council on Arts - Special Project		18,500.00	15,725.00		2,775.00
Clean Communities	2.61	46,602.00	46,601.24	1.91	1.46
UASI - NJ Data Exchange - Dex	260,000.00		260,000.00		
New Jersey Department of Health - Right to Know	4,100.25	16,401.00	12,300.75		8,200.50
Comprehensive Traffic and Safety Program	192,311.14	24,975.00	10,044.00	157,934.96	49,307.18
Justice Assistance Grant (JAG)	630,627.11	578,820.00	257,081.00	0.11	952,366.00
Local Core Capacity for Public Health Emergency Preparedness (LINCS)	266,020.00	442,343.00	400,476.00	31,029.00	276,858.00
County Environmental Health Act (CEHA)	77,539.25	299,469.00	246,143.50		130,864.75
Solid Waste/Recycling		630,000.00	630,000.00		
State Aid Appropriation - NJ Data Exchange Dex	150,000.00		149,620.00		380.00
Body Armor Grant	1.46	54,744.00	54,743.44		2.02
EPE Air Pollution	7,316.00				7,316.00
Raritan Water Shed	24,153.09		1.54		24,151.55
Union County Medical Reserve - NAACHO- MRC		5,000.00	5,000.00		
Urban Area Security Initiative - NIMS (UASI)	12,399.22	42,000.00	(5,099.39)		59,498.61
ARRA JAG	1,315,718.00				1,315,718.00
Homeland Security Grant Phase II-FY 2006	0.07				0.07
Homeland Security Grant Phase II-FY 2007	191,656.46		191,475.70		180.76
State Homeland Security Grant-FY 2008	620,365.50		497,157.85		123,207.65
State Homeland Security Grant-FY 2009	1,044,372.57		89,514.24		954,858.33
State Homeland Security Grant-FY 2010	1,098,177.00				1,098,177.00
State Homeland Security Grant-FY 2011		543,301.00			543,301.00
Urban Area Security Initiative (UASI)	971,719.45	1,696,348.00	390,317.74		2,277,749.71
Underground Storage Tank Removal Program	88,277.00				88,277.00
Urban Area Security Initiative (UASI)	258,425.49		217,633.83	1.10	40,790.56
Interoperable Emergency Communication FFY 09		137,995.00			137,995.00
NJHOA Mass Vaccination Exercise Mini grant		25,000.00	16,427.66		8,572.34
Chemical Buffer Zone Protection Program Grant	34,022.40				34,022.40
Child Passenger Safety	102,190.13		44,529.80	48,690.13	8,970.20
Port Security Grant FY 07		416,625.00			416,625.00
Port Security Grant		1,249,875.00			1,249,875.00
Urban Area Security Initiative Detection Project FFY09(UASI)	59,380.00		38,579.38		20,800.62
Brownfield Development Project	6,343.61				6,343.61
Public Archives and Records Infrastructure Support Grant (PARIS)	119,013.73		21,229.25	97,784.48	
Hazard Mitigation	273.26			273.26	
Lead Hazard Control Grant (HUD)	3,591,162.49		602,297.00	1,942,500.00	1,046,365.49
Union County Alliance Grant	89,250.00				89,250.00
Help Americans Vote Act of 2002 (HAVA)	2,570.78				2,570.78

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2010	2011 BUDGET	RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2011
<u>GRANT/PROGRAM (CONTINUED)</u>					
State and Local All Hazard Emergency Operations	\$ 20,000.47	\$	\$	\$	\$ 20,000.47
Port Authority Safe Boat	458,728.00	221,980.00	308,506.98		372,201.02
Law Enforcement Terrorism Grant	44,814.48		4,255.12		40,559.36
Urban Area Security Initiative - Blackberry	1,019.53		365.61	653.92	
Urban Area Security Initiative - Operation	247.32			247.32	
County Share Grant	113,092.13		106,381.70		6,710.43
Energy Efficient and Conservation Block grant	2,485,400.00		102,335.60		2,383,064.40
Emergency Operations Center Grant		500,000.00	8,112.04		491,887.96
Drunk Driving	0.23			0.23	
ARRA Neighborhood Stabilization Program HUD	2,201,755.00	1,574,051.00	602,105.25		3,173,700.75
Community Care Elderly Title XX	242,940.00	469,725.00	469,725.00		242,940.00
U.S. Department of Agriculture- Nutrition Program	32,564.58	135,609.00	120,230.20		47,943.38
Older American Act Title III	592,734.00	3,437,294.00	3,882,711.00		147,317.00
U.S. Department of Agriculture	1,187.00				1,187.00
Respite Care Program	109,546.00	347,178.00	333,006.00		123,718.00
HOPE for Elderly Program	2,000.00			2,000.00	
Counseling Health Insurance (CHIME)	22,801.00	27,000.00	36,300.00	1.00	13,500.00
Office on Aging- State Grant	22,923.00	58,000.00	58,000.00		22,923.00
Community Care Persons Elderly and Disabled (CCPED)	19,765.00	710,920.00	650,300.00	19,765.00	60,620.00
Jersey Assistance for Community Caregiving (JACC)	21,395.00	17,100.00	13,320.00	21,395.00	3,780.00
Home Health Aid Title XX	113,614.08	100,000.00	12,148.74	51.16	201,414.18
NJ Ease Program	39,470.00				39,470.00
Senior Farmers Market		3,000.00	3,000.00		
Mercer Case -Supportive Assistance (SAIF)	187,902.12		37,813.87	136,910.73	13,177.52
Temporary Assistance for Needy Families (TANF)	3,700.00	66,000.00	62,864.00		6,836.00
Workforce Investment Program DOL WIA	3,846,536.31	3,329,569.00	3,000,580.00	754,302.98	3,421,222.33
Workforce Learning Link Program	251,415.00	268,500.00	154,677.00		365,238.00
Work First New Jersey - WFNJ/CAVP	455,246.00	51,392.00	10,212.00	289,001.00	207,425.00
Work First New Jersey - WFNJ Administration	368,389.00	383,977.00	345,967.00	86,537.00	319,862.00
Work First New Jersey - WFNJ GA/FS	1,441,464.00	1,003,526.00	996,573.00	174,293.00	1,274,124.00
Work First New Jersey - WFNJ TANF	2,488,157.00	1,810,906.00	1,920,734.00	674,862.00	1,703,467.00
Work First New Jersey-Tank Vert	53,491.00	58,400.00	63,994.00		47,897.00
Disability Navigator		32,395.00	32,395.00		
Workforce Development Partnership Program		61,910.00	59,913.00		1,997.00
Smart Steps		11,235.00			11,235.00
Financial sector National Emergency Grant	148,000.00				148,000.00
Disaster Mini-Neg Grant		300,000.00			300,000.00
WIB	8,000.00		8,000.00		
ARRA - Rapid Response		54,500.00	54,500.00		
ARRA - On the Job Training		88,000.00		88,000.00	
Work First NJ	673,257.00		23,316.00	649,941.00	
ARRA Summer Youth works	819,330.00			819,330.00	
Summer Heat 2008	38,040.00			38,040.00	
Special Initiatives	48,457.00	65,292.00	45,214.00	27,885.00	40,650.00
Green Skills Equals Green Jobs Grant	909,950.89		394,061.59		515,889.30
Hurricane Irene Disaster National Emergency		237,096.00			237,096.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2010	2011 BUDGET	RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2011
<u>GRANT/PROGRAM (CONTINUED)</u>					
Human Services Planning Advisory Council (HSPAC)	\$ 6,464.09	\$ 93,163.00	\$ 88,041.70	\$ 6,464.09	\$ 5,121.30
CWA LIHEAP Grant		19,012.00	19,012.00		
New Jersey Department of Health - Intoxicated Driver Resource Center	74,745.00	230,660.00	218,382.00	74,745.00	12,278.00
County Wide Comprehensive Alcohol Program (CWCAP)	651,422.80	1,077,560.00	990,532.00	258,942.95	479,507.85
Alliance to Prevent Alcoholism and Drug Abuse	712,072.05	582,910.00	500,259.00	222,042.05	572,681.00
Rape Crisis Program	18,357.54	1,750.00	1,750.00	13,247.00	5,110.54
Rape Counseling Program	39,809.19	26,160.00	46,206.02		19,763.17
Rape Prevention Education	2,376.65	74,149.00	48,525.65		28,000.00
Community Homeless Assistance Program	107,034.00	643,705.00	651,963.00	27,827.00	70,949.00
Emergency Shelter Program	219,866.41		219,000.00	866.41	
ARRA - Social Services for Homeless					
Supportive Housing Program - McKinney Vento Homeless	7,709,555.76	3,123,975.00	3,435,663.18	258,960.00	7,138,907.58
CWA Universal Services		10,237.00	10,237.00		
Personal Attendant Program	122,433.35	869,811.00	869,636.35	122,433.35	174.65
Mental Health Program	6,131.04		2,062.50	3,334.70	733.84
Mental Health - Disaster Liaison		2,500.00	2,500.00		
Supportive Housing Program	50,725.00				50,725.00
YMCA - McKinney- Vento		1,101,229.00			1,101,229.00
ARRA - WIA Administration	76,542.00		76,542.00		
ARRA - WIA Adult	24,848.00		24,848.00		
ARRA - WIA Youth	29,281.00		29,281.00		
ARRA - WIA Dislocated Worker	762,380.00		606,380.00	156,000.00	
ARRA - WIA Social Services/Food Stamps	94,978.00		6,008.00		88,970.00
Community Services Block Grant (CSBG)	1,214,383.95	830,753.00	858,121.72	369,983.95	817,031.28
Stop Violence Against Women (SVAW)	63,267.78			63,267.78	
ARRA - Stop Violence Against Women	7,489.00		7,489.00		
ARRA - Homeless Prevention and Rapid Rehousing	797,512.70		395,020.41		402,492.29
ARRA - CSBG Economic Recovery	350,296.92			350,296.92	
Human Services Family Court-Youth Services	123,373.45	252,748.00	277,372.12	303.42	98,445.91
State Community Partnership Program	343,981.00	452,098.00	473,715.41	188.30	322,175.29
State Facility Education Act (SFEA)	90,000.00	166,500.00	173,250.00		83,250.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF GRANTS RECEIVABLE

	BALANCE DECEMBER 31, 2010	2011 BUDGET	RECEIVED	CANCELLED	BALANCE DECEMBER 31, 2011
<u>GRANT/PROGRAM (CONTINUED)</u>					
Juvenile Accountability Incentive Block Grant	\$ 229,191.54	\$ 57,965.00	\$ 98,550.96	\$ 23,943.00	\$ 164,662.58
State Incentive Program (SIP)	300,947.89		300,194.80		753.09
Job Access and Reverse Compute (JARC)	266,936.01		172,597.00	0.01	94,339.00
New Jersey Transit Transportation Assistance Program	228,824.29	1,570,619.00	1,587,325.48	54,983.11	157,134.70
Paratransit Medical Transportation for Elderly Title XIX	674,357.00	22,538.00	38,850.00	658,044.85	0.15
Elderly Transportation Program Title XX		142,524.00	142,524.00		
Veterans Paratransit Program	6,000.00	22,000.00	21,999.33		6,000.67
Summer Expansion Program	3,903.24			3,903.24	
Juvenile Justice Innovation Grant		120,000.00	120,000.00		
Paratransit Fares	3,280.61	75,000.00	72,004.05		6,276.56
Paratransit/ Aging Maintenance/Repairs	7,052.00	85,362.00	85,262.00		7,152.00
Medical Reimbursement		102,000.00	95,170.00		6,830.00
Respite Care-Program Income (Co-Payments)	40,124.36	28,500.00	28,100.31		40,524.05
Co-Payments-Paratransit Donations	7,104.03	1,500.00	870.00		7,734.03
	<u>\$ 62,895,749.51</u>	<u>\$ 41,662,882.00</u>	<u>\$ 36,435,988.26</u>	<u>\$ 8,852,070.55</u>	<u>\$ 59,270,572.70</u>

Ref.

A

A-2

A-12

A

Reserve for Miscellaneous Grants - Unappropriated
Cash Receipts

A-13

A-4

\$ 57,635.00

36,378,353.26

\$ 36,435,988.26

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF RESERVE FOR MEDICARE
PEER GROUP-APPROPRIATED

	<u>REF.</u>	
Balance, December 31, 2010	A	\$ 1,156,650.74
Increased by:		
2011 Budget Appropriation	A-3	<u>2,033,000.00</u>
		\$ <u>3,189,650.74</u>
Decreased by:		
Disbursements	A-4	<u>2,607,792.22</u>
Balance, December 31, 2011	A	\$ <u><u>581,858.52</u></u>

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2010 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2010		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
<u>SALARIES AND WAGES</u>							
County Managers Office	\$	\$ 2,447.62	\$	\$ 2,447.62	\$ 1,832.85	\$	614.77
Board of Chosen Freeholders		1,587.51		1,587.51	904.21		683.30
Clerk of the Board		1,282.62		1,282.62			1,282.62
County Clerk		4,580.81		4,580.81		4,580.81	
Board of Elections		5,629.19		5,629.19	3,628.39		2,000.80
Elections (County Clerk)		2,556.69		2,556.69		2,556.69	
Department of Finance:							
Office of Director		229.88		229.88			229.88
Division of Reimbursement		404.53		404.53			404.53
Division of Treasurer		335.35		335.35			335.35
Division of Comptroller		1,541.46		1,541.46			1,541.46
Division of Internal Audit		549.44		549.44			549.44
Department of Law:							
Office of County Counsel		9,264.56		9,264.56		9,264.56	
Division of County Adjuster		572.24		572.24			572.24
Department of Administrative Services:							
Office of Director		12,240.70		12,240.70			12,240.70
Division of Motor Vehicles		36,000.13		36,000.13		36,000.13	
Division of Personnel Management and Labor Relations		1,100.72		1,100.72			1,100.72
Division of Purchasing		9,029.15		9,029.15		9,029.15	
Board of Taxation		2,499.54		2,499.54		2,499.54	
County Surrogate		182.63		182.63			182.63
Engineering, Land and Facilities Planning							
Department of Parks and Community Renewal:							
Office of Director		15,243.62		15,243.62	3,164.42	12,079.20	
Division of Planning and Community Development		1.00		1.00			1.00
Division of Cultural and Heritage Affairs		6,537.24		6,537.24		6,537.24	
Division of Information Technologies		9,313.85		9,313.85	3,637.04	5,676.81	
Division of Golf Operations		37,763.42		37,763.42			37,763.42
Division of Planning and Environmental Services		32,298.45		32,298.45			32,298.45
Sheriff's Office		19,918.58		19,918.58	12,885.76		7,032.82
Department of Public Safety:							
Office of Director		8,752.64		8,752.64		8,752.64	
Division of Weights and Measurers		26,832.46		26,832.46		26,832.46	
Division of Consumer Affairs		14,764.32		14,764.32	1,280.34	13,483.98	
Division of Medical Examiner		12,795.14		12,795.14		12,795.14	
Division of Emergency Management		21,461.06		21,461.06		21,461.06	
Division of Police		34,994.36		34,994.36	15,654.87	19,339.49	
Division of Health		7,277.60		7,277.60		7,277.60	
County Prosecutor		57,060.08		57,060.08	36,031.31	21,028.77	
Department of Corrections		80,198.75		80,198.75	32,640.84	47,557.91	

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2010 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2009		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
<u>SALARIES AND WAGES (CONTINUED)</u>							
Department Engineering, Public Works and Facilities Management:	\$	\$	\$	\$	\$	\$	
Office of Director		454.01		454.01			454.01
Division of Public Works		19,284.14		19,284.14		19,284.14	
Division of Facilities Management		16,258.62		16,258.62	15,986.50		272.12
Division of Park Maintenance		24,470.80		24,470.80	1,715.89	22,754.91	
Runnells Specialized Hospital		90,922.70		90,922.70	57,222.32	33,700.38	
Department of Human Services:							
Office of Director		7,622.89		7,622.89	7,622.89		
Division of Aging		20,321.76		20,321.76		20,321.76	
Division of Youth Services		57,791.48		57,791.48	16,658.89	18,951.55	22,181.04
Division of Social Services		91,292.03		91,292.03	18,803.72	72,488.31	
Division of Planning		1,700.95		1,700.95			1,700.95
Office of County Superintendent of Schools		630.67		630.67			630.67
County Extension Service in Agriculture and Home Economics and 4-H		219.95		219.95			219.95
Salary Adjustment		82,143.00		82,143.00		82,143.00	
<u>OTHER EXPENSES</u>							
County Managers Office:							
Special Studies and Initiatives	35,125.00	17,500.00		52,625.00	34,100.00	1,025.00	17,500.00
Miscellaneous	4,198.78	91,535.14		95,733.92	15,723.15		80,010.77
Board of Chosen Freeholders:							
Annual Audit	182,775.00			182,775.00	182,775.00		
Other Accounting and Audit Fees	108,700.00			108,700.00	95,950.00	12,750.00	
Miscellaneous	434.93	15,219.98		15,654.91	320.27		15,334.64
Clerk of the Board:							
Miscellaneous	28,924.34	40,149.80		69,074.14	20,271.56	3,907.18	44,895.40
Advisory Boards, Committees and Commissions		5,500.00		5,500.00			5,500.00
County Clerk	18,303.04	30,633.34		48,936.38	3,352.59	14,865.52	30,718.27
Board of Elections	27,271.41	23,975.45		51,246.86	13,952.61		37,294.25
Elections (County Clerk)	21,842.53	15,222.80		37,065.33		8,846.92	28,218.41
Department of Finance:							
Office of Director	37,500.00	2,075.00	19,800.00	59,375.00	37,847.69	17,057.75	4,469.56
Public Obligations Registration Act							
P. L. 1983 Ch. 243	400.00	150,221.63		150,621.63	400.00		150,221.63
Division of Reimbursement		1,653.00		1,653.00			1,653.00
Division of Treasurer		2,012.93	(1,800.00)	212.93			212.93
Division of Comptroller	636.77	8,918.75	(8,500.00)	1,055.52	465.60		589.92
Division of Internal Audit		1,575.00	(1,500.00)	75.00			75.00
Department of Law:							
Office of County Counsel	123,412.66	89,381.37	(8,000.00)	204,794.03	71,185.21	51,379.89	82,228.93
Division of County Adjuster	2,086.93	1,133.89		3,220.82	2,078.89		1,141.93

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2010 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2010			BALANCE AFTER	EXPENDED		BALANCE
	COMMITMENTS		TRANSFERS	TRANSFERS	NET CASH	ACCOUNTS PAYABLE	LAPSED
	PAYABLE	RESERVED					
<u>OTHER EXPENSES (CONTINUED)</u>							
Department of Administrative Services:							
Office of Director	\$ 13,675.00	\$ 27,990.00		\$ 41,665.00	\$ 13,675.00	\$ 9,600.00	\$ 18,390.00
Division of Motor Vehicles	174,560.21	2,576.18		177,136.39	165,468.61		11,667.78
Division of Personnel Management and Labor Relations	275,147.02	12,295.10		287,442.12	145,258.44	100,408.99	41,774.69
Division of Purchasing	43,340.75	43,598.11		86,938.86	15,480.13		71,458.73
Board of Taxation	734.94	392.47		1,127.41	434.95		692.46
County Surrogate	1,935.84	19,694.02		21,629.86	1,208.94		20,420.92
Engineering, Land and Facilities Planning	5,481.42	32,462.96		37,944.38	16,774.78		21,169.60
Department of Parks and Community Renewal:							
Office of Director	130,686.73	71,823.71		202,510.44	98,290.64	1,040.00	103,179.80
Division of Planning and Community Development	111,104.72	17,695.58		128,800.30	112,076.86		16,723.44
Division of Cultural and Heritage Affairs	2,110.47	4,093.94		6,204.41	50.60		6,153.81
Division of Information Technologies	237,331.84	26,054.56		263,386.40	147,286.09	69,321.64	46,778.67
Division of Golf Operations	69,522.54	76,335.20		145,857.74	74,650.21	500.48	70,707.05
Printing and Publications	3,389.41	14,000.00		17,389.41	785.98		16,603.43
Insurance:							
Group Insurance Plan for Employees	476,575.88	1,406,261.85		1,882,837.73	473,563.87	524,011.07	885,262.79
Surety Bond Premiums	1,950.00	7,216.00		9,166.00			9,166.00
Other Insurance Premiums	302,238.54	289,711.00	50,000.00	641,949.54	402,357.84	239,591.70	
Medicare for Employees		20,000.00		20,000.00			20,000.00
Employee's Prescription Plan		182,432.29		182,432.29			182,432.29
Dental Plan	80,824.84	206,124.85		286,949.69	-87,440.93		374,390.62
Sheriff's Office	64,001.49	111,877.34	(25,000.00)	150,878.83	51,112.26		99,766.57
Department of Public Safety:							
Office of Director		4,429.87		4,429.87	4,346.80		83.07
Division of Consumer Affairs	552.30	3,137.51		3,689.81	101.05		3,588.76
Division of Medical Examiner	66,648.15	83,997.17	(25,000.00)	125,645.32	26,234.92	18,219.00	81,191.40
Division of Emergency Management	63,868.99	2,871.61		66,740.60	51,316.78	11,808.16	3,615.66
Division of Police	35,003.54	62,875.27		97,878.81	31,215.68	478.00	66,185.13
Division of Health	11,361.92	62,942.60	(25,000.00)	49,304.52	29,816.47		19,488.05
Division of Corrections	871,776.83	358,400.51	(125,000.00)	1,105,177.34	468,580.02	4,488.40	632,108.92
County Prosecutor	108,216.67	36,490.77		144,707.44	89,114.58	19,324.20	36,268.66
Department of Engineering Public Works and Facilities Management:							
Office of Director	13,782.54	7,928.38		21,710.92	13,745.04		7,965.88
Division of Public Works	507.06	2,282.41		2,789.47	111.89		2,677.58
Division of Facilities Management	1,347,978.56	166,714.33		1,514,692.89	1,105,417.20	142,644.13	266,631.56
Division of Park Maintenance	81,869.85	27,271.68		109,141.53	71,762.26		37,379.27
Contribution for Flood Control		0.72		0.72			0.72
Crippled Children	9,800.00			9,800.00	9,800.00		
Runnells Specialized Hospital	936,230.22	412,742.24		1,348,972.46	577,434.99		771,537.47
Adult Diagnostic Center		9,000.00		9,000.00			9,000.00
Psychiatric Treatment		5,000.00		5,000.00			5,000.00

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF 2010 APPROPRIATION RESERVES

	BALANCE DECEMBER 31, 2010		TRANSFERS	BALANCE AFTER TRANSFERS	EXPENDED		BALANCE LAPSED
	COMMITMENTS PAYABLE	RESERVED			NET CASH	ACCOUNTS PAYABLE	
OTHER EXPENSES (CONTINUED)							
Maintenance of Patients in State Institutions for Mental Diseases (N.J.S.A. 30:4-79)		14,367.53		14,367.53	12,801.68		1,565.85
Department of Human Services:							
Office of Director	\$ 509,664.75	\$ 133,381.59	\$	\$ 643,046.34	\$ 297,134.50	\$ 87,899.84	\$ 258,012.00
Division on Aging	152,175.66			152,175.66	142,949.37		9,226.29
Division of Youth Services	37,980.30	36,584.61		74,564.91	42,355.30		32,209.61
Division of Social Services	379,732.03	39,859.69		419,591.72	190,980.30	1,728.47	226,882.95
Division of Planning	1,703.63			1,703.63	703.74		999.89
Office of County Superintendent of Schools	330.00	1,952.29		2,282.29	1,305.90		976.39
Vocational Schools	61,596.00			61,596.00			61,596.00
Union County Extension Services in Agriculture, Home Economics and 4-H	834.00	20,043.31		20,877.31	642.50		20,234.81
Union County Community College System	145,227.46			145,227.46			145,227.46
Scholarship Program		288,970.00		288,970.00			288,970.00
Two-year Colleges and Vocational Technical Schools N.J.S. 18A:64A-23.4 and N.J.S. 18A:54-23.4		71,505.35		71,505.35	44,520.32		26,985.03
Sick Leave payment							
Utilities	1,575,580.04	397,153.83	150,000.00	2,122,733.87	1,643,669.74	87.50	478,976.63
Matching Funds for Grants		27,921.00		27,921.00			27,921.00
Contingent		50,000.00		50,000.00			50,000.00
Social Security System		59,318.34		59,318.34	2,197.76		57,120.58
Unemployment Compensation Insurance	250,000.00			250,000.00	250,000.00		
Sheriff Officers' Pension Fund		29,516.12		29,516.12			29,516.12
Defined Contribution Retirement Program		47,574.89		47,574.89	6,516.78		41,058.11
TOTAL	\$ 9,248,643.53	\$ 6,423,937.20	-0-	\$ 15,672,580.73	\$ 7,453,902.65	\$ 1,877,381.07	\$ 6,341,297.01
REF.	A	A			A-4	A-7	A-1

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2010	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2011
Ryan White HIV-Aids	\$ 849,302.04	\$ 2,153,383.00	\$ 1,859,145.29	\$ 12.19	\$ 1,115,491.37	\$ 28,036.19
Ryan White Minority Program	172.50			172.50		
Housing Opportunities for People With Aids (HOPWA)	8,277.56	560,929.00	479,536.00	2,278.56	84,393.00	2,999.00
Green Acres Grant		1,500,000.00				1,500,000.00
Green Acres Redevelopment Grant		1,475,000.00				1,475,000.00
Safe Haven Infant Program	3,652.76		3,652.76			
Recreational Opportunities for Individuals with Disabilities	7,437.69	18,900.00	13,726.59		4,356.83	8,254.27
Deserted Village II	189,175.00					189,175.00
Masher's Barn	5,005.00		5,005.00			
Green Communities Grant	3,000.00					3,000.00
Echo Lake Grant	102,248.02				27,731.31	74,516.71
Union County Trail Grant	3,148.04		3,148.04			
Archival Collection	1.10		1.10			
Master Gardens Greenhouse	13,000.00					13,000.00
Sperry Park Easement	30,000.00					30,000.00
Archival Program	41.20		41.20			
Warinanco Park Lagoon	13,220.66				3,950.00	9,270.66
Wetlands Mitigation	14,448.45					14,448.45
Parkland Boundaries	29,543.60				2,350.00	27,193.60
Victim Assistance Grant	281,530.33	296,531.00	228,064.79	68,291.00	6,000.00	275,705.54
Gang Gun and Narcotics	209,914.27	215,104.00	232,752.12		12,600.00	179,666.15
Child Advocacy Expansion	500,000.00		473,412.46		26,587.54	
Megan's Law	5,133.63	31,245.00	22,495.51			13,883.12
Insurance Fraud Grant		250,000.00	250,000.00			
Law Enforcement Program	39,323.24	30,405.00	7,699.99		1,638.67	60,389.58
Victim and Witness Advocacy	26,147.76	60,547.00	11,973.76		36,000.00	38,721.00
Jail Diversion Program	9,415.33	66,950.00	66,916.53	9,415.33		33.47
Union County Re-Entry Prisoner Program	41,128.81		3,097.10			38,031.71
Children's Justice Grant	24,161.00		24,161.00			
Coverdell Lab	1,339.12			1,339.12		
Sexual Assault - Nurses Examiner (SANE)	149,895.86	41,000.00	38,468.58		11,773.17	140,654.11
Auto Theft	53,293.53		1,950.00			51,343.53
Narcotics Commanders Training	21,519.89	38,000.00	35,874.09		7.44	23,638.36
Sign Shop Grant	703,785.55	1,013,800.00	1,136,226.19		22,039.01	559,320.35
Cultural and Heritage - Special projects		18,500.00			18,500.00	
Local Safety Program - 7th Avenue, Plainfield	26,706.72				26,706.72	

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2010	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2011
Local Safety Program- Local and Summit	\$ 369,639.00	\$	\$	\$	\$	\$ 369,639.00
Council on the Arts	79,317.35	137,917.00	78,999.82		14,932.50	123,302.03
Historical Commission Grant	90,116.87	61,826.00	69,574.51		19,351.00	63,017.36
Elizabeth Ferry Project	9,500,000.00					9,500,000.00
Sub-Regional Transportation Planning	158,938.48	105,155.00	158,896.44			105,197.04
Senior Citizen Art Show/Arts Staffing	39,687.66	4,243.00	4,860.95	32,300.00	1,835.20	4,934.51
Route 27 Corridor Study	301.89					301.89
Port Authority / Rail Study Program	70,248.81					70,248.81
Staten Island/Raritan Valley Railroad	100.00					100.00
Kaplowski Road Project	4,356.17			4,356.17		
NACI Project	1,377.11					1,377.11
Morristown & Erie Railroad	2,045,940.91				2,043,281.69	2,659.22
Brownfield Development Program	6,343.61				3,947.82	2,395.79
Clean Communities Program	55,486.38	46,602.00	47,717.56		10,867.60	43,503.22
Right to Know Project	973.42	16,401.00	8,590.50			8,783.92
County Environmental Health Act (CEHA)	52,177.02	299,469.00	287,012.83			64,633.19
Solid Waste Service Grant	20,404.69		19,970.43		344.09	90.17
Recycling Enhancement Grant	305,471.40	630,000.00	312,331.09		160,424.68	462,715.63
MUTCD		133,000.00	18,378.74			114,621.26
Route 1 and 9 Corridor	148,956.25		148,081.09		649.47	225.69
EPA 105 Pollution Grant	1,261.90		1,261.90			
Scrap Tire	7,358.65		1,285.50		714.50	5,358.65
UASI - Urban Area Security Initiative	30,622.22		30,611.50			10.72
UASI - Urban Area Security Initiative - FFY 06	7.18		7.18			
UASI - Urban Area Security Initiative - FFY 07	112,076.01		26,950.00		84,637.05	488.96
Urban Area Security Initiative - FFY 08	259,240.55		156,045.88		0.16	103,194.51
Urban Area Security Initiative - NJ De-x	85,100.00		85,100.00			
Urban Area Security Initiative Blackberry	3,000.00		2,344.98	655.02		
Urban Area Security Initiative	61.74			61.74		
Urban Area Security Initiative - Fire Decontamination	3,719.17					3,719.17
Urban Area Security Initiative - Neptune Projects	0.88					0.88
Urban Area Security Initiative - Chemical buffer Zone	14,047.40					14,047.40
Urban Area Security Initiative - FFY 09	346,108.94	42,000.00	283,200.14		4,568.78	100,340.02
Urban Area Security Initiative - FFY 10		1,696,348.00	64,747.34		291,222.60	1,340,378.06
NJ State Appropriation - NJ De-x	49,880.00		49,500.00			380.00
Homeland Security 04	1,853.50					1,853.50

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2010	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2011
Homeland Security Grant	\$ 2,542,045.29	\$ 543,301.00	\$ 636,619.17	\$	\$ 492,263.56	\$ 1,956,463.56
Law Enforcement Terrorism	1,446.03		1,446.03			
Hazard Mitigation	21.00		21.00			
Underground Storage Tank	109,937.00					109,937.00
State/Local Hazard Emergency (SLAHEOP)	48,936.00					48,936.00
Local Information Network Communications (LINCS) - State Grant	363,211.55	442,343.00	469,440.23	31,029.00	3,553.27	301,532.05
Justice Assistance Grant JAG	368,918.82	578,820.00	35,348.84		550,454.35	361,935.63
Port Authority - Port Security Grant	395,199.67		244,997.65		141,876.00	8,326.02
NAACHO - UC Medical Reserve Corp.	12,069.80	5,000.00	2,087.25		1,340.29	13,642.26
Emergency Operations Center (EOC)		500,000.00	8,112.04			491,887.96
Drunk Driving	0.25		0.25			
Port Authority - SFY 10		416,625.00	383,954.40		32,617.60	53.00
Port Authority		221,980.00			77,887.06	144,092.94
Port Authority - Port Security Grant		1,249,875.00	1,249,865.00			10.00
Tuberculosis Control Services Grant	1,033.00		1,033.00			
Interoperable Emergency Communications Grant		137,995.00				137,995.00
NJ Narcotics Officers Association Grant	0.32		0.32			
NJ Mass Vaccinations Grant		25,000.00	12,577.56		3,850.10	8,572.34
Watershed Program	1,048.26		1,048.26			
Public Archives (PARIS) Grant	233,235.42		76,572.16	147,132.01		9,531.25
911 Program	54,547.34		13,812.04		22,749.63	17,985.67
Healthy Heart Program	2,599.35		2,599.35			
Child Passenger Program	158,295.58		106,648.33	48,690.13		2,957.12
Union County Alliance Grant	35,731.18					35,731.18
Help Americans Vote Act (HAVA)	19,220.78					19,220.78
Comprehensive Traffic Safety Program	159,621.95	24,975.00	4,708.77	157,934.96	50.00	21,903.22
Body Armor Grant	106,722.34	54,744.00	43,628.30		1,625.90	116,212.14
Municipal Storm Water Program	20,000.00					20,000.00
Union County Auto Theft Task Force	19,191.85					19,191.85
9 1 1 Consolidation	10,100.00					10,100.00
CWA - Universal service Grant		10,237.00				10,237.00
Share/Count Grant	90,088.71					90,088.71
HEA CWA Grant	30,734.00	19,012.00				49,746.00
Community Care Program for the Elderly Title XX	121,106.16	469,725.00	509,938.20		74,728.35	6,164.61
Older Americans Act Title III	556,681.38	3,572,903.00	3,496,273.87		347,675.55	285,634.96

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2010	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2011
Respite Care Program	\$ 132,331.03	\$ 375,678.00	\$ 324,235.24	\$	\$ 65,029.23	\$ 118,744.56
CHIME/SHIP Program	14,695.48	27,000.00	27,425.31		14,269.77	0.40
State Aging Program	6,996.21	58,000.00	57,792.24			7,203.97
Farmers Market Grant		3,000.00	3,000.00			
CCPED Program	107,886.24	728,020.00	700,670.20	41,160.00	38,000.00	56,076.04
Home Health Care Program	10,940.64	100,000.00	79,580.20	73.74	29,358.54	1,928.16
Department of Labor - Workforce Investment Act	3,148,297.78	3,329,569.00	3,034,477.46	192,932.83	1,194,208.27	2,056,248.22
Department of Labor - Workforce Learning Link	242,117.51	268,500.00	152,155.66		3,150.00	355,311.85
MINI National Emergency Grant (NEG)		300,000.00				300,000.00
Hurricane Irene National Emergency Grant (NEG)		237,096.00				237,096.00
Department of Labor and Workforce Development	5,656,960.09	3,308,201.00	3,258,414.29	2,281,494.92	1,523,459.73	1,901,792.15
Financial Sector National Emergency Grant	148,000.00					148,000.00
Department of Labor and Workforce Development		61,910.00	61,910.00			
Department of Health and Human Services Work First NJ	356,932.00	65,292.00	68,516.90	317,772.40	1,683.10	34,251.60
WIB Administration	8,000.00		8,000.00			
Disability Navigator	0.60	32,395.00	32,395.00			0.60
Dislocated Workers - TANK	3,699.65	66,000.00	62,863.61			6,836.04
Summer Heat	38,040.92			38,040.92		
Smart Steps		11,235.00				11,235.00
Case Management - Mercer/Union	300,419.59		24,444.93	136,910.73		139,063.93
Green Skills = Green Jobs	850,945.31		439,573.85		80,183.07	331,188.39
Human Services Planning Council	21,489.72	93,163.00	88,750.08	6,127.66	1,308.55	18,466.43
Aid to Homeless	160,575.18	643,705.00	620,211.61	38,472.68	129,498.54	16,097.35
Intoxicated Driver Resource Center	234,824.38	230,660.00	221,379.26	41,850.41	1,137.26	201,117.45
Alcohol Program	439,639.37	1,077,560.00	1,003,485.65	257,761.32	155,647.27	100,305.13
Governor's Alliance to Prevent Alcoholism	587,260.45	582,910.00	460,573.38	215,117.27	359,477.45	135,002.35
Rape Care Program	1,474.74	1,750.00				3,224.74
Rape Care - Women's Capital Expenditures	13,247.00			13,247.00		
Rape - Education - RPE		74,149.00	52,406.27			21,742.73
SARC-Rape Care	28,468.63	26,160.00	50,198.96		382.84	4,046.83
Rape Counseling Program	906.21					906.21
HUD Emergency Shelter Program (ESP)	1,114.24			866.41		247.83
HUD Supportive Housing Program	7,629,604.51	4,225,204.00	3,492,651.51	258,960.00	3,931,900.63	4,171,296.37
Personal Attendant Demonstration Program	155,375.94	869,811.00	803,970.33	122,433.35	95,741.11	3,042.15
Mental Health Program	3,452.10		(616.44)	3,334.70		733.84
Community Service Block Grant	808,996.45	830,753.00	804,353.04	222,907.26	195,914.42	416,574.73

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2010	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2011
Violence Against Women	\$ 63,270.78	\$	\$	\$ 63,267.78	\$	\$ 3.00
Juvenile Detention Center Supplemental	0.04				0.04	
Juvenile Justice Innovations Grant	41,445.58	120,000.00	151,048.13		9,583.26	814.19
Mental Health - Disaster Liaison Grant	600.00	2,500.00	2,500.00		600.00	
Youth Services/ Family Court	50,729.63	252,748.00	253,287.53	260.67	42.75	49,886.68
Community Partnership Grant	148,981.12	452,098.00	480,785.49	188.30	72,184.38	47,920.95
Paratransit Fares	52,748.03	75,000.00	70,993.54		53.86	56,700.63
Paratransit Donations		1,500.00				1,500.00
Juvenile Accountability (JAIBG) Grant	91,723.11	57,965.00	69,058.38	23,943.03		56,686.70
Juvenile Justice Education Program	120,000.00	166,500.00	120,000.00		55,500.00	111,000.00
State Incentive Program	754.99					754.99
Senior Citizen Transportation Program	149,774.25	1,570,619.00	1,635,913.72	54,983.11		29,496.42
Elderly Transportation - Title XX	136,525.67	142,524.00	279,049.67			
Transportation for Elderly Title XIX	907,308.93	22,538.00	189,765.89	656,267.45	3,607.25	80,206.34
Veterans Paratransit Program	21,530.69	22,000.00	31,530.69			12,000.00
Disability Grant	7,064.92				3,600.00	3,464.92
Summer Expansion Program	3,902.96			3,902.96		
Job Access & Reverse Compute Program	224,380.36		173,357.26		51,023.10	
Medical Reimbursement (Logistics)		102,000.00	2,685.69		14,427.13	84,887.18
Community Development-Lead Grant	369,755.00		101,805.86			267,949.14
HUD Hazard Lead Program	3,305,930.68		289,329.08	1,942,500.00	929,798.42	144,303.18
Summit Transfer Station	173,103.06				100,549.79	72,553.27
Paratransit - Aging Program	30,440.64	85,362.00	96,302.68		12,059.66	7,440.30
Energy, Efficiency and Conservation Grant- Dep't. of Energy	2,449,527.10		94,882.70		953,354.40	1,401,290.00
ARRA - Victim Witness Advocacy - DV Advocate	50,999.98	29,466.00	64,399.51			16,066.47
ARRA - WIA Youth Program	847,336.73		22,075.67	819,329.00	5,931.52	0.54
ARRA - WIA Adult Program	11,027.96		11,027.96			
ARRA - WIA Dislocated Workers Program	757,097.68		601,097.68	156,000.00		
ARRA - WIA Admin Program	81,738.42		81,738.41			0.01
ARRA - Social Services - Food Stamps	222.65				175.95	46.70
ARRA - OJT		88,000.00		88,000.00		
ARRA - Neighborhood Stabilization Program (NSP)	2,201,755.00	1,574,051.00	1,032,691.14		60,842.10	2,682,272.76
ARRA - Community Service Block Grant	344,486.86		(5,810.14)	350,296.92		0.08
ARRA - Homeless Prevention & Rapid Re-Housing (HPRR)	797,512.70		465,440.59		246,568.16	85,503.95
ARRA - Rapid Response WIA		54,500.00	54,500.00			
ARRA - Justice Assistance Program	1,021,874.95		170,345.93		718,956.72	132,572.30

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

	BALANCE DECEMBER 31, 2010	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2011
ARRA - Gang, Guns and Narcotics	\$ 43,388.84	\$	\$ 16,458.77	\$	\$ 26,923.69	\$ 6.38
ARRA - Recycling Grant Bonus	197,333.80		18,142.53			179,191.27
ARRA - BSF Forestry Grant	7,000.00					7,000.00
ARRA - Subregional Transportation Grant	13,293.80		13,293.80			
Victim Assistance Grant - Match	67,586.07	74,133.00	46,935.93	21,220.07		73,563.07
Handicapped Persons Program - Match	1,042.26	3,780.00	2,860.28	203.52	1,025.60	732.86
Council on the Arts - Match	73,900.10	79,617.00	33.04	0.60	1,925.00	151,558.46
Historical Commission - Match	68,408.35	42,475.00	930.00	12.35	1,585.00	108,356.00
Multi-Jurisdictional Narcotics - Match	43.42			43.42		
Gang, Gun and Narcotics-Match	1,422.73		371.42	20.05	1,031.26	
Sub-Regional Transportation Planning-Match	41,481.56	26,289.00	40,264.01	18,347.26		9,159.29
Megan's Law - Match	1,783.22	10,415.00	7,498.81	70.26		4,629.15
County Share Grant-Match	23,812.75					23,812.75
Gang Suppression - Match	12.69			12.69		
Sexual Assault - Nurses Examiner (SANE) - Match	39,089.20	10,250.00	13,556.90	21,288.70	984.80	13,508.80
Gun Violence - Match	4,940.95			4,940.95		
High Crash Project-Match	7,141.00			7,141.00		
Route 27 Corridor Study - Match	8,403.50		7,766.66			636.84
Port Security Grant - Match	152,909.00		85,998.42		59,292.00	7,618.58
Community Justice - Match	10,132.65			10,132.65		
Archival Collection - Match	95.93			95.93		
Hazard Mitigation - Match	108,000.00			108,000.00		
Route 1 and 9 Corridor - Match	44,000.00		43,857.19			142.81
ARRA - Victim Witness Advocacy DV Advocate - Match	19,020.00	9,822.00	14,320.50			14,521.50
County Enhancement Health Act (CEHA) - Match	75,690.00			75,690.00		
Job Access & Reverse Compute Program-Match	224,380.37		173,357.26		51,023.11	
Community Care Elderly Title XX - Match	67,500.87	186,057.00	250,998.87			2,559.00
Home Delivered Meals - Match	13,919.47	17,544.00	26,130.25		858.75	4,474.47
Human Services Planning Council - Match	5,153.70	15,900.00	15,201.09	2,181.47		3,671.14
Alcohol Program - Match	242,722.39	200,000.00	199,315.99	169,966.57	34,929.00	38,510.83
Safe Housing Program- Match	35,958.96	47,309.00	54,819.16	15,665.80	11,287.80	1,495.20
Juvenile Accountability Incentive Program - Match	6,731.00	6,441.00	8,647.00		4,525.00	
Transportation for the Elderly - Match		30,955.00	30,955.00			
Violence Against Women- Match	2,582.57			86.57		2,496.00
Council on Arts - Special project - Match		9,250.00			1,500.00	7,750.00

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS APPROPRIATED

		BALANCE DECEMBER 31, 2010	BUDGET	NET PAID OR CHARGED	CANCELLED	COMMITMENTS PAYABLE	BALANCE DECEMBER 31, 2011
Respite Care - Match		\$	\$ 45,736.00	\$	\$	\$	\$ 45,736.00
Emergency Operations Center - Homeland Security - Match			166,667.00			165,752.00	915.00
Green Acres Match			1,500,000.00				1,500,000.00
Green Acres Match			1,475,000.00				1,475,000.00
		<u>\$ 59,876,010.44</u>	<u>\$ 45,620,522.00</u>	<u>\$ 37,597,882.98</u>	<u>\$ 9,307,190.41</u>	<u>\$ 17,209,425.14</u>	<u>\$ 41,382,033.91</u>
	<u>REF.</u>			A-4		A	A
Federal and State Grants	A	\$ 40,498,494.45					
Commitments Payable	A	<u>19,377,515.99</u>					
		<u>\$ 59,876,010.44</u>					
Federal and State Grants	A-3		\$ 41,662,882.00				
Matching Funds for Grants	A-3:A-4		<u>3,957,640.00</u>				
			<u>\$ 45,620,522.00</u>				
Grants Receivable	A-9				\$ 8,852,070.55		
Due Current Fund	A-16				<u>455,119.86</u>		
					<u>\$ 9,307,190.41</u>		

"A-13"

COUNTY OF UNION

GRANT FUND

SCHEDULE OF RESERVE FOR GRANTS-UNAPPROPRIATED

	BALANCE DECEMBER <u>31, 2010</u>	UTILIZED AS ANTICIPATED <u>REVENUE</u>
Intoxicated Drivers	\$ 3,615.00	\$ 3,615.00
Global Options	51,520.00	51,520.00
Disaster Liaisons Options-Mental Health	<u>2,500.00</u>	<u>2,500.00</u>
	<u>\$ 57,635.00</u>	<u>\$ 57,635.00</u>
<u>REF.</u>	A	A-9

"A-14"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM UNION COUNTY IMPROVEMENT AUTHORITY

	<u>REF.</u>	
Balance, December 31, 2010	A	\$ 328,231.59
Increased by:		
Disbursements	A-4	<u>19,884.34</u>
Balance, December 31, 2011	A	<u>\$ 348,115.93</u>

"A-15"

SCHEDULE OF RESERVE FOR CONTRACTUAL
RETIREE BENEFITS

		<u>TOTAL</u>	<u>PROSECUTOR</u>	<u>LAW ENFORCEMENT</u>
Balance, December 31, 2010	A	\$ 6,513,665.38	\$ 1,258,440.58	\$ 5,255,224.80
Increased by:				
Interest	A-4	<u>4,785.11</u>	<u>2,790.21</u>	<u>1,994.90</u>
		6,518,450.49	1,261,230.79	5,257,219.70
Decreased by:				
Transferred to Trust Fund	A-4	<u>\$ 6,518,450.49</u>	<u>\$ 1,261,230.79</u>	<u>\$ 5,257,219.70</u>

"A-16"

COUNTY OF UNION

CURRENT FUND

SCHEDULE OF DUE FROM GRANT FUND

REF.

Increased by:		
Cancellation of Grant Reserves	A-1; A-16	\$ 455,119.86
Decreased by:		
Received	A-4	\$ <u>455,119.86</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, 2010	B	\$ 18,287,718.63	\$ 20,989,127.74
Increased by Receipts:			
Housing and Community Development Act	B-3	6,596,874.85	
Home Investment Partnerships Program	B-4	1,764,174.72	
Housing Assistance Voucher Program	B-5	3,737,706.00	
Emergency Shelter Program	B-6	260,300.73	
Due Current Fund	B-21	123,888.93	
Due Grant Fund	B-7	1,542,530.00	
Open Space Preservation Taxes	B-8		10,688,976.06
Neighborhood Housing	B-9	89,584.67	
Community Development Block Grants - Project Income	B-17	212,620.00	
Housing Assistance Voucher Program Income (Administration) - Unappropriated	B-19	10,306.33	
Miscellaneous Deposits	B-22	78,037,253.21	
Motor Vehicle Fines	B-23	5,831,882.92	
Housing Assistance Voucher Program - Appropriated	B-28	155,514.59	
Housing Assistance Voucher program-Unappropriated	B-31	4,685.00	
Community Development Block Grants Recaptured Funds	B-35	521,237.04	
		<u>\$ 98,888,558.99</u>	<u>\$ 10,688,976.06</u>
Decreased by Disbursements:			
Trust Fund Balance To Current Fund	B-1	\$ 237,813.32	\$
Commitments Payable	B-24:B-33	86,880,205.59	20,840,620.65
Due General Capital Fund	B-34		2,324.49
		<u>\$ 87,118,018.91</u>	<u>\$ 20,842,945.14</u>
Balance, December 31, 2011	B	<u>\$ 30,058,258.71</u>	<u>\$ 10,835,158.66</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, 2010	B	\$ 11,172,918.84
Increased by:		
Authorized Funding	B-15	<u>4,869,487.00</u>
		\$ 16,042,405.84
Decreased by:		
Receipts	B-2	<u>6,596,874.85</u>
Balance, December 31, 2011	B	\$ <u>9,445,530.99</u>

"B-4"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOME INVESTMENT PARTNERSHIP PROGRAM

Balance, December 31, 2010	B	\$ 6,606,343.08
Increased by:		
Authorized Funding - 2011	B-11	<u>1,331,822.00</u>
		\$ 7,938,165.08
Decreased by:		
Receipts	B-2	<u>1,764,174.72</u>
Balance, December 31, 2011	B	\$ <u>6,173,990.36</u>

"B-5"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
HOUSING ASSISTANCE VOUCHER PROGRAM

	<u>REF.</u>	
Balance, December 31, 2010	B	\$ 3,628,275.02
Increased by:		
Authorized Funding	B-27	<u>3,746,076.00</u>
		\$ <u>7,374,351.02</u>
Decreased by:		
Receipts	B-2	<u>3,737,706.00</u>
Balance, December 31, 2011	B	\$ <u><u>3,636,645.02</u></u>

"B-6"

SCHEDULE OF ACCOUNTS RECEIVABLE FOR
EMERGENCY SHELTER PROGRAM

Balance, December 31, 2010	B	\$ 278,796.90
Increased by:		
Authorized Funding	B-29	<u>236,883.00</u>
		\$ <u>515,679.90</u>
Decreased by:		
Cash Receipts	B-2	<u>260,300.73</u>
Balance, December 31, 2011	B	\$ <u><u>255,379.17</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE FROM GRANT FUND

	<u>REF.</u>	
Balance, December 31, 2010	B	\$ 3,004,914.75
Decreased by:		
Cash Receipts	B-2	<u>1,542,530.00</u>
Balance, December 31, 2011	B	<u><u>\$ 1,462,384.75</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, 2010</u>	<u>PROPERTY TAX LEVIED</u>	<u>ADDED TAXES</u>	<u>COLLECTED</u>	<u>BALANCE DECEMBER 31, 2011</u>
Berkeley Heights	\$ 551.11	\$ 513,330.83	\$ 811.39	\$ 513,881.94	\$ 811.39
Clark		383,079.77	1,206.66	383,079.77	1,206.66
Cranford	1,262.87	620,067.05	1,147.94	621,329.92	1,147.94
Elizabeth	4,621.20	1,170,518.30	7,381.41	1,175,139.50	7,381.41
Fanwood	386.09	172,821.01	300.52	173,207.10	300.52
Garwood	433.29	103,302.94	179.34	103,736.23	179.34
Hillside	341.69	299,024.88		299,366.57	
Kenilworth	353.17	249,377.18	264.70	249,730.35	264.70
Linden	453.19	878,564.11	2,173.10	879,017.30	2,173.10
Mountainside	1,753.80	258,881.58	612.31	260,635.38	612.31
New Providence	952.21	384,103.52	666.43	385,055.73	666.43
Plainfield	659.25	459,766.65		460,425.90	
Rahway	967.34	498,402.66	97.63	499,370.00	97.63
Roselle	261.60	251,245.97		251,507.57	
Roselle Park	203.48	184,623.31	166.83	184,826.79	166.83
Scotch Plains	2,348.79	597,686.63	1,626.59	600,035.42	1,626.59
Springfield	7,861.95	443,740.67	71.75	451,602.62	71.75
Summit	2,443.19	1,022,368.33	2,798.22	1,024,811.52	2,798.22
Union	824.41	1,066,734.77	1,028.86	1,067,559.18	1,028.86
Westfield	4,714.02	1,097,458.45	3,059.64	1,102,172.47	3,059.64
Winfield		2,484.80		2,484.80	
	<u>\$ 31,392.65</u>	<u>\$ 10,657,583.41</u>	<u>\$ 23,593.32</u>	<u>\$ 10,688,976.06</u>	<u>\$ 23,593.32</u>

REF.

B

B-32

B-32

B-2

B

"B-9"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR NEIGHBORHOOD
HOUSING SERVICES FUND

	<u>REF.</u>	
Balance, December 31, 2010	B	\$ 60,484.52
Increased by:		
Receipts	B-2	<u>89,584.67</u>
Balance, December 31, 2011	B	\$ <u><u>150,069.19</u></u>

"B-10"

SCHEDULE OF RESERVE FOR FAMILY SELF SUFFICIENCY
HOUSING PROGRAM

Balance, December 31, 2010 and December 31, 2011	B	\$ <u><u>25,360.45</u></u>
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"B-11"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2010	B	\$ 1,674,846.75
Increased by:		
Authorized Funding - 2011	B-4	<u>1,331,822.00</u>
		\$ 3,006,668.75
Decreased by:		
Contract Awards	B-12	<u>2,126,521.75</u>
Balance, December 31, 2011	B	<u><u>\$ 880,147.00</u></u>

"B-12"

SCHEDULE OF RESERVE FOR HOME INVESTMENT
PARTNERSHIP PROGRAM (APPROPRIATED)

Balance, December 31, 2010	B	\$ 3,871,196.19
Increased by:		
Contract Awards-Home Investment Partnership	B-11	<u>2,126,521.75</u>
		\$ 5,997,717.94
Decreased by:		
Commitments Payable	B-24	<u>2,337,409.64</u>
Balance, December 31, 2011	B	<u><u>\$ 3,660,308.30</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, 2010 and December 31, 2011	B	\$ <u>31,614.26</u> \$	<u>30,503.42</u> \$	<u>1,110.84</u>

"B-14"

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

Balance, December 31, 2010 and December 31, 2011	B	\$ <u>20,000.00</u>
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"B-15"

COUNTY OF UNION

TRUST FUND

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (UNAPPROPRIATED)

	<u>REF.</u>	
Balance, December 31, 2010	B	\$ 11,874.40
Increased by:		
Funding Authorized	B-3	4,869,487.00
		<u>\$ 4,881,361.40</u>
Decreased by:		
Contracts Awarded	B-16	4,869,487.00
		<u>4,869,487.00</u>
Balance, December 31, 2011	B	<u><u>\$ 11,874.40</u></u>

"B-16"

RESERVE FOR COMMUNITY
DEVELOPMENT BLOCK GRANTS (APPROPRIATED)

Balance, December 31, 2010	B	\$ 1,510,995.17
Increased by:		
Contracts Awarded	B-15	\$ 4,869,487.00
Transfers	B-18	<u>779,420.97</u>
		<u>5,648,907.97</u>
		<u>\$ 7,159,903.14</u>
Decreased by:		
Commitments	B-24	<u>\$ 5,006,578.70</u>
Balance, December 31, 2011	B	<u><u>\$ 2,153,324.44</u></u>

"B-17"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>	
Balance, December 31, 2010	B	\$ 219,085.67
Increased by:		
Receipts	B-2	<u>212,620.00</u>
		\$ <u>431,705.67</u>
Decreased by:		
Contract Awards	B-18	<u>300,301.00</u>
Balance, December 31, 2011	B	\$ <u><u>131,404.67</u></u>

"B-18"

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

Balance, December 31, 2010	B	\$ 778,109.97
Increased by:		
Contract Awards	B-17	<u>300,301.00</u>
		\$ <u>1,078,410.97</u>
Decreased by:		
Commitments Payable	B-24	\$ 298,990.00
Transfers	B-16	<u>779,420.97</u>
		\$ <u><u>1,078,410.97</u></u>

COUNTY OF UNION

TRUST FUND

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

REF.

Balance, December 31, 2010	B	\$ 31,457.53
Increased by:		
Receipts	B-2	<u>10,306.33</u>
Balance, December 31, 2011	B	<u><u>\$ 41,763.86</u></u>

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>	
Balance, December 31, 2010 and December 31, 2011	B	\$ <u>140.12</u>

"B-21"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

	<u>REF.</u>	
Balance, December 31, 2010 (Due From)	B	\$ 123,831.65
Increased by Receipts:		
Receipts	B-2	\$ <u>123,888.93</u>
Balance, December 31, 2011 (Due To)	B	\$ <u><u>(57.28)</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2010	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2011
United States Savings Bonds	\$ 3,161.39	\$	\$	\$ 10.00	\$ 3,151.39
Public Employees' Retirement System	862,806.86		9,373,107.36	9,252,686.55	983,227.67
PERS Contributory Group Insurance	114,507.90		565,640.11	565,588.30	114,559.71
PERS Supplemental Annuity	7,581.89		73,897.00	40,828.00	40,650.89
Police and Firemen's Retirement System	561,790.95		6,586,952.26	6,523,091.72	625,651.49
Police and Fire SA	731.97				731.97
Employee Disability Insurance	234,123.45	(20,000.00)	438,720.06	322,730.26	330,113.25
Income Protection	2,260.81				2,260.81
State Unemployment Tax	145,562.76		922,987.56	758,985.27	309,565.05
Third Party Sick Pay C.N.A	8.80				8.80
Wells Fargo Motivano Voluntary Benefits			296,578.20	243,290.91	53,287.29
Disability Insurance	29,468.36	(5,000.00)	22,647.38	42,706.92	4,408.82
Provident Life Disability	6,170.54	25,000.00	13,903.45	30,499.14	14,574.85
Flex Benefits- Health	14,357.48		83,184.78	88,163.80	9,378.46
Flex Benefits- Dependent	16,679.34		39,122.80	39,432.38	16,369.76
Sheriff Fees	16,442.71				16,442.71
Payroll- Police Academy	366.35	34,600.00		34,862.28	104.07
Prosecutor Justice Dept.-salaries	16,417.40				16,417.40
Prosecutor Federal Forfeiture	438.27	105,500.00		92,268.94	13,669.33
Jobs in Blue		589,733.46		589,733.46	
Environmental Quality Enforcement Fund- Salaries		310,000.00		307,827.42	2,172.58
Due to Prisoners	90,918.33				90,918.33
Due to Employees	431,997.47				431,997.47
Due C.E.T.A. Employees	15,788.50				15,788.50
Road Opening Permits	287,593.09		77,451.50	224,620.85	140,423.74
Security Deposit Account-Principal	38,469.70		1,250.00		39,719.70
Dr. Watson B. Morris Bequest	13,112.61		200.06	4,703.07	8,609.60
Sheriff-Fees	107,498.53		30,578.52	5,898.34	132,178.71
Sheriff-State Forfeiture	12,263.64		8,559.87		20,823.51
County Clerk	2,068,851.63		176,697.39	71,085.42	2,174,463.60
Confiscated Moneys	940.52				940.52
Union County Prosecutor Office -Seized Asset Trust	2,227,880.25		941,499.14	1,287,468.56	1,881,910.83
Union County Prosecutor Office -Law Enforcement Trust	1,256,943.29		822,127.92	924,594.85	1,154,476.36
Prosecutor-Police Academy Training	73,279.88	(34,600.00)	29,914.04	7,595.95	60,997.97
Prosecutor-Forensic Lab Fees	50,683.03		72,661.05	97,883.89	25,460.19
Prosecutor-Justice Department	500,881.92		501,216.11	475,901.54	526,196.49
Division of Weights and Measures	344,249.57		27,376.50	2,572.80	369,053.27
Union County Tax Board- Tax Appeals	80,555.16		93,359.00	47,086.09	126,828.07
Security Deposits	136,469.32				136,469.32
Recreational Activities	16,413.18		173,561.30	149,150.26	40,824.22
Trailside Museum	65,259.36		4,170.50	9,433.01	59,996.85
Summer Arts Festival	6,679.45		10,000.00	1,134.00	15,545.45
Cultural Heritage Commission Advisory Board	52,633.41		35,716.50	30,871.75	57,478.16
Union County Prosecutors- Asset Maintenance Account	376,779.11		6,905.25	103,462.12	280,222.24
Union County Prosecutors-Federal Forfeited Fund	934,967.89	(105,500.00)	852,534.96	153,938.83	1,528,064.02
Donations-Child Advocacy	21,554.94		3,923.00	3,870.37	21,607.57
Park Improvements	48,825.25		6,592.75	21,619.00	33,799.00
Self Insurance Liability	4,135,008.44			135,045.12	3,999,963.32
Accumulated Absences	1,606,939.00			505,500.00	1,101,439.00
Sheriff-Special Services Lifesaver	18,605.00		6,830.00		25,435.00
Surrogate-Trust	354,429.88		44,293.70	206,601.05	192,122.53
Sheriff-Federal Forfeitures	14,891.97		1,745.63	1,706.55	14,931.05
Security Deposit - Interest	8.39				8.39
Security Accounts- Interest			284.40	284.40	
Jobs in Blue	13,467.42	(589,733.46)	690,168.07	83,424.78	30,477.25
Police - Federal Forfeiture	48,242.88		138.46	24,285.00	24,096.34
Police-Special Enforcement	164,668.76		3,408.77	38,706.55	129,370.98
Rape Crisis Center	10,666.90		265.00	912.39	10,019.51
Drunk Driving			4,445.25	3,479.50	965.75

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MISCELLANEOUS DEPOSITS

	BALANCE DECEMBER 31, 2010	TRANSFER	INCREASE	DECREASE	BALANCE DECEMBER 31, 2011
Donations	\$ 44,285.63	\$	\$ 125,170.00	\$ 35,000.00	\$ 134,455.63
Inmate Welfare Account	161,614.32		152,117.50	113,177.39	200,554.43
Employee Recreation Program	2,552.84				2,552.84
Repair Escrow	27,585.06		7.32		27,592.38
Correction Law Enforcement	6,434.35		16.06		6,450.41
Insurance Reimbursement-arts center	37,797.00		50,161.34		87,958.34
Personal Attendant Program	15,116.63		30,109.01		45,225.64
Environmental Quality Enforcement Fund	409,195.23	(310,000.00)	154,944.99	17,081.26	237,058.96
Self Insurance-Health Benefits (B.O.S.S.)	247,496.43		253,699.26	501,195.69	
GIGNA Health Insurance	3,991.79	2,363,835.12	39,905,539.14	42,272,436.95	929.10
Donation- 150 Anniversary	2,000.00				2,000.00
Waste Flow Enforcement	12,559.42		30,640.22	20,000.00	23,199.64
Donation-Cinderella's Closet	200.00				200.00
Wheeler Park Diversion	500.00				500.00
Donations- 9/11 Memorial	10,390.88			316.95	10,073.93
Kids Recreation- Scholarships	524,185.51		7,340.00	27,220.00	504,305.51
Kids Recreation- Equipment	70,587.16			37,427.04	33,160.12
Kids Recreation - Improvements	618,139.95		2,723,261.50	585,836.92	2,755,564.53
V.S.P. - Eye Care	7,821.79		101,649.00	109,470.79	
Sheriff	36,817.20		20,150.67		56,967.87
County Clerk	127,452.26		323.12		127,775.38
Security Deposit Account-Interest	998.98				998.98
Insurance Reimbursement-Water Damage Courthouse	19,170.00				19,170.00
Donations-Pistol Range	6,029.00		7,870.00	3,400.00	10,499.00
CIGNA Cobra-Retirees		(1,776,835.12)	2,755,083.52	978,248.40	
County Homeless Trust Fund	86,757.00		137,553.00		224,310.00
Gun Safety Awareness for Youth	2,800.00				2,800.00
Contractual Obligations Prosecutor			1,261,230.79		1,261,230.79
Contractual Obligations Law Enforcement			5,257,219.70		5,257,219.70
Contractual Obligations Exclusionary		(587,000.00)	2,000,000.00		1,413,000.00
Union County Civil War Trust			12,335.55	345.92	11,989.63
First Alert			4,529.68		4,529.68
Interest on Contractual Obligations			1,686.24		1,686.24
	<u>\$ 20,143,773.33</u>	<u>\$</u>	<u>\$ 78,037,253.21</u>	<u>\$ 68,256,698.70</u>	<u>\$ 29,924,327.84</u>

	REF.	B	B-2	B
Encumbrances	B-24		\$ 67,956,698.70	
Cancelled	B-1		<u>300,000.00</u>	
			<u>\$ 68,256,698.70</u>	

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MOTOR VEHICLE FINES

REF.

Balance, December 31, 2010	B		\$	17,829.69
Increased by Receipts:				
Municipalities	B-2	\$	3,331,882.92	
General Capital Fund	B-2		2,500,000.00	
Commitments Payable - Cancelled	B-24		<u>399.76</u>	
				<u>5,832,282.68</u>
			\$	<u>5,850,112.37</u>
Decreased by:				
Commitments Payable	B-24		\$	<u><u>5,850,112.37</u></u>

COUNTY OF UNION

TRUST FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>		
Balance, December 31, 2010	B	\$	13,337,067.93
Increased by Commitments:			
Home Investment Partnership Program	B-12	\$	2,337,409.64
Community Development Block Grants	B-16		5,006,578.70
Community Development Block Grants - Project Income	B-18		298,990.00
Miscellaneous Deposits	B-22		67,956,698.70
Motor Vehicle Fines	B-23		5,850,112.37
Housing Assistance Voucher Program Appropriated	B-28		4,773,687.05
Emergency Shelter Program	B-30		207,320.22
Community Development Block Grants - Recaptured Funds	B-36		<u>415,154.70</u>
			86,845,951.38
		\$	<u>100,183,019.31</u>
Decreased by:			
Disbursements	B-2	\$	86,880,205.59
Cancelled -Motor Vehicle Fines	B-23		<u>399.76</u>
			<u>86,880,605.35</u>
Balance, December 31, 2011	B	\$	<u><u>13,302,413.96</u></u>

"B-25"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR MULTI-JURISDICTIONAL
HOUSING REVOLVING LOAN FUND

REF.

Balance, December 31, 2010
and December 31, 2011

B

\$ 15,100.40

"B-26"

SCHEDULE OF RESERVE FOR RENTAL ASSISTANCE APPROPRIATED

Balance, December 31, 2010
and December 31, 2011

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, 2010	B		\$ 215,188.99
Increased by:			
Authorized Funding	B-5	\$ 3,746,076.00	
Cancelled	B-26	<u>124,281.01</u>	
			<u>3,870,357.01</u>
			\$ 4,085,546.00
Decreased by:			
Contract Awards	B-28		\$ <u>4,085,546.00</u>

"B-28"

SCHEDULE OF RESERVE FOR HOUSING ASSISTANCE
VOUCHER PROGRAM APPROPRIATED

Balance, December 31, 2010	B		\$ 724,222.59
Increased by:			
Refunds (Port Ins)	B-2	\$ 155,514.59	
Contract Awards	B-27	<u>4,085,546.00</u>	
			<u>4,241,060.59</u>
			\$ 4,965,283.18
Decreased by:			
Commitments	B-24	\$ 4,773,687.05	
Cancelled	B-27	<u>124,281.01</u>	
			<u>4,897,968.06</u>
Balance, December 31, 2011	B		\$ <u>67,315.12</u>

"B-29"

COUNTY OF UNION

TRUST FUND

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM UNAPPROPRIATED

REF.

Increased by:		
Authorized Funding	B-6	\$ 236,883.00
Decreased by:		
Contract Awards	B-30	\$ <u>236,883.00</u>

"B-30"

SCHEDULE OF RESERVE FOR EMERGENCY
SHELTER PROGRAM APPROPRIATED

Balance, December 31, 2010	B	\$ 65,546.70
Increased by:		
Contract Awards	B-29	<u>236,883.00</u>
		\$ 302,429.70
Decreased by:		
Commitments	B-24	<u>207,320.22</u>
Balance, December 31, 2011	B	\$ <u>95,109.48</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, 2010	B	\$ 22,532.00
Increased by:		
Receipts	B-2	<u>4,685.00</u>
Balance, December 31, 2011	B	<u><u>\$ 27,217.00</u></u>

"B-32"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF RESERVE FOR OPEN SPACE, RECREATION, FARMLAND AND
AND HISTORIC PRESERVATION EXPENDITURES

	<u>REF.</u>		
Balance, December 31, 2010	B	\$	19,045,088.82
Increased by:			
2011 Tax Levy	B-8	\$	10,657,583.41
2011 Added Taxes	B-8		23,593.32
Cancelled Ordinance	B-34		<u>197,675.51</u>
			10,878,852.24
		\$	<u>29,923,941.06</u>
Decreased by:			
Commitments	B-33		<u>21,191,950.69</u>
Balance, December 31, 2011	B	\$	<u><u>8,731,990.37</u></u>

"B-33"

SCHEDULE OF COMMITMENTS PAYABLE

Balance, December 31, 2010	B	\$	1,775,431.57
Increased by:			
Commitments Payable	B-32		<u>19,381,856.20</u>
		\$	<u>21,157,287.77</u>
Decreased by:			
Disbursements	B-2		<u>19,030,526.16</u>
Balance, December 31, 2011	B	\$	<u><u>2,126,761.61</u></u>

"B-34"

COUNTY OF UNION

OPEN SPACE PRESERVATION TRUST FUND

SCHEDULE OF DUE GENERAL CAPITAL FUND

	<u>REF.</u>		
Balance, December 31, 2010	B		\$ 200,000.00
Decreased by:			
Disbursements	B-2	\$ 2,324.49	
Cancelled Ordinance	B-32	<u>197,675.51</u>	
			\$ <u>200,000.00</u>

"B-35"

COUNTY OF UNION

TRUST FUND

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

	<u>REF.</u>		
Balance, December 31, 2010	B	\$	77,031.29
Increased by:			
Receipts	B-2	\$	521,237.04
Cancelled	B-36		<u>138,414.04</u>
			659,651.08
Decreased by:		\$	<u>736,682.37</u>
Contract Awards	B-36		<u>553,568.74</u>
Balance, December 31, 2011	B	\$	<u><u>183,113.63</u></u>
<u>Analysis of Balance</u>			
City of Rahway		\$	5,165.17
City of Plainfield			<u>177,948.46</u>
		\$	<u><u>183,113.63</u></u>

"B-36"

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

	<u>REF.</u>		
Increased by:			
Contract Awards	B-35	\$	553,568.74
Decreased by:			
Commitments Payable	B-24	\$	415,154.70
Cancelled Commitments	B-35		<u>138,414.04</u>
		\$	<u><u>553,568.74</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CASH-TREASURER

	<u>REF.</u>		
Balance, December 31, 2010	C		\$ 73,353,062.59
Increased by Receipts:			
Premium on Sale of Notes	C-1	\$ 1,627,600.00	
Premium on Sale of Serial Bonds	C-1	960.00	
Reimbursement - Funded Ordinance	C-1	6,590.50	
Open Space Preservation fund	C-3	2,324.49	
State Aid - Deferred Unfunded		1,156,822.52	
Budget Appropriations:			
Improvement Costs- Deferred Unfunded		125,000.00	
Capital Improvement Fund	C-7	1,300,000.00	
Serial Bonds	C-10	80,000,000.00	
Miscellaneous Receivable - Federal Government	C-12	1,289,987.25	
Miscellaneous Receivable - State of New Jersey	C-12	3,707,594.28	
Bond Anticipation Notes	C-14	130,000,000.00	
Reserve for Arbitrage	C-15	31,257.86	
			<u>219,248,136.90</u>
			\$ <u>292,601,199.49</u>
Decreased by Disbursements:			
Capital Fund Balance to Current Fund	C-1	\$ 3,000,000.00	
Commitments Payable	C-9	36,116,966.24	
Bond Anticipation Notes	C-14	182,746,250.00	
Due Current Fund	C	20,830.67	
			<u>221,884,046.91</u>
Balance, December 31, 2011	C		\$ <u><u>70,717,152.58</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DUE TO/FROM OPEN SPACE PRESERVATION FUND

REF.

Balance December 31, 2010	C		\$	200,000.00
Decreased by:				
Received	C-2	\$	2,324.49	
Cancel Improvement Authorization and Return to Open Space Preservation Fund	C-8		<u>197,675.51</u>	
			\$	<u><u>200,000.00</u></u>

"C-4"

COUNTY OF UNION

GENERAL CAPITAL FUND

ANALYSIS OF CASH AND INVESTMENTS

BALANCE
DECEMBER
31, 2011

Fund Balance	\$ 3,756,035.84
Capital Improvement Fund	1,205,942.52
Commitments Payable	83,371,710.57
Reserve to Pay Serial Bonds	80,645.61
Reserve for Arbitrage	31,257.86
Due From State of New Jersey	(6,165,924.03)
Due From Federal Government	(5,728,863.17)
Improvement Authorizations Funded As Set Forth on "C-8"	14,786,742.37
Improvement Authorizations Expended As Set Forth on "C-6"	(35,588,167.45)
Cash on hand to Pay Notes As Set Forth on "C-6"	882,322.60
Unexpended Proceeds of Bond Anticipation Notes As Set Forth on "C-6"	<u>14,085,449.86</u>
	<u>\$ 70,717,152.58</u>

REF.

C

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO
FUTURE TAXATION-FUNDED

	<u>REF.</u>		
Balance, December 31, 2010	C	\$	263,134,761.37
Increased by:			
Sale of Serial Bonds	C-10		<u>80,000,000.00</u>
			343,134,761.37
Decreased by:			
2011 Budget Appropriation to Pay Bonds	C-10	\$	18,630,000.00
2011 Budget Appropriation to Pay Local Unit Refunding Bonds	C-11		835,000.00
2011 Budget Appropriation to Pay Dam Restoration Loans	C-16		<u>149,046.62</u>
			<u>19,614,046.62</u>
Balance, December 31, 2011	C	\$	<u><u>323,520,714.75</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, 2011	ANALYSIS OF BALANCE DECEMBER 31, 2011		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
233 A	7/11/1985	West Brook Channel	\$ 736,161.62	\$	\$ 736,161.62	\$
480 D	7/23/1998	Oak Ridge Golf Course	1,156,200.00	1,156,000.00		200.00
480 F	7/23/1998	Pedestrian Bridges - Rahway River	7,700.00	7,700.00		
480 O	7/23/1998	Communication & Signal Equipment	79,300.00		2.22	79,297.78
501 Z	7/22/1999	Surrogate - Equipment & Machinery	19,600.00	19,600.00		
516 E	10/11/2000	Seniors in Motion	116,200.00			116,200.00
518 T	12/14/2000	Vehicular Gate - Jail	171,000.00	171,000.00		
540 A	10/25/2001	Loan U.C.I.A	20,000.00			20,000.00
552 A	5/9/2002	Vocational - Construct Building	257,000.00		257,000.00	
555 G	8/22/2002	Replace Culverts	147,306.82	147,306.82		
555 P	8/22/2002	Improvement to Building	939,750.00	939,000.00		750.00
555 X	8/22/2002	Surrogate - Furnishings and Equipment	20,900.00	20,900.00		
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	55,555.67		55,555.67	
578 CC	8/21/2003	Vocational - Vehicle and Equipment and Machinery	25,000.00	25,000.00		
578 I	8/21/2003	Operational Services - Sewer Projects	47,500.00	47,000.00	500.00	
578 L	8/21/2003	Operational Services - Improvement to Buildings	95,750.00			95,750.00
578 M	8/21/2003	Improvement to Buildings - Fire Alarms	283,750.00		246,180.34	37,569.66
578 N	8/21/2003	Operational Services - Furniture, Carpet	210,000.00	210,000.00		
578 P	8/21/2003	Parks and Recreation Improvements	870.00			870.00
578 S	8/21/2003	Public Safety - Security and Facility Infrastructure	132,549.00	132,549.00		
578 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	32,387.00			32,387.00
601 BB	8/19/2004	Public Safety - Floor, Radio System	271,944.00	271,944.00		
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	34.00			34.00
601 D	8/19/2004	Runnells - Renovate Long-Term Care Units	754,355.00	754,355.00		
601 EE	8/19/2004	Clerk - Renovation of Records Room, Equipment	73,344.00	73,344.00		
601 FF	8/19/2004	Surrogate - Furniture, Computers and Office Equipment	27,397.00	27,397.00		
601 G	8/19/2004	Repair of Various Bridges	2,467,115.83	2,467,000.00		115.83
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,456,000.00			1,456,000.00
601 II	8/19/2004	County Voc Tech Schools - Various Improvements	69,250.00	58,000.00		11,250.00
601 J	8/19/2004	Traffic Signal Rehabilitation Program	5,445.63	5,445.63		
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	712.00		712.00	
601 O	8/19/2004	Various Improvements to Public Buildings	400.00			400.00
601 P	8/19/2004	Various Improvements to Public Buildings	701,750.00		671,800.00	29,950.00
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	327,494.00	327,494.00		
601 T	8/19/2004	Various Improvements - Parks and Recreation	7,162.00			7,162.00
601 U	8/19/2004	Parks and Recreation - Equipment and Machinery	293,840.00	293,840.00		
601 V	8/19/2004	Parks and Recreation - Furniture and Fixtures	382,550.00	382,550.00		
601 W	8/19/2004	Parks and Recreation - Upgrade Alarms and Sprinklers	249,517.00	249,517.00		
616 AA	8/18/2005	Union County College - Equipment and Machinery	139,500.00	139,500.00		
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	121,750.00	99,805.00	0.10	21,944.90
616 E	8/18/2005	Human Services - Equipment and Machinery	154,915.00		661.00	154,254.00
616 F	8/18/2005	Engineer - Replace Bridges	604,200.00	57,555.00	40,853.45	505,791.55
616 G	8/18/2005	Engineer - Culvert Repair	1,221,750.00	18,483.00	0.05	1,203,266.95
616 I	8/18/2005	Engineer - Traffic Signals	960.00	960.00		
616 K	8/18/2005	Engineer - Environmental Monitoring	275.00	275.00		
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	352.00			352.00
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	587.00			587.00
616 O	8/18/2005	New Automotive Vehicles and Communication Equipment	302,944.00	302,944.00		
616 P	8/18/2005	Park and Recreation Improvements	429,189.00			429,189.00
616 T	8/18/2005	Sheriff - Equipment and Machinery	74,484.00	74,484.00		
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		

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2011	ANALYSIS OF BALANCE DECEMBER 31, 2011		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
632 AA	8/1/2006	College-Equipment & Machinery	\$ 175,500.00	\$ 140,439.00	\$ 0.39	\$ 35,060.61
632 B	8/1/2006	Economic Development-Professional Services	119,345.00		676.49	118,668.51
632 BB	8/1/2006	Vocational - Renovations and Improvements	111,250.00	76,000.00		35,250.00
632 C	8/1/2006	Runnells - Renovate Long Term Units	321,980.00	321,980.00		
632 CC	8/1/2006	Vocational - Equipment and Machinery	128,750.00	128,750.00		
632 D	8/1/2006	Engineering - Replace Bridges	225.00			225.00
632 E	8/1/2006	Engineering - Culvert Repairs	669,125.00			669,125.00
632 F	8/1/2006	Engineering - Traffic Signals	1,846,251.74	1,846,251.74		
632 G	8/1/2006	Engineering - Environmental Monitoring	512.00			512.00
632 H	8/1/2006	Engineering - West Brook Flood Control	30,500.00			30,500.00
632 I	8/1/2006	Engineering - Resurface County Roads	977,519.51	75,300.00	422,889.66	479,329.85
632 J	8/1/2006	Engineering - Equipment and Machinery	48,925.00	48,925.00		
632 K	8/1/2006	Park Improvements	50.00			50.00
632 L	8/1/2006	Park Improvements	59,905.00	59,905.00		
632 M	8/1/2006	Parks - Equipment and Machinery	56,955.00	56,955.00		
632 N	8/1/2006	Parks - Vehicles	764,176.00	764,176.00		
632 O	8/1/2006	Parks - Facilities-Improvement to Buildings	2,593,025.00	1,804,000.00	709,525.00	79,500.00
632 P	8/1/2006	Parks - Facilities-Improvement to Buildings	1,027,425.00	1,027,425.00		
632 R	8/1/2006	Parks - Facilities-Furniture, Carpets	293,550.00	293,000.00		550.00
632 T	8/1/2006	Human Services - Vehicles, Equipment	243,835.00		768.00	243,067.00
632 U	8/1/2006	Various Departments - Vehicles	508,802.00	508,000.00		802.00
632 V	8/1/2006	Public Safety - Equipment and Machinery	544,540.00	544,540.00		
632 W	8/1/2006	Sheriff-Firearms Range	225,227.00	225,000.00		227.00
632 X	8/1/2006	Prosecutor - Equipment and Machinery	126,909.00	75,462.00	43,944.51	7,502.49
653 A	8/23/2007	Info Tech IT and Tele Equipment	720,176.00	720,176.00		
653 AA	8/23/2007	Vocational - Renovations and Improvements	928,000.00	928,000.00		
653 BB	8/23/2007	Vocational - Equipment and Furnishings	233,000.00	233,000.00		
653 C	8/23/2007	Runnells - Call System, Wall Guards and Equipment	484,382.00	484,382.00		
653 D	8/23/2007	Engineering - Repair or Replace Bridges	1,530,000.00			1,530,000.00
653 E	8/23/2007	Engineering - Culvert Repairs	950,000.00	950,000.00		
653 F	8/23/2007	Engineering - Traffic Signals	2,259,055.03	2,259,055.03		
653 G	8/23/2007	Engineering - Environmental Monitoring	297,100.00	297,100.00		
653 H	8/23/2007	Engineering - Inspect Dams	551,000.00	396,230.00	2,800.00	151,970.00
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	1,001,212.00	953,398.00		47,814.00
653 N	8/23/2007	Facilities Management - Improvements to Buildings	3,962,925.00	3,800,000.00		162,925.00
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	379,066.00	315,000.00	47,416.00	16,650.00
653 R	8/23/2007	Human Services - Equipment and Machinery	332,778.00	332,778.00		
653 S	8/23/2007	Various - Equipment, Machinery and Vehicles	643,315.00	643,315.00		
653 T	8/23/2007	Public Safety - Equipment and Machinery	346,470.00	346,470.00		
653 U	8/23/2007	Public Safety - Equipment and Machinery	97,850.00	65,402.00	0.05	32,447.95
653 V	8/23/2007	Emergency Management - Equipment and Machinery	252,367.00	252,000.00		367.00
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	98,209.00	9,257.00	0.49	88,951.51
653 Z	8/23/2007	College - Equipment and Machinery	146,000.00	146,000.00		
665 A	2/28/2008	Additional Construction-Venieri Building-Westfield	9,000.00			9,000.00
669 A	5/29/2008	Engineering Services	712,500.00	712,500.00		
669 B	5/29/2008	Engineering - Resurface Roads	393,300.00	393,300.00		

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2011	ANALYSIS OF BALANCE DECEMBER 31, 2011		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
669 C	5/29/2008	College - Equipment and Machinery	\$ 1,250,000.00	\$ 1,250,000.00	\$	\$
669 D	5/29/2008	College - Equipment and Machinery	250,000.00	250,000.00		
669 E	5/29/2008	Vocational - Construction-Performing Arts Program	20,000,000.00	20,000,000.00		
670 A	7/24/2008	Public Safety - Fire Academy	1,187,500.00			1,187,500.00
670 B	7/24/2008	Open Space - Hungarian Club	595,466.00	595,466.00		
671 A	10/9/2008	Information Tech -Tech & Communications Equipment	865,450.00	865,000.00		450.00
671 B	10/9/2008	Communications - Communication and Signal Equipment	245,119.00	245,119.00		
671 C	10/9/2008	Runnells - Improvements and Equipment	774,772.00	774,772.00		
671 D	10/9/2008	Engineering - Traffic Signal Rehabilitation	2,270,395.00	367,000.00		1,903,395.00
671 E	10/9/2008	Engineering - Lenape Park Bike Trail	47,500.00			47,500.00
671 F	10/9/2008	Engineering - Info Tech Equip	47,500.00			47,500.00
671 G	10/9/2008	Facilities - Improvement to Buildings	2,201,625.00	2,201,625.00		
671 H	10/9/2008	Facilities - Improvement to Buildings	733,875.00			733,875.00
671 I	10/9/2008	Facilities - Fire Safety Upgrades	14,335,500.00	14,335,000.00		500.00
671 J	10/9/2008	Parks - Park and Recreation Improvements	3,913,999.00	3,913,250.00		749.00
671 K	10/9/2008	Parks - Recreation Equipment	391,400.00	391,000.00		400.00
671 L	10/9/2008	Public Works - Equip & Machinery	710,600.00	692,000.00		18,600.00
671 M	10/9/2008	Various - Automotive Vehicles	1,163,512.00	1,163,000.00		512.00
671 N	10/9/2008	Human Services - Equipment and Machinery	437,665.00	400,000.00		37,665.00
671 O	10/9/2008	Police - Equipment and Machinery	548,150.00	548,000.00		150.00
671 P	10/9/2008	Police - Technology Equipment	117,420.00	117,420.00		
671 Q	10/9/2008	Corrections Security Fencing	244,625.00			244,625.00
671 R	10/9/2008	Clerk - Index Records Preservation	146,775.00	14,045.00	1,110.02	131,619.98
671 S	10/9/2008	Sheriff - Reconstruct Fire Arms Range	318,012.00	318,012.00		
671 T	10/9/2008	Vocational - Improvements to Facilities	1,624,000.00	1,624,000.00		
684 A	5/28/2009	Construct Park Stanford Drive BH	5,700,000.00	5,700,000.00		
687 A	7/30/2009	Parks - IT Equip	268,374.00	268,000.00		374.00
687 AA	7/30/2009	Vocational - Renovate and Improve Buildings	1,400,000.00	1,400,000.00		
687 BB	7/30/2009	Parks - Communications Equipment	110,675.00	110,675.00		
687 B	7/30/2009	College - It and Communications Equipment	660,000.00	660,000.00		
687 C	7/30/2009	Runnells Hospital - Upgrade Elevators, Etc.	664,240.00		2,202.53	662,037.47
687 CC	7/30/2009	College - Equipment and Machinery	340,000.00	340,000.00		
687 D	7/30/2009	Engineering - Traffic Signals	3,236,878.00			3,236,878.00
687 E	7/30/2009	Engineering Resurface Roads	589,000.00	17,870.00	571,130.00	
687 F	7/30/2009	Engineering - Inspect and Rehab Dams	33,250.00		33,250.00	
687 G	7/30/2009	Engineering - Engineering Services	1,140,000.00	1,140,000.00		
687 H	7/30/2009	Engineering - Equipment and Machinery	166,345.00	166,000.00		345.00
687 I	7/30/2009	Engineering - Facilities-Improve Buildings	14,677,500.00	2,316,612.18	11,504,876.87	856,010.95
687 J	7/30/2009	Engineering - Facilities - Fire Alarm Systems	489,250.00	489,250.00		
687 K	7/30/2009	Engineering - Facilities - Fire Safety Renovations	4,892,500.00	4,892,500.00		
687 L	7/30/2009	Engineering - Park and Recreation Improvements	1,369,899.00	90,003.00	241,087.00	1,038,809.00
687 M	7/30/2009	Park and Recreation Improvements	380,475.00		170,325.00	210,150.00
687 N	7/30/2009	Parks - Recreation Equipment	365,797.00	365,797.00		
687 O	7/30/2009	Parks - Club House Galloping Hill Golf Course	3,914,000.00	3,914,000.00		
687 P	7/30/2009	Various - New Automotive Vehicles	2,015,298.00	2,015,000.00		298.00
687 Q	7/30/2009	Human Services - Equipment and Machinery	117,250.00	63,000.00		54,250.00
687 R	7/30/2009	Public Safety-Police - Equipment and Machinery	338,095.00	185,488.00	0.20	152,606.80
687 S	7/30/2009	Public Safety - Police Furnishings	83,172.00	3,177.00		79,995.00
687 T	7/30/2009	Corrections - Furnishings and Equipment	24,700.00	24,700.00		
687 U	7/30/2009	Corrections - Communications and Signal Equipment	134,425.00	27,337.00	5,220.15	101,867.85

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2011	ANALYSIS OF BALANCE DECEMBER 31, 2011		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
687 V	7/30/2009	Public Safety Emergency Management - Equipment	\$ 171,902.00	\$ 41,049.00	\$ 0.90	\$ 130,852.10
687 W	7/30/2009	Clerk - Equipment and Machinery	21,185.00	2,307.00	0.35	18,877.65
687 X	7/30/2009	Sheriff - Communication Equipment	23,750.00	23,750.00		
687 Y	7/30/2009	Prosecutor - IT Equipment	153,443.00	153,000.00		443.00
687 Z	7/30/2009	Prosecutor - Communication Equipment	216,808.00	216,000.00		808.00
688 A	8/20/2009	Acq. of Property - Child Advocacy Center	80,000.00	80,000.00		
691 A	9/9/2009	Easement - Parking Garage	11,700,000.00	11,101,720.00	0.60	598,279.40
692 A	9/9/2009	College - Easement-Parking Garage	2,500,000.00	2,500,000.00		
695 A	10/8/2009	UCIA - Loan-Renewal Energy	475,000.00	475,000.00		
713 A	12/8/2010	Parks & CR - IT Acq. of IT Equip	336,300.00	22,979.00	130,000.64	183,320.36
713 AA	12/8/2010	Vocational School - Renovations & Improvements	900,000.00	563,493.00	114,201.88	222,305.12
713 B	12/8/2010	Parks & CR - IT Acq. of Comm. Equip	489,250.00			489,250.00
713 BB	12/8/2010	Vocational School - IT Equipment	500,000.00		2,201.00	497,799.00
713 C	12/8/2010	Runnells Hospital - Replacement of Elevators, Etc.	587,100.00		23,484.00	563,616.00
713 CC	12/8/2010	College - Renovations & Improvements	1,868,000.00		939,561.14	928,438.86
713 D	12/8/2010	Runnells - Replacement of Equipment and Machinery	61,750.00			61,750.00
713 DD	12/8/2010	College - Equipment and Machinery	1,635,082.00		204,762.12	1,430,319.88
713 E	12/8/2010	Engineering - Engineering Services	760,000.00	378,021.00	381,979.00	
713 F	12/8/2010	Engineering - Improvements to Dams	587,100.00		278,259.15	308,840.85
713 G	12/8/2010	Engineering - Facilities-Improvements to Buildings	5,186,050.00	3,727,050.00		1,459,000.00
713 H	12/8/2010	Engineering - Facilities-Fire Alarm Systems	391,400.00			391,400.00
713 I	12/8/2010	Engineering - Facilities - Fire Safety Renovations	978,500.00			978,500.00
713 J	12/8/2010	Engineering - Facilities-Furniture, Carpets	293,550.00		138,733.12	154,816.88
713 K	12/8/2010	Engineering - Facilities-Engineering Services	237,500.00			237,500.00
713 L i	12/8/2010	Engineering - Park Maint. - Park & Recreation Improvements	993,178.00			993,178.00
713 L ii	12/8/2010	Engineering - Park Maint.-Park & Recreation Improvements	2,431,572.00			2,431,572.00
713 M	12/8/2010	Parks & CR- Admin-Park & Rec Improvements	8,806,500.00	594,477.00	4,947,531.13	3,264,491.87
713 N	12/8/2010	Parks & CR - Admin-Park & Rec Equipment	82,650.00			82,650.00
713 O	12/8/2010	Parks & CR - Admin-Park & Rec New Club House-GH	8,806,500.00		8,806,500.00	
713 P	12/8/2010	Various - New Automotive Vehicles	3,223,177.00	67,945.00	700,345.23	2,454,886.77
713 Q	12/8/2010	Human Services - Equipment and Machinery	64,125.00	35,949.00	2,374.25	25,801.75
713 R	12/8/2010	Public Safety - Police-Equipment and Machinery	343,234.00		245,522.41	97,711.59
713 S	12/8/2010	Corrections - Furnishings and Equipment	24,700.00	2,253.00	0.26	22,446.74
713 T	12/8/2010	Corrections - Equipment & Machinery	23,750.00			23,750.00
713 U	12/8/2010	Public Safety - Emergency Management - Equipment and Machinery	1,755,125.00			1,755,125.00
713 V	12/8/2010	Sheriff - Communication Equipment	121,600.00	18,536.00		103,064.00
713 W	12/8/2010	Sheriff - Equipment and Machinery	126,225.00	45,132.00	44,365.00	36,728.00
713 X	12/8/2010	Sheriff - IT Equipment	58,710.00			58,710.00
713 Y	12/8/2010	Prosecutor - IT Equipment	145,302.00	103,308.00		41,994.00
713 Z	12/8/2010	Prosecutor - Comm. Equip	124,640.00		27,379.60	97,260.40
723 A	8/25/2011	PCR - Info Tech-IT and Telecom Equip	261,259.00			261,259.00
723 AA	8/25/2011	Sheriff - IT Equipment	282,364.00		1,074.89	281,289.11
723 B	8/25/2011	Runnells - A/C Units-Equipment and Machinery	520,600.00			520,600.00
723 BB	8/25/2011	Prosecutor - IT Equipment	122,284.00		120,364.00	1,920.00
723 C	8/25/2011	Runnells - Equipment and Machinery	47,500.00		22,497.50	25,002.50
723 CC	8/25/2011	Prosecutor - Equipment and Machinery	98,230.00		2,440.90	95,789.10
723 DD	8/25/2011	Vocational - Renovate and improve Buildings	1,250,000.00			1,250,000.00
723 EE	8/25/2011	Vocational - Furnishings	50,000.00			50,000.00
723 FF	8/25/2011	College - Renovation and Construction	1,000,000.00			1,000,000.00
723 G	8/25/2011	Engineering - Engineering Services	950,000.00		416,719.99	533,280.01
723 GG	8/25/2011	College - Renovation and Improvements	1,214,000.00		76,386.55	1,137,613.45

COUNTY OF UNION
GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2011	ANALYSIS OF BALANCE DECEMBER 31, 2011		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
723 H	8/25/2011	Engineering - Improvement to Dams	\$ 1,957,000.00	\$	\$	\$ 1,957,000.00
723 HH	8/25/2011	College - Equipment and Machinery	587,800.00			587,800.00
723 I	8/25/2011	Engineering - Environmental Monitoring	195,700.00			195,700.00
723 II	8/25/2011	College - IT, Communication Equip. and Vehicles	990,000.00			990,000.00
723 J	8/25/2011	Engineering - Facilities - Improve Buildings	5,283,900.00			5,283,900.00
723 K	8/25/2011	Engineering - Facilities - Fire Alarm Systems	293,550.00			293,550.00
723 L	8/25/2011	Engineering - Facilities - Fire Safety Renovations	978,500.00			978,500.00
723 M	8/25/2011	Engineering - Facilities - furniture, Carpets	489,250.00			489,250.00
723 N	8/25/2011	Engineering - Engineering Services	237,500.00			237,500.00
723 O	8/25/2011	Parks - Park and Recreation Improvements	15,064,625.00			15,064,625.00
723 P	8/25/2011	Parks - Recreational Equipment	626,240.00		74,661.15	551,578.85
723 Q	8/25/2011	Engineering - Park and Recreation Improvements	2,788,725.00			2,788,725.00
723 R	8/25/2011	Engineering - Park Maint - Recreation Equip.	1,443,287.00		119,435.00	1,323,852.00
723 S	8/25/2011	Various - New Automotive Vehicles	1,869,028.00			1,869,028.00
723 T	8/25/2011	Public Safety - Police - Equipment and Machinery	377,150.00		238,450.25	138,699.75
723 U	8/25/2011	Corrections - Furnishings and Equipment	24,700.00			24,700.00
723 V	8/25/2011	Corrections - Equipment and Machinery	14,250.00			14,250.00
723 W	8/25/2011	Public Safety - Emergency Mgmt. - Communications Equip	2,869,475.00		1,762,286.63	1,107,188.37
723 X	8/25/2011	Public Safety - Emergency Mgmt. - IT Equipment	23,750.00			23,750.00
723 Y	8/25/2011	Sheriff - Equipment and Machinery	655,025.00			655,025.00
723 Z	8/25/2011	Sheriff - Equipment and Machinery	131,527.00			131,527.00
			<u>\$ 243,439,002.85</u>	<u>\$ 129,117,677.40</u>	<u>\$ 35,588,167.45</u>	<u>\$ 78,733,158.00</u>
REF.			C	C-14	C-4	C-6
Bond Anticipation Notes			C-14	\$ 130,000,000.00		
Less Cash on Hand to Pay Notes:						
601 J			\$ 307,829.37			
632 F			126,548.26			
653 F			<u>447,944.97</u>			
C-4				<u>882,322.60</u>		
				<u>\$ 129,117,677.40</u>		
Improvement Authorizations - Unfunded			C-8			\$ 92,818,607.86
Less: Unexpended Proceeds of						
Bond Anticipation Notes:						
480 D				\$	168.71	
501 Z					15,543.37	
555 P					5,782.94	
555 X					3,917.78	
578 N					35,000.00	
578 S					124,707.70	
601 BB					17,535.00	
601 D					440,278.72	
601 EE					5,278.21	
601 FF					21,283.21	
601 G					318,079.43	
601 Q					15,000.00	
601R					290,390.47	
601 U					97,090.98	
601 V					18,054.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	BALANCE DECEMBER 31, 2011	ANALYSIS OF BALANCE DECEMBER 31, 2011		
				BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	UNEXPENDED IMPROVEMENT AUTHORIZATIONS
		REF.				
		601 WW			\$ 112,033.58	
		616 AA			63,038.32	
		616 O			35,471.00	
		616 T			3,643.03	
		616 Y			61,793.23	
		632 C			219,142.28	
		632 CC			830.00	
		632 L			9,900.00	
		632 M			34,228.50	
		632 N			68,015.54	
		632 P			31,500.00	
		632 R			158,450.00	
		632 U			89,561.50	
		632 V			477,631.07	
		632 W			473.50	
		653 A			22,188.40	
		653AA			31,774.62	
		653 C			128,568.15	
		653 E			650,000.00	
		653 F			1,108,168.36	
		653G			12,283.35	
		653 I			107,621.00	
		653 J			288,066.00	
		653 K			9,433.91	
		653 L			72,612.31	
		653 N			100,010.00	
		653 O			19,500.00	
		653 P			167,777.19	
		653 R			89,500.27	
		653 S			230,302.42	
		653 T			83,547.89	
		653 V			101,970.54	
		653 X			193,736.00	
		669A			637.32	
		669 B			66,529.38	
		669 E			362,722.68	
		671 A			19,530.37	
		671 B			158,203.56	
		671 C			371,934.91	
		671 D			193,942.90	
		671 G			93,487.91	
		671 I			89,500.00	
		671 J			1,793,126.91	
		671 K			11,600.00	
		671 L			5,013.00	
		671 M			464,217.36	
		671 N			324,554.91	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF DEFERRED CHARGES TO FUTURE TAXATION-UNFUNDED

ORDINANCE NUMBER	DATE OF ORDINANCE	IMPROVEMENT DESCRIPTION	ANALYSIS OF BALANCE DECEMBER 31, 2011			UNEXPENDED IMPROVEMENT AUTHORIZATIONS
			BALANCE DECEMBER 31, 2011	BOND ANTICIPATION NOTES	EXPENDITURES OR COMMITMENTS	
		REF.				
		671 O			\$ 190,406.77	\$
		671 P			8,100.00	
		671 S			9,750.26	
		671 T			168,491.37	
		684A			1,347,994.79	
		687 A			28,979.25	
		687 AA			404,615.06	
		687 B			1,500.00	
		687 BB			86,454.87	
		687 CC			193,060.16	
		687 G			1,612.65	
		687 H			4,755.00	
		687 J			265,000.00	
		687 K			162,350.00	
		687 N			21,457.47	
		687 O			22,821.05	
		687 P			764,001.65	
		687 Q			51,252.79	
		687 T			235.26	
		687 X			4,640.00	
		687 Y			39,331.90	
		687 Z			82,755.87	
		688A			80,000.00	
		C-4				14,085,449.86
		C-6				\$ 78,733,158.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF CAPITAL IMPROVEMENT FUND

	<u>REF.</u>	
Balance, December 31, 2010	C	\$ 1,885,178.52
Increased by:		
2011 Budget Appropriation	C-2	<u>1,300,000.00</u>
		\$ <u>3,185,178.52</u>
Decreased by:		
Appropriation to Finance Improvement Authorizations	C-8	<u>1,979,236.00</u>
Balance, December 31, 2011	C	\$ <u><u>1,205,942.52</u></u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2010		2011 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2011	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Flood Control Projects	9/13/1984	\$ 3,700,000.00	\$ 20,838.06	\$	\$		\$ 20,838.06	\$	
Construction of a Police Academy and Crime Laboratory	12/10/1987	6,000,000.00	9,828.92				9,828.92		
Public Safety - Corrections	8/3/1989	3,000,000.00	988.41					988.41	
Improvements to Bridges	6/21/1990	4,290,000.00	19,016.71					19,016.71	
Flood Control Projects	6/21/1990	5,490,000.00	309,341.19					309,341.19	
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	1,526,623.76					1,526,623.76	
Resurface of County Roads and Construction of Storm Water Sewers	6/17/1993	2,275,000.00	117,519.18			14,990.00		102,529.18	
West Brook Construction Phase III and Dams Rehabilitation	6/17/1993	2,600,000.00	18,813.75				18,813.75		
Architectural and Engineering for the Improvement of Galloping Hill Service Yard	6/17/1993	200,000.00	167,480.22					167,480.22	
Automation of Correction Facility	6/17/1993	625,000.00	28,637.26			28,637.26			
Drainage and Sewers	8/17/1995	761,250.00	1,529.44				1,529.44		
Inmate Property System	8/17/1995	666,750.00	37,302.05			25,792.19		11,509.86	
Correctional Facilities	12/14/1995	5,000,000.00	2,404,480.93			2,404,480.93			
Various Public Acquisitions	5/16/1996	285,000.00	7,431.90				7,431.90		
Improvements to Roads and Bridges	12/12/1996	5,824,000.00	129,662.94					129,662.94	
Acquisition of Furnishing and Replacement of Sidewalks	10/16/1997	255,000.00	0.01					0.01	
Improvements to Railway and Wheeler Pools	10/16/1997	2,756,000.00	11,130.05					11,130.05	
Design of Building and Equipment for Sheriff's Office	10/16/1997	242,760.00	13,559.48				13,559.48		
1804 Section 20 Expense Ordinance 455	10/16/1997	257,322.00	151,843.53			151,843.53			
Various Improvements and Acquisitions - College	3/12/1998	1,560,000.00	31,913.03					31,913.03	
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	11,081.28			(4,355.00)	15,436.28		
Oak Ridge Golf Course	7/23/1998	3,060,000.00		28,155.01		27,786.30			368.71
Cranford Flood Control Project	7/23/1998		38,600.00	771,400.00			810,000.00		
Various Improvements	7/23/1998	5,956,800.00							
Various Parks and Recreation Improvements	7/23/1998	2,911,800.00	1,900.00					1,900.00	
Various Building Improvements	7/23/1998	510,000.00		237.50			237.50		
Acquisition of New Communication and Signal Systems	7/23/1998	968,000.00		79,297.78					79,297.78
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	87,051.03				87,051.03		
Improvements of County Police and Forensic Laboratory Complex	7/22/1999	16,000,000.00	45,121.77			15,000.00		30,121.77	
Elizabeth River Flood Control Project - Engineering	7/22/1999	220,000.00		175,000.00			175,000.00		
Acquisition of Automotive Vehicles - Various Departments	7/22/1999	1,005,950.00	101,223.96					101,223.96	
Various Improvements to Public Buildings - Buildings Services	7/22/1999	2,745,600.00	52,408.30					52,408.30	
Replacement of Sidewalks and Acquisition of Equipment and Machinery - Public Works	7/22/1999	825,000.00	5,164.68				5,164.68		
Acquisition of New Automotive Vehicles - Public Works	7/22/1999	646,800.00	50,869.96					50,869.96	
Acquisition of Equipment and Machinery and Communication and Signal System-Sheriff's Offices	7/22/1999	77,000.00	18,158.09				18,158.09		
Signal System-Prosecutor's Offices	7/22/1999	549,067.00	60,606.20				60,606.20		
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			3,716.13		88,283.87	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2010		2011 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2011	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Computer Equipment-Surrogate's Office	7/22/1999	\$ 55,550.00	\$	\$ 15,543.37	\$		\$	\$	15,543.37
Senior Focus	10/11/2000	3,150,000.00	500.00	147,745.00			148,245.00		
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		
Rehabilitation of Dams	12/14/2000	700,000.00				(5,433.16)		5,433.16	
Equipment & Machinery - Engineering	12/14/2000	412,531.00	629.50				629.50		
Replacement of Sidewalks	12/14/2000	250,000.00	12,500.00	237,500.00			250,000.00		
Improvement to Park Facilities	12/14/2000	1,535,000.00	706.75				706.75		
Replace Vehicular Gate - Jail	12/14/2000	180,000.00		104,310.79		104,310.79			
Equipment and Machinery - Prosecutor	12/14/2000	302,700.00	4,257.50				4,257.50		
Equipment and Machinery - Surrogate	12/14/2000	97,318.00	1,972.39			219.00		1,753.39	
Equipment and Machinery - College	12/14/2000	4,377,500.00	5,990.57					5,990.57	
Loan - U.C.I.A - College - Land	12/14/2000	520,000.00	20,000.00					20,000.00	
Rehabilitation of Dams	8/28/2001	1,775,000.00		42,465.85		42,465.85			
Various Improvements to Public Buildings	8/28/2001	3,295,000.00				(14,180.02)		14,180.02	
New Furniture, Carpets and Window Treatments	8/28/2001	650,000.00	2,107.47					2,107.47	
Various Park and Recreation Improvements	8/28/2001	3,490,000.00	58,203.46			18,075.46		40,128.00	
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							
Various Improvements - Union County College	8/28/2001	3,000,000.00	1,521,808.61			868,178.97		653,629.64	
Loan - U.C.I.A	10/25/2001	1,000,000.00		20,000.00					20,000.00
Parks and Recreation Improvements	2/28/2002	350,000.00	32,500.00			32,500.00			
Acquisition of Land - Summit	4/11/2002	9,150,000.00	126,900.00				126,900.00		
Communication and Signal Equipment	8/22/2002	1,635,000.00	43,661.33					43,661.33	
Printing Equipment and Machinery	8/22/2002	168,000.00	6.25				6.25		
Human Services - Communication and Signal System	8/22/2002	106,100.00	17,100.00				17,100.00		
Replacement of Culverts	8/22/2002	647,500.00		9,818.18			9,818.18		
Improvement to Building	8/22/2002	1,785,000.00		9,978.90		3,445.96			6,532.94
Furniture and Carpets	8/22/2002	265,000.00	15,000.00					15,000.00	
Equipment, Machinery and Motor Vehicles	8/22/2002	2,425,000.00	56,646.99					56,646.99	
Parks and Recreation Improvements	8/22/2002	4,680,000.00	151,356.11			12,010.00		139,346.11	
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	50,000.00				50,000.00		
Prosecutor - Equipment and Machinery	8/22/2002	183,184.00	4,282.46				4,282.46		
Clerk - Equipment and Machinery	8/22/2002	159,600.00	6,126.56			1,126.56		5,000.00	
Surrogate - Furnishings and Equipment	8/22/2002	22,000.00		6,653.48		2,735.70			3,917.78
College - Equipment and Machinery	8/22/2002	3,250,000.00	80,047.00	43,000.00		118,407.80		4,639.20	
Vocational - Computers, Equipment and Machinery	8/22/2002	1,215,000.00	15,000.00					15,000.00	
Refunding of Unfunded Pension Liabilities	2/20/2003	13,500,000.00		574,444.33			574,444.33		
Bridge and Culvert Improvements	5/29/2003	4,715,000.00		17,245.17		(2,778.32)		20,023.49	
Union County College-Resurface Parking Lots	8/21/2003	108,150.00	4,750.00				4,750.00		
Communication and Signal Equipment	8/21/2003	2,622,500.00	94,228.30					94,228.30	
Vocational - Equipment and Various Improvements	8/21/2003	1,197,000.00		57,000.00		2,750.00		54,250.00	
Operational Services - Improvements to Building	8/21/2003	5,025,000.00		883,325.89		508,828.33		278,747.56	95,750.00
Improvement to Buildings Fire Alarms	8/21/2003	1,825,000.00		283,491.33		245,921.67			37,569.66
Operational Services - Furniture, Carpet	8/21/2003	500,000.00		60,372.40		25,372.40			35,000.00
Parks and Recreation Improvements	8/21/2003	1,394,600.00		525,932.14		249,193.00		275,869.14	870.00

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IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2011 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE	
			DECEMBER 31, 2010					DECEMBER 31, 2011	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Alarm Systems at Parks and Recreation	8/21/2003	\$ 295,750.00	\$ 8,750.00	\$	\$	\$ 8,750.00	\$		
Parks Equipment , Machinery and Vehicles	8/21/2003	1,531,714.00	72,939.00					72,939.00	
Public Safety - Security and Facility Infrastructure	8/21/2003	929,000.00		124,707.70					124,707.70
Police - Equipment and Machinery	8/21/2003	99,500.00		14,594.89				14,594.89	
Medical Examiner - Equipment and Machinery	8/21/2003	23,000.00	10,963.44				10,963.44		
Sheriff - Equipment and Machinery	8/21/2003	77,500.00	21,588.00					21,588.00	
Prosecutor - Equipment and Machinery	8/21/2003	696,582.00	29,171.88			25,106.00		4,065.88	
County Clerk Offices , Renovations and Improvements	8/21/2003	281,750.00	6,750.00					6,750.00	
Surrogate Offices , Renovations and Improvements	8/21/2003	37,250.00		32,723.84				336.84	32,387.00
Union County College - Various Improvements	8/21/2003	3,687,601.00	36,066.47	175,000.00				211,066.47	
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	8/19/2004	6,180,000.00		180,000.00		180,000.00			
Public Safety Medical Examiner Equipment	8/19/2004	15,450.00	8,988.00	6,462.00			15,000.00	450.00	
Economic Development - Equipment and Machinery	8/19/2004	916,700.00		21,060.00		(5,137.00)	21,060.00	5,137.00	
Public Safety - Floor, Radio System	8/19/2004	602,046.00	31,897.75	271,944.00		286,306.75			17,535.00
Communication and Signal Equipment	8/19/2004	123,600.00		7,014.67			7,014.67		
Sheriff - Firearms Range, Machinery and Equipment	8/19/2004	683,194.00		18,799.00				18,765.00	34.00
Runnels - Renovate Long-Term Care Units	8/19/2004	1,336,165.00		605,445.85		165,167.13			440,278.72
Prosecutor - Equipment and Machinery	8/19/2004	749,918.00	64,511.00					64,511.00	
Human Services - Equipment and Machinery	8/19/2004	346,804.00	6,541.41	39,000.00				45,541.41	
Clerk - Renovation of Records Room, Equipment	8/19/2004	175,100.00		22,906.30		17,628.09			5,278.21
Human Services - Furnishings	8/19/2004	618,000.00	18,000.00				18,000.00		
Surrogate - Furniture, Computers and Office Equipment	8/19/2004	28,840.00		25,123.15		3,839.94			21,283.21
Repair of Various Bridges	8/19/2004	4,679,336.00		205,629.09		(112,566.17)			318,195.26
Union County College - Various Improvements and Equipment	8/19/2004	2,033,563.00		59,230.00		42,557.39		16,672.61	
Engineering Services and Culvert Repairs	8/19/2004	2,060,000.00	42,983.68	1,456,000.00				42,983.68	1,456,000.00
County Voc Tech Schools - Various Improvements and Equipment	8/19/2004	849,750.00		24,750.00				24,750.00	
Engineering Design - Gordon Street Bridge	8/19/2004	339,900.00	30,482.62					30,482.62	
County Voc Tech Schools - Various Improvements	8/19/2004	386,250.00		11,250.00					11,250.00
Construction of Building-Engineering and Public Works	8/19/2004	1,236,000.00	262,424.72					262,424.72	
Various Improvements to Public Buildings	8/19/2004	11,252,000.00		127,004.07		61,803.97		64,800.10	400.00
Various Improvements to Public Buildings	8/19/2004	1,045,000.00		649,004.09		619,054.09			29,950.00
Furniture, Carpet and Window Treatments	8/19/2004	515,000.00		15,000.00					15,000.00
Various Departments - Equipment and Machinery	8/19/2004	1,605,785.00		290,390.47					290,390.47
Various Improvements - Parks and Recreation	8/19/2004	231,750.00		12,338.07				5,176.07	7,162.00
Parks and Recreation - Equipment and Machinery	8/19/2004	1,264,043.00		97,090.98					97,090.98
Parks and Recreation - Furniture and Fixtures	8/19/2004	604,790.00		18,054.00					18,054.00
Parks and Recreation - Upgrade Alarms and Sprinklers	8/19/2004	262,650.00		112,033.58					112,033.58
Public Safety - Equipment and Machinery	8/19/2004	746,010.00		22,715.00		(500.00)	22,185.00	1,030.00	
Public Safety - Specialized Weapons	8/19/2004	15,450.00		5,390.52			5,390.52		
Public Safety - Equipment	8/19/2004	123,600.00		44,616.90				44,616.90	
Acquisition of Property - Open Space Conservation	10/28/2004	1,900,000.00		99,511.01			99,511.01		
Vocational - Baxel and West Halls	3/10/2005	20,000,000.00		347,412.04				347,412.04	
Communication and Information Systems Equipment	8/18/2005	935,697.00		33,781.39		33,781.39			
Union County Vocational/Technical Schools - Instructional Equipment	8/18/2005	772,500.00		63,038.32					63,038.32
Radio Equipment - Division of Information Technologies	8/18/2005	72,100.00		9,280.67				9,280.67	
Union County Vocational/Technical Schools - Facility Improvements	8/18/2005	746,750.00		21,944.90					21,944.90

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			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Runnells - Renovate Long-Term Care Units	8/18/2005	\$ 946,364.00	\$	\$ 157,815.84	\$	\$ 1,426.00	\$	\$ 156,389.84	\$
Union County Vocational/Technical Schools - Equipment and Machinery	8/18/2005	25,750.00		750.00				750.00	
Human Services - Equipment and Machinery	8/18/2005	853,870.00		30,085.13				30,085.13	
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		546,645.00		40,853.45			505,791.55
Engineer - Culver Repair	8/18/2005	1,545,000.00		1,203,266.95					1,203,266.95
Engineer - Equipment and Machinery	8/18/2005	262,690.00		22,244.00		14,575.00		7,669.00	
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,611,950.00		180,277.00		133,327.00		46,598.00	352.00
Operations and Facilities - Improvement to Public Buildings	8/18/2005	1,313,250.00		91,886.27		53,636.27		37,663.00	587.00
New Automotive Vehicles and Communication Equipment	8/18/2005	1,217,838.00		47,243.77		11,772.77			35,471.00
Park and Recreation Improvements	8/18/2005	1,380,200.00		526,032.73				96,843.73	429,189.00
Parks - Equipment and Machinery	8/18/2005	283,250.00		8,250.00			8,250.00		
Parks - New Automotive Vehicles	8/18/2005	283,250.00		8,250.00			8,250.00		
Public Safety - Equipment and Machinery	8/18/2005	164,800.00		4,800.00			4,800.00		
Sheriff - Equipment and Machinery	8/18/2005	120,510.00		14,455.00		10,811.97			3,643.03
Sheriff - Equipment and Machinery	8/18/2005	77,250.00	3,442.93	2,000.00		3,192.93	2,250.00	0.00	
Prosecutor - Equipment and Machinery	8/18/2005	276,155.00		14,577.48			14,577.48		
Prosecutor - Equipment and Machinery	8/18/2005	18,025.00	529.20				529.20		
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		65,077.60		3,284.37			61,793.23
Union County College - Equipment and Machinery	8/18/2005	772,500.00		22,500.00				22,500.00	
Acquisition Property-Hazelwood Cemetery	3/30/2006	6,500,000.00	233,614.70				233,614.70		
Equipment, Computers, Communications	8/17/2006	447,200.00		9,146.01				9,146.01	
College-Equipment	8/17/2006	772,500.00		35,060.61					35,060.61
Communications and Signal Equip.	8/17/2006	175,100.00		118,668.51					118,668.51
Vocational-Renovate and improve Buildings	8/17/2006	1,210,250.00		35,250.00					35,250.00
Runnells-Long Term Care	8/17/2006	671,560.00		262,312.06		43,169.78			219,142.28
Vocational-Equipment and Vehicles	8/17/2006	128,750.00		3,891.10		3,061.10			830.00
Engineering-Bridges	8/17/2006	1,905,500.00		1,129,959.62		6,351.27		1,123,383.35	225.00
Engineering-Culverts	8/17/2006	1,287,500.00	21,865.80	1,223,125.00		313,796.80		262,069.00	669,125.00
Underground Storage Tanks	8/17/2006	2,364,750.00		174,625.00		(30.25)		174,143.25	512.00
West Brook Flood Control Phase 4	8/17/2006	1,030,000.00	21,500.00	978,500.00				969,500.00	30,500.00
Resurface Roads	8/17/2006	4,120,000.00		988,650.86		509,321.01			479,329.85
Ash Brook and Galloping Hill	8/17/2006	1,339,000.00		6,402.60				6,352.60	50.00
Ash Brook Club House, Stables	8/17/2006	339,900.00		9,900.00					9,900.00
Parks Equipment and Machinery	8/17/2006	1,534,689.00	94,072.38	46,944.50		20,111.40		86,676.98	34,228.50
Parks-Vehicles	8/17/2006	853,870.00		83,865.54		15,850.00			68,015.54
Improvements to Various Buildings	8/17/2006	2,729,500.00	94,490.77	2,593,025.00		2,608,015.77			79,500.00
Upgrade Fire Detection System	8/17/2006	1,081,500.00	50,290.00	1,027,425.00		1,046,215.00			31,500.00
Construction New Building Westfield	8/17/2006	8,240,000.00		240,000.00		132,880.00		107,120.00	
Furniture Carpets	8/17/2006	309,000.00	8,683.32	293,550.00		143,233.32			159,000.00
Equipment and Vehicles	8/17/2006	710,700.00		54,448.00				54,448.00	
New Vehicles	8/17/2006	271,405.00		243,067.00					243,067.00
New Vehicles	8/17/2006	608,215.00		212,857.50		122,494.00			90,363.50
Public Safety-New Equipment	8/17/2006	932,150.00		477,631.07					477,631.07
Sherriff-Fire arm Range, Equipment	8/17/2006	324,450.00		9,450.00		8,749.50			700.50
Prosecutor-Equipment	8/17/2006	256,746.00		51,446.47		43,943.98			7,502.49

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			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Clerk-Equipment	8/17/2006	\$ 208,047.00	\$	\$ 6,844.26	\$	771.16	\$	\$ 6,073.10	\$
Surrogate-Equipment	8/17/2006	17,845.00	17,845.00					17,845.00	
Restoration of Lakes	5/10/2007	5,281,609.00		623,153.39		(5,406.00)	623,153.39	5,406.00	
Acquisition of Property - Open Space Conservation	6/2/2007	8,300,000.00	279,956.11				279,956.11		
Acquisition of Property - Open Space Conservation	6/21/2007	3,700,000.00	87,016.91				87,016.91		
Info Tech IT and Tele Equipment	9/6/2007	758,080.00		22,734.45		546.05			22,188.40
Vocational - Renovate and Improve Buildings	9/6/2007	1,050,000.00		31,774.62					31,774.62
Info Tech Communication Equipment	9/6/2007	293,550.00		21,356.50				21,356.50	
Runnells-Call System, Wall Guards and Equipment	9/6/2007	662,510.00		255,878.15		127,310.00			128,568.15
Engineering-Repair or Replace Bridges	9/6/2007	6,400,000.00	619,864.11	1,717,500.00		653,415.27		153,948.84	1,530,000.00
Engineering-Culvert Repairs	9/6/2007	1,000,000.00		650,000.00					650,000.00
Engineering-Traffic Signals	9/6/2007	2,850,000.00		1,388,849.61		280,681.25			1,108,168.36
Engineering-Environmental Monitoring	9/6/2007	2,098,000.00		23,940.33		11,656.98			12,283.35
Engineering-Inspect and Rehabilitate Dams	9/6/2007	580,000.00		154,770.00		2,800.00			151,970.00
Parks - Park Improvements	9/6/2007	834,300.00		736,300.00		628,679.00			107,621.00
Parks - Park and Recreation Improvements	9/6/2007	1,241,150.00		495,268.00		207,202.00			288,066.00
Parks - Information Technology Equipment	9/6/2007	61,800.00		10,467.07		1,033.16			9,433.91
Parks - Equipment and Machinery	9/6/2007	226,600.00		201,347.31		128,735.00			72,612.31
Parks - Vehicles	9/6/2007	1,504,434.00		47,814.00					47,814.00
Facilities - Improve Buildings	9/6/2007	4,171,500.00		1,279,444.43		1,016,509.43			262,935.00
Facilities - Improve Buildings	9/6/2007	669,500.00		559,500.00		540,000.00			19,500.00
Facilities -Furniture and Carpets	9/6/2007	309,000.00		196,142.67		28,365.48			167,777.19
Public Works - Equipment, Machinery and Vehicles	9/6/2007	571,650.00		151,281.00		134,631.00			16,650.00
Human Services - Equipment and Machinery	9/6/2007	418,714.00		89,500.27					89,500.27
Various - Equipment, Machinery and Vehicles	9/6/2007	703,490.00		230,302.42					230,302.42
Public Safety - Equipment and Machinery	9/6/2007	393,130.00		83,547.89					83,547.89
Public Safety - Equipment and Machinery	9/6/2007	103,000.00		32,447.95					32,447.95
Emergency Management - Equipment and Machinery	9/6/2007	265,650.00		102,337.54					102,337.54
Emergency Management - Equipment and Machinery	9/6/2007	72,100.00		13,503.35		4,353.48		9,149.87	
Sheriff - Firearms Range, Equipment and Machinery	9/6/2007	257,500.00		213,228.00		19,492.00			193,736.00
Prosecutor - Equipment and Machinery	9/6/2007	159,167.00		88,951.51					88,951.51
Refunding Bonds	12/20/2007	6,412,000.00		4,694,000.00			4,694,000.00		
Additional Construction-Venieri Bldg.-Westfield	2/28/2008	3,000,000.00		1,599,500.00		1,175,000.00		415,500.00	9,000.00
Engineering Services	5/29/2008	750,000.00		45,856.78		45,219.46			637.32
Engineering-Resurface Roads	5/29/2008	3,914,000.00		66,529.38					66,529.38
College-Equipment & Machinery	5/29/2008	250,000.00		44,447.32		44,447.32			
Vocational-Construction-Performing Arts Program	5/29/2008	20,000,000.00		703,786.73		341,064.05			362,722.68
Public Safety-Fire Academy	7/24/2008	1,250,000.00	62,500.00	1,187,500.00				62,500.00	1,187,500.00
Open Space-Hungarian Club	7/24/2008	650,000.00		22,034.00			22,034.00		
Information Tech-Tech & Communications Equipment	10/9/2008	911,000.00		99,980.37		80,000.00			19,980.37
Communications-Communication and Signal Equipment	10/9/2008	258,020.00		191,986.10		33,782.54			158,203.56
Runnells-Improvements & Equipment	10/9/2008	815,550.00		406,592.14		34,657.23			371,934.91
Engineering-Traffic Signal Rehabilitation	10/9/2008	2,639,890.00		2,174,227.90		76,890.00			2,097,337.90
Engineering-Lenape Park Bike Trail	10/9/2008	550,000.00	2,500.00	47,500.00				2,500.00	47,500.00
Engineering-Info Tech Equip	10/9/2008	50,000.00	2,500.00	47,500.00				2,500.00	47,500.00
Facilities-Improvement to Buildings	10/9/2008	2,317,500.00	108,385.00	2,201,625.00		2,216,522.09		0.00	93,487.91
Facilities-Improvement to Buildings	10/9/2008	772,500.00	38,625.00	733,875.00				38,625.00	733,875.00

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			DECEMBER 31, 2010					DECEMBER 31, 2011	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Facilities-Fire Safety Upgrades	10/9/2008	\$ 15,090,000.00	\$ 754,500.00	\$ 14,335,500.00	\$	\$ 15,000,000.00	\$	\$ 90,000.00	
Parks-Park and Rec. Improvements	10/9/2008	4,120,000.00		2,594,490.60		800,614.69		1,793,875.91	
Parks-Recreation Equipment	10/9/2008	412,000.00		21,976.42		9,976.42		12,000.00	
Public Works-Equip & Machinery	10/9/2008	748,000.00		146,271.00		122,658.00		23,613.00	
Various-Automotive Vehicles	10/9/2008	1,224,750.00		479,699.00		14,969.64		464,729.36	
Human Services-Equipment and Machinery	10/9/2008	460,700.00		362,219.91				362,219.91	
Police-Equipment and Machinery	10/9/2008	577,000.00		204,022.57		13,465.80		190,566.77	
Police-Technology Equipment	10/9/2008	123,600.00		8,100.00				8,100.00	
Corrections Security Fencing	10/9/2008	257,500.00	12,875.00	244,625.00			12,875.00	244,625.00	
Clerk-Index Records Preservation	10/9/2008	154,500.00		132,729.98		1,110.00		131,619.98	
Sheriff-Reconstruct Fire Arms Range	10/9/2008	334,750.00		9,750.26				9,750.26	
Vocational-Improvements to Facilities	10/9/2008	1,624,000.00		219,228.39		50,737.02		168,491.37	
Construct Park Stanford Drive BH	2/28/2009	6,000,000.00		1,347,994.79				1,347,994.79	
Parks-IT Equipment	7/30/2009	282,500.00		161,367.05		132,013.80		29,353.25	
Vocational-Renovate and Improve Buildings	7/30/2009	1,400,000.00		532,299.48		127,684.42		404,615.06	
Parks-Communications-Equipment	7/30/2009	116,500.00		43,001.60		41,501.60		1,500.00	
College-IT and Communications Equipment	7/30/2009	660,000.00		170,652.89		84,198.02		86,454.87	
Runnells Hospital-Upgrade Elevators, Etc.	7/30/2009	699,200.00	11,538.47	664,240.00		13,741.00		662,037.47	
College-Equipment and Machinery	7/30/2009	340,000.00		246,272.61		53,212.45		193,060.16	
Engineering-Traffic Signals	7/30/2009	3,407,240.00	170,362.00	3,236,878.00		99,240.00	71,122.00	3,236,878.00	
Engineering-Resurface Roads	7/30/2009	4,120,000.00		582,341.38		582,341.38			
Engineering-Inspect and Rehab. Dams	7/30/2009	35,000.00	1,750.00	33,250.00		35,000.00			
Engineering-Engineering Services	7/30/2009	1,200,000.00		431,401.17		429,788.52	(0.00)	1,612.65	
Engineering-Equipment and Machinery	7/30/2009	175,100.00		45,289.40		40,189.40		5,100.00	
Engineering-Facilities-Improve Buildings	7/30/2009	15,450,000.00		14,176,500.00		13,320,489.05		856,010.95	
Engineering-Facilities-Fire Alarm Systems	7/30/2009	515,000.00		265,000.00				265,000.00	
Engineering-Facilities-Fire Safety Renovations	7/30/2009	5,150,000.00	257,500.00	4,892,500.00		4,987,650.00		162,350.00	
Engineering-Park and Recreation Improvements	7/30/2009	1,442,000.00		1,279,896.00		241,087.00		1,038,809.00	
Park and Recreation Improvements	7/30/2009	400,500.00	20,025.00	380,475.00		190,350.00		210,150.00	
Parks-Recreational Equipment	7/30/2009	385,050.00		212,234.71		190,777.24		21,457.47	
Parks-Club House Galloping Hill GC	7/30/2009	4,120,000.00		2,723,694.06		2,700,873.01	0.00	22,821.05	
Various- New Automotive Vehicles	7/30/2009	2,121,367.00		1,253,425.85		489,126.20		764,299.65	
Human Services-Equipment and Machinery	7/30/2009	123,421.00		105,502.79				105,502.79	
Public Safety-Police-Equipment and Machinery	7/30/2009	355,890.00		152,606.80				152,606.80	
Public Safety-Police-Furnishings	7/30/2009	87,550.00		79,995.00				79,995.00	
Corrections-Furnishings and Equipment	7/30/2009	26,000.00		5,346.12		5,110.86	0.00	235.26	
Corrections-Communications and Signal Equip.	7/30/2009	141,500.00		107,087.85		5,220.00		101,867.85	
Public Safety-Emergency Management - Equipment	7/30/2009	180,950.00		130,852.10				130,852.10	
Clerk-Equipment and Machinery	7/30/2009	22,300.00		19,657.03		779.38		18,877.65	
Sheriff-Communication Equipment	7/30/2009	25,000.00		4,640.00				4,640.00	
Prosecutor-IT Equipment	7/30/2009	161,520.00		40,551.90		777.00		39,774.90	
Prosecutor - Communications Equipment	7/30/2009	228,220.00		92,563.87		9,000.00		83,563.87	
Acquisition of Property-Child Advocacy Center	7/30/2009	2,400,000.00		121,242.32			41,242.32	80,000.00	
Easement-Parking Garage	9/9/2009	14,700,000.00		598,279.40				598,279.40	
Improvements to Oakwood Park	10/8/2009	4,000,000.00	197,675.51	3,800,000.00			3,997,675.51		
Engineering-Rehabilitate and Replace Bridges	2/11/2010	3,000,000.00	1,000,000.00					1,000,000.00	
Engineering-Road Resurfacing Projects	2/11/2010	5,853,380.00	1,957,455.30			682,506.00		1,274,949.30	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE		2011 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE	
			DECEMBER 31, 2010					DECEMBER 31, 2011	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
Construct Bunkers Galloping Hill	4/22/2010	\$ 200,000.00	\$ 122,410.13	\$	\$ 32,000.00	\$	\$ 90,410.13	\$	
Parks & Community Renewal-IT Acquisition of IT Equipment	12/8/2010	354,000.00	17,700.00	336,300.00		170,679.64		183,320.36	
Vocational School-Renovations and Improvements	12/8/2010	900,000.00		900,000.00		677,694.88		222,305.12	
Parks & CR-IT Acquisition of Communication Equipment	12/8/2010	515,000.00	25,750.00	489,250.00		896.05	24,853.95	489,250.00	
Vocational School-IT Equipment	12/8/2010	500,000.00		500,000.00		2,201.00		497,799.00	
Runnells Hospital-Replacement of Elevators, Etc.	12/8/2010	618,000.00	30,900.00	587,100.00		54,384.00		563,616.00	
College-Renovations and Improvements	12/8/2010	1,868,000.00		1,868,000.00		939,561.14		928,438.86	
Runnells-Replacement of Equipment and Machinery	12/8/2010	65,000.00	3,250.00	61,750.00			3,250.00	61,750.00	
College-Equipment and Machinery	12/8/2010	1,635,082.00		1,635,082.00		204,762.12		1,430,319.88	
Engineering-Engineering Services	12/8/2010	800,000.00	40,000.00	760,000.00		800,000.00			
Engineering-Improvements to Dams	12/8/2010	618,000.00	30,900.00	587,100.00		309,159.15		308,840.85	
Engineering-Facilities-Improvements to Buildings	12/8/2010	5,459,000.00	272,950.00	5,186,050.00		4,000,000.00		1,459,000.00	
Engineering-Facilities-Fire Alarm Systems	12/8/2010	412,000.00	20,600.00	391,400.00			20,600.00	391,400.00	
Engineering-Facilities-Fire Safety Renovations	12/8/2010	1,030,000.00	51,500.00	978,500.00			51,500.00	978,500.00	
Engineering-Facilities- Furniture, Carpets	12/8/2010	309,000.00	15,450.00	293,550.00		154,183.12		154,816.88	
Engineering-Facilities-Engineering Services	12/8/2010	250,000.00	12,100.00	237,900.00			12,100.00	237,900.00	
Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	1,030,000.00	36,822.00	993,178.00			36,822.00	993,178.00	
Engineering-Park Maintenance-Park and Recreation Improvements	12/8/2010	2,575,000.00	143,428.00	2,431,572.00			143,428.00	2,431,572.00	
Parks and Community Renewal-Admin-Park and Recreation Improvements	12/8/2010	9,270,000.00	463,500.00	8,806,500.00		6,005,508.13		3,264,491.87	
Parks and Community Renewal-Admin-Park and Recreation Equipment	12/8/2010	87,000.00	4,350.00	82,650.00			4,350.00	82,650.00	
Parks and Community Renewal-Admin-Park and Recreation New Club House GH	12/8/2010	9,270,000.00	463,500.00	8,806,500.00		9,270,000.00			
Various-New Automotive Vehicles	12/8/2010	3,392,820.00	169,643.00	3,223,177.00		937,933.23		2,454,886.77	
Human Services-Equipment and Machinery	12/8/2010	67,500.00	3,375.00	64,125.00		41,698.25		25,801.75	
Public Safety-Police-Equipment and Machinery	12/8/2010	361,299.00	18,065.00	343,234.00		263,587.41		97,711.59	
Corrections-Furnishings and Equipment	12/8/2010	26,000.00	1,300.00	24,700.00		3,553.26		22,446.74	
Corrections-Equipment and Machinery	12/8/2010	25,000.00	1,250.00	23,750.00			1,250.00	23,750.00	
Public Safety-Emergency Management-Equipment and Machinery	12/8/2010	1,847,500.00	92,375.00	1,755,125.00		34,230.00	58,145.00	1,755,125.00	
Sheriff-Communication Equipment	12/8/2010	128,000.00	6,400.00	121,600.00		24,936.00		103,064.00	
Sheriff-Equipment and Machinery	12/8/2010	132,868.00	6,643.00	126,225.00		96,140.00		36,728.00	
Sheriff-IT Equipment	12/8/2010	61,800.00	3,090.00	58,710.00			3,090.00	58,710.00	
Prosecutor-IT Equipment	12/8/2010	152,950.00	7,648.00	145,302.00		110,956.00		41,994.00	
Prosecutor-Communication Equipment	12/8/2010	131,200.00	6,560.00	124,640.00		33,939.60		97,260.40	
PCR-Info Tech-IT and Telecom Equipment	8/25/2011	275,010.00			275,010.00		13,751.00	261,259.00	
Sheriff-IT Equipment	8/25/2011	297,225.00			297,225.00	15,935.89		281,289.11	
Runnells-A/C units-Equipment and Machinery	8/25/2011	548,000.00			548,000.00	26,200.04	1,199.96	520,600.00	
Prosecutor-IT equipment	8/25/2011	128,720.00			128,720.00	126,800.00		1,920.00	
Runnells-Equipment and Machinery	8/25/2011	50,000.00			50,000.00	24,997.50		25,002.50	
Prosecutor-Equipment and Machinery	8/25/2011	103,400.00			103,400.00	7,610.90		95,789.10	
Engineering-Roads,Bridges,Culverts	8/25/2011	3,500,000.00			3,500,000.00	3,500,000.00			
Vocational-Renovate and improve Buildings	8/25/2011	1,250,000.00			1,250,000.00			1,250,000.00	
Engineering-Culvert	8/25/2011	381,000.00			381,000.00	346,792.37	34,207.63		
Vocational-Furnishings	8/25/2011	50,000.00			50,000.00			50,000.00	
Engineering-Raymond Avenue Bridge	8/25/2011	1,000,000.00			1,000,000.00		1,000,000.00		
College-Renovation and Construction	8/25/2011	1,000,000.00			1,000,000.00			1,000,000.00	
Engineering-Engineering Services	8/25/2011	1,000,000.00			1,000,000.00	466,719.99		533,280.01	
College-Renovation and Improvements	8/25/2011	1,214,000.00			1,214,000.00	76,386.55		1,137,613.45	
Engineering-Improvement to Dams	8/25/2011	2,060,000.00			2,060,000.00		103,000.00	1,957,000.00	

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS

IMPROVEMENT DESCRIPTION	ORDINANCE DATE	APPROPRIATION	BALANCE DECEMBER 31, 2010		2011 AUTHORIZATIONS	NET EXPENDITURES	AUTHORIZATIONS CANCELLED	BALANCE DECEMBER 31, 2011	
			FUNDED	UNFUNDED				FUNDED	UNFUNDED
College-Equipment and Machinery	8/25/2011	\$ 587,800.00	\$	\$	\$ 587,800.00	\$	\$	\$	587,800.00
Engineering-Environmental Monitoring	8/25/2011	206,000.00			206,000.00			10,300.00	195,700.00
College-IT, Communication Equipment and Vehicles	8/25/2011	990,000.00			990,000.00				990,000.00
Engineering-Facilities-Improve Buildings	8/25/2011	5,562,000.00			5,562,000.00			278,100.00	5,283,900.00
Engineering-Facilities-Fire Alarm Systems	8/25/2011	309,000.00			309,000.00			15,450.00	293,550.00
Engineering-Facilities-Fire Safety Renovations	8/25/2011	1,030,000.00			1,030,000.00			51,500.00	978,500.00
Engineering-Facilities-Furniture, Carpets	8/25/2011	515,000.00			515,000.00			25,750.00	489,250.00
Engineering-Engineering Services	8/25/2011	250,000.00			250,000.00			12,500.00	237,500.00
Parks-Park and Recreation Improvements	8/25/2011	15,857,500.00			15,857,500.00	292,000.00		500,875.00	15,064,625.00
Parks-Recreational Equipment	8/25/2011	659,200.00			659,200.00	107,621.15			551,578.85
Engineering-Park and Recreation Improvements	8/25/2011	2,935,500.00			2,935,500.00	50,000.00		96,775.00	2,788,725.00
Engineering-Park Maint-Recreation Equip	8/25/2011	1,519,250.00			1,519,250.00	195,398.00			1,323,852.00
Various-New Automotive Vehicles	8/25/2011	1,967,400.00			1,967,400.00			98,372.00	1,869,028.00
Public Safety-Police-Equipment and Machinery	8/25/2011	397,000.00			397,000.00	258,300.25			138,699.75
Corrections-Furnishings and Equipment	8/25/2011	26,000.00			26,000.00	245.00		1,055.00	24,700.00
Corrections-Equipment and Machinery	8/25/2011	15,000.00			15,000.00			750.00	14,250.00
Public Safety-Emergency Mgmt-Communications Equip	8/25/2011	3,020,500.00			3,020,500.00	1,913,311.63			1,107,188.37
Public Safety-Emergency Mgmt-IT Equipment	8/25/2011	25,000.00			25,000.00			1,250.00	23,750.00
Sheriff-Equipment and Machinery	8/25/2011	689,500.00			689,500.00			34,475.00	655,025.00
Sheriff-Equipment and Machinery	8/25/2011	138,450.00			138,450.00			6,923.00	131,527.00
			\$ 17,330,921.31	\$ 145,254,612.58	\$ 49,557,455.00	\$ 91,368,993.45	\$ 13,168,645.21	\$ 14,786,742.37	\$ 92,818,607.86

REF. C C C-9 C:C-4 C:C-6

Deferred Charges to Future Taxation-Unfunded		\$ 42,697,219.00	\$ 11,254,833.08
Due from Open Space Trust Fund	C-3		197,675.51
Fund Balance	C-1		1,716,136.62
Capital Improvement Fund	C-7	1,979,236.00	
Miscellaneous Receivable	C-12	4,881,000.00	
		\$ 49,557,455.00	\$ 13,168,645.21

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF COMMITMENTS PAYABLE

	<u>REF.</u>	
Balance, December 31, 2010	C	\$ 28,119,683.36
Increased by:		
Expenditures	C-8	91,368,993.45
		\$ <u>119,488,676.81</u>
Decreased by:		
Disbursed	C-2	<u>36,116,966.24</u>
Balance, December 31, 2011	C	\$ <u><u>83,371,710.57</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, 2011</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2010</u>	<u>INCREASED</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2011</u>
			<u>DATE</u>	<u>AMOUNT</u>					
Refunding Bonds	12/1/93	\$ 19,130,000.00		\$		\$ 2,370,000.00	\$	\$ 2,370,000.00	\$
County Vocational School	12/15/97	5,158,000.00	12/15/2012-2013 12/15/2014	325,000.00 308,000.00	4.75% 4.75%	1,283,000.00		325,000.00	958,000.00
County College	6/01/02	7,935,000.00	3/1/2012-2014	870,000.00	4.00%	3,480,000.00		870,000.00	2,610,000.00
General Improvement	6/01/02	73,663,000.00	3/1/2012	7,130,000.00	4.00%	11,910,000.00		4,780,000.00	7,130,000.00
County Vocational School	6/01/02	2,130,000.00				350,000.00		350,000.00	
General Improvement	3/1/04	70,277,000.00	3/1/2012 3/1/2013 3/1/2014 3/1/2015 3/1/2016-2017 3/1/2018 3/1/2019 3/1/2020-2021 3/1/2022 3/1/2023	3,950,000.00 3,955,000.00 3,958,000.00 3,960,000.00 3,950,000.00 3,950,000.00 3,950,000.00 3,950,000.00 3,950,000.00 3,950,000.00 4,089,000.00	3.50% 3.50% 3.50% 3.50% 3.625% 3.75% 3.875% 4.00% 4.125% 4.25%	51,517,000.00		3,955,000.00	47,562,000.00
County Vocational School	3/1/04	11,261,000.00	3/1/2012-2015 3/1/2016-2017 3/1/2018 3/1/2019 3/1/2020-2021 3/1/2022 3/1/2023	600,000.00 600,000.00 600,000.00 600,000.00 600,000.00 600,000.00 461,000.00	3.50% 3.625% 3.75% 3.875% 4.00% 4.125% 4.25%	7,661,000.00		600,000.00	7,061,000.00
County College	3/1/04	\$ 362,000.00	3/1/2012-13 3/1/2014	40,000.00 37,000.00	3.50% 3.50%	152,000.00		35,000.00	117,000.00

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, 2011</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2010</u>	<u>INCREASED</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2011</u>
			<u>DATE</u>	<u>AMOUNT</u>					
General Improvement	2/20/08	\$ 83,726,000.00	2/15/2012	\$ 1,425,000.00	3.25%	\$	\$	\$	\$
			2/15/2013	1,825,000.00	3.50%				
			2/15/2014-17	2,625,000.00	3.50%				
			2/15/2018	2,825,000.00	4.00%				
			2/15/2019-20	5,875,000.00	4.00%				
			2/15/2021	5,875,000.00	4.50%				
			2/15/2022	5,876,000.00	4.50%				
			2/15/2023-28	7,000,000.00	4.50%				
						82,826,000.00		750,000.00	82,076,000.00
County Vocational School	2/20/08	15,699,000.00	2/15/2012	1,125,000.00	3.25%				
			2/15/2013-17	1,125,000.00	3.50%				
			2/15/2018	1,125,000.00	4.00%				
			2/15/2019-20	1,125,000.00	4.00%				
			2/15/2021	1,125,000.00	4.50%				
			2/15/2022	1,124,000.00	4.50%				
						13,499,000.00		1,125,000.00	12,374,000.00
County College	2/20/08	5,575,000.00	2/15/2012	550,000.00	3.25%				
			2/15/2013-17	550,000.00	3.50%				
			2/15/2018	550,000.00	4.00%				
						4,425,000.00		575,000.00	3,850,000.00
Refunding Bonds	3/1/2009	75,770,000.00	3/1/2012	3,775,000.00	4.00%				
			3/1/2013	950,000.00	2.00%				
			3/1/2013	9,920,000.00	4.00%				
			3/1/2014	2,450,000.00	2.25%				
			3/1/2014	3,490,000.00	3.00%				
			3/1/2014	4,845,000.00	4.00%				
			3/1/2015	300,000.00	2.50%				
			3/1/2015	3,900,000.00	3.00%				
			3/1/2015	7,335,000.00	4.00%				
			3/1/2016	10,345,000.00	5.00%				
			3/1/2017	325,000.00	2.75%				
			3/1/2017	10,945,000.00	5.00%				
			3/1/2018	1,410,000.00	3.00%				
			3/1/2018	9,900,000.00	5.00%				
						72,785,000.00		2,895,000.00	69,890,000.00

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, 2011</u>		<u>INTEREST RATE</u>	<u>BALANCE DECEMBER 31, 2010</u>	<u>INCREASED</u>	<u>DECREASED</u>	<u>BALANCE DECEMBER 31, 2011</u>
			<u>DATE</u>	<u>AMOUNT</u>					
General Improvement	7/1/2011	\$ 65,565,000.00	3/1/2012-17	\$ 1,985,000.00	3.00%	\$	\$	\$	\$
			3/1/2018	2,045,000.00	3.00%				
			3/1/2019	3,970,000.00	3.00%				
			3/1/2020	3,970,000.00	3.25%				
			3/1/2021-31	3,970,000.00	4.00%				
							65,565,000.00		65,565,000.00
County Vocational School	7/1/2011	10,280,000.00	3/1/2012-17	540,000.00	3.00%				
			3/1/2018	560,000.00	3.00%				
			3/1/2019	1,080,000.00	3.00%				
			3/1/2020	1,080,000.00	3.25%				
			3/1/2021-24	1,080,000.00	4.00%				
							10,280,000.00		10,280,000.00
Redevelopment	7/1/2011	3,000,000.00	3/1/2012-17	90,000.00	3.00%				
			3/1/2018	120,000.00	3.00%				
			3/1/2019	180,000.00	3.00%				
			3/1/2020	180,000.00	3.25%				
			3/1/2021-31	180,000.00	4.00%				
							3,000,000.00		3,000,000.00
County College	7/1/2011	1,155,000.00	3/1/2012-17	90,000.00	3.00%				
			3/1/2018	90,000.00	3.00%				
			3/1/2019	165,000.00	3.00%				
			3/1/2020	180,000.00	3.25%				
			3/1/2021	180,000.00	4.00%				
							1,155,000.00		1,155,000.00
						<u>\$ 252,258,000.00</u>	<u>\$ 80,000,000.00</u>	<u>\$ 18,630,000.00</u>	<u>\$ 313,628,000.00</u>
					<u>REF.</u>	C	C-2:C-5	C-5	C

SUMMARY

County College	\$ 8,057,000.00	\$ 1,155,000.00	\$ 1,480,000.00	\$ 7,732,000.00
County Vocational School	22,793,000.00	10,280,000.00	2,400,000.00	30,673,000.00
General County Improvements	219,038,000.00	65,565,000.00	12,380,000.00	272,223,000.00
Refunding Bonds	2,370,000.00	0.00	2,370,000.00	0.00
Redevelopment	0.00	3,000,000.00	0.00	3,000,000.00
	<u>\$ 252,258,000.00</u>	<u>\$ 80,000,000.00</u>	<u>\$ 18,630,000.00</u>	<u>\$ 313,628,000.00</u>

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</u>		<u>INTEREST RATE</u>	<u>BALANCE</u>	<u>DECREASED</u>	<u>BALANCE</u>
			<u>DATE</u>	<u>AMOUNT</u>		<u>DECEMBER 31, 2010</u>		<u>DECEMBER 31, 2011</u>
Unfunded ERI Liability	4/1/03	\$ 12,870,000.00	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>7,815,000.00</u>	<u>835,000.00</u>	<u>6,980,000.00</u>
						<u>\$ 7,815,000.00</u>	<u>\$ 835,000.00</u>	<u>\$ 6,980,000.00</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>
Balance, December 31, 2010	C	\$ 7,018,850.42	\$ 4,992,518.31
Increased by:			
Improvement Authorizations	C-8	<u>4,881,000.00</u>	<u>4,881,000.00</u>
		\$ 7,018,850.42	\$ 9,873,518.31
Decreased by:			
Cash Receipts	C-2	<u>1,289,987.25</u>	<u>3,707,594.28</u>
Balance, December 31, 2011	C	<u>\$ 5,728,863.17</u>	<u>\$ 6,165,924.03</u>

ANALYSIS OF BALANCE, DECEMBER 31, 2011

<u>Description</u>	<u>Ordinance Number</u>		
U. S. Marshals Service	347-A	\$ 406,665.12	\$
Department of Transportation	653-A	691,227.86	
Department of Transportation	601-I	40,040.68	
Department of Transportation	348-H		1,526,371.91
Department of Transportation	480-M		106,000.00
Department of Transportation	671-D		250,000.00
Department of Transportation	671-E		125,000.00
Department of Transportation	687-E		735,146.40
Department of Transportation	700-A		2,250,000.00
American Recovery and Reinvestment Act of 2009	700-C	4,590,929.51	
Department of Transportation	723-E		173,405.72
Department of Transportation	723-F		<u>1,000,000.00</u>
		<u>\$ 5,728,863.17</u>	<u>\$ 6,165,924.03</u>

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE TO PAY SERIAL BONDS

REF.

Balance, December 31, 2010
and December 31, 2011

C

\$ 80,645.61

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, 2010	INCREASED	DECREASED	BALANCE DECEMBER 31, 2011
480 D	912-282	07/23/1998	Oak Ridge/Galloping Hill Golf Course	07/01/2009	07/01/2011	06/29/2012	1.50%	\$ 1,156,000.00	\$ 1,156,000.00	\$ 1,156,000.00	\$ 1,156,000.00
480 F	908-806	07/24/1998	Pedestrian Bridges	07/01/2008	07/01/2010	07/01/2011	2.00%	150,000.00		150,000.00	
480 F	908-806	07/24/1998	Pedestrian Bridges	07/01/2010	07/01/2010	07/01/2011	1.25%	106,000.00		106,000.00	
480 F	908-806	07/24/1998	Pedestrian Bridges	07/01/2011	07/01/2011	06/29/2012	1.50%		7,700.00		7,700.00
480 G	908-808	07/23/1998	Elizabeth River flood Control - Hillside	07/01/2008	07/01/2010	07/01/2011	2.00%	401,000.00		401,000.00	
481 N	913-607	07/24/1998	Various Building Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	165,000.00		165,000.00	
480 O	913-608	07/23/1998	Communication and Signal System Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	313,000.00		313,000.00	
501 G	908-802	07/22/1999	Engineering - Flood Control	07/01/2010	07/01/2010	07/01/2011	1.25%	25,000.00		25,000.00	
501 Z	919-900	07/22/1999	Surrogate- Equipment and machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		19,600.00		19,600.00
518 T	915-503	12/14/2000	Vehicular Gate Jail	07/01/2011	07/01/2011	06/29/2012	1.50%		171,000.00		171,000.00
535 A	900-008	07/26/2001	Loan to Union County Improvement Authority	07/01/2008	07/01/2010	07/01/2011	2.00%	40,000.00		40,000.00	
536 D	908-326	08/28/2001	Rehabilitation of Dams	07/01/2008	07/01/2010	07/01/2011	2.00%	806,000.00		806,000.00	
536 E	908-327a	08/28/2001	Rahway River Flood Control	07/01/2008	07/01/2010	07/01/2011	2.00%	658,000.00		658,000.00	
540 A	900-009	10/25/2001	Loan to Union County Improvement Authority	07/01/2008	07/01/2010	07/01/2011	2.00%	230,000.00		230,000.00	
555 G	908-336	08/22/2002	Replace Culverts	07/01/2009	07/01/2011	06/29/2012	1.50%	157,000.00		157,000.00	
555 G	908-336	08/22/2002	Replace Culverts	07/01/2011	07/01/2011	06/29/2012	1.50%		147,306.82		147,306.82
555 K	908-339	08/22/2002	Sewer Projects	07/01/2008	07/01/2010	07/01/2011	2.00%	20,000.00		20,000.00	
555 P	909-711	08/22/2002	Improvement to Building	07/01/2009	07/01/2011	06/29/2012	1.50%	620,000.00	620,000.00	620,000.00	620,000.00
555 P	909-711	08/22/2002	Improvement to Building	07/01/2010	07/01/2011	06/29/2012	1.50%	319,000.00	319,000.00	319,000.00	319,000.00
555 X	919-903	08/22/2002	Surrogate-Furnishings and Equipment	07/01/2009	07/01/2011	06/29/2012	1.50%	11,000.00	11,000.00	11,000.00	11,000.00
555 X	919-903	08/22/2002	Surrogate-Furnishings and Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		9,900.00		9,900.00
555 Y	922-206	08/22/2002	College - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	43,000.00		43,000.00	
555 AA	921-109	08/22/2002	Vocational - Vehicle	07/01/2008	07/01/2010	07/01/2011	2.00%	25,000.00		25,000.00	
576 A	908-345	5/29/2003	Bridge and Culvert Improvement	07/01/2008	07/01/2010	07/01/2011	2.00%	903,000.00		903,000.00	
576 A	908-345	5/29/2003	Bridge and Culvert Improvement	07/01/2009	07/01/2010	07/01/2011	2.00%	30,000.00		30,000.00	
576 A	908-345	5/29/2003	Bridge and Culvert Improvement	07/01/2010	07/01/2010	07/01/2011	1.25%	395,000.00		395,000.00	
578 E	908-346	8/21/2003	Operational Services - Engineering Services	07/01/2008	07/01/2010	07/01/2011	2.00%	227,000.00		227,000.00	
578 I	908-350	8/21/2003	Operational Services - Sewer Projects	07/01/2009	07/01/2011	06/29/2012	1.50%	47,000.00	47,000.00	47,000.00	47,000.00
578 L	909-714	8/21/2003	Operational Services - Improvement to Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	1,207,000.00		1,207,000.00	
578 M	909-715	8/21/2003	Operational Services - Improvement to Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	1,437,000.00		1,437,000.00	
578 M	909-715	8/21/2003	Operational Services - Improvement to Buildings	07/01/2010	07/01/2010	07/01/2011	1.25%	13,000.00		13,000.00	
578 N	909-716	8/21/2003	Operational Services - Furniture, Carpet	07/01/2009	07/01/2011	06/29/2012	1.50%	210,000.00	210,000.00	210,000.00	210,000.00
578 N	909-716	8/21/2003	Operational Services - Furniture, Carpet	07/01/2008	07/01/2010	07/01/2011	2.00%	65,000.00		65,000.00	
578 P	912-216	8/21/2003	Parks and Recreation Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	197,000.00		197,000.00	
578 P	912-216	8/21/2003	Parks and Recreation Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	54,000.00		54,000.00	
578 P	912-216	8/21/2003	Parks and Recreation Improvements	07/01/2010	07/01/2010	07/01/2011	1.25%	928,000.00		928,000.00	
578 S	914-605	08/21/2003	Public Safety - Security and Facility Infrastructure	07/01/2008	07/01/2010	07/01/2011	2.00%	50,000.00		50,000.00	
578 S	914-605	08/21/2003	Public Safety - Security and Facility Infrastructure	07/01/2011	07/01/2011	06/29/2012	1.50%		132,549.00		132,549.00
578 T	914-606	08/21/2003	Public Safety - Police Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	86,000.00		86,000.00	
578 Y	919-904	08/21/2003	Surrogate - Renovations, Furnishings	07/01/2008	07/01/2010	07/01/2011	2.00%	3,000.00		3,000.00	
578 Z	922-207	08/21/2003	Union County College - Various Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	175,000.00		175,000.00	
578 BB	921-110	08/21/2003	Vocational - Equipment and Various Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	125,000.00		125,000.00	
578 CC	921-111	08/21/2003	Vocational - Vehicle and Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	35,000.00		35,000.00	
578 CC	921-111	08/21/2003	Vocational - Vehicle and Equipment and Machinery	07/01/2009	07/01/2011	06/29/2011	1.50%	25,000.00	25,000.00	25,000.00	25,000.00
601 A	900-014	08/19/2004	Union County Arts Center	07/01/2008	07/01/2010	07/01/2011	2.00%	5,357,000.00		5,357,000.00	
601 B	902-611	8/19/2004	Economic Development - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	78,000.00		78,000.00	
601 C	903-308	8/19/2004	Communication and Signal Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	117,000.00		117,000.00	
601 D	905-509	8/19/2004	Runnells - Renovate Long-Term Care Units	07/01/2008	07/01/2010	07/01/2011	2.00%	2,000.00		2,000.00	
601 D	905-509	8/19/2004	Runnells - Renovate Long-Term Care Units	07/01/2009	07/01/2009	07/01/2010	1.75%	18,000.00		18,000.00	
601 D	905-509	8/19/2004	Runnells - Renovate Long-Term Care Units	07/01/2010	07/01/2010	07/01/2011	1.25%	85,000.00		85,000.00	
601 D		8/19/2004	Runnells - Renovate Long-Term Care Units	07/01/2011	07/01/2011	06/29/2012	1.50%		754,355.00		754,355.00
601 E	906-604	8/19/2004	Human Services - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	39,000.00		39,000.00	
601 G	908-353	8/19/2004	Engineering - Repair or Repair Bridges	07/01/2010	07/01/2011	06/29/2012	1.50%	2,467,000.00	2,467,000.00	2,467,000.00	2,467,000.00
601 J	908-356	8/19/2004	Engineering - Traffic Signals	07/01/2010	07/01/2011	06/29/2012	1.50%	313,000.00	313,000.00	313,000.00	313,000.00
601 J	908-356	8/19/2004	Engineering - Traffic Signals	07/01/2011	07/01/2011	06/29/2012	1.50%		275.00		275.00
601 N	908-360	8/19/2004	Engineering - Environmental Monitoring	07/01/2008	07/01/2010	07/01/2011	2.00%	233,000.00		233,000.00	
601 N	908-360	8/19/2004	Engineering - Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	110,000.00		110,000.00	
601 O	909-717	8/19/2004	Building Services - Improvement to Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	4,704,000.00		4,704,000.00	

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, 2010	INCREASED	DECREASED	BALANCE DECEMBER 31, 2011
601 O	909-717	8/19/2004	Building Services - Improvement to Buildings	07/01/2009	07/01/2010	07/01/2011	2.00%	\$ 2,902,000.00	\$	\$ 2,902,000.00	\$
601 P	909-718	8/19/2004	Building Services - Improvement to Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	124,000.00		124,000.00	
601 Q	909-720	8/19/2004	Building Services - Furniture, Carpets, etc.	07/01/2010	07/01/2011	06/29/2012	1.50%	474,000.00	474,000.00	474,000.00	474,000.00
602 Q	909-720	8/19/2004	Building Services - Furniture, Carpets, etc.	07/01/2011	07/01/2011	06/29/2012	1.50%		15,250.00		15,250.00
601 R	910-105	8/19/2004	Various - Equipment, Machinery, Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%	221,000.00		221,000.00	
601 R	910-105	8/19/2004	Various - Equipment, Machinery, Vehicles	07/01/2011	07/01/2011	06/29/2012	1.50%		327,494.00		327,494.00
601 T	912-220	8/19/2004	Parks and Recreation - Park Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	75,000.00		75,000.00	
601 T	912-220	8/19/2004	Parks and Recreation - Park Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	108,000.00		108,000.00	
601 U	912-221	8/19/2004	Parks and Recreation - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	170,000.00	170,000.00	170,000.00	170,000.00
601 U	912-221	8/19/2004	Parks and Recreation - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		123,840.00		123,840.00
601 V	912-222	8/19/2004	Parks and Recreation - Furniture and Fixtures	07/01/2008	07/01/2010	07/01/2011	2.00%	192,000.00		192,000.00	
601 V	912-222	8/19/2004	Parks and Recreation - Furniture and Fixtures	07/01/2009	07/01/2011	06/29/2012	1.50%	364,000.00	364,000.00	364,000.00	364,000.00
601 V	912-222	8/19/2004	Parks and Recreation - Furniture and Fixtures	07/01/2011	07/01/2011	06/29/2012	1.50%		18,550.00		18,550.00
601 W	912-223	8/19/2004	Parks and Recreation - Communication and Signal systems	07/01/2010	07/01/2011	06/29/2012	1.50%	137,000.00	137,000.00	137,000.00	137,000.00
601 W	912-223	8/19/2004	Parks and Recreation - Communication and Signal systems	07/01/2011	07/01/2011	06/29/2012	1.50%		112,517.00		112,517.00
601 X	914-607	8/19/2004	Police - Phase V Automated Security	07/01/2008	07/01/2010	07/01/2011	2.00%	671,000.00		671,000.00	
601 Y	914-608	8/19/2004	Police - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	7,000.00		7,000.00	
601 Z	913-305	8/19/2004	Public Safety Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	111,000.00		111,000.00	
601 BB	915-504	8/19/2004	Corrections - Kitchen Floor, Communications Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		271,944.00		271,944.00
601 CC	916-605	8/19/2004	Sheriff - Reconstruct Firearms Range, Security Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	195,000.00		195,000.00	
601 CC	916-605	8/19/2004	Sheriff - Reconstruct Firearms Range, Security Equipment	07/01/2010	07/01/2010	07/01/2011	1.25%	422,000.00		422,000.00	
601 EE	918-804	8/19/2004	Clerk - Renovation of Records Room, Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	56,000.00		56,000.00	
601 EE	918-804	8/19/2004	Clerk - Renovation of Records Room, Equipment	07/01/2009	07/01/2010	07/01/2011	2.00%	37,000.00		37,000.00	
601 EE	918-804	8/19/2004	Clerk - Renovation of Records Room, Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		73,344.00		73,344.00
602 FF	919-905	8/19/2004	Surrogate - Furnishings and Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		27,397.00		27,397.00
601 GG	922-120	8/19/2004	Union County College - Various Improvements and Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	88,000.00		88,000.00	
601 HH	921-112	8/19/2004	Vocational - Computers, Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	604,000.00		604,000.00	
601 II	921-113	8/19/2004	County Voc.Tech. Schools - Various Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	317,000.00		317,000.00	
601 II	921-113	8/19/2004	County Voc.Tech. Schools - Various Improvements	07/01/2009	07/01/2011	06/29/2012	1.50%	58,000.00	58,000.00	58,000.00	58,000.00
605 A	900-015	10/28/2004	Acquisition of Property - Open Space Conservation	07/01/2008	07/01/2010	07/01/2011	2.00%	1,800,000.00		1,800,000.00	
608 A	900-016	2/10/2005	Acquisition of Property - Open Space Conservation	07/01/2008	07/01/2010	07/01/2011	2.00%	3,000,000.00		3,000,000.00	
610 A	921-115	3/10/2005	Renovation of Baxel and West Halls at Union County Vocational/Technical Schools	07/01/2008	07/01/2010	07/01/2011	2.00%	5,665,000.00		5,665,000.00	
616 A	902-612	8/18/2005	Information Technology- Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	285,000.00		285,000.00	
616 B	903-309	8/18/2005	Information Technology- Radio Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	68,000.00		68,000.00	
616 C	905-510	8/18/2005	Runnells - Renovate Long-Term Care Units	07/01/2008	07/01/2010	07/01/2011	2.00%	691,000.00		691,000.00	
616 D	909-606	8/18/2005	Human Services - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	278,000.00		278,000.00	
616 F	908-361	8/18/2005	Engineering and Public Works - Repair and Replace Bridges	07/01/2009	07/01/2011	06/29/2012	1.50%	53,000.00	53,000.00	53,000.00	53,000.00
616 F	908-361	8/18/2005	Engineering and Public Works - Repair and Replace Bridges	07/01/2011	07/01/2011	06/29/2012	1.50%		4,555.00		4,555.00
616 G	908-362	8/18/2005	Engineer - Culver Repair	07/01/2008	07/01/2010	07/01/2011	2.00%	246,000.00		246,000.00	
616 G	908-362	8/18/2005	Engineer - Culver Repair	07/01/2011	07/01/2011	06/29/2012	1.50%		18,483.00		18,483.00
616 H	908-363	8/18/2005	Engineering and Public Works -Dams	07/01/2008	07/01/2010	07/01/2011	2.00%	78,000.00		78,000.00	
616 I	908-364	8/18/2005	Engineering and Public Works - Traffic Signals	07/01/2008	07/01/2010	07/01/2011	2.00%	731,000.00		731,000.00	
616 I	908-364	8/18/2005	Engineering and Public Works - Traffic Signals	07/01/2010	07/01/2010	07/01/2011	1.25%	404,000.00		404,000.00	
616 I	908-364	8/18/2005	Engineering and Public Works - Traffic Signals	07/01/2011	07/01/2011	06/29/2012	1.50%		960.00		960.00
616 J	965-919	8/18/2005	Engineering and Public Works - Resurface Roads	07/01/2008	07/01/2010	07/01/2011	2.00%	47,000.00		47,000.00	
616 K	908-366	8/18/2005	Engineering and Public Works - Environmental Monitoring	07/01/2008	07/01/2010	07/01/2011	2.00%	272,000.00		272,000.00	
616 K	908-366	8/18/2005	Engineering and Public Works - Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	98,000.00		98,000.00	
616 K	908-366	8/18/2005	Engineering and Public Works - Environmental Monitoring	07/01/2010	07/01/2010	07/01/2011	1.25%	195,000.00		195,000.00	
616 K	908-366	8/18/2005	Engineering and Public Works - Environmental Monitoring	07/01/2011	07/01/2011	06/29/2012	1.50%		275.00		275.00
616 L	908-367	8/18/2005	Engineering and Public Works - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	45,000.00		45,000.00	
616 M	909-721	8/19/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	844,000.00		844,000.00	
616 M	909-721	8/19/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2009	07/01/2010	07/01/2011	2.00%	230,000.00		230,000.00	
616 M	909-721	8/19/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2010	07/01/2010	07/01/2011	1.25%	457,000.00		457,000.00	
616 N	909-722	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2008	07/01/2010	07/01/2011	2.00%	171,000.00		171,000.00	
616 N	909-722	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2009	07/01/2010	07/01/2011	2.00%	908,000.00		908,000.00	
616 N	909-722	8/18/2005	Operations and Facilities - Improvement to Public Buildings	07/01/2010	07/01/2010	07/01/2011	1.25%	168,000.00		168,000.00	
616 O	910-106	8/18/2005	Various - New Automobiles	07/01/2008	07/01/2010	07/01/2011	2.00%	89,000.00		89,000.00	
616 O	910-106	8/18/2005	Various - New Automobiles	07/01/2009	07/01/2011	06/29/2012	1.50%	213,000.00	213,000.00	213,000.00	213,000.00
616 O	910-106	8/18/2005	Various - New Automobiles	07/01/2011	07/01/2011	06/29/2012	1.50%		89,944.00		89,944.00

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616 P	919-224	8/18/2005	Parks and Recreation Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	\$ 442,000.00	\$	\$ 442,000.00	\$
616 P	919-224	8/18/2005	Parks and Recreation Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	151,000.00		151,000.00	
616 Q	912-225	8/18/2005	Parks and Recreation Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	269,000.00		269,000.00	
606 R	912-226	8/18/2005	Parks and Recreation - Automobiles	07/01/2008	07/01/2010	07/01/2011	2.00%	119,000.00		119,000.00	
616 S	914-609	8/18/2005	Public Safety - Police Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	96,000.00		96,000.00	
606 T	916-606	8/18/2005	Sheriff - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	40,000.00		40,000.00	
606 T	916-606	8/18/2005	Sheriff - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		74,484.00		74,484.00
616 U	916-607	8/18/2005	Sheriff - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	2,000.00		2,000.00	
616 V	917-611	8/18/2005	Prosecutor - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	177,000.00		177,000.00	
616 Y	918-805	8/18/2005	Clerk - Furnishings and Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		88,065.00		88,065.00
616 Z	922-121	8/18/2005	College - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	148,000.00		148,000.00	
616 AA	921-116	8/18/2005	Vocational - Computers, Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	633,000.00		633,000.00	
616 AA	921-116	8/18/2005	Vocational - Computers, Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	71,000.00	71,000.00	71,000.00	71,000.00
616 AA	921-116	8/18/2005	Vocational - Computers, Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		68,500.00		68,500.00
616 BB	921-117	8/18/2005	Vocational - Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	578,000.00		578,000.00	
616 BB	921-117	8/18/2005	Vocational - Improvements	07/01/2009	07/01/2011	06/29/2012	1.50%	99,000.00	99,000.00	99,000.00	99,000.00
616 BB	921-117	8/18/2005	Vocational - Improvements	07/01/2011	07/01/2011	06/29/2012	1.50%		805.00		805.00
616 CC	921-118	8/18/2005	Union County Vocational/Technical Schools - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	10,000.00		10,000.00	
632 A	902-216	8/1/2006	Economic Development-Equip & Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	424,000.00		424,000.00	
632 B	903-310	8/1/2006	Economic Development-Professional Services	07/01/2008	07/01/2010	07/01/2011	2.00%	41,000.00		41,000.00	
632 B	903-310	8/1/2006	Economic Development-Professional Services	07/01/2009	07/01/2010	07/01/2011	2.00%	6,000.00		6,000.00	
632 C	905-511	8/1/2006	Runnells-Renovate Long Term Units	07/01/2008	07/01/2010	07/01/2011	2.00%	45,000.00		45,000.00	
632 C	905-511	8/1/2006	Runnells-Renovate Long Term Units	07/01/2009	07/01/2010	07/01/2011	2.00%	138,000.00		138,000.00	
632 C	905-511	8/1/2006	Runnells-Renovate Long Term Units	07/01/2010	07/01/2010	07/01/2011	1.25%	133,000.00		133,000.00	
632 C	905-511	8/1/2006	Runnells-Renovate Long Term Units	07/01/2011	07/01/2011	06/29/2012	1.50%		321,980.00		321,980.00
632 D	908-368	8/1/2006	Engineering -Replace Bridges	07/01/2008	07/01/2010	07/01/2011	2.00%	123,000.00		123,000.00	
632 D	908-368	8/1/2006	Engineering -Replace Bridges	07/01/2010	07/01/2010	07/01/2011	1.25%	1,687,000.00		1,687,000.00	
632 E	908-369	8/1/2006	Engineering-Culvert repairs	07/01/2008	07/01/2010	07/01/2011	2.00%	554,000.00		554,000.00	
632 F	908-370	8/1/2006	Engineering-Traffic Signals	07/01/2008	07/01/2010	07/01/2011	2.00%	275,000.00		275,000.00	
632 F	908-370	8/1/2006	Engineering-Traffic Signals	07/01/2010	07/01/2011	06/29/2012	1.50%	2,114,000.00	1,972,570.43	2,114,000.00	1,972,570.43
632 F	908-370	8/1/2006	Engineering-Traffic Signals	07/01/2011	07/01/2011	06/29/2012	1.50%		229.57		229.57
632 G	908-371	8/1/2006	Engineering-Environmental Monitoring	07/01/2008	07/01/2010	07/01/2011	2.00%	881,000.00		881,000.00	
632 G	908-371	8/1/2006	Engineering-Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	1,365,000.00		1,365,000.00	
632 H	908-374	8/1/2006	Engineering-West Brook Flood Control	07/01/2008	07/01/2010	07/01/2011	2.00%	948,000.00		948,000.00	
632 I	908-375	8/1/2006	Engineering-Resurface County Roads	07/01/2009	07/01/2011	06/29/2012	1.50%	1,000.00	1,000.00	1,000.00	1,000.00
632 I	908-375	8/1/2006	Engineering-Resurface County Roads	07/01/2010	07/01/2011	06/29/2012	1.50%	68,000.00	68,000.00	68,000.00	68,000.00
632 I	908-375	8/1/2006	Engineering-Resurface County Roads	07/01/2011	07/01/2011	06/29/2012	1.50%		6,300.00		6,300.00
632 J	908-376	8/1/2006	Engineering-Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	47,000.00	47,000.00	47,000.00	47,000.00
632 J	908-376	8/1/2006	Engineering-Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		1,925.00		1,925.00
632 K	912-227	8/1/2006	Park Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	419,000.00		419,000.00	
632 K	912-227	8/1/2006	Park Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	853,000.00		853,000.00	
632 L	912-228	8/1/2006	Park Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	263,000.00		263,000.00	
632 L	912-228	8/1/2006	Park Improvements	07/01/2011	07/01/2011	06/29/2012	1.50%		59,905.00		59,905.00
632 M	912-229	8/1/2006	Parks-Equip & Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	734,000.00		734,000.00	
632 M	912-229	8/1/2006	Parks-Equip & Machinery	07/01/2009	07/01/2010	07/01/2011	2.00%	667,000.00		667,000.00	
632 M	912-229	8/1/2006	Parks-Equip & Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		56,955.00		56,955.00
632 N	912-231	8/1/2006	Parks-Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%	47,000.00		47,000.00	
632 N	912-231	8/1/2006	Parks-Vehicles	07/01/2010	07/01/2011	06/29/2012	1.50%	680,000.00	680,000.00	680,000.00	680,000.00
632 N	912-231	8/1/2006	Parks-Vehicles	07/01/2011	07/01/2011	06/29/2012	1.50%		84,176.00		84,176.00
632 O	909-723	8/1/2006	Parks-Facilities-Improvement to Buildings	07/01/2009	07/01/2011	06/29/2012	1.50%	1,804,000.00	1,804,000.00	1,804,000.00	1,804,000.00
632 P	909-724	8/1/2006	Parks-Facilities-Improvement to Buildings	07/01/2011	07/01/2011	06/29/2012	1.50%		1,027,425.00		1,027,425.00
632 Q	909-725	8/1/2006	Parks-Facilities-Construct New Building	07/01/2008	07/01/2010	07/01/2011	2.00%	7,828,000.00		7,828,000.00	
632 R	909-726	8/1/2006	Parks-Facilities- Furniture, Carpets	07/01/2010	07/01/2011	06/29/2012	1.50%	293,000.00	293,000.00	293,000.00	293,000.00
632 S	910-107	8/1/2006	Engineering-Public Works-Equip, Machinery, Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%	675,000.00		675,000.00	
632 T	910-108	8/1/2006	Human Services-Vehicles, Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	14,000.00		14,000.00	
632 U	910-109	8/1/2006	Various Departments-Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%	69,000.00		69,000.00	
632 U	910-109	8/1/2006	Various Departments-Vehicles	07/01/2009	07/01/2011	06/29/2012	1.50%	5,000.00	5,000.00	5,000.00	5,000.00
632 U	910-109	8/1/2006	Various Departments-Vehicles	07/01/2010	07/01/2011	06/29/2012	1.50%	503,000.00	503,000.00	503,000.00	503,000.00

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632 V	913-307	8/1/2006	Public Safety-Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	\$ 341,000.00	\$	\$ 341,000.00	\$
632 V	913-307	8/1/2006	Public Safety-Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	41,000.00	41,000.00	41,000.00	41,000.00
632 V	913-307	8/1/2006	Public Safety-Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		503,540.00		503,540.00
632 W	916-608	8/1/2006	Sheriff-Firearms Range	07/01/2008	07/01/2010	07/01/2011	2.00%	83,000.00		83,000.00	
632 W	916-608	8/1/2006	Sheriff-Firearms Range	07/01/2010	07/01/2011	06/29/2012	1.50%	225,000.00	225,000.00	225,000.00	225,000.00
632 X	917-613	8/1/2006	Prosecutor-Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	117,000.00		117,000.00	
632 X	917-613	8/1/2006	Prosecutor-Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	75,000.00	75,000.00	75,000.00	75,000.00
632 X	917-613	8/1/2006	Prosecutor-Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		462.00		462.00
632 Y	918-806	8/1/2006	County Clerk-Computer Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	186,000.00		186,000.00	
632 AA	922-122	8/1/2006	College-Equipment & Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	597,000.00		597,000.00	
632 AA	922-122	8/1/2006	College-Equipment & Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	140,000.00	140,000.00	140,000.00	140,000.00
632 AA	922-122	8/1/2006	College-Equipment & Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		439.00		439.00
632 BB	921-120	8/1/2006	Vocational-Renovations and Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	1,099,000.00		1,099,000.00	
632 BB	921-120	8/1/2006	Vocational-Renovations and Improvements	07/01/2009	07/01/2010	07/01/2011	2.00%	76,000.00	76,000.00	76,000.00	76,000.00
632 CC	921-121	8/1/2006	Vocational-Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	123,000.00	123,000.00	123,000.00	123,000.00
632 CC	921-121	8/1/2006	Vocational-Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		5,750.00		5,750.00
648 A	908-377	5/10/2007	Restoration of Lakes	07/01/2008	07/01/2010	07/01/2011	2.00%	2,585,000.00		2,585,000.00	
653 A	902-613	9/6/2007	Info Tech Communication Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		720,176.00		720,176.00
653 B	902-614	9/6/2007	Info Tech Communication Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	278,000.00		278,000.00	
653 C	905-512	9/6/2007	Runnells-Call System, Wall Guards and Equipment	07/01/2008	07/01/2010	07/01/2011	2.00%	145,000.00		145,000.00	
653 C	905-512	9/6/2007	Runnells-Call System, Wall Guards and Equipment	07/01/2009	07/01/2011	06/29/2012	1.50%	147,000.00	147,000.00	147,000.00	147,000.00
653 C	905-512	9/6/2007	Runnells-Call System, Wall Guards and Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	69,000.00	69,000.00	69,000.00	69,000.00
653 C	905-512	9/6/2007	Runnells-Call System, Wall Guards and Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		268,382.00		268,382.00
653 E	908-379	9/6/2007	Engineering-Culvert Repairs	07/01/2010	07/01/2011	06/29/2012	1.50%	950,000.00	950,000.00	950,000.00	950,000.00
653 F	908-380	9/6/2007	Engineering-Traffic signals	07/01/2010	07/01/2011	06/29/2012	1.50%	2,707,000.00	2,707,000.00	2,707,000.00	2,707,000.00
653 G	908-381	9/6/2007	Engineering-Environmental Monitoring	07/01/2008	07/01/2010	07/01/2011	2.00%	289,000.00		289,000.00	
653 G	908-381	9/6/2007	Engineering-Environmental Monitoring	07/01/2009	07/01/2010	07/01/2011	2.00%	478,000.00		478,000.00	
653 G	908-381	9/6/2007	Engineering-Environmental Monitoring	07/01/2010	07/01/2010	07/01/2011	1.25%	929,000.00		929,000.00	
653 G	908-381	9/6/2007	Engineering-Environmental Monitoring	07/01/2011	07/01/2011	06/29/2012	1.50%		297,100.00		297,100.00
653 H	908-382	9/6/2007	Engineering-Inspect Dams	07/01/2010	07/01/2011	06/29/2012	1.50%	396,000.00	396,000.00	396,000.00	396,000.00
653 H	908-382	9/6/2007	Engineering-Inspect Dams	07/01/2011	07/01/2011	06/29/2012	1.50%		230.00		230.00
653 I	912-232	9/6/2007	Parks-Park and Recreation Improvements	07/01/2009	07/01/2011	06/29/2012	1.50%	84,000.00	84,000.00	84,000.00	84,000.00
653 I	912-232	9/6/2007	Parks-Park and Recreation Improvements	07/01/2011	07/01/2011	06/29/2012	1.50%		708,584.00		708,584.00
653 J	912-233	9/6/2007	Parks-Park and Recreation Improvements	07/01/2009	07/01/2011	06/29/2012	1.50%	638,000.00	638,000.00	638,000.00	638,000.00
653 J	912-233	9/6/2007	Parks-Park and Recreation Improvements	07/01/2011	07/01/2011	06/29/2012	1.50%		541,092.00		541,092.00
653 K	912-234	9/6/2007	Parks-Equipment	07/01/2009	07/01/2011	06/29/2012	1.50%	11,000.00	11,000.00	11,000.00	11,000.00
653 K	912-234	9/6/2007	Parks-Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		47,710.00		47,710.00
653 L	912-235	9/6/2007	Parks-Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		215,270.00		215,270.00
653 M	910-110	9/6/2007	Parks-Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%	428,000.00		428,000.00	
653 M	910-110	9/6/2007	Parks-Vehicles	07/01/2009	07/01/2011	06/29/2012	1.50%	298,000.00	298,000.00	298,000.00	298,000.00
653 M	910-110	9/6/2007	Parks-Vehicles	07/01/2010	07/01/2011	06/29/2012	1.50%	655,000.00	655,000.00	655,000.00	655,000.00
653 M	910-110	9/6/2007	Parks-Vehicles	07/01/2011	07/01/2011	06/29/2012	1.50%		398.00		398.00
653 N	909-727	9/6/2007	Facilities Management- Improvement to Buildings	07/01/2009	07/01/2011	06/29/2012	1.50%	3,800,000.00	3,800,000.00	3,800,000.00	3,800,000.00
654 O	909-728	9/6/2007	Facilities Management- Improvement to Buildings	07/01/2011	07/01/2011	06/29/2012	1.50%		636,025.00		636,025.00
654 P	909-729	9/6/2007	Facilities Management- Furniture, Carpets	07/01/2011	07/01/2011	06/29/2012	1.50%		293,550.00		293,550.00
653 Q	910-111	9/6/2007	Public Works - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	164,000.00		164,000.00	
653 Q	910-111	9/6/2007	Public Works - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	315,000.00	315,000.00	315,000.00	315,000.00
653 R	906-609	9/6/2007	Human Services - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	65,000.00		65,000.00	
653 R	906-609	9/6/2007	Human Services - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	73,000.00	73,000.00	73,000.00	73,000.00
653 R	906-609	9/6/2007	Human Services - Equipment and Machinery	07/01/2010	07/01/2011	06/29/2012	1.50%	132,000.00	132,000.00	132,000.00	132,000.00
653 R	906-609	9/6/2007	Human Services - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		127,778.00		127,778.00
653 S	910-112	9/6/2007	Various - Equipment, Machinery and Vehicles	07/01/2008	07/01/2010	07/01/2011	2.00%	25,000.00		25,000.00	
653 S	910-112	9/6/2007	Various - Equipment, Machinery and Vehicles	07/01/2009	07/01/2011	06/29/2012	1.50%	388,000.00	388,000.00	388,000.00	388,000.00
653 S	910-112	9/6/2007	Various - Equipment, Machinery and Vehicles	07/01/2011	07/01/2011	06/29/2012	1.50%		255,315.00		255,315.00
653 T	914-610	9/6/2007	Public Safety - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	27,000.00		27,000.00	
653 T	914-610	9/6/2007	Public Safety - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	166,000.00	166,000.00	166,000.00	166,000.00
653 T	914-610	9/6/2007	Public Safety - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		180,470.00		180,470.00
653 U	914-611	9/6/2007	Public Safety - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	65,000.00	65,000.00	65,000.00	65,000.00
653 U	914-611	9/6/2007	Public Safety - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		402.00		402.00

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653 V	913-308	9/6/2007	Emergency Management - Equipment and Machinery	07/01/2010	07/01/2011	06/29/2012	1.50%	\$ 252,000.00	\$ 252,000.00	\$ 252,000.00	\$ 252,000.00
653 W	913-309	9/6/2007	Emergency Management - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	68,000.00		68,000.00	
653 X		9/6/2007	Sheriff- Firearms Range, Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		244,624.00		244,624.00
653 Y	917-614	9/6/2007	Prosecutor - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	53,000.00		53,000.00	
653 Y	917-614	9/6/2007	Prosecutor - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	9,000.00	9,000.00	9,000.00	9,000.00
653 Y	917-614	9/6/2007	Prosecutor - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		257.00		257.00
653 Z	922-123	9/6/2007	College - Equipment and Machinery	07/01/2008	07/01/2010	07/01/2011	2.00%	104,000.00		104,000.00	
653 Z	922-123	9/6/2007	College - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	146,000.00	146,000.00		146,000.00
653 AA	921-122	9/6/2007	Vocational - Renovations and Improvements	07/01/2008	07/01/2010	07/01/2011	2.00%	122,000.00		122,000.00	
653 AA	921-122	9/6/2007	Vocational - Renovations and Improvements	07/01/2009	07/01/2011	06/29/2012	1.50%	599,000.00	599,000.00	599,000.00	599,000.00
653 AA	921-122	9/6/2007	Vocational - Renovations and Improvements	07/01/2010	07/01/2011	06/29/2012	1.50%	282,000.00	282,000.00	282,000.00	282,000.00
653 AA	921-122	9/6/2007	Vocational - Renovations and Improvements	07/01/2011	07/01/2011	06/29/2012	1.50%		47,000.00		47,000.00
653 BB	921-123	9/6/2007	Vocational - Equipment and Furnishings	07/01/2008	07/01/2010	07/01/2011	2.00%	67,000.00		67,000.00	
653 BB	921-123	9/6/2007	Vocational - Equipment and Furnishings	07/01/2009	07/01/2011	06/29/2012	1.50%	233,000.00	233,000.00	233,000.00	233,000.00
653 CC	921-124	9/6/2007	Vocational - Construction and Renovations	07/01/2008	07/01/2010	07/01/2011	2.00%	1,000,000.00		1,000,000.00	
655 A	909-731	3/13/2008	Additional Construction Venieri Building	07/01/2008	07/01/2010	07/01/2011	2.00%	1,441,000.00		1,441,000.00	
655 A	909-731	3/13/2008	Additional Construction Venieri Building	07/01/2009	07/01/2010	07/01/2011	2.00%	1,400,000.00		1,400,000.00	
669 A	908-383	6/26/2008	Engineering Services	07/01/2009	07/01/2011	06/29/2012	1.50%	379,000.00	379,000.00		379,000.00
669 A	908-383	6/26/2008	Engineering Services	07/01/2010	07/01/2011	06/29/2012	1.50%	261,000.00	261,000.00	261,000.00	261,000.00
669 A	908-383	6/26/2008	Engineering Services	07/01/2011	07/01/2011	06/29/2012	1.50%		72,500.00		72,500.00
669 B	908-384	6/26/2008	Engineering Services-Resurface Roads	07/01/2010	07/01/2011	06/29/2012	1.50%	278,000.00	278,000.00	278,000.00	278,000.00
669 B	908-384	6/26/2008	Engineering Services-Resurface Roads	07/01/2011	07/01/2011	06/29/2012	1.50%		115,300.00		115,300.00
669 C	922-124	6/26/2008	College - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	96,000.00	96,000.00	96,000.00	96,000.00
669 C	922-124	6/26/2008	College - Equipment and Machinery	12/08/2009	07/01/2011	06/29/2012	1.50%	1,154,000.00	1,154,000.00	1,154,000.00	1,154,000.00
669 D	922-125	6/26/2008	College - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	97,000.00	97,000.00	97,000.00	97,000.00
669 D	922-125	6/26/2008	College - Equipment and Machinery	12/08/2009	07/01/2011	06/29/2012	1.50%	153,000.00	153,000.00	153,000.00	153,000.00
669 E	921-125	6/26/2008	Vocational - Construction - Performing Arts program	07/01/2009	07/01/2011	06/29/2012	1.50%	20,000,000.00	20,000,000.00	20,000,000.00	20,000,000.00
670 B	900-020	7/24/2008	Open Space - Hungarian Club	07/01/2009	07/01/2011	06/29/2012	1.50%	595,000.00	595,000.00	595,000.00	595,000.00
670 B	900-020	7/24/2008	Open Space - Hungarian Club	07/01/2011	07/01/2011	06/29/2012	1.50%		466.00		466.00
671 A	902-615	10/9/2008	Information Tech - Tech and Communication Equipment	07/01/2009	07/01/2011	06/29/2012	1.50%	250,000.00	250,000.00	250,000.00	250,000.00
671 A	902-615	10/9/2008	Information Tech - Tech and Communication Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	615,000.00	615,000.00	615,000.00	615,000.00
671 B	903-311	10/9/2008	Communications - Communication and Signal Equipment	07/01/2009	07/01/2011	06/29/2012	1.50%	35,000.00	35,000.00	35,000.00	35,000.00
671 B	903-311	10/9/2008	Communications - Communication and Signal Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	18,000.00	18,000.00	18,000.00	18,000.00
671 B	903-311	10/9/2008	Communications - Communication and Signal Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		192,119.00		192,119.00
671 C	905-513	10/9/2008	Runnells - Improvements and Equipment	07/01/2009	07/01/2011	06/29/2012	1.50%	232,000.00	232,000.00	232,000.00	232,000.00
671 C	905-513	10/9/2008	Runnells - Improvements and Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	136,000.00	136,000.00	136,000.00	136,000.00
671 C	905-513	10/9/2008	Runnells - Improvements and Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		406,772.00		406,772.00
671 D	908-385	10/9/2008	Engineering- Traffic Signal Rehabilitation	07/01/2010	07/01/2011	06/29/2012	1.50%	367,000.00	367,000.00	367,000.00	367,000.00
671 G	909-732	10/9/2008	Facilities - Improvement to Buildings	07/01/2011	07/01/2011	06/29/2012	1.50%		2,201,625.00		2,201,625.00
671 I	909-734	10/9/2008	Facilities - Fire Safety Upgrades	07/01/2009	07/01/2011	06/29/2012	1.50%	335,000.00	335,000.00	335,000.00	335,000.00
671 I	909-734	10/9/2008	Facilities - Fire Safety Upgrades	07/01/2009	07/01/2011	06/29/2012	1.50%	14,000,000.00	14,000,000.00	14,000,000.00	14,000,000.00
671 J	912-236	10/9/2008	Parks-Park and Recreation Improvements	07/01/2009	07/01/2011	06/29/2012	1.50%	278,000.00	278,000.00	278,000.00	278,000.00
671 J	912-236	10/9/2008	Parks-Park and Recreation Improvements	12/08/2009	07/01/2011	06/29/2012	1.50%	746,250.00	746,250.00	746,250.00	746,250.00
671 J	912-236	10/9/2008	Parks-Park and Recreation Improvements	07/01/2010	07/01/2011	06/29/2012	1.50%	2,889,000.00	2,889,000.00	2,889,000.00	2,889,000.00
671 K	912-237	10/9/2008	Parks- Recreation Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	391,000.00	391,000.00	391,000.00	391,000.00
671 L	910-113	10/9/2008	Public Works - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	692,000.00	692,000.00	692,000.00	692,000.00
671 M	910-114	10/9/2008	Various-Automotive Vehicles	07/01/2010	07/01/2011	06/29/2012	1.50%	1,163,000.00	1,163,000.00	1,163,000.00	1,163,000.00
671 N	906-610	10/9/2008	Human Services - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	400,000.00	400,000.00	400,000.00	400,000.00
671 O	914-612	10/9/2008	Police - Equipment and Machinery	07/01/2009	07/01/2011	06/29/2012	1.50%	20,000.00	20,000.00	20,000.00	20,000.00
671 O	914-612	10/9/2008	Police - Equipment and Machinery	07/01/2010	07/01/2011	06/29/2012	1.50%	528,000.00	528,000.00	528,000.00	528,000.00
671 P	914-613	10/9/2008	Police -Technology Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	109,000.00	109,000.00	109,000.00	109,000.00
671 P	914-613	10/9/2008	Police -Technology Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		8,420.00		8,420.00
671 R	918-807	10/9/2008	Clerk - Index records Preservation	07/01/2011	07/01/2011	06/29/2012	1.50%		14,045.00		14,045.00
671 S	914-611	10/9/2008	Sheriff- Reconstruct Firearms Range	07/01/2010	07/01/2011	06/29/2012	1.50%	174,000.00	174,000.00	174,000.00	174,000.00
671 S	914-611	10/9/2008	Sheriff- Reconstruct Firearms Range	07/01/2011	07/01/2011	06/29/2012	1.50%		144,012.00		144,012.00
671 T	921-126	10/9/2008	Vocational - Renovations and Improvements	12/08/2009	07/01/2011	06/29/2012	1.50%	1,624,000.00	1,624,000.00	1,624,000.00	1,624,000.00
684 A	925-100	5/28/2009	County Park at Stanford Drive, Berkeley Heights	07/01/2009	07/01/2011	06/29/2012	1.50%	4,500,000.00	4,500,000.00	4,500,000.00	4,500,000.00
684 A	925-100	5/28/2009	County Park at Stanford Drive, Berkeley Heights	07/01/2011	07/01/2011	06/29/2012	1.50%		1,200,000.00		1,200,000.00

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, 2010	INCREASED	DECREASED	BALANCE DECEMBER 31, 2011
687 A	902-917	7/30/2009	Parks - IT Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	\$ 268,000.00	\$ 268,000.00	\$ 268,000.00	\$ 268,000.00
687 B	902-918	7/30/2009	Parks - Communications Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	67,000.00	67,000.00	67,000.00	67,000.00
687 B	902-918	7/30/2009	Parks - Communications Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		43,675.00		43,675.00
687 E	908-390	7/30/2009	Engineering - Resurface Roads	07/01/2011	07/01/2011	06/29/2012	1.50%		17,870.00		17,870.00
687 G	908-392	7/30/2009	Engineering - Engineering Services	07/01/2010	07/01/2011	06/29/2012	1.50%	1,140,000.00	1,140,000.00	1,140,000.00	1,140,000.00
687 H	911-720	7/30/2009	Engineering - Equipment and Machinery	07/01/2010	07/01/2011	06/29/2012	1.50%	166,000.00	166,000.00	166,000.00	166,000.00
687 I	909-735	7/30/2009	Engineering - Facilities, Improve Buildings	07/01/2011	07/01/2011	06/29/2012	1.50%		2,316,612.18		2,316,612.18
687 J	909-736	7/30/2009	Engineering - Facilities, Fire Alarm Systems	07/01/2011	07/01/2011	06/29/2012	1.50%		489,250.00		489,250.00
687 K	909-737	7/30/2009	Engineering - Facilities, Fire Safety Renovations	07/01/2011	07/01/2011	06/29/2012	1.50%		4,892,500.00		4,892,500.00
687 L	911-721	7/30/2009	Engineering - Park and Recreation Improvements	07/01/2011	07/01/2011	06/29/2012	1.50%		90,003.00		90,003.00
687 N	912-239	7/30/2009	Parks - Recreation Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		365,797.00		365,797.00
687 O	912-240	7/30/2009	Parks - Galloping Hill Golf Course Improvements	12/08/2009	07/01/2011	06/29/2012	1.50%		3,914,000.00		3,914,000.00
687 P	910-115	7/30/2009	Various-Automotive Vehicles	07/01/2010	07/01/2011	06/29/2012	1.50%	2,015,000.00	2,015,000.00	2,015,000.00	2,015,000.00
687 Q	906-611	7/30/2009	Human Services - Equipment and Machinery	07/01/2010	07/01/2011	06/29/2012	1.50%	63,000.00	63,000.00	63,000.00	63,000.00
687 R	914-614	7/30/2009	Public Safety - Police Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		185,488.00		185,488.00
687 S	914-615	7/30/2009	Public Safety - Police Furnishings	07/01/2011	07/01/2011	06/29/2012	1.50%		3,177.00		3,177.00
687 T	915-506	7/30/2009	Corrections - Furnishings and Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		24,700.00		24,700.00
687 U	915-507	7/30/2009	Corrections - Communications and Signal Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		27,337.00		27,337.00
687 V	913-311	7/30/2009	Public Safety - Emergency Management - Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		41,049.00		41,049.00
687 W	918-808	7/30/2009	Clerk - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		2,307.00		2,307.00
687 X	916-612	7/30/2009	Sheriff - Communications Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		23,750.00		23,750.00
687 Y	917-615	7/30/2009	Prosecutor - IT Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	153,000.00	153,000.00	153,000.00	153,000.00
687 Z	917-616	7/30/2009	Prosecutor - Communication Equipment	07/01/2010	07/01/2011	06/29/2012	1.50%	216,000.00	216,000.00	216,000.00	216,000.00
687 AA	921-127	7/30/2009	Vocational - Renovate and Improve Buildings	07/01/2011	07/01/2011	06/29/2012	1.50%		1,400,000.00		1,400,000.00
687 BB	921-126	7/30/2009	College - IT and Communications Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		660,000.00		660,000.00
687 CC	922-127	7/30/2009	College - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		340,000.00		340,000.00
688 A	917-617	8/20/2009	Acquisition of Property - Child Advocacy Center	12/08/2009	07/01/2011	06/29/2012	1.50%	2,280,000.00	80,000.00	2,280,000.00	80,000.00
691 A	900-023	9/9/2009	Parking Garage Easement	10/20/2009	07/01/2011	06/29/2012	1.50%	8,746,250.00	5,746,250.00	8,746,250.00	5,746,250.00
691 A	900-023	9/9/2009	Parking Garage Easement	12/08/2009	07/01/2011	06/29/2012	1.50%	5,353,750.00	5,353,750.00	5,353,750.00	5,353,750.00
691 A	900-023	9/9/2009	Parking Garage Easement	07/01/2011	07/01/2011	06/29/2012	1.50%		1,720.00		1,720.00
692 A	922-128	9/9/2009	Parking Garage Easement - County College	12/08/2009	07/01/2011	06/29/2012	1.50%	2,500,000.00	2,500,000.00	2,500,000.00	2,500,000.00
693 A	900-021	10/8/2009	Improvements to Oakwood Park	12/08/2009	07/01/2010	07/01/2011	2.00%	1,800,000.00		1,800,000.00	
695 A	900-022	10/8/2009	U.C.I. A. Renewable Energy Loan	12/08/2009	07/01/2011	06/29/2012	1.50%	475,000.00	475,000.00	475,000.00	475,000.00
713 A	902-919	12/8/2010	Parks and Community Renewal - Acquisition of IT Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		22,979.00		22,979.00
713 E	908-895	12/8/2010	Engineering - Engineering Services	07/01/2011	07/01/2011	06/29/2012	1.50%		378,021.00		378,021.00
713 G	909-913	12/8/2010	Engineering - Facilities, Improvement to Buildings	07/01/2011	07/01/2011	06/29/2012	1.50%		3,727,050.00		3,727,050.00
713 M	912-242	12/8/2010	Parks and Community Renewal - Park and Recreation Improvements	07/01/2011	07/01/2011	06/29/2012	1.50%		594,477.00		594,477.00
713 P	910-116	12/8/2010	Various - Automotive Vehicles	07/01/2011	07/01/2011	06/29/2012	1.50%		67,945.00		67,945.00
713 Q	906-612	12/8/2010	Human Services - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		35,949.00		35,949.00
713 S	915-508	12/8/2010	Corrections - Furnishings and Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		2,253.00		2,253.00
713 V	916-613	12/8/2010	Sheriff - Communications Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		18,536.00		18,536.00
713 W	916-614	12/8/2010	Sheriff - Equipment and Machinery	07/01/2011	07/01/2011	06/29/2012	1.50%		45,132.00		45,132.00
713 Y	917-618	12/8/2010	Prosecutor - IT Equipment	07/01/2011	07/01/2011	06/29/2012	1.50%		103,308.00		103,308.00
713 AA	908-895	12/8/2010	Vocational School - Renovations and Improvements	07/01/2011	07/01/2011	06/29/2012	1.50%		563,493.00		563,493.00
								\$ 182,746,250.00	\$ 130,000,000.00	\$ 182,746,250.00	\$ 130,000,000.00

REF

C

C-2;C-5

C-2

C

"C-15"

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF RESERVE FOR ARBITRAGE

	<u>REF.</u>	
Increased By:		
Interest	C-2	\$ <u>31,257.86</u>
Balance, December 31, 2011	C	\$ <u><u>31,257.86</u></u>

"C-16"

SCHEDULE OF NEW JERSEY DAM RESTORATION LOAN PROGRAM

	<u>REF.</u>	
Balance, December 31, 2010	C	\$ 3,061,761.37
Decreased By:		
Loans Paid	C-5	<u>149,046.62</u>
Balance, December 31, 2011	C	\$ <u><u>2,912,714.75</u></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, 2011
223 A	7/11/1985	Improve West Brook Channel	\$ 736,161.62
480 D	7/23/1998	Oak Ridge Golf Course	200.00
480 O	7/23/1998	Communication & Signal Equipment	79,300.00
516 E	10/11/2000	Seniors in Motion	116,200.00
540 A	10/25/2001	Loan U.C.I.A	20,000.00
552 A	5/9/2002	Vocational - Construct Building	257,000.00
555 P	8/22/2002	Improvement to Building	750.00
565 A	2/20/2003	Refunding of Unfunded Pension Liabilities	55,555.67
578 I	8/21/2003	Operational Services - Sewer Projects	500.00
578 L	8/21/2003	Operational Services - Improvement to Buildings	95,750.00
578 M	8/21/2003	Operational Services - Improvement to Buildings	283,750.00
578 P	8/21/2003	Parks and Recreation Improvements	870.00
578 Y	8/21/2003	Surrogate Offices, Renovations and Improvements	32,387.00
601 G	8/19/2004	Repair of Various Bridges	115.83
601 H	8/19/2004	Engineering Services and Culvert Repairs	1,456,000.00
601 N	8/19/2004	Environmental Monitoring - Underground Tanks	712.00
601 O	8/19/2004	Various Improvements to Public Buildings	400.00
601 P	8/19/2004	Various Improvements to Public Buildings	701,750.00
601 T	8/19/2004	Various Improvements - Parks and Recreation	7,162.00
601 CC	8/19/2004	Sheriff - Firearms Range, Machinery and Equipment	34.00
601 II	8/19/2004	County Voc Tech Schools - Various Improvements	11,250.00
616 E	8/18/2005	Human Services - Equipment and Machinery	154,915.00
616 F	8/18/2005	Engineer - Replace Bridges	546,645.00
616 G	8/18/2005	Engineer - Culver Repair	1,203,267.00
616 M	8/18/2005	Operations and Facilities - Improvement to Public Buildings	352.00
616 N	8/18/2005	Operations and Facilities - Improvement to Public Buildings	587.00
616 P	8/18/2005	Park and Recreation Improvements	429,189.00
616 X	8/18/2005	Surrogate's Office - Furnishings	32,289.00
616 BB	8/18/2005	Union County Vocational/Technical Schools - Facility Improvements	21,945.00
632 AA	8/1/2006	College-Equipment & Machinery	35,061.00
632 B	8/1/2006	Economic Development-Professional Services	119,345.00
632 BB	8/1/2006	Vocational-Renovations and Improvements	35,250.00
632 D	8/1/2006	Engineering-Replace Bridges	225.00
632 E	8/1/2006	Engineering-Culvert Repairs	669,125.00
632 G	8/1/2006	Engineering-Environmental Monitoring	512.00
632 H	8/1/2006	Engineering-West Brook Flood Control	30,500.00
632 I	8/1/2006	Engineering-Resurface County Roads	902,219.51
632 K	8/1/2006	Park Improvements	50.00
632 O	8/1/2006	Parks -Facilities-Improvement to Buildings	789,025.00
632 R	8/1/2006	Parks-Facilities-Furniture, Carpets	550.00
632 T	8/1/2006	Human Services-Vehicles, Equipment	243,835.00
632 U	8/1/2006	Various departments-Vehicles	802.00
632 W	8/1/2006	Sheriff-Firearms Range	227.00
632 X	8/1/2006	Prosecutor-Equipment and Machinery	51,447.00
653 D	8/23/2007	Engineering-Repair or Replace Bridges	1,530,000.00
653 H	8/23/2007	Engineering-Inspect Dams	154,770.00
653 M	8/23/2007	Parks-Vehicles	47,814.00
653 N	8/23/2007	Facilities Management-Improvements to Buildings	162,925.00
653 Q	8/23/2007	Public Works - Equipment and Machinery	64,066.00
653 U	8/23/2007	Public Safety - Equipment and Machinery	32,448.00
653 V	8/23/2007	Emergency Management - Equipment and Machinery	367.00
653 Y	8/23/2007	Prosecutor - Equipment and Machinery	88,952.00

COUNTY OF UNION

GENERAL CAPITAL FUND

SCHEDULE OF BONDS AND NOTES AUTHORIZED BUT NOT ISSUED

<u>ORDINANCE NUMBER</u>	<u>DATE OF ORDINANCE</u>	<u>IMPROVEMENT DESCRIPTION</u>	<u>BALANCE DECEMBER 31, 2011</u>
665 A	2/28/2008	Additional Construction-Venieri Bldg-Westfield	\$ 9,000.00
670 A	7/24/2008	Public Safety-Fire Academy	1,187,500.00
671 A	10/9/2008	Information Tech-Tech & Communications Equipment	450.00
671 D	10/9/2008	Engineering-Traffic Signal Rehabilitation	1,903,395.00
671 E	10/9/2008	Engineering-Lenape Park Bike Trail	47,500.00
671 F	10/9/2008	Engineering-Info Tech Equip	47,500.00
671 H	10/9/2008	Facilities-Improvement to Buildings	733,875.00
671 I	10/9/2008	Facilities-Fire Safety Upgrades	500.00
671 J	10/9/2008	Parks-Park and Rec. Improvements	749.00
671 K	10/9/2008	Parks-Recreation Equipment	400.00
671 L	10/9/2008	Public Works-Equip & Machinery	18,600.00
671 M	10/9/2008	Various-Automotive Vehicles	512.00
671 N	10/9/2008	Human Services-Equipment and Machinery	37,665.00
671 O	10/9/2008	Police-Equipment and Machinery	150.00
671 Q	10/9/2008	Corrections Security Fencing	244,625.00
671 R	10/9/2008	Clerk-Index Records Preservation	132,730.00
687 A	7/30/2009	Parks-IT Equip	374.00
687 C	7/30/2009	Runnells Hospital-Upgrade Elevators, Etc.	664,240.00
687 D	7/30/2009	Engineering-Traffic Signals	3,236,878.00
687 E	7/30/2009	Engineering Resurface Roads	571,130.00
687 F	7/30/2009	Engineering-Inspect and Rehab Dams	33,250.00
687 H	7/30/2009	Engineering-Equip & Machinery	345.00
687 I	7/30/2009	Engineering-Facilities-Improve Buildings	12,360,887.82
687 L	7/30/2009	Engineering-Park and Recreation Improvements	1,279,896.00
687 M	7/30/2009	Park and Recreation Improvements	380,475.00
687 P	7/30/2009	Various-New Automotive Vehicles	298.00
687 Q	7/30/2009	Human Services-Equipment and Machinery	54,250.00
687 R	7/30/2009	Public Safety-Police-Equipment and Machinery	152,607.00
687 S	7/30/2009	Public Safety-Police Furnishings	79,995.00
687 U	7/30/2009	Corrections-Communications and Signal Equipment	107,088.00
687 V	7/30/2009	Public Safety Emerg. Mgmt.-Equipment	130,853.00
687 W	7/30/2009	Clerk-Equipment and Machinery	18,878.00
687 Y	7/30/2009	Prosecutor-IT Equipment	443.00
687 Z	7/30/2009	Prosecutor-Communication Equipment	808.00
691 A	9/9/2009	Easement-Parking Garage	598,280.00
713 A	12/8/2010	Parks & CR-IT Acq. of IT Equip	313,321.00
713 AA	12/8/2010	Vocational School-Renovations & Improvements	336,507.00
713 B	12/8/2010	Parks & CR-IT Acq. of Comm. Equip	489,250.00
713 BB	12/8/2010	Vocational School-IT Equipment	500,000.00
713 C	12/8/2010	Runnells Hospital-Replacement of Elevators, Etc.	587,100.00
713 CC	12/8/2010	College-Renovations & Improvements	1,868,000.00
713 D	12/8/2010	Runnells-Replacement of Equipment and Machinery	61,750.00
713 DD	12/8/2010	College-Equipment and Machinery	1,635,082.00
713 E	12/8/2010	Engineering-Engineering Services	381,979.00
713 F	12/8/2010	Engineering-Improvements to Dams	587,100.00
713 G	12/8/2010	Engineering-Facilities-Improvements to Buildings	1,459,000.00
713 H	12/8/2010	Engineering-Facilities-Fire Alarm Systems	391,400.00
713 I	12/8/2010	Engineering-Facilities-Fire Safety Renovations	978,500.00
713 J	12/8/2010	Engineering-Facilities- Furniture, Carpets	293,550.00
713 K	12/8/2010	Engineering-Facilities-Engineering Services	237,500.00
713 L i	12/8/2010	Engineering-Park Maint.-Park & Recreation Improvements	993,178.00

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, 2011
713 L ii	12/8/2010	Parks & CR-Admin-Park & Rec Improvements	\$ 2,431,572.00
713 M	12/8/2010	Parks & CR-Admin-Park & Rec Equipment	8,212,023.00
713 N	12/8/2010	Parks & CR-Admin-Park & Rec New Club House-GH	82,650.00
713 O	12/8/2010	Various-New Automotive Vehicles	8,806,500.00
713 P	12/8/2010	Human Services-Equipment and Machinery	3,155,232.00
713 Q	12/8/2010	Public Safety-Police-Equipment and Machinery	28,176.00
713 R	12/8/2010	Corrections-Furnishings and Equipment	343,234.00
713 S	12/8/2010	Corrections- Equipment & Machinery	22,447.00
713 T	12/8/2010	Public Safety-Emerg. Mgmt- Equipment and Machinery	23,750.00
713 U	12/8/2010	Sheriff-Communication Equipment	1,755,125.00
713 V	12/8/2010	Sheriff-Equip. & Machinery	103,064.00
713 W	12/8/2010	Sheriff-IT Equipment	81,093.00
713 X	12/8/2010	Prosecutor-IT Equipment	58,710.00
713 Y	12/8/2010	Prosecutor-Comm. Equip	41,994.00
713 Z	12/8/2010	PCR-Info. Teck-Equipment	124,640.00
723 A	8/25/2011	Sheriff-Info Teck Equipment	261,259.00
723 AA	8/25/2011	Runnells-Equip & Mach.	282,364.00
723 B	8/25/2011	Prosecutor-Info Teck Equipment	520,600.00
723 BB	8/25/2011	Runnells-Equip & Mach.	122,284.00
723 C	8/25/2011	Prosector-Equipment and Machinery	47,500.00
723 CC	8/25/2011	Vocational-Renovate and Improve Buildings	98,230.00
723 DD	8/25/2011	Vocational-Furnishings	1,250,000.00
723 EE	8/25/2011	College-Renovation and Construction Lessner	50,000.00
723 FF	8/25/2011	Engineer-Engineering Services	1,000,000.00
723 G	8/25/2011	College-Renovations & Improvements	950,000.00
723 GG	8/25/2011	Engineer-Improve Dams	1,214,000.00
723 H	8/25/2011	College- Equipment and Machinery	1,957,000.00
723 HH	8/25/2011	Engineering-Environmental Monitoring	587,800.00
723 I	8/25/2011	College-Info Teck Equipment	195,700.00
723 II	8/25/2011	Engineering-Facilities-Improve Buildings	990,000.00
723 J	8/25/2011	Engineering-Facilities-Fire Alarm Systems	5,283,900.00
723 K	8/25/2011	Engineering-Facilities-Fire Safety Renovations	293,550.00
723 L	8/25/2011	Engineering-Facilities-Furniture, Carpets	978,500.00
723 M	8/25/2011	Engineering-Facilities-Engineering Services	489,250.00
723 N	8/25/2011	Parks & Community Renewal-Park Improvements	237,500.00
723 O	8/25/2011	Parks & Community Renewal-Recreational Equipment	15,064,625.00
723 P	8/25/2011	Engineering-Park Maint.-Park & Recreation Improvements	626,240.00
723 Q	8/25/2011	Engineering-Park Maint.-playground Equipment	2,788,725.00
723 R	8/25/2011	Various-Automotive Vehicles	1,443,287.00
723 S	8/25/2011	Public Safety-Police-Equipment and Machinery	1,869,028.00
723 T	8/25/2011	Corrections-Furnishings and Equipment	377,150.00
723 U	8/25/2011	Corrections-Equipment and Machinery	24,700.00
723 V	8/25/2011	Public Safety-Emerg. Mgmt- Equipment and Machinery	14,250.00
723 W	8/25/2011	Public Safety-Emerg. Mgmt-Info Teck Equipment	2,869,475.00
723 X	8/25/2011	Sheriff-Renovation of Classrooms	23,750.00
723 Y	8/25/2011	Sheriff-Equip. & Machinery	655,025.00
723 Z	8/25/2011		131,527.00
			<hr/>
			\$ 114,321,325.45

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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 STATE OF 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

FINANCIAL DATA SCHEDULE – SECTION 8 HOUSING
CHOICE VOUCHER PROGRAM



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

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

The Honorable 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 – regulatory basis of the County of Union, New Jersey as of and for the year ended December 31, 2011 and have issued our report thereon dated November 16, 2012. 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Recommendations, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

SUPLEE, CLOONEY & COMPANY


A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County of Union's financial statements will not be prevented, or detected and corrected on a timely basis. We considered the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness and is listed as #11-1.

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 grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed 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 is described in the accompanying Schedule of Findings and Questioned Costs as item #11-2. We also noted other instances of noncompliance which are discussed in Part III, General Comments and Recommendations Section of this report.

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 Clerk of the Board'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

November 16, 2012



SUPLEE, CLOONEY & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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

Telephone 908-789-9300

Fax 908-789-8535

E-mail info@scnco.com

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, 2011. 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 could have a direct and material effect on each of its major federal and state programs for the year ended December 31, 2011. 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 #11-3.

Internal Control over Compliance

Management of 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 programs. In planning and performing our audit, we considered County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and State of New Jersey OMB Circular 04-04, 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 County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items #11-4, #11-5 and #11-6. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 Clerk of the Board'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

November 16, 2012

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
				FROM	TO				
<u>Direct Programs</u>									
United State Department of Housing and Urban Development:									
Community Development Block Grant	14.218		B-11-UC-34-0106	8/1/11	7/31/12	\$ 4,869,487.00	\$	\$ 210,695.92	\$ 210,695.92
Community Development Block Grant	14.218		B-10-UC-34-0106	8/1/10	7/31/11	5,846,679.00		4,592,391.84	5,046,104.04
Community Development Block Grant	14.218		B-09-UC-34-0106	8/1/09	7/31/10	5,372,863.00		1,476,550.15	5,671,303.25
Community Development Block Grant	14.218		B-08-UC-34-0106	8/1/08	7/31/09	5,223,826.00		49,098.36	4,954,399.95
Community Development Block Grant	14.218		B-07-UC-34-0106	8/1/07	7/31/08	5,418,816.00			5,366,770.15
Community Development Block Grant	14.218		B-06-UC-34-0106	8/1/06	7/31/07	5,378,614.00			5,097,993.97
Community Development Block Grant	14.218		B-05-UC-34-0106	8/1/05	7/31/06	5,999,071.00			5,822,675.34
Community Development Block Grant	14.218		B-04-UC-34-0106	8/1/04	7/31/05	6,316,000.00			6,330,800.16
Community Development Block Grant	14.218		B-03-UC-34-0106	8/1/03	7/31/04	6,433,000.00			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			6,063,556.59
Community Development Block Grant	14.218		B-01-UC-34-0106	8/1/01	7/31/02	6,473,000.00			6,358,349.23
							\$ 6,596,874.85	\$ 6,328,736.27	\$ 57,052,727.79
ARRA-Neighborhood Stabilization Program	14.256			8/1/10	7/31/11	1,574,051.00	\$	\$	\$
ARRA-Neighborhood Stabilization Program	14.256			8/1/09	7/31/10	2,601,755.00	602,105.25	1,032,691.14	1,432,691.14
							\$ 602,105.25	\$ 1,032,691.14	\$ 1,432,691.14
ARRA-Homeless Prevention and Rapid ReHousing Program	14.257			10/1/09	9/30/12	2,169,536.00	\$ 395,020.41	\$ 465,440.59	\$ 1,837,463.89
Title II National Affordable Housing Act:									
Home Investment Partnership Program	14.239		M-11-DC-34-0222	9/20/11	9/20/12	1,331,822.00	\$	\$ 26,996.59	\$ 26,996.59
Home Investment Partnership Program	14.239		M-10-DC-34-0222	9/20/10	9/20/11	1,508,634.00		536,672.43	611,672.43
Home Investment Partnership Program	14.239		M-09-DC-34-0222	9/20/09	9/20/10	1,519,355.00		746,505.92	1,728,606.33
Home Investment Partnership Program	14.239		M-08-DC-34-0222	9/20/08	9/20/09	1,363,984.00		464,289.45	1,290,219.22
Home Investment Partnership Program	14.239		M-07-DC-34-0222	9/20/07	9/20/08	1,418,153.00			566,445.28
Home Investment Partnership Program	14.239		M-06-DC-34-0222	9/20/06	9/20/07	1,420,008.00			1,400,896.87
Home Investment Partnership Program	14.239		M-05-DC-34-0222	9/20/05	9/20/06	1,506,302.00			962,571.26
Home Investment Partnership Program	14.239		M-04-DC-34-0222	9/20/04	9/20/05	1,546,290.00		50,000.00	2,839,559.34
Home Investment Partnership Program	14.239		M-03-DC-34-0222	9/20/03	9/20/04	1,552,638.00			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			2,967,107.37
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	1,880,821.35			1,049,821.35
							\$ 1,764,174.72	\$ 1,824,466.39	\$ 16,236,234.25

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
				FROM	TO				
Emergency Food and Shelter	14.231		S-11-UC-34-0021	8/1/11	7/31/12	\$ 236,883.00	\$	\$ 18,335.50	\$ 18,335.50
Emergency Food and Shelter	14.231		S-10-UC-34-0021	8/1/10	7/31/11	235,253.00	235,141.00	214,834.53	235,141.00
Emergency Food and Shelter	14.231		S-09-UC-34-0021	8/1/09	7/31/10	232,582.00	25,159.73	25,162.73	230,857.00
Emergency Food and Shelter	14.231		S-08-UC-34-0021	8/1/08	7/31/09	233,047.00			225,689.38
Emergency Food and Shelter	14.231		S-07-UC-34-0021	8/1/07	7/31/08	231,967.00			230,082.00
Emergency Food and Shelter	14.231		S-06-UC-34-0021	8/1/06	7/31/07	230,754.00			228,156.70
Emergency Food and Shelter	14.231		S-05-UC-34-0021	8/1/05	7/31/06	231,014.00			230,571.20
Emergency Food and Shelter	14.231		S-04-UC-34-0021	8/1/04	7/31/05	232,316.00			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
							\$ 260,300.73	\$ 258,332.76	\$ 2,068,686.06
Supportive Housing Program	14.235			5/1/11	4/30/12	3,966,244.00	\$ 262,310.00	\$ 470,318.09	\$ 470,318.09
Supportive Housing Program	14.235			5/1/10	4/30/11	2,668,803.00	2,085,777.26	2,066,601.37	2,114,653.76
Supportive Housing Program	14.235			5/1/09	4/30/10	3,161,935.00	347,064.09	318,058.77	2,120,649.45
Supportive Housing Program	14.235			5/1/08	4/30/09	2,985,020.00	281,164.83	298,058.95	1,796,959.19
Supportive Housing Program	14.235			5/1/07	4/30/08	1,305,964.00	25,732.00	25,732.00	1,096,969.18
Supportive Housing Program	14.235			5/1/06	4/30/08	3,876,466.00	204,788.00	88,917.00	3,227,370.37
Supportive Housing Program	14.235			5/1/05	4/30/08	3,792,411.00	228,827.00	224,965.33	3,127,152.52
Supportive Housing Program	14.235			5/1/04	4/30/08	2,454,595.00			2,272,687.88
Supportive Housing Program	14.235			5/1/03	4/30/07	1,307,511.00			1,244,969.05
Supportive Housing Program	14.235			5/1/02	4/30/05	254,471.00			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			1,940,681.43
							\$ 3,435,663.18	\$ 3,492,651.51	\$ 20,144,370.26
Lead Hazard Control Grant	14.905			11/1/07	10/31/10	2,032,702.00	\$ 602,297.00	\$ 289,329.08	\$ 958,600.40
Section 8 Housing Choice Voucher Program	14.871			1/1/12	12/31/12	4,499,939.05		946,041.35	946,041.35
Section 8 Housing Choice Voucher Program	14.871			1/1/11	12/31/11	3,634,046.12		2,978,619.48	3,620,796.12
Section 8 Housing Choice Voucher Program	14.871			1/1/10	12/31/10	3,255,255.26		14,306.00	3,208,429.44
Section 8 Housing Choice Voucher Program	14.871			1/1/09	12/31/09	3,563,348.92			3,333,748.15
Section 8 Housing Choice Voucher Program	14.871			1/1/08	12/31/08	3,225,166.08		13,250.00	3,213,462.06
Section 8 Housing Choice Voucher Program	14.871			1/1/07	12/31/07	3,197,723.42			3,072,608.54
Section 8 Housing Choice Voucher Program	14.871			1/1/06	12/31/06	2,876,824.08		12,950.00	3,109,241.73
Section 8 Housing Choice Voucher Program	14.871			1/1/05	12/31/05	3,099,106.75			2,963,357.32
Section 8 Housing Choice Voucher Program	14.871			1/1/04	12/31/04	2,755,415.64			2,819,014.76
							\$ 3,737,706.00	\$ 3,965,166.83	\$ 26,286,699.47

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE
				FROM	TO				EXPENDITURES DECEMBER 31, 2011
Pass-Through City of Newark:									
Housing Opportunities for People With Aids:									
(HOPWA I)	14.241			1/01/11	12/31/11	\$ 560,929.00	\$ 363,705.72	\$ 478,056.00	\$ 478,056.00
(HOPWA I)	14.241			1/01/10	12/31/10	287,715.00	55,000.00	1,480.00	283,196.00
(HOPWA I)	14.241			1/01/09	12/31/09	272,721.44			272,721.44
(HOPWA I)	14.241			1/01/08	12/31/08	233,951.51			233,951.51
(HOPWA I)	14.241			10/1/06	9/30/07	260,344.34			260,344.34
							\$ 418,705.72	\$ 479,536.00	\$ 1,528,269.29
<u>Total Department of Housing and Urban Development</u>							\$ 17,812,847.86	\$ 18,136,350.57	\$ 127,545,742.55
United State Department of Transportation:									
Pass-Through State of New Jersey Department of Transportation:									
ARRA- Park Avenue Coridor Improvements	20.205	2010-DT-BLA-219 /FS-7390 (103)		1/20/10	1/20/12	565,804.14	\$ 6,590.50	\$ 301,833.81	\$ 308,424.31
ARRA -Springfield Avenue Intersection Improvements- Cranford	20.205	2010-DT-BLA-208/FS-7543 (104)		1/26/10	1/26/12	341,693.65	107,974.72	221,327.01	329,301.73
ARRA - 4 Elizabeth Intersection Improvements, Project 3	20.205	2010-DT-BLA-224 / FS-BOOS (857)		1/5/10	1/5/12	696,002.30	122,393.85	533,206.48	655,600.33
ARRA -Elizabeth Intersection Improvements, Contract 1	20.205	2010-DT-BLA-222/ FS-BOOS (915)		1/14/10	1/14/12	366,018.46	61.45		61.45
ARRA -Elizabeth/ Hillside Intersection Improvements	20.205	2010-DT-BLA-225/ FS-BOOS (916)		1/19/10	1/19/12	245,099.95	61,132.25	203,175.59	243,585.17
ARRA -Elizabeth Intersection Improvements, Project 2	20.205	2010-DT-BLA-223/ FS-BOOS (918)		1/14/10	1/14/12	420,324.50	90,592.88	375,555.38	410,854.26
ARRA -Roadway Improvements and Handicapped Ramps	20.205	2010-DT-BLA-214 FS-BOOS (933)		1/26/10	1/26/12	3,745,499.63	1,262,450.49		3,266,384.50
Park Avenue and 7th Street Signal Improvements	20.205	2007-DT-BLA-213/STP-7390 (102)		10/16/07	10/17/09	215,000.00	215,000.00		188,293.28
ARRA -Terrill Road Corridor Improvements	20.205	2010-DT-BLA- 215/ FS-BOOS (958)		2/1/10	2/1/12	1,118,000.00	82,829.37	962,042.04	1,078,635.49
Lincoln Avenue Intersection Signal Replacement	20.205	2009-DT-BLA-204 /HHP-7478 (105)		10/28/08	10/28/10	279,338.00	279,338.00		249,338.00
Stuyvesant Avenue/ Chestnut St/W. Chestnut St Intersection Improvements	20.205	2009-DT-BLA-203 /STP-BOOS(680)		9/23/08	9/23/10	250,000.00	225,000.00	56,370.28	225,000.00
Pass-Through North Jersey Transportation Planning Authority:									
ARRA-Supplemental Subregional Staff Support for ARRA Projects	20.205			7/1/09	6/30/11	99,225.00	45,698.12	13,293.80	99,225.00
							\$ 2,499,061.63	\$ 2,666,804.39	\$ 7,054,703.52
Transportation, Engineering and Sub-Regional									
Transportation Planning Work Program	20.505	6200-218-022361-36		7/1/11	6/30/12	105,155.00	\$	\$ 66,585.86	\$ 66,585.86
Transportation, Engineering and Sub-Regional									
Transportation Planning Work Program	20.505	6200-218-022361-36		7/1/10	6/30/11	105,155.00	100,126.86	89,866.19	102,486.38
Transportation, Engineering and Sub-Regional									
Transportation Planning Work Program	20.505	6200-218-022361-36		7/1/09	6/30/10	105,155.00			105,155.00
Transportation, Engineering and Sub-Regional									
Transportation Planning Work Program	20.505	6200-218-022361-36		7/1/08	6/30/09	105,155.00			41,195.72
Transportation, Engineering and Sub-Regional									
Transportation Planning Work Program	20.505	6200-218-022361-36		7/1/07	6/30/08	104,994.39		529.51	104,994.39
Transportation, Engineering and Sub-Regional									
Transportation Planning Work Program	20.505	6200-218-022361-36		7/1/05	6/30/06	84,124.00		1,914.88	84,124.00
							\$ 100,126.86	\$ 158,896.44	\$ 504,541.35

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
				FROM	TO				
Pass-Through North Jersey Transportation Planning Authority:									
Gordon Street Bridge	20.505			10/28/08	10/28/10	\$ 330,000.00	\$ 27,536.76	\$ 3,687.38	\$ 292,687.34
Route 27 Corridor Safety study	20.505					212,000.00			211,698.11
Broad and Summit	20.505					369,639.00			0.00
Route 1 and 9 Corridor Safety study	20.505					176,000.00	129,272.73	148,081.09	175,124.84
							\$ 156,809.49	\$ 151,768.47	\$ 679,510.29
MUTCD Traffic Sign Inventory and Assessment Program	20.933			7/1/11	6/30/12	133,000.00		18,378.74	18,378.74
Total Department of Transportation							\$ 2,755,997.98	\$ 2,995,846.04	\$ 8,257,133.90
United States Department of Labor									
Pass-Through State of New Jersey Department of Labor:									
Workforce Investment Act	17.258			7/1/11	6/30/12	1,114,794.00	\$ 429,962.00	489,999.81	\$ 489,999.81
Workforce Investment Act	17.258			7/1/10	6/30/11	1,079,026.00	516,547.00	334,495.77	644,671.09
Workforce Investment Act	17.258			7/1/09	6/30/10	927,803.00	9,972.00	149,273.47	927,802.00
ARRA-Workforce Investment Act	17.258			7/1/09	6/30/10	249,854.00	34,208.00	20,232.39	249,854.00
Workforce Investment Act	17.258			7/1/08	6/30/09	903,578.00	3,186.75	0.75	903,578.00
Workforce Investment Act	17.258			7/1/06	6/30/07	1,171,979.30	21,465.25		1,171,979.30
							\$ 1,015,341.00	\$ 994,002.19	\$ 4,387,884.20
Workforce Investment Act	17.259			7/1/11	6/30/12	1,067,746.00	\$ 398,903.00	\$ 446,059.79	\$ 446,059.79
Workforce Investment Act	17.259			7/1/10	6/30/11	1,027,855.00	443,599.00	334,389.31	613,656.15
ARRA-Workforce Investment Act	17.259			7/1/10	6/30/11	107,670.00		(803.23)	101,737.94
Workforce Investment Act	17.259			7/1/09	6/30/10	867,421.00	10,595.00	85,413.97	867,421.00
ARRA-Workforce Investment Act	17.259			7/1/09	6/30/10	475,858.00	29,509.00	29,499.68	475,857.99
Workforce Investment Act	17.259			7/1/08	6/30/09	867,477.00	(309,870.00)	0.00	867,477.00
Workforce Investment Act	17.259			7/1/06	6/30/07	1,122,337.80	309,870.00		1,122,337.80
							\$ 882,606.00	\$ 894,559.52	\$ 4,494,547.67
Workforce Investment Act	17.260			7/1/11	6/30/12	1,386,312.00	\$ 344,043.00	\$ 433,532.30	\$ 433,532.30
Workforce Investment Act	17.260			7/1/10	6/30/11	1,320,484.00	794,644.00	552,631.87	878,759.37
ARRA-WIA Rapid Response	17.260			7/1/10	6/30/11	19,206.00	19,206.00	19,206.00	19,206.00
Workforce Investment Act	17.260			7/1/09	6/30/10	1,331,064.00	27,663.00	208,680.42	1,331,064.00
ARRA-Workforce Investment Act	17.260			7/1/09	6/30/10	1,901,901.00	673,334.00	667,010.88	1,745,901.00
Financial Sector National Emergency Grant (NEG)	17.260			6/1/09	6/1/11	150,000.00			2,000.00
Post Temporary Assistance for Needy Families(TANF) Dislocated Worker Grant	17.260			7/1/10	6/30/11	66,000.00	62,864.00	62,863.61	62,863.61
Post Temporary Assistance for Needy Families(TANF) Dislocated Worker Grant	17.260			7/1/09	6/30/10	66,000.00			62,300.35
							\$ 1,921,754.00	\$ 1,943,925.08	\$ 4,535,626.63
Workforce Learning Link	84.002A			7/1/10	6/30/12	161,500.00	\$ 58,009.00	\$ 55,103.02	\$ 78,678.43

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
				FROM	TO				
ARRA- Disability Program Navigator Initiative	84.390A			7/1/09	6/30/10	\$ 32,395.00	\$ 32,395.00	\$ 32,395.00	\$ 32,395.00
Pass-Through Utility Workers Union of America Green Skills	17.279			1/16/11	1/12/12	1,000,840.00	\$ 394,061.59	\$ 439,573.85	\$ 589,468.54
Pass-Through City of Newark Newark Alliance Grant	17.261			11/108	1/29/10	60,000.00			\$ 60,000.00
EMA Ryan White Minority	93.914		H89H-A000-03	8/1/09	7/31/10	480,236.50	\$ 15,541.62		\$ 480,236.50
<u>Total Department of Labor</u>							\$ 4,319,708.21	\$ 4,359,558.66	\$ 14,658,836.97
United States Department of Justice:									
Pass-Through From State of New Jersey Department of Law and Public Safety:									
Gang, Gun and Narcotics	16.579	1020-100-066-1020-157-40PR-6010	JAG1-20TF-09	1/1/11	12/31/11	\$ 215,104.00		\$ 35,694.61	\$ 35,694.61
Gang, Gun and Narcotics	16.579	1020-100-066-1020-157-40PR-6010	JAG1-20TF-09	1/1/10	12/31/10	231,264.00	70,562.00	196,745.98	218,407.76
Gang, Gun and Narcotics	16.579	1020-100-066-1020-157-40PR-6010	JAG1-20TF-08	1/1/09	12/31/09	63,605.00		311.53	63,604.48
							\$ 70,562.00	\$ 232,752.12	\$ 317,706.85
Narcotics Commanders Association Training Initiative - ARRA	16.579			7/1/10	6/30/11	38,000.00		\$ 14,354.20	\$ 14,354.20
Narcotics Commanders Association Training Initiative - ARRA	16.579			7/1/09	6/30/10	37,000.00	31,043.00	21,519.89	37,000.00
							\$ 31,043.00	\$ 35,874.09	\$ 51,354.20
ARRA-Gang, Gun and Narcotics Task Force	16.579		RJAG 1-20TF-09A	7/1/11	12/31/10	94,638.00	\$ 94,638.00	\$ 16,458.77	\$ 89,997.73
ARRA-Gang, Gun and Narcotics Task Force	16.579		RJAG 1-20TF-09A	7/1/09	12/31/09	94,638.00			72,348.20
							\$ 94,638.00	\$ 16,458.77	\$ 162,345.93
ARRA-Edward Byrne Memorial Justice Assistance	16.803			7/1/09	12/31/09	1,315,718.00		\$ 170,345.93	\$ 464,188.98
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2009-DJ-BX-0982	1/1/11	12/31/11	269,863.00			
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2009-DJ-BX-0982	1/1/10	12/31/10	308,957.00		7,561.79	7,561.79
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2009-DJ-BX-0982	1/1/09	12/31/09	309,494.00		21,380.32	55,055.96
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2008-DJ-BX-0982	1/1/08	12/31/08	64,052.00		6,406.70	40,669.70
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2007-DJ-BX-0982	1/1/07	12/31/07	257,081.00	257,081.00		223,614.46
Justice Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	2006-DJ-BX-1164	1/1/06	12/31/06	163,497.00			133,652.08
							\$ 257,081.00	\$ 35,348.81	\$ 460,553.99
ARRA-County Office of Victim Witness Advocacy-DV Advocate	16.588		2009-EF-S-6-0050	2/1/11	1/31/11	29,466.00		\$ 14,134.64	\$ 14,134.64
ARRA-County Office of Victim Witness Advocacy-DV Advocate	16.588		2009-EF-S-6-0050	2/1/11	1/31/11	68,500.00	68,500.00	50,264.87	67,764.89
ARRA- STOP Violence Against Women Act (VAWA) formula Grant	16.588		2009-EF-S6-0050	1/1/10	12/31/10	7,489.00	7,489.00		7,489.00
							\$ 75,989.00	\$ 64,399.51	\$ 89,388.53

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
				FROM	TO				
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-35-06	10/1/10	9/30/11	\$ 228,240.00	\$ 33,902.00	\$	\$
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-35-06	10/1/10	9/30/11	283,278.00		204,456.11	229,812.46
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-35-06	10/1/09	9/30/10	196,382.00	63,496.00	23,608.68	196,382.00
						707,900.00	97,398.00	228,064.79	426,194.46
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	VWAFPS-20	10/1/09	9/30/10	60,547.00	\$	\$ 2,718.00	\$ 2,718.00
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	VWAFPS-20	10/1/08	9/30/09	71,640.00	24,315.00	9,255.76	54,748.00
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-35-06	10/1/07	9/30/08	117,642.00			117,642.00
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-15-07	10/1/06	9/30/07	356,936.00			356,936.00
Victim Assistance Program	16.575	1020-100-066-1020-143-YCJS-6010	V-11-06	10/1/05	9/30/06	385,529.00			385,529.00
						\$	24,315.00	11,973.76	917,573.00
Total Department of Justice							\$ 651,026.00	\$ 795,217.78	\$ 2,889,305.94
United States Department of Health and Human Services:									
Pass-Through State of New Jersey Department of Health and Senior Services:									
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/11	12/31/11	3,608,151.00	\$ 3,423,100.20	\$ 3,064,716.06	\$ 3,064,716.06
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/10	12/31/10	3,512,327.00	579,841.00	431,557.25	3,487,192.05
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/09	12/31/09	3,473,293.00			3,436,775.38
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/08	12/31/08	3,541,360.00			3,473,724.00
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/07	12/31/07	3,393,338.04		0.14	3,393,338.04
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/06	12/31/06	3,443,754.27		0.28	3,443,754.27
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/05	12/31/05	3,555,823.89			3,555,823.89
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/04	12/31/04	3,545,998.76		0.14	3,545,998.76
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/03	12/31/03	3,537,865.00			3,706,905.79
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/02	12/31/02	3,725,080.26			3,417,919.65
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/01	12/31/01	2,654,362.48			2,659,046.48
Older Americans Act Title III	93.044	100-046-4144-262-J004-6110		1/1/99	12/31/99	2,362,404.26			2,486,262.43
						\$	4,002,941.20	\$ 3,496,273.87	\$ 39,671,456.80
Pass-Through State of New Jersey Department of Human Services:									
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/11	12/31/11	86,862.00	\$ 79,080.00	\$ 70,134.85	\$ 70,134.85
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/10	12/31/10	611,795.00	45,902.00	122,677.29	598,202.00
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/09	12/31/09	500,000.00			425,506.60
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/08	12/31/08	472,420.17		49,165.71	472,420.17
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/07	12/31/07	442,002.77		1,777.40	442,002.77
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/06	12/31/06	281,632.10			281,632.10
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/05	12/31/05	451,054.12			451,054.12
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/04	12/31/04	684,488.32			684,488.32
Transportation of Elderly Title XIX	93.667	7570-100-054-7570-048-LLLL-6130		1/1/03	12/31/03	806,520.66			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		8,185.45	239,156.71
						\$	124,982.00	\$ 251,940.70	\$ 4,471,118.30

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
				FROM	TO				
Elderly Handicapped Transportation Title XX	93.667	5120-100-034-5120-131-H370-6130		1/1/11	12/31/11	\$ 142,524.00	\$ 142,524.00	\$ 142,524.00	\$ 142,524.00
Elderly Handicapped Transportation Title XX	93.667	5120-100-034-5120-131-H370-6130		1/1/06	12/31/06	138,015.00		0.20	138,015.00
Elderly Handicapped Transportation Title XX	93.667	5120-100-034-5120-131-H370-6130		1/1/05	12/31/05	137,935.00		675.00	137,935.00
Elderly Handicapped Transportation Title XX	93.667	5120-100-034-5120-131-H370-6130		1/1/04	12/31/04	182,595.00		52,181.00	182,595.00
Elderly Handicapped Transportation Title XX	93.667	5120-100-034-5120-131-H370-6130		1/1/02	12/31/02	131,553.47		3,696.47	131,553.47
							\$ 142,524.00	\$ 199,076.67	\$ 732,622.47
Home Health Care - Title XX	93.667			1/1/11	12/31/11	100,000.00	\$	\$ 70,641.46	\$ 70,641.46
Home Health Care - Title XX	93.667			1/1/10	12/31/10	100,000.00		8,938.74	98,071.84
Home Health Care - Title XX	93.667			1/1/09	12/31/09	99,948.84		12,148.74	99,948.84
							\$ 12,148.74	\$ 79,580.20	\$ 268,662.14
American Recovery and Reinvestment Act (ARRA): ARRA -Social Services to the Homeless	93.003			1/1/09	12/31/09	35,668.00	\$	\$	\$ 35,667.54
Community Service Block Grant	93.569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/10	9/30/11	827,905.00	\$ 10,873.72	\$ 215,415.85	\$ 215,415.85
Community Service Block Grant	93.569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/09	9/30/10	847,248.00	847,248.00	588,937.19	847,248.00
Community Service Block Grant	93.569	8050-100-022-8050-184-F235-6130	01-1981-00	10/01/08	9/30/09	844,400.00			844,400.00
							\$ 858,121.72	\$ 804,353.04	\$ 1,907,063.85
Pass-Through City of Newark: Ryan White Title I HIV	93.915			1/1/11	12/31/11	2,153,383.00	\$ 678,436.12	\$ 1,010,651.82	\$ 1,010,651.82
Ryan White Title I HIV	93.915			1/1/10	12/31/10	2,235,735.00	1,665,061.59	848,493.47	2,234,938.62
							\$ 2,343,497.71	\$ 1,859,145.29	\$ 3,245,590.44
<u>Total Department of Health and Human services</u>							\$ 7,484,215.37	\$ 6,690,369.77	\$ 50,332,181.54
Federal Center for Disease Control: Pass-Through State of New Jersey Department of Community Affairs: Rape Prevention, Education and Crisis Hotlines 2012	93.136			11/1/11	9/30/12	28,000.00	\$	\$ 6,257.27	\$ 6,257.27
Rape Prevention, Education and Crisis Hotlines 2011	93.991	2010-100-022-8051-048-F555-2010-6130		11/1/10	9/30/11	9,812.00	9,812.00	9,812.00	9,812.00
Rape Prevention, Education and Crisis Hotlines 2010	93.136	2010-100-022-8051-083-F555-7181-6130		11/1/10	9/30/11	36,337.00	36,337.00	36,337.00	36,337.00
							\$ 46,149.00	\$ 52,406.27	\$ 52,406.27
<u>Total Federal Center for Disease Control</u>							\$ 46,149.00	\$ 52,406.27	\$ 52,406.27
US Department of Homeland Security (DHS), Federal Emergency Management Agency (FEMA): Pass-Through the Port Authority of NY and NJ: ARRA- Port Security Grant Program	97.116	70-0563-0-1-402-TAFS:70 0563		7/1/10	6/30/11	221,980.00	\$	\$	\$

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL	STATE	GRANTOR'S	GRANT PERIOD		GRANT	2011	2011	CUMULATIVE
	C.F.D.A.			ACCOUNT NUMBER	NUMBER	FROM	TO		AWARD
	NUMBER					AMOUNT	RECEIVED		DECEMBER
									31, 2011
Port Security Program Grant	97.056		2007-GB-T7-K012	7/1/10	6/30/11	\$ 1,249,875.00	\$	\$ 1,249,865.00	\$ 1,249,865.00
Port Security Program Grant	97.056		2009-PU-T9-K019	7/1/09	6/30/10	325,228.00	175,006.98	175,025.98	175,025.98
Supplemental Infrastructure Protection Program: Port Security Grant Program	97.056		2007-GB-T7-K267	7/1/07	6/30/08	133,500.00	133,500.00	69,971.67	133,500.00
							\$ 308,506.98	\$ 1,494,862.65	\$ 1,558,390.98
Pass-Through State of New Jersey Office of Homeland Security and Preparedness:									
Urban Area Security Initiative	97.067	1200-100-066-1200-879-AAAC-6110	2008-GE-T8-0015	7/1/10	6/30/11	1,696,348.00	\$	\$ 64,747.34	\$ 64,747.34
Urban Area Security Initiative	97.067	1200-100-066-1200-879-AAAC-6110	2008-GE-T8-0015	7/1/09	6/30/10	323,725.00	119,675.00	26,957.18	238,598.99
Urban Area Security Initiative	97.067	1200-100-066-1200-879-AAAC-6110	2008-GE-T7-0015	7/1/08	6/30/09	694,564.00	146,753.13	156,045.88	591,369.33
Urban Area Security Initiative	97.067	1200-100-066-1200-879-AAAC-6110	2007-GE-T7-0056	7/1/07	6/30/11	598,567.00	123,889.61	30,611.50	598,556.28
Urban Area Security Initiative - FFY 07 NJ Dex Program	97.067		2007-GE-T7-0056	9/30/07	3/30/11	260,000.00	260,000.00	85,100.00	260,000.00
Urban Area Security Initiative - Blackberry	97.067			7/1/04	12/31/08	7,344.98	365.61	2,344.98	7,344.98
Urban Area Security Initiative - Operations	97.067			7/1/05	2/3/09	9,938.26			9,938.26
Urban Area Security Initiative -Fire Decontamination Project	97.067			7/1/05	2/3/09	7,000.00			3,280.83
Urban Area Security Initiative -Fire Decontamination-Neptune Project	97.067		2007-GE-T7-0056	7/1/11	3/20/11	410,170.00	251,479.43	283,200.14	305,261.20
Urban Area Security Initiative -Fire Decontamination-Neptune Project	97.067		2006-GE-T6-0048	1/1/0/08	12/31/08	33,156.00	(365.61)		33,155.12
							\$ 901,797.17	\$ 649,007.02	\$ 2,112,252.33
Homeland Security FY 11	97.073			1/1/11	12/31/11	543,301.00	\$	\$	\$
Homeland Security FY 10	97.073			1/1/10	12/31/10	1,098,177.00		206,472.40	206,472.40
Homeland Security FY 09	97.073			1/1/09	12/31/09	1,289,949.00	89,514.24	90,684.50	367,633.23
Homeland Security FY 08	97.073			1/1/08	12/31/08	1,409,861.00	497,157.85	328,931.03	1,351,587.24
Homeland Security FY 07	97.073			1/1/07	12/31/07	1,064,550.00	191,475.00	10,531.24	1,064,406.76
Homeland Security FY 06	97.073			1/1/06	12/31/06	726,638.00			726,638.00
Homeland Security FY 05	97.073			1/1/05	12/31/05	1,272,710.00			1,239,721.25
Homeland Security FY 04	97.073			1/1/04	12/31/04	2,069,545.00			2,067,691.50
							\$ 778,147.09	\$ 636,619.17	\$ 7,024,150.38
New Jersey Data Exchange (NJ-Dex)	97.094	1005-100-066-1005-003-YYYY-6030		7/1/09	6/30/11	150,000.00	\$ 149,620.00	\$ 49,500.00	\$ 149,620.00
Chemical Buffer Zone Protection Program	97.078			1/1/08	12/31/08	44,600.00	\$	\$	\$ 30,552.60
FFY10 Emergency Operations Center Grant Program	97.052	2010-EO-MX-0022				500,000.00	\$ 8,112.04	\$ 8,112.04	\$ 8,112.04
FFY09 Interoperable Emergency Communications Grant Program	97.055	2009-IP-T9-0044		8/31/11	5/31/12	137,994.84	\$	\$	\$
Total Department of Homeland Security:							\$ 2,146,183.28	\$ 2,838,100.88	\$ 10,883,078.33

COUNTY OF UNION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

FEDERAL GRANTOR/PASS THROUGH GRANTOR/PROGRAM TITLE	FEDERAL C.F.D.A. NUMBER	STATE ACCOUNT NUMBER	GRANTOR'S NUMBER	GRANT PERIOD		GRANT AWARD AMOUNT	2011 FUNDS		2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
				FROM	TO		RECEIVED			
United States Department of Agriculture:										
Food stamps Social Services	93.667			1/1/10	12/31/10	\$ 83,513.00	\$		\$	83,413.56
Food stamps Social Services	93.667			1/1/09	12/31/09	139,189.00	6,008.00			139,065.79
							\$ 6,008.00		\$	222,479.35
United States Department of Agriculture-Forest Service:										
Pass-Through State of New Jersey Department of Environmental Protection:										
ARRA-Business Stimulus Fund (BSF)- Forestry Service	10.688	FY10-100-042-4870-012		4/1/10	9/30/11	7,000.00	\$ 7,000.00		\$	
Total Department of Agriculture							\$ 13,008.00		\$	222,479.35
United States Department of Energy										
ARRA- Energy Efficient and Conservation Block Grant	81.128	89-0331-2-1-272		7/1/09	6/30/11	2,485,400.00	\$ 102,335.60	\$ 94,882.70	\$	130,755.60
Total Department of Energy							\$ 102,335.60	\$ 94,882.70	\$	130,755.60
TOTAL EXPENDITURE OF FEDERAL AWARDS							\$ 35,331,471.30	\$ 35,962,734.67		214,971,920.45

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT		GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS	2011	CUMULATIVE
PROGRAM TITLE	STATE ACCOUNT NUMBER	FROM	TO		RECEIVED	EXPENDITURES	EXPENDITURES DECEMBER 31, 2011
Department of Community Affairs:							
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/11	12/31/11	\$ 18,900.00	\$ 4,135.94	12,300.90	\$ 12,300.90
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/10	12/31/10	18,900.00	8,638.70	927.60	16,894.45
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/09	12/31/09	18,900.00			16,437.47
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/07	12/31/07	6,840.00			5,296.08
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/06	12/31/06	7,010.00		5.06	7,010.00
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/05	12/31/05	10,000.00		483.70	10,000.00
Handicapped Person's Recreational Program	8050-100-022-8050-035-F157-6130	1/1/02	12/31/02	10,000.00		9.33	10,000.00
					\$ 12,774.64	\$ 13,726.59	\$ 77,938.90
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/11	12/31/11	58,000.00	58,000.00	50,796.46	50,796.46
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/10	12/31/10	58,000.00		6,995.78	58,000.00
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/09	12/31/09	58,000.00			57,999.98
Office on Aging	4275-100-046-4110-227-J004-6010	1/1/08	12/31/08	58,000.00			58,000.00
					\$ 58,000.00	\$ 57,792.24	\$ 224,796.44
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/11	12/31/11	33,053.00	\$ 13,500.00	\$ 18,783.23	\$ 18,783.23
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/10	12/31/10	29,708.00	22,800.00	7,509.81	29,707.60
Senior Health Insurance Program	8060-100-022-8060-056-F239	1/1/08	12/31/08	18,300.00		1,132.27	18,300.00
					\$ 36,300.00	\$ 27,425.31	\$ 66,790.83
2011 Universal Service Fund CWA Administration	2011-100-022-8030-B030-B13-FCWA-6110	7/1/10	6/30/11	10,237.00	\$ 10,237.00		
HEA CWA		06/01/11	09/30/11	19,012.00	\$ 19,012.00		
HEA CWA		06/01/10	09/30/10	15,367.00			
HEA CWA		06/01/09	09/30/09	46,101.00			30,734.00
					\$ 19,012.00	\$ 0.00	\$ 30,734.00
Farmers Market	LIHEAP CWA 07-1699	06/01/11	09/30/11	3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Child Advocacy Expansion	1610-100-016-1610-016-MMMM-6130	1/1/07	12/31/07	500,000.00		\$ 473,412.46	\$ 473,412.46
Economic Development		6/01	10/01	64,995.00			\$ 64,995.00
Total Department of Community Affairs					\$ 139,323.64	\$ 575,356.60	\$ 941,667.63

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT		GRANT PERIOD		PROGRAM	2011		CUMULATIVE
PROGRAM TITLE	STATE ACCOUNT NUMBER	FROM	TO	AMOUNT	FUNDS RECEIVED	2011 EXPENDITURES	EXPENDITURES DECEMBER 31, 2011
Department of State:							
New Jersey State Council on the Arts:							
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/11	12/31/11	137,917.00	\$ 117,230.00	\$ 46,805.00	\$ 46,805.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/10	12/31/10	127,701.00	19,155.00	26,718.00	81,500.50
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/09	12/31/09	170,268.00		4,375.00	169,346.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/08	12/31/08	350,686.00		50.00	350,686.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/04	12/31/04	170,778.00		396.85	170,778.00
Cultural Projects Block Grants	2530-100-074-2530-032-S003-6130	1/1/03	12/31/03	175,778.00		655.00	175,778.00
					136,385.00	78,999.85	994,893.50
Senior Arts Contest		7/1/11	11/30/11	\$ 4,243.00	\$	\$	\$
Senior Arts Contest		7/1/10	11/30/10	4,466.00	3,797.00	2,610.55	2,610.55
Senior Arts Contest		7/1/09	11/30/09	4,060.00	29.00	2,250.00	3,388.74
Senior Arts Contest		7/1/08	11/30/08	5,800.00	580.00		5,800.00
				\$	4,406.00	4,860.55	11,799.29
Archival Collection		1/1/05	12/31/05	15,000.00	\$	\$ 41.20	\$ 15,000.00
Archival Collection		1/1/03	12/31/03	10,000.00		1.10	10,000.00
				\$		42.30	25,000.00
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/0	12/31/09	333,137.00	\$ 21,229.25	\$	\$ 333,137.00
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/08	12/31/08	166,961.00		27,697.62	157,429.75
Public Archive Records Infrastructure Support	2545-100-074-2545-033	1/1/06	12/31/06	1,260,301.52		48,874.54	1,260,301.52
				\$	21,229.25	76,572.16	1,750,868.27
Total Department of State:					\$ 162,020.25	\$ 160,474.86	\$ 2,782,561.06

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO				
Department of Health and Senior Services:							
Sex Assault Abuse and Rape Care/ Coordinated Rape Care	1020-100-066-1020-143-YCJS-6010	11/1/09	10/31/10	47,533.00	\$ 2,376.65	\$	\$ 47,533.00
Sex Assault Abuse and Rape Care/ Coordinated Rape Care	1020-100-066-1020-143-YCJS-6010	1/1/08	12/31/08	104,443.00			104,443.00
Sex Assault Abuse and Rape Care/ Coordinated Rape Care	1020-100-066-1020-143-YCJS-6010	1/1/07	12/31/07	51,862.00			51,682.00
					\$ 2,376.65	\$ 0.00	\$ 203,658.00
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/11	12/31/11	676,500.00	\$ 612,100.00	\$ 649,788.18	\$ 649,788.18
Community Care Program for Elderly and Disabled	4275-100-046-4M16-297-J004-6110	1/1/10	12/31/10	722,823.37	51,520.00	50,882.02	655,459.15
					\$ 663,620.00	\$ 700,670.20	\$ 1,305,247.33
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/11	12/31/11	529,396.00	\$ 226,785.00	\$ 448,503.04	\$ 448,503.04
Community Care for the Elderly - Title XX (Social Services Block Grant)	7570-100-054-7570-048-LLL-6130	1/1/10	12/31/10	535,546.00	242,940.00	61,435.16	535,546.00
					\$ 469,725.00	\$ 509,938.20	\$ 984,049.04
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/11	12/31/11	1,077,560.00	\$ 772,354.00	\$ 910,898.21	\$ 910,898.21
Comprehensive Substance Abuse Treatment and Prevention Services	4240-100-046-4252-024-J002-6110	1/1/10	12/31/10	920,442.00	218,178.00	92,587.44	831,151.70
					\$ 990,532.00	\$ 1,003,485.65	\$ 1,742,049.91
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/11	12/31/11	16,401.00	\$ 8,200.50	\$ 8,590.50	\$ 8,590.50
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/10	12/31/10	16,401.00	4,100.25		15,818.35
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/09	12/31/09	16,401.00			16,401.00
Right To Know Program	4230-100-046-4742-105-J002-6110	1/1/08	12/31/08	16,401.00			16,010.23
					\$ 12,300.75	\$ 8,590.50	\$ 56,820.08
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/11	12/31/11	\$ 372,178.00	\$ 343,631.03	\$ 284,708.16	\$ 284,708.16
Respite Care Program	4275-4910-6411-082-J004-6140	1/1/10	12/31/10	373,016.00	17,475.28	39,527.08	341,828.00
					\$ 361,106.31	\$ 324,235.24	\$ 626,536.16
Tuberculosis Services	4230-100-046-4709-080-J002-6110	7/1/04	12/31/04	24,002.00		1,033.00	24,002.00

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO				
Department of Health and Senior Services:							
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/11	8/31/12	362,343.00	\$ 111,206.00	\$ 82,979.23	\$ 82,979.23
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/10	8/31/11	549,981.00	289,270.00	375,460.00	524,259.45
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/09	8/31/10	519,981.00		7,110.91	519,981.00
LINCS - Health Service Grant	4230-100-046-4798-315-6120	9/1/07	8/31/08	511,567.68		3,890.09	511,567.68
					\$ 400,476.00	\$ 469,440.23	\$ 1,638,787.36
Healthy Heart		1/1/04	12/31/04	10,000.00	\$	2,599.35	\$ 10,000.00
Total Department of Health and Senior Services					\$ 2,900,136.71	\$ 3,019,992.37	\$ 6,591,149.88
Department of Human Services:							
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/11	12/31/11	582,910.00	\$ 141,132.00	\$ 219,333.96	\$ 219,333.96
Governor's Alliance on Drugs	2000-100-082-C001-044-U999-6010	1/1/10	12/31/10	582,910.00	359,127.00	241,239.42	452,006.24
					\$ 500,259.00	\$ 460,573.38	\$ 671,340.20
Mental Health Program II	7700-100-083010-60	7/1/09	6/30/10	6,000.00	\$ 2,062.50	\$	\$ 5,266.16
Mental Health - Disaster Liaison		1/1/10	12/31/10	2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Mental Health - Disaster Liaison		1/1/08	12/31/08	2,500.00			1,900.00
					\$ 2,500.00	\$ 2,500.00	\$ 4,400.00
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	8051-100-022-8051-048-FFFF-6130	1/1/11	12/31/11	26,160.00	\$ 15,202.57	\$ 21,730.88	\$ 21,730.88
Sexual Assault Abuse and Rape Care/ Rape Counseling Program	8051-100-022-8051-048-FFFF-6130	1/1/10	12/31/10	48,771.00	31,003.45	28,468.08	48,770.45
					\$ 46,206.02	\$ 50,198.96	\$ 70,501.33
Local Share Count Program		1/1/08	12/31/08	300,000.00	\$ 106,381.70	\$	\$ 210,663.66
Local Share Count Program		1/1/07	12/31/07	104,500.00			103,747.63
					\$ 106,381.70	\$	\$ 314,411.29
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/11	12/31/11	252,748.00	\$ 175,589.96	\$ 224,149.19	\$ 224,149.19
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/10	12/31/10	252,487.33	101,782.16	29,138.34	252,444.58
Family Court Services	7570-100-054-7570-064-LLLL-6130	1/1/09	12/31/09	252,748.00			231,460.13
					\$ 277,372.12	\$ 253,287.53	\$ 708,053.90

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE
		FROM	TO				EXPENDITURES DECEMBER 31, 2011
Department of Human Services:							
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/11	12/31/11	93,163.00	\$ 88,041.70	\$ 78,061.69	\$ 78,061.69
Human Services Planning Advisory Council	7570-100-054-7570-048-LLLL-6130	1/1/10	12/31/10	93,163.00		10,688.39	88,489.33
					\$ 88,041.70	\$ 88,750.08	\$ 166,551.02
Safe Haven Infant Program		1/1/07	12/31/07	20,000.00	\$	3,652.76	\$ 20,000.00
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130			\$ 869,811.00	\$ 869,811.00	\$ 771,202.39	\$ 771,202.39
Personal Attendant Services Program	7570-491-054-7570-006-LLLL-6130	1/1/10	12/31/10	780,211.00		32,767.94	780,036.35
					\$ 869,811.00	\$ 803,970.33	\$ 1,551,238.74
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/11	12/31/11	643,705.00	\$ 623,705.00	\$ 503,416.56	\$ 503,416.56
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/10	12/31/10	774,269.00	28,258.00	116,794.86	768,961.55
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/09	12/31/09	643,705.00		0.19	643,705.00
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/08	12/31/08	643,705.00			643,150.65
Social Services for the Homeless	7550-100-054-7550-072-LLLL-6030	1/1/07	12/31/07	632,722.00			631,885.17
					\$ 651,963.00	\$ 620,211.61	\$ 3,191,118.93
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/11	6/30/12	65,292.00	\$ 24,642.00	\$ 29,357.30	\$ 29,357.30
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/10	6/30/11	65,292.00	43,888.00	39,159.60	65,292.00
					\$ 68,530.00	\$ 68,516.90	\$ 94,649.30
Total Department of Human Services:					\$ 2,613,127.04	\$ 2,351,661.55	\$ 6,797,530.87
Department of Law and Public Safety:							
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/10	9/30/11	24,975.00	\$ 10,044.00	\$ 10,177.47	\$ 10,177.47
Comprehensive Traffic Safety Program	1160-100-066-1160-047-YHTS-6010	10/1/09	9/30/10	16,686.99		1,686.99	16,686.99
					\$ 10,044.00	\$ 11,864.46	\$ 26,864.46
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/11	6/30/12	30,405.00	\$ 30,405.00	\$	\$
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/10	6/30/11	25,620.00			
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/09	6/30/10	24,740.00		7,385.03	18,767.92
Law Enforcement Training	1020-100-066-1020-314-YCJS-6120	7/1/08	6/30/09	32,095.00		314.96	32,063.83
					\$ 30,405.00	\$ 7,699.99	\$ 50,831.75

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO				
Department of Law and Public Safety:							
SANE	1020-100-066-1020-142-YCJC-6010	11/1/10	10/31/11	41,000.00	\$	\$ 14,040.00	\$ 14,040.00
SANE	1020-100-066-1020-142-YCJC-6010	11/1/09	10/31/10	67,655.00		24,428.58	24,428.58
SANE	1020-100-066-1020-142-YCJC-6010	11/1/08	10/31/09	124,710.00			43,218.99
SANE	1020-100-066-1020-142-YCJC-6010	11/1/07	10/31/08	49,507.00			48,757.15
					\$	\$ 38,468.58	\$ 130,444.72
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/11	12/31/11	15,047.00	\$	\$ 4,191.88	\$ 4,191.88
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/10	12/31/10	16,198.00	16,198.00	13,170.00	13,170.00
Megan's Law	1020-100-066-1020-261-YOPR-6010	1/1/09	12/31/09	15,341.00	8,088.00	5,133.63	15,341.00
					\$ 24,286.00	\$ 22,495.51	\$ 32,702.88
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/11	12/31/11	54,744.00	\$ 54,743.44	\$	\$
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/10	12/31/10	67,635.00		29,355.80	30,854.05
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/09	12/31/09	54,057.00		3,108.75	34,409.35
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/08	12/31/08	60,213.00		11,163.75	60,212.55
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/06	12/31/06	49,522.00			49,279.77
Body Armor Replacement Fund	1020-718-066-1020-001-YCJS-6120	1/1/04	12/31/04	50,462.00			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
					\$ 54,743.44	\$ 43,628.30	\$ 270,652.96
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/11	12/31/11	250,000.00	\$	\$ 250,000.00	\$ 250,000.00
Insurance Fraud	1020-100-066-1020-305-YINV-6110	1/1/10	12/31/10	250,000.00	250,000.00		250,000.00
					\$ 250,000.00	\$ 250,000.00	\$ 500,000.00
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/09	12/31/09	250,000.00	\$	\$	\$ 232,296.18
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/08	12/31/08	257,570.00			242,132.29
Auto Theft Grant	1020-100-066-1020-216-YCJD-6110	1/1/07	12/31/07	269,477.00		1,950.00	251,275.00
					\$	\$ 1,950.00	\$ 725,703.47
Driving While Under the Influence DWI		1/1/08	12/31/08	16,152.00	\$	\$ 0.25	\$ 16,152.00
Children's Justice Grant	1610-100-016-1610-072-MMMM-1630	1/1/10	12/31/10	24,161.00	\$	\$ 24,161.00	\$ 24,161.00

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO				
Department of Law and Public Safety:							
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/09	9/30/10	53,500.00	\$ 44,529.80	\$ 50,542.88	\$ 50,542.88
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/08	9/30/09	61,250.00		3,678.02	36,396.86
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/07	9/30/08	37,250.00		18,437.43	13,413.01
Child Passenger Program	1160-100-066-1160-113-YHTS-6120	10/1/06	9/30/07	37,250.00		33,990.00	37,250.00
					\$ 44,529.80	\$ 106,648.33	\$ 137,602.75
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/11	12/31/11	452,098.00	\$ 258,970.23	\$ 374,561.26	\$ 374,561.26
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/10	12/31/10	451,909.70	213,763.70	106,224.23	451,909.70
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/09	12/31/09	452,098.00	981.48		409,529.41
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/08	12/31/08	447,622.00			447,622.00
Youth Service Community Partnership	1500-100-066-1500-007-YYYY-6010	1/1/06	12/31/06	437,306.00			437,306.00
					\$ 473,715.41	\$ 480,785.49	\$ 2,120,928.37
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/10	12/31/10	300,620.00	\$ 300,194.80		\$ 300,620.00
State Incentive Program	1500-100-066-1500-168-YSAC-6010	1/1/09	12/31/09	601,239.00			600,485.01
					\$ 300,194.80		\$ 901,105.01
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/11	12/31/11	166,500.00	\$ 83,250.00		\$
State Facilities Education Act	1500-100-066-1500-007-YYYY-6010	1/1/10	12/31/10	180,000.00	90,000.00	120,000.00	180,000.00
					\$ 173,250.00	\$ 120,000.00	\$ 180,000.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/11	12/31/11	57,965.00	\$ 18,228.00	\$ 52,941.38	\$ 52,941.38
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/10	12/31/10	60,582.00	46,911.00	16,117.00	60,582.00
Juvenile Accountability Incentive Program	1500-100-066-1500-007-YSAC-6010	1/1/09	12/31/09	53,469.00	33,411.96		53,469.00
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
					\$ 98,550.96	\$ 69,058.38	\$ 769,446.69
Juvenile Justice Innovations Grant		1/1/11	12/31/11	120,000.00	\$ 120,000.00	\$ 109,602.55	\$ 109,602.55
Juvenile Justice Innovations Grant		1/1/10	12/31/10	160,000.00		41,445.58	160,000.00
					\$ 120,000.00	\$ 151,048.13	\$ 269,602.55
Job Access and Reverse Commute (JARC)		1/1/10	12/31/10	\$ 110,000.00	\$ 15,661.00	\$ 58,976.90	\$ 58,976.90
Job Access and Reverse Commute (JARC)		1/1/09	12/31/09	528,934.00	156,936.00	114,380.36	528,934.00
					\$ 172,597.00	\$ 173,357.26	\$ 587,910.90

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>STATE GRANTOR DEPARTMENT</u> <u>PROGRAM TITLE</u>	<u>STATE ACCOUNT NUMBER</u>	<u>GRANT PERIOD</u> <u>FROM</u> <u>TO</u>		<u>PROGRAM</u> <u>AMOUNT</u>	<u>2011</u> <u>FUNDS</u> <u>RECEIVED</u>	<u>2011</u> <u>EXPENDITURES</u>	<u>CUMULATIVE</u> <u>EXPENDITURES</u> <u>DECEMBER</u> <u>31, 2011</u>
Department of Law and Public Safety:							
County Prosecutor Insurance Fraud Reimbursement Program	1020-100-066-1020-216-YCID-6110	1/1/11	12/31/11	250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Hazard Mitigation		1/1/07	12/31/07	325,000.00	\$	\$ 21.00	\$ 325,000.00
Help Americans Vote Act (HAVA)		1/1/08	12/31/08	19,138.00	\$	\$	\$
Help Americans Vote Act (HAVA)		1/1/07	12/31/07	19,138.00			19,055.22
					\$	\$	19,055.22
Law Enforcement Terrorism		1/1/06	12/31/06	117,423.00	\$ 4,255.12	\$ 1,446.03	\$ 117,423.00
<u>Total Department of Law and Public Safety</u>					\$ 2,006,571.53	\$ 1,752,632.71	\$ 7,455,587.73
Department of Labor:							
TANF Work Verification		7/1/11	6/30/12	58,400.00	\$ 22,048.00	\$ 26,403.52	\$ 26,403.52
TANF Work Verification		7/1/10	6/30/11	67,605.00	41,946.00	29,038.43	67,605.00
TANF Work Verification		7/1/09	6/30/10	82,251.00			70,706.32
					63,994.00	55,441.95	164,714.84
Business Development Initiative		7/1/10	6/30/11	35,294.00	\$ 35,294.00	\$ 35,294.00	\$ 35,294.00
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/11	6/30/12	26,019.00	\$ 24,022.00	\$ 26,019.00	\$ 26,019.00
Workforce Development Program - WDP	4545-780-062-4545-002-N729-6140	7/1/10	6/30/11	35,891.00	35,891.00	35,891.00	35,891.00
					\$ 59,913.00	\$ 61,910.00	\$ 61,910.00
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/11	6/30/12	268,500.00	\$ 40,375.00	\$ 47,150.24	\$ 47,150.24
Workforce Learning Link	4545-767-062-4545-003-N751-6140	7/1/10	6/30/11	123,166.00	56,293.00	49,902.40	68,875.48
					\$ 96,668.00	\$ 97,052.64	\$ 116,025.72

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO				
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/11	6/30/12	3,199,801.00	\$ 765,371.00	\$ 870,744.06	\$ 870,744.06
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/10	6/30/11	3,408,875.00	2,237,824.00	2,096,248.66	2,863,591.57
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/09	6/30/10	4,183,306.00	270,291.00	235,979.60	3,675,936.45
Work First New Jersey	7550-100-054-7550-291-LLLL-6110	7/1/08	6/30/09	4,512,074.47		0.02	4,512,074.47
					\$ 3,273,486.00	\$ 3,202,972.34	\$ 11,922,346.55
Workforce Investment Board		7/1/09	6/30/10	8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Total Department of Labor:					\$ 3,537,355.00	\$ 3,460,670.93	\$ 12,308,291.11
Other State Agencies:							
New Jersey Transit							
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/11	12/31/11	\$ 1,581,699.12	\$ 1,421,338.25	\$ 1,552,202.70	\$ 1,552,202.70
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/10	12/31/10	1,623,972.05	165,987.23	8,477.47	1,623,972.05
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/09	12/31/09	1,858,636.19			1,858,636.19
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/08	12/31/08	2,035,728.39			2,035,728.39
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/07	12/31/07	1,832,797.74			1,832,797.74
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/06	12/31/06	1,824,389.18		0.60	1,824,389.18
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/05	12/31/05	1,417,517.00		26,531.36	1,336,930.33
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/04	12/31/04	1,374,569.00		22,234.83	1,374,569.00
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/03	12/31/03	1,599,967.97		4,988.57	1,599,967.97
Senior Citizens and Disabled Residents Transportation Assistance Program	Not Available	1/1/02	12/31/02	1,503,361.00		5,555.88	1,382,868.95
					\$ 1,587,325.48	\$ 1,619,991.41	\$ 16,422,062.50
Conrail Project				150,000.00	\$	\$	\$ 150,000.00

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE
		FROM	TO				EXPENDITURES DECEMBER 31, 2011
Other State Agencies:							
New Jersey Transit							
Newark-Elizabeth Light Rail Line Study				1,000,000.00	\$ _____	\$ _____	\$ _____ 929,751.19
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/11	6/30/12	12,000.00	\$ 5,000.00	\$	\$
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/10	6/30/11	22,000.00	16,999.33	22,000.00	22,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/09	6/30/10	20,000.00			20,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/08	6/30/09	32,000.00			32,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/05	6/30/06	12,000.00		3,147.19	12,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/03	6/30/04	12,000.00		2,000.00	12,000.00
Veterans-Paratransit	3610-100-067-3610-058-PVET-6130	7/1/02	6/30/03	15,000.00		4,332.00	15,000.00
					\$ 21,999.33	\$ 31,479.19	\$ 113,000.00
New Jersey Historical Commission:							
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/11	12/31/11	61,826.00	\$ 52,552.10	\$ 887.50	\$ 887.50
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/10	12/31/10	66,467.00		66,466.14	66,466.14
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/09	12/31/09	60,358.00		1,250.00	38,929.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/06	12/31/06	96,300.00		10.87	96,300.00
Historical Block Grant	2540-100-074-2540-043-S003-6110	1/1/03	12/31/03	67,000.00		960.00	67,000.00
					\$ 52,552.10	\$ 69,574.51	\$ 269,582.64
Union County's Link to the American Revolution	11-100-074-2540-105-6120	12/1/2010	7/1/2011	18,500.00	\$ 15,725.00	\$	\$
Office of Information Technology:							
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/08	6/30/09	\$ 25,000.00	\$	\$ 13,812.08	\$ 15,735.97
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/07	6/30/08	25,000.00			17,938.47
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/06	6/30/07	100,000.00			89,900.00
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/06	6/30/07	25,000.00			13,577.76
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/05	6/30/06	25,000.00			24,560.88
911 Program	2034-100-082-S570-035-UZZZ-6110	7/1/01	6/30/02	25,000.00			12,451.66
					\$	\$ 13,812.08	\$ 174,164.74
Total Other State Agencies					\$ 1,677,601.91	\$ 1,734,857.19	\$ 18,058,561.07

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>STATE GRANTOR DEPARTMENT</u> <u>PROGRAM TITLE</u>	<u>STATE ACCOUNT NUMBER</u>	<u>GRANT PERIOD</u> <u>FROM</u> <u>TO</u>		<u>PROGRAM</u> <u>AMOUNT</u>	<u>2011</u> <u>FUNDS</u> <u>RECEIVED</u>	<u>2011</u> <u>EXPENDITURES</u>	<u>CUMULATIVE</u> <u>EXPENDITURES</u> <u>DECEMBER</u> <u>31, 2011</u>
Department of Environmental Protection:							
Nonpoint Source Management - Echo Lake		1/1/05	12/31/05	206,000.00	\$ _____	\$ _____	\$ 103,751.98
HDSRF/Summit Transfer Station		1/1/09	12/31/09	266,048.00	\$ _____	\$ _____	\$ 92,944.94
Warinanco Park Lake and Lagoon Restoration		7/1/01	6/30/02	99,000.00	\$ _____	\$ _____	\$ 85,779.34
Wet Lands Mitigation		1/1/02	12/31/02	50,000.00	\$ _____	\$ _____	\$ 35,551.55
Green Acres Open Space and Recreation Plan				1,500,000.00	\$ _____	\$ _____	\$ _____
Green Acres Park Development Project				1,475,000.00	\$ _____	\$ _____	\$ _____
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/11	12/31/11	276,837.00	\$ 149,587.00	\$ 264,380.83	\$ 264,380.83
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/10	12/31/10	267,702.00	96,556.50	22,632.00	267,702.00
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/09	12/31/09	294,643.00			294,643.00
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/08	12/31/08	281,264.00			258,632.00
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/07	12/31/07	306,896.00			303,405.86
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/06	12/31/06	256,316.00			254,347.30
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/05	12/31/05	245,000.00			232,249.97
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/02	12/31/02	151,130.00			149,577.23
County Environmental Health Act & Air Pollution	4855-100-042-4855-075-V83K-6010	1/1/01	12/31/01	144,080.00			133,034.72
					\$ 246,143.50	\$ 287,012.83	\$ 2,157,972.91
Green Communities	4800-150-083130-60	1/1/08	12/31/08	3,000.00	\$ _____	\$ _____	\$ _____
Solid Waste Services	4910-515-239100-60	1/1/10	12/31/10	630,000.00	\$ 630,000.00	\$ 184,437.65	\$ 184,437.65
Solid Waste Services	4910-515-239100-60	1/1/09	12/31/09	372,276.34		127,893.44	194,698.38
Solid Waste Services	4910-515-239100-60	1/1/08	12/31/08	335,310.00		19,970.43	334,930.74
					\$ 630,000.00	\$ 332,301.52	\$ 714,066.77

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO				
Department of Environmental Protection:							
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/11	12/31/11	\$ 46,602.00	\$ 46,601.24	\$ 14,727.59	\$ 14,727.59
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/10	12/31/10	47,477.00		32,989.97	39,922.00
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/09	12/31/09	45,752.00			45,002.00
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/08	12/31/08	35,759.00			34,791.40
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/07	12/31/07	35,679.00			33,691.50
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/06	12/31/06	25,836.00			21,481.50
Clean Communities	4900-765-042-4900-005-VCMB-6010	1/1/05	12/31/05	27,612.00			20,730.19
					\$ 46,601.24	\$ 47,717.56	\$ 210,346.18
Deserted Village of Feltville-Masker's Barn		1/1/1996	6/15/11	426,834.00	\$ 296,783.54	\$ 5,005.00	\$ 426,834.00
Raritan Watershed Program		1/1/01	12/31/01	410,000.00	\$ 1.54	\$ 1,048.26	\$ 410,000.00
Brownfield Development Program	2530-100-074-2530-032-S003-6130	1/1/01	12/31/01	200,000.00			\$ 193,656.39
Municipal Stormwater Program	1200-100-066-1200-875-AAAC-6110	1/1/05	12/31/05	20,000.00			
Parkland Boundaries		1/1/05	12/31/05	90,000.00			\$ 60,456.40
Underground Storage Tanks		1/1/04	12/31/04	109,937.00			
Scrap Tire		1/1/01	12/31/01	58,920.00		\$ 1,285.50	\$ 52,846.85
Trail Project		1/1/03	12/31/03	12,760.00		\$ 3,148.04	\$ 12,760.00
Bonus Recycling Grant		1/1/09	12/31/09	237,800.00		\$ 18,142.53	\$ 58,608.73
<u>Total Department of Environmental Protection</u>					\$ 1,219,529.82	\$ 695,661.24	\$ 4,615,576.04

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

<u>STATE GRANTOR DEPARTMENT</u> <u>PROGRAM TITLE</u>	<u>STATE ACCOUNT NUMBER</u>	<u>GRANT PERIOD</u> <u>FROM</u> <u>TO</u>		<u>PROGRAM</u> <u>AMOUNT</u>	<u>2011</u> <u>FUNDS</u> <u>RECEIVED</u>	<u>2011</u> <u>EXPENDITURES</u>	<u>CUMULATIVE</u> <u>EXPENDITURES</u> <u>DECEMBER</u> <u>31, 2011</u>
Department of Transportation:							
State Aid Highway Projects:							
Road , intersection, Bridge and culvert Improvements Projects at various locations				3,500,000.00	\$ 3,500,000.00	\$ 2,406,728.32	\$ 2,406,728.32
Road , intersection, Bridge and culvert Improvements Projects at various locations				276,792.37	\$ 207,594.28	\$	\$
Replacement of East Inman Avenue Bridge				750,000.00	\$ 750,000.00	\$ 750,000.00	\$ 750,000.00
Local Bridge Program				3,000,000.00	\$	\$ 392,148.31	\$ 1,525,218.72
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010			4,600,000.00	\$	\$ 4,273,466.15	\$ 4,585,352.85
Lenape Park Bike Trail				500,000.00	\$	\$ 365,050.81	\$ 468,219.82
Traffic Signals Rehabilitation				\$ 250,000.00	\$	\$	\$ 103,466.19
County Road Resurfacing Program	6320-480-078-6320-AJW-TCAP-6010	7/1/09	6/30/11	3,500,000.00	\$	\$	\$ 2,865,662.13
Road , intersection, Bridge and culvert Improvements Projects at various locations				1,000,000.00	\$	\$	\$
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2011		1,013,800.00	\$ 1,013,800.00	\$ 437,189.39	\$ 437,189.39
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2010		1,013,137.08		606,311.08	1,013,137.08
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2009		1,062,652.00		88,049.80	1,062,652.00
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010	2008		1,006,000.00		4,675.92	1,002,291.81
Upgrade of Signs and Markers	6320-480-078-6320-AG4-TCAP-6010	2005		929,040.00			927,999.44
					\$ 1,013,800.00	\$ 1,136,226.19	\$ 4,443,269.72
Intermodal 2006		1/1/06	12/31/06	1,129,568.00	\$	\$	\$ 1,129,568.00

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2011

STATE GRANTOR DEPARTMENT PROGRAM TITLE	STATE ACCOUNT NUMBER	GRANT PERIOD		PROGRAM AMOUNT	2011 FUNDS RECEIVED	2011 EXPENDITURES	CUMULATIVE EXPENDITURES DECEMBER 31, 2011
		FROM	TO				
Department of Transportation:							
M&E Railway		1/1/07	12/31/07	2,900,000.00			804,007.59
M&E Railway		1/1/05	12/31/05	3,100,000.00			3,150,051.50
					\$	\$	\$ 3,954,059.09
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
North Ave. Corridor IntersectionNACI Project	6320-480-078-6320-AUD-TCAP-6110	1/1/03	12/31/03	15,000,000.00	\$	\$	\$ 14,998,622.89
FY 07 Port Security Grant program (PSGP)	1005-100-066-1005-018-YYYY-6110			416,625.00	\$	\$ 383,954.40	\$ 383,954.40
<u>Total Department of Transportation</u>					\$ 5,471,394.28	\$ 9,707,574.18	\$ 43,114,022.13
<u>GRAND TOTAL</u>					\$ 19,727,060.18	\$ 23,458,881.63	\$ 102,664,947.52

See Accompanying Notes to Expenditures of State Financial Assistance

COUNTY OF UNION

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

YEAR ENDED DECEMBER 31, 2011

NOTE 1. GENERAL

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

NOTE 2. BASIS OF ACCOUNTING

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

NOTE 3. RELATIONSHIP TO FEDERAL AND STATE FINANCIAL REPORTS

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

NOTE 4. RELATIONSHIP TO FINANCIAL STATEMENTS - REGULATORY BASIS

Amounts reported in the accompanying schedules agree with amounts reported in the County's regulatory basis financial statements. These amounts are reported in either the Current Fund, Grant Fund, General Capital Fund or 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, 2011

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|---|-----------|
| (1) Type of Auditor Report Issued: | Qualified |
| (2) Internal Control Over Financial Reporting: | |
| (a) Material Weakness identified? | Yes |
| (b) Significant deficiencies identified that are not considered
to be material weaknesses? | No |
| (3) Noncompliance material to the financial statements noted during
the audit? | Yes |

Federal Program(s)

- | | |
|---|-------------|
| (1) Internal Control Over Major Federal Programs: | |
| (a) Material weakness identified? | No |
| (b) Significant deficiencies identified that are not considered
To be material weaknesses? | Yes |
| (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, 2011

Section I - Summary of Auditor's Results (Continued)

Federal Programs (Continued)

(4) Identification of Major Federal Programs:

<u>Grant Program</u>	<u>CFDA</u>
Housing Opportunities for People with Aids	14.241
Housing Program - Section 8	14.871
ARRA- Edward Byrne Memorial Justice Assistance	16.803
Workforce Investment Act including ARRA	17.278
Department of Transportation Programs including ARRA	20.205
Older Americans Act Title III	93.044
Port Security Program Grants	97.056
Urban Area Security Initiative	97.067
Homeland Security	97.073

(5) Program Threshold Determination:

Type A Federal Program Threshold > \$1,078,882.04

Type B Federal Program Threshold <=\$1,078,882.04

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

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

Section I - Summary of Auditor's Results (Continued)

State Program(s)

(1) Internal Control Over Major State Programs:

- | | |
|--|-------------|
| (a) Material Weaknesses identified? | No |
| (b) Significant deficiencies identified that are not considered to be material weaknesses? | Yes |
| (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 |

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

<u>Grant Program</u>	<u>State Account Number</u>
Work First New Jersey - Dept. of Labor	7550-100-054-7550-291-LLLL-6110
State Aid Highway Projects	6320-480-078-6320-AJW-TCAP-6010
Upgrade of Signs and Markers	6320-480-078-6320-AJW-TCAP-6010
Child Advocacy Expansion	1610-100-016-1610-016-MMMM-6130
Global Options for Long-Term Care	4275-100-046-AM16-297-J004-6110
Social Services Homeless	7550-100-054-7550-072-LLLL-6030
Child Passenger Program	1160-100-066-1160-113-YHTS-6120
Youth Service Community Partnership	1500-10-066-1500-007-YYYY-6010
County Prosecutor Insurance Fraud	1020-100-066-1020-216-YCID-6110
County Environmental Health Act	4855-100-042-4855-075-V83K-6010
FY 07 Port Security Grant Program	1005-100-066-1005-018-YYYYY-6110

(5) Program Threshold Determination:

Type A State Program Threshold > \$703,766.45
Type B State Program Threshold <= 703,766.45

(6) Auditee qualified as a low-risk auditee under NJ OMB Circular 04-04? Yes

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

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

Internal Control Findings

#11-01 General Fixed Assets

In order to comply with the Accounting requirements for general fixed assets as prescribed by New Jersey Administrative Code, specifically N.J.A.C. 5:30-5.6, the County engaged an independent appraisal firm to develop an inventory of the County's General Fixed Assets as of December 31, 2011. Differences between this inventory and the County's previously audited inventory were noted.

We recommend that a complete and accurate inventory of general fixed assets be maintained on a current basis.

#11-02 Compliance Findings

As discussed in detail in #11-01 the County of Union has not maintained an adequate record of the General Fixed Assets in accordance with Technical Accounting Directive N.J.A.C. 5:30-5.6.

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

Federal and State Programs – All Major Programs

#11-03 Monitoring

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

There are other awards, where the grant agreements require the sub recipient to provide matching funds. In performing site visits of sub grantees, the County did not document in its monitoring reports, how the required match was met.

The activities of the consultant hired by the County to administer the Housing Choice Voucher Program were not monitored.

We recommend that the County document the review of sub recipient audit reports and/or any site reviews to evidence the monitoring of all sub grantees. Also, that the County ensure the monitoring process include required matches of sub recipients and the activities of the consultant hired by the County to administer the Housing Choice Voucher Program.

COUNTY OF UNION

NEW JERSEY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

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

Federal and State Programs – All Major Programs (Continued)

#11-04 Expenditure Reports

Various expenditure reports filed with federal or state grantor agencies were not always available for audit.

We recommend that all expenditure reports be available for audit.

#11-05 Employee Time Records

The salary costs allocated to Federal and State Programs were not supported by Personnel Activity Reports. The allocations were based on estimates of personnel time spent on each grant. Estimated allocation of salary costs were not reconciled to actual time spent based upon time sheets.

We recommend that the allocation of salary cost be reconciled to actual time spent based on time sheets at least quarterly.

#11-06 Funding Source Tracking

The County has certain programs that are funded through a combination of Federal and State sources. The accounting records maintained do not readily identify the specific source and application of funds for these jointly funded programs.

We recommend that the accounting records identify the specific source and application of funds for all jointly funded programs.

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED DECEMBER 31, 2011**

Federal Programs and State Programs – All Major Programs

Findings #11-01 through #11-05 are repeat prior year findings.

COUNTY OF UNION
 SUPPLEMENTARY INFORMATION
 FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
 FOR THE YEAR ENDED DECEMBER 31,2011

			14,871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
	Balance Sheet		
111	Cash-unrestricted	\$ 336,272	\$ 336,272
113	Cash-other restricted	\$ 28,879	\$ 28,879
100	Total Cash	\$ 365,151	\$ 365,151
124	Accounts Receivable - Other Government	\$ 11,546	\$ 11,546
120	Total Receivables, Net of Allowance for Doubtful Accounts	\$ 11,546	\$ 11,546
150	Total Current Assets	\$ 376,697	\$ 376,697
190	Total Assets	\$ 376,697	\$ 376,697
312	Accounts payable <= 90 days	\$ 82,051	\$ 82,051
333	Accounts Payable - Other Government	\$ -	\$ -
342	Deferred Revenues	\$ -	\$ -
310	Total Current Liabilities	\$ 82,051	\$ 82,051
300	Total Liabilities	\$ 82,051	\$ 82,051
511.1	Restricted Net Assets	\$ 28,879	\$ 28,879
512.1	Unrestricted Net Assets	\$ 265,767	\$ 265,767
513	Total Equity/Net Assets	\$ 294,646	\$ 294,646
600	Total Liabilities and Equity/Net assets	\$ 376,697	\$ 376,697
	Income Statement		
70600	HUD PHA operating grants	\$ 3,737,706	\$ 3,737,706
71400	Fraud recovery	\$ 4,835	\$ 4,835
71500	Other revenue	\$ 177,336	\$ 177,336
70000	Total Revenue	\$ 3,919,877	\$ 3,919,877
91100	Administrative salaries	\$ 15,022	\$ 15,022
91200	Auditing fees	\$ 12,500	\$ 12,500
91300	Management Fee	\$ 324,984	\$ 324,984
91600	Office Expenses	\$ 655	\$ 655
91000	Total Operating-Administrative	\$ 353,161	\$ 353,161
96200	Other general expenses	\$ 13,485	\$ 13,485
96000	Total Other General Expenses	\$ 13,485	\$ 13,485
96900	Total Operating Expenses	\$ 366,646	\$ 366,646
97000	Excess Revenue Over Operating Expenses	\$ 3,553,231	\$ 3,553,231

COUNTY OF UNION
SUPPLEMENTARY INFORMATION
FINANCIAL DATA SCHEDULE - SECTION 8 HOUSING CHOICE VOUCHER PROGRAM
FOR THE YEAR ENDED DECEMBER 31,2011

			14.871
Line Item No.	Description	Total Programs	Housing Choice Vouchers
97300	Housing assistance payments	\$ 3,405,331	\$ 3,405,331
97350	HAP Portability-In	\$ 167,969	\$ 167,969
90000	Total Expenses	\$ 3,939,946	\$ 3,939,946
10000	Excess (Deficiency) of Revenue Over (Under) Expenses	\$ (20,069)	\$ (20,069)
11030	Beginning equity	\$ 314,715	\$ 314,715
11170	Administrative Fee Equity	\$ 265,767	\$ 265,767
11180	Housing Assistance Payments Equity	\$ 28,879	\$ 28,879
11190	Unit Months Available	4452	4452
11210	Unit Months Leased	4271	4271
11270	Excess Cash	\$ -	\$ -

PART III

COUNTY OF UNION

STATISTICAL DATA

LIST OF OFFICIALS

COMMENTS AND RECOMMENDATIONS

YEAR ENDED DECEMBER 31, 2011

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

	YEAR 2011		YEAR 2010	
	<u>AMOUNT</u>	<u>%</u>	<u>AMOUNT</u>	<u>%</u>
<u>REVENUE AND OTHER INCOME REALIZED</u>				
Fund Balance Utilized	\$ 18,700,000.00	3.66%	\$ 24,250,000.00	4.84%
Miscellaneous From Other Than Current				
Tax Levy	200,830,352.80	39.32%	199,346,727.09	39.79%
Collection of Current Tax Levy	291,168,537.00	57.01%	277,356,170.00	55.37%
	\$		\$	
TOTAL INCOME	<u>510,698,889.80</u>	<u>100.00%</u>	<u>500,952,897.09</u>	<u>100.00%</u>
<u>EXPENDITURES</u>				
Budget Expenditures:				
County Purposes	\$ 496,398,603.65	99.98%	\$ 481,991,749.44	99.89%
Other Expenditures	109,225.90	0.02%	547,143.04	0.11%
	\$		\$	
TOTAL EXPENDITURES	<u>496,507,829.55</u>	<u>100.00%</u>	<u>482,538,892.48</u>	<u>100.00%</u>
Excess in Revenue	\$ 14,191,060.25		\$ 18,414,004.61	
<u>Fund Balance</u>				
Balance, January 1	22,657,876.46		28,493,871.85	
	\$ 36,848,936.71		\$ 46,907,876.46	
Decreased by:				
Utilization as Anticipated Revenue	18,700,000.00		24,250,000.00	
Balance, December 31	<u>\$ 18,148,936.71</u>		<u>\$ 22,657,876.46</u>	

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

<u>YEAR</u>	<u>COUNTY TAX LEVY</u>	<u>OPEN SPACE PRESERVATION</u>	<u>COLLECTIONS</u>	<u>PERCENTAGE OF COLLECTIONS</u>
2011	\$291,168,537.00	\$10,657,583.41	\$301,826,120.41	100%
2010	\$277,356,170.00	\$11,334,164.83	\$288,690,334.83	100%
2009	\$265,056,170.00	\$11,828,740.96	\$276,884,910.96	100%
2008	\$251,657,663.00	\$11,601,547.19	\$263,259,210.19	100%
2007	\$238,582,767.00	\$10,755,550.06	\$249,338,317.06	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>
2011	\$71,050,555,996.00	.412358807510	.015
2010	\$75,561,098,741.00	.369033597080	.015
2009	\$78,858,273,025.00	.338102596430	.015
2008	\$77,343,647,994.00	.329209220720	.015
2007	\$71,703,667,012.00	.334077391773	.015

YEAR'S OPERATION

The operation of the County for the year 2011 produced a surplus of \$14,191,060.25 compared with a surplus of \$18,414,004.61 in 2010, a decrease of \$4,222,944.36. A comparison of the results of operations for the past three years is set forth below:

<u>YEAR</u>	<u>OPERATING SURPLUS</u>
2011	\$14,191,060.25
2010	\$18,414,004.61
2009	\$24,921,984.24

YEAR'S OPERATION (CONTINUED)

A summary of items which produced the operating surplus for the years 2009 to 2011 is as follows:

	<u>YEAR 2011</u>	<u>YEAR 2010</u>	<u>YEAR 2009</u>
Excess (Deficit) Receipts from Miscellaneous Revenue Anticipated	\$ (4,239,776.42)	\$ (6,602,234.63)	\$ 7,282,216.96
Miscellaneous Revenue - Not Anticipated	6,713,683.07	11,132,565.66	5,777,220.00
Added Taxes Collected - Chapter 197, P.L. 1941	759,776.83	678,807.05	1,449,259.13
Unexpended Balance of Prior Year Appropriation Reserve Lapsed	6,341,297.01	7,433,048.93	7,931,715.41
Other Credits to Income	1,370,420.31	1,111,071.08	138,464.80
Unexpended Balances of Appropriations Canceled	3,354,885.35	5,207,889.56	2,557,795.55
Non-Budget Expenditures	<u>(109,225.90)</u>	<u>(547,143.04)</u>	<u>(214,687.61)</u>
 <u>STATUTORY EXCESS TO FUND BALANCE</u>	 \$ <u>14,191,060.25</u>	 \$ <u>18,414,004.61</u>	 \$ <u>24,921,984.24</u>

COMPARATIVE SCHEDULE OF FUND BALANCE

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

<u>YEAR</u>	<u>BALANCE DECEMBER 31</u>	<u>UTILIZED IN BUDGET OF SUCCEEDING YEAR</u>
2011	\$18,148,936.71	\$16,000,000.00
2010	\$22,657,876.46	\$18,700,000.00
2009	\$28,493,871.85	\$24,250,000.00
2008	\$22,071,887.61	\$18,500,000.00
2007	\$21,612,282.50	\$18,500,000.00

COMPARISON OF BUDGET AND EMERGENCY
EXPENDITURES - CURRENT FUND

	<u>YEAR 2011</u>	<u>YEAR 2010</u>
<u>Operating</u>		
General Government	\$95,850,491.00	\$88,949,629.00
Public Safety	90,089,176.00	89,440,550.00
Operational Services	19,107,864.00	19,186,193.00
Health and Welfare	130,675,854.00	127,619,382.00
Education	18,547,074.00	18,336,084.00
Unclassified	11,575,134.85	13,494,801.81
State and Federal Programs -		
Offset by Revenues	42,912,882.00	38,740,123.00
Contingent	<u>50,000.00</u>	<u>50,000.00</u>
<u>Total Operating Costs</u>	<u>\$408,808,475.85</u>	<u>\$395,816,762.81</u>
 <u>Capital Improvements</u>	 3,800,000.00	 4,770,000.00
 <u>Debt Service</u>	 44,266,114.80	 46,948,161.63
 Deferred Charges and		
<u>Statutory Expenditures</u>	<u>39,524,013.00</u>	<u>34,456,825.00</u>
 <u>Total General Appropriations</u>	 <u><u>\$496,398,603.65</u></u>	 <u><u>\$481,991,749.44</u></u>

OFFICIALS IN OFFICE AND SURETY BONDS

The following officials were in office for the Year Ended December 31, 2011:

<u>NAME</u>	<u>TITLE</u>	<u>AMOUNT OF BOND</u>	<u>NAME OF CORPORATE SURETY</u>
Deborah P. Scanlon	Chairman		
Alexander Mirabella	Vice-Chairman		
Linda Carter	Freeholder		
Angel G. Estrada	Freeholder		
Christopher Hudak	Freeholder		
Mohamed S. Jalloh	Freeholder		
Bette Jane Kowalski	Freeholder		
Daniel P. Sullivan	Freeholder		
Nancy Ward	Freeholder		
George W. Devanney	County Manager to 7/31/2011	\$ 50,000.00	Hartford Accident and Indemnity Company
Alfred J. Faella	County Manager from 8/1/2011	\$ 100,000.00	Hartford Accident and Indemnity Company
Elizabeth Genievich	Deputy County Manager	\$ 50,000.00	Hartford Fire Insurance Company
Nicole L. DiRado	Clerk of the Board	(A)	
Melinda Zito	Deputy Comptroller	\$ 500,000.00	Hartford Fire Insurance Company
Lawrence M. Caroselli	Director, Department of Finance to 4/30/2011	\$ 500,000.00	Hartford Fire Insurance Company
Bibi Taylor	Director, Department of Finance from 5/1/2011	(Not Bonded Until 4/15/2012)	
Frank W. Padusniak, Jr.	Comptroller	\$ 100,000.00	Hartford Fire Insurance Company
Joseph Bowe	County Treasurer	\$ 100,000.00	Hartford Fire Insurance Company
James S. LaCorte	Surrogate	\$ 50,000.00	Hartford Fire Insurance Company
Joanne Rajoppi	County Clerk	\$ 50,000.00	Hartford Fire Insurance Company
Alan L. Falcone	Deputy County Clerk	\$ 500,000.00	Hartford Fire Insurance 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>
JoAnn Schwab	Deputy Surrogate	\$ 50,000.00	Hartford Fire Insurance Company
Arlene Verniero	Special Deputy Surrogate	\$ 25,000.00	Hartford Fire Insurance Company
Ralph Froehlich	Sheriff	\$ 50,000.00	Hartford Fire Insurance Company
Theodore J. Romankow	Prosecutor	(A)	
Joseph Graziano, Sr.	Director, Department of Engineering and Public Works	(A)	
Alfred J. Faella	Director, Department of Parks and Community Renewal to 7/31/11	(A)	
Ronald Zuber	Director, Department of Parks and Community Renewal from 8/1/11	(A)	
Frank L. Guzzo	Director, Department of Human Services	(A)	
Robert E. Barry	County Counsel, Department of Law	(A)	
Andrew Moran	Director, Department of Public Safety	(A)	
M. Elizabeth Genievich	Director, Department of Administrative Services	(A)	
Joan I. Wheeler	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 - \$1,000,000.00 each person Travelers
Casualty and Surety Company of America

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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, 2010, the bid threshold in accordance with N.J.S.A. 40A:11-4 is \$26,000.00. The bid threshold in accordance with N.J.S.A. 40A:11-3 was increased to \$36,000.00 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 \$36,000.00 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 \$36,000.00 "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 2011 is as follows:

Balance, December 31, 2010	\$	17,829.69
Received		<u>5,832,282.68</u>
	\$	5,850,112.37
Expended	\$	<u>5,850,112.37</u>
Balance, December 31, 2011	\$	<u><u>-0-</u></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.

Payroll

We noted that the first payroll checks for the calendar years 2010 and 2011 were dated January 1, 2010 and January 3, 2011 respectively. As a result, it appears that salary and wages were disbursed prior to being earned.

Union County Golf Facilities

The County of Union has a contract with Kemper Sports Management, Inc. (KSM) to manage the day-to-day operations of the County's golf facilities. As part of our audit we tested the records maintained on behalf of the County by KSM in order to assess compliance with State Regulations concerning the receipt and disbursement of public funds. Our tests disclosed that KSM provides the County with a financial report detailing the activities of the golf facilities on a monthly basis. We noted, however, that these monthly reports are not being reconciled to the County's respective records of funds deposited.

RECOMMENDATIONS

We recommend that:

A complete and accurate inventory of general fixed assets be maintained on a current basis.*

Labor Counsel review the pay dates of the County's payroll in order to ensure compliance with State and Labor Contract Requirements.*

All the monthly financial reports prepared by KSM be reconciled to the County's records of funds deposited.*

Federal and State Programs:

The County document the review of sub recipient audit reports and/or any site reviews to evidence the monitoring of all sub grantees. Also, that the County ensure the monitoring process include required matches of sub recipients and the activities of the consultant hired by the County to administer the Housing Choice Voucher Program.*

All expenditure reports be available for audit.*

The allocation of salary cost be reconciled to actual time spent based on time sheets.*

The accounting records identify the specific source and application of funds for all jointly funded programs.

*Prior Year Recommendation

